

Evaluation of the Implementation of Motorized Vehicle Tax Payments Through Samsat Bunda at UPT Madiun Regional Revenue Management

Evaluasi Pelaksanaan Pembayaran Pajak Kendaraan Bermotor Melalui Samsat Bunda Pada UPT Pengelolaan Pendapatan Daerah Madiun

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Abstract

The complexity of the bureaucracy of motorized vehicle tax payment services in the view of ordinary people is the main attraction of this research. Real-time services to taxpayers continue to be carried out by the Regional Revenue Agency of East Java Province, where technically, local tax collection is carried out by the Regional Revenue Management Technical Implementation Unit and the Joint One-Stop Administrative System Office (Samsat). The Samsat Bunda service results from a collaboration between the Regional Revenue Agency and State-Owned Enterprises, and the private sector with Village-Owned Enterprises to facilitate the payment of motor vehicle tax for taxpayers in villages. This research aims to achieve the successful implementation of Samsat Bunda in the work area of UPT Madiun Regional Revenue Management as a non-cash way of paying motorized vehicle taxes with unlimited service time and space. The research method used is descriptive qualitative, explaining the research data carried out by observation, in-depth interviews, and documentation. The results of the study show that the Samsat Bunda implementation has been done well and can be a solution for people far from the reach of conventional Madiun Samsat services. On the other hand, the results of the revenue realization from the collection of motorized vehicle tax through Samsat Bunda are still relatively small. However, there is progress in increasing the completion of revenue from tax assessment letters and the nominal rupiah paid. Apart from that, Samsat Bunda is not a priority and the leading choice for village communities as taxpayers in carrying out their tax-abiding obligations.

Keywords: *policy evaluation, motor vehicle tax, samsat bunda*

Abstrak

Rumitnya birokrasi pelayanan pembayaran Pajak Kendaraan Bermotor dalam pandangan masyarakat awam menjadi daya tarik pada penelitian ini. Pelayanan secara real-time kepada wajib pajak terus dilakukan oleh Badan Pendapatan Daerah Provinsi Jawa Timur yang secara teknis pemungutan pajak daerahnya dilaksanakan oleh Unit Pelaksana Teknis Pengelolaan Pendapatan Daerah dan Kantor Bersama Sistem Administrasi Manunggal

Satu Atap (Samsat). Layanan Samsat Bunda merupakan hasil kerjasama antara Badan Pendapatan Daerah dan Badan Usaha Milik Negara dan/atau sektor swasta dengan Badan Usaha Milik Desa untuk memudahkan pembayaran pajak kendaraan bermotor bagi wajib pajak yang berada di desa-desa. Penelitian ini bertujuan pencapaian keberhasilan pelaksanaan samsat bunda pada wilayah kerja UPT Pengelolaan Pendapatan Daerah Madiun sebagai cara pembayaran pajak kendaraan bermotor secara non tunai dengan pelayanan tidak terbatas waktu pelayanan dan ruang. Metode penelitian yang digunakan adalah kualitatif deskriptif yang akan menjelaskan data-data penelitian yang dilakukan dengan observasi, wawancara mendalam dan dokumentasi. Hasil penelitian menunjukkan bahwa pelaksanaan Samsat Bunda sudah dilaksanakan dengan baik dan dapat menjadi solusi bagi masyarakat yang jauh dari jangkauan pelayanan konvensional Samsat Madiun. Di sisi lain, hasil realisasi penerimaan atas pemungutan pajak kendaraan bermotor melalui samsat bunda masih relatif kecil walaupun terdapat progress kenaikan realisasi penerimaan dari surat ketetapan pajak dan nominal rupiah yang dibayarkan. Selain itu, Samsat Bunda juga belum menjadi prioritas dan pilihan utama bagi masyarakat desa selaku wajib pajak dalam menjalankan kewajiban taat pajak.

Kata kunci: evaluasi kebijakan, pajak kendaraan bermotor, samsat bunda.

Introduction

Regional governments in Indonesia are given the authority to regulate their restricted finances following the provisions of the established laws and regulations. Provincial Regional Governments have the right to manage the potential of their regions to generate Regional Original Income (PAD) respectively to finance the needs of government administration to create effective and efficient services for their people. One source of PAD is Regional Tax, whose authority in the provincial government is divided into five types of taxes: Motor Vehicle Tax, Motor Vehicle Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax. Taxes are coercive, so every citizen must carry out his payment obligations for a tax object he owns. Taxpayers will not directly feel the impact of taxes that have been paid because the government will manage this income to first finance vital and priority needs. Motor vehicle tax is a mandatory levy imposed on taxpayers for motorized vehicle ownership. In East Java, the levy on Motor Vehicle Tax is carried out by the Joint Samsat Office under the coordination of the Regional Revenue Management Technical Implementation Unit (UPT), the Implementing Unit of the Regional Revenue Agency Office of East Java Province. Motor vehicle tax is a mandatory levy imposed on taxpayers for motorized vehicle ownership.

In East Java, the levy on Motor Vehicle Tax is carried out by the Joint Samsat Office under the coordination of the Regional Revenue Management Technical Implementation Unit (UPT), the Implementing Unit of the Regional Revenue Agency Office of East Java Province. Motor vehicle tax is a mandatory levy imposed on taxpayers for motorized vehicle ownership. In East Java, the levy on Motor Vehicle Tax is carried out by the Joint Samsat Office under the coordination of the Regional Revenue Management Technical Implementation Unit (UPT), the Implementing Unit of the Regional Revenue Agency Office of East Java Province.

The Madiun Regional Revenue Management UPT oversees two regional government administrative areas, namely Madiun Regency and Madiun City, so there are two Samsat Joint Offices to serve taxpayers from the two regions. The motor vehicle tax payment service at the UPT Madiun Regional Revenue Management is divided into conventional services and digital or electronic services. Samsat Bunda is one of the partnerships implemented for electronic vehicle tax payments. This partnership with Village Owned Enterprises (BUMDesa) is a mutually beneficial relationship in which the provincial government receives motorized vehicle tax revenue. BUMDesa obtains benefits through profit sharing to develop its business. This Samsat Bunda service has won the East Java Public Service Innovation Top Competition for 2022. Fulfilling obligations through Samsat Bunda has real benefits for the community, namely getting proof of payment and electronic validation ID not yet owned by other provinces. The payment process electronically or e-samsat in Bali Province is still accompanied by taxpayers returning to the samsat to obtain proof of payment and validation (Dewi and Laksmi, 2019). Even though evidence of payment will be sent electronically, empirically, problems with certain conditions in the Samsat Bunda electronic service are also in the form of not sending short messages containing electronic proof of payment links and validation IDs,

Research on motor vehicle tax is still focused on implementing motor vehicle tax collection as a whole and electronic samsat. The electronic samsat program is an electronic motor vehicle tax payment service, not much research has focused on implementing one of the partnerships used. The results of the study by Huditara et al. (2022) explained that the electronic motor vehicle tax payment service application in the form of e-samsat is still not widely used in East Java. This is due to the lack of knowledge

and awareness of taxpayers and publications from the Regional Revenue Agency. This study concluded on the overall data taken in East Java. According to research conducted by Hidayati (2016), e-samsat-based payments can still not significantly attract taxpayers' interest in carrying out their obligations in the Gresik Regency area. This is caused by internal factors implementing the policy and externally the community as service users in the research location. Firmansyah and Sumanto (2021) assessed that the evaluation of the application of local taxes by online payment in Banyuwangi Regency in 2020 was considered quite successful with the responses of the public who could accept the payment procedure. Even though empirically, the implementation still has complicated procedural problems for taxpayers, so it is necessary to improve the existing constraints so that people are interested in using electronic payments.

The focus of this study is to assess how the evaluation of the implementation of the electronic motor vehicle tax payment policy through the Samsat Bunda service at UPT Madiun Regional Revenue Management with six policy evaluation criteria theorized by William N. Dunn.

Policy Evaluation

A state has the authority to regulate provisions in the life of its government. The state must be able to manage and support the needs and problems of its citizens. The ability to carry and support its people is a policy defined as carrying capacity (Nugroho, 2018: 8). By making public policies that work well, it can also be said that the country has succeeded in implementing strategies in its government. Public policy is generally defined as actions or decisions that are carried out or not carried out by the government to achieve its country's goals. Substantive public policy is interpreted as all activities carried out by the government as a party that has the authority to solve community or public problems that are being faced (Indiahono, 2017: 18). In deciding on a policy; there are stages that must be passed, namely the process of identifying public problems, formulating policy formulations, implementing policies, and evaluating policies (Agustino, 2017).

This research focuses on policy evaluation which is the final stage of all public policy activities. The policy evaluation results can be used as material for

recommendations that are relevant for implementing the policy, whether the policy will be continued or stopped because the procedure is considered a failure. Dunn (2018: 331-332) states that policy evaluation has specific characteristics and characteristics, namely 1) value focus; 2) fact-value interdependence; 3) present and past orientation; 4) duality of values. Evaluation has vital functions in the implementation of public policies, including: 1) evaluation must provide valid and reliable information and be accounted for in assessing policy performance, (2) evaluation results can provide input and criticism as well as clarification of the values that underlie the selection of goals and targets, and (3) evaluation provides input for the policy formulation and policy recommendation stages (Dunn, 2018: 332). The criteria that will be used in the evaluation of public policy can be explained in the following table.

Table 1. Evaluation Criteria

Criteria Type	Question	Illustration
Effectiveness	Has the desired result been achieved?	service units
Efficiency	How much effort is required to achieve the desired result?	Unit cost, net benefit, cost–benefit ratio
Adequacy	How far is the achievement of the desired results in solving the problem?	Fixed costs, fixed effectiveness
alignment	Are the cost benefits distributed equally among different groups?	Pareto criteria, Kaldor – Hicks criteria, Rawls criteria
Responsiveness	Do the policy outcomes satisfy the needs, preferences, or values of particular groups?	Consistency with citizen surveys
Accuracy	Is the desired result (goal) useful or valuable?	Public programs must be equitable and efficient

Source: William N. Dunn, 2018: 333

The concept of effectiveness or effectiveness is defined as the effort that has been made to achieve a goal that was set initially. Furthermore, the concept of efficiency is an effort that requires achieving work goals on time, at the correct cost, and with the right

action/lowest effort. According to Emerson in Hasibuan (2008:233-234), the concept of efficiency is a comparison between inputs or inputs with results or outputs that appear with optimal achievement in the use of limited resources. Adequacy is defined as the result of remaining effective at a fixed cost. Equitable distribution is designated as how expenses used for policy implementation can be distributed equally among all levels of society as users. Furthermore, the public's response to enacting a policy is a measure of responsiveness criteria in William N. Dunn's theory. And the last criterion is accuracy, which means that policies can be implemented according to their goals, have value, and be a solution to community problems.

This research belongs to the ex-post evaluation. This evaluation is a type of evaluation that assesses all policy processes that have been implemented. This evaluation is also tasked with identifying the achievement of objectives and policy consequences, both desirable and undesirable, and whether the evaluation results are direct or indirect implications of policy implementation.

Research methods

This study uses a descriptive qualitative method, the most appropriate method for discussing policy evaluation with an interpretive approach. Interpretive research is carried out in-depth and is rooted in one particular problem point to seek value and meaning so that the conclusions or results obtained in the study will not apply in general or only in the place where the research is carried out. This research focuses on UPT Madiun Regional Revenue Management with a focus on evaluating the implementation of the Samsat Bunda, which was carried out from the start as a payment policy to facilitate the community in carrying out their obligations. The data used was obtained based on observations, interviews, and documentation by selecting the sample by purposive sampling.

Analysis And Discussion

The policy of paying Motor Vehicle Tax through Samsat Bunda is an implementation of e-government as a manifestation of good governance, or known as good governance. Governance is the quality of the relationship between the government

and its citizens; governance includes three parts, namely the government (state), the private sector (private sector), and society (society) (Sedarmayanti, 2012: 2). The implementation of good governance in Indonesia have principles regulated in the Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government. The governance principles include legal certainty, orderly state administration, public interest, transparency, proportionality, professionalism, accountability, efficiency, effectiveness, and justice. These principles are refinements of the previous regulations. Provisions that spur the implementation of e-government were stipulated earlier with the Presidential Instruction of the Republic Number 3 of 2003 concerning the National Policy and Strategy for the Development of E-Government. These rules are then translated into every public service provided by the government. The rules governing the Samsat Bunda implementation are generally regulated in East Java Governor Regulation Number 13 of 2010 concerning Instructions for Implementation of Regional Regulations of East Java Province Number 9 of 2010 concerning Regional Taxes Article 20. These rules are then translated into every public service provided by the government. The rules governing the Samsat Bunda implementation are generally regulated in East Java Governor Regulation Number 13 of 2010 concerning Guidelines for the Implementation of Regional Regulations of East Java Province Number 9 of 2010 concerning Regional Taxes Article 20. These rules are then translated into every public service provided by the government. The rules governing the Samsat Bunda implementation are generally regulated in East Java Governor Regulation Number 13 of 2010 concerning Guidelines for the Implementation of Regional Regulations of East Java Province Number 9 of 2010 concerning Regional Taxes Article 20.

Payment of Motor Vehicle Tax is an obligation for taxpayers with a tax object in the form of a motorized vehicle whose tax imposition is regulated. Motor vehicle tax payment services at UPT PPD Madiun are divided into two parts, namely conventional services and electronic services. Conventional motor vehicle tax payment services are divided into services at the Samsat Main Office 3 (three) Mobile Samsat Cars, (two) Samsat Payment Points, Samsat Drive Thru, and Samsat Walk Thru. These conventional services are considered unable to reach and serve all taxpayers, especially those in rural areas of Madiun Regency. From this needs analysis and as a whole what happened in East Java, then the Regional Revenue Agency of East Java Province, as the regional tax

collection main agency, establishes a policy as an implementation of the Governor's Regulation in question to make payments electronically or non-cash based on e-channels. This electronic payment utilizes cooperation between the government and the private sector. This motor vehicle tax payment service consists of partnerships such as Indomaret, Alfamart, Alfamidi, Tokopedia, Gopay, Link Aja, Griya Pay BTN, Samsat OPOP, PT. POS Indonesia, Bank Jatim e-channel services, and Bukopin.net. The Samsat Bunda service is a development of the implementation of e-channels in e-samsat packaging, which began in 2017. The evaluation results are to bring benefits closer to the community. Samsat Bunda is an annual Motorized Vehicle Tax payment service at BUMDesa in collaboration with Bina Desa Polantas using payment facilities by banking/non-banking parties who have collaborated with East Java Samsat. Banking/non-banking parties collaborating with BUMDesa include Bank BTN, Bank Jatim, PT. Pos Indonesia and KB Bukopin.



Picture 1. Samsat Bunda Logo

Activities in the Samsat Bunda service include empowerment and implementation of the principles of good governance. With the presence of Samsat Bunda, which has been officially operating simultaneously in East Java since 2021, the government is directly coordinating with the private sector in carrying out government services so that there is a

contribution to developing the region together and on an ongoing basis for regional progress. Furthermore, Samsat Bunda directly empowers village communities while simultaneously providing education now to the community about the importance of paying taxes to the state for regional progress and increasing public awareness of information and communication technology that digitally will serve society efficiently and can be carried out without being limited by conventional service time and space. Payment of Motor Vehicle Tax through the Samsat Bunda service, taxpayers will receive proof of income and electronic validation in the form of a short message containing a link for electronic Evidence of Payment Obligations (e-TBPKP) within a maximum waiting period of 1 x 24 hours.

Within its working area, the Madiun Regional Revenue Management UPT oversees two Samsat Joint Offices: the District Madiun Samsat and City Madiun Samsat. Madiun Kota Samsat oversees five sub-districts which are divided into three sub-districts belonging to Madiun City and two sub-districts belonging to Madiun Regency, namely Jiwan Sub-District and Sawahan Sub-District. Meanwhile, the Madiun Regency Samsat oversees thirteen sub-districts in Madiun Regency. At the Madiun Regional Revenue Management UPT, 130 (one hundred and thirty-five) BUMDesa from 198 village administrations in Madiun Regency are registered as Samsat Bunda service partners. Regarding the number of partnerships, the Samsat Bunda period is enforced for two years. The Madiun Regional Revenue Management UPT succeeded in capturing 65% of the total existence of BUMDesa in Madiun Regency, so this result was considered effective in capturing BUMDesa to cooperate and help educate the public in paying motorized vehicle taxes. The following table presents data in the form of receipts for regional original income in the motor vehicle tax sector obtained by the Samsat Bunda service at UPT PPD Madiun.

Table 2. Data on Motorized Vehicle Tax Revenue through Samsat Bunda

Samsat Bunda	Year	KB Samsat Madiun City		KB Samsat Madiun District		UPT PPD Madiun	
		SKP	Potency	SKP	Potency	SKP	Potency
Bank Jatim	2021	50	11,706,100	196	45,658,100	246	57,364,200
	2022	657	173,831,450	1678	486,542,600	2,335	660,374,050
PT. Pos Indonesia	2021	444	133,141,300	326	91,820,950	770	224,962,250
	2022	723	219,474,600	826	249,959,500	1,549	469,434,100

Source: UPT PPD Madiun Annual Report, 2021 and 2022.

It can be seen in the table, that the implementation of Samsat Bunda at UPT PPD Madiun is still being carried out through 2 partnerships whose nominal acceptance is detected, namely Bank Jatim and PT. Pos Indonesian. In 2021, Mother's Samsat reached 1,016 Tax Assessment Letters (SKP) or tax objects paid with actual revenue receipts of IDR 282,326,450.00. There will be an increase in 2022, due to the increasing number of BUMDesa partnerships that are joined and the number of people educated so that they use the convenience of this service. However, empirically when the research was conducted, the increase in the number of Samsat Bunda partnerships was definitely not clearly documented as being registered with UPT PPD Madiun. In 2022, Samsat Bundawon 3,884 SKP or tax objects paid with a total receipt of IDR 1,129,808,150.

Table 3. Data on Motorized Vehicle Tax Revenue at UPT Madiun Regional Revenue Management

Year	Samsat Bunda		Total E-Channel		Total PKB	
	SKP	Potency	SKP	Potency	SKP	Potency
2021	1016	282,326,450	39,375	12,589,113,800	443,257	165,392,882,450
2022	3,884	1,129,808,150	51,988	17,946,576,500	328,998	130,968,720,123

Source: UPT PPD Madiun Annual Report, 2021 and 2022

From the table analysis, it can be concluded that revenue through Samsat Bunda does not significantly impact the realization of payment from the motor vehicle tax sector.

When viewed from the achievement of income based on e-channel, less than 3% contribution from the total e-channel. According to the observed data, there is an implementation problem: fees other than the total payment must be paid. As for these costs, it was acknowledged by certain BUMDesa parties in Madiun Regency whose area is located far from the service center of the district Madiun Samsat office, because taxpayers in the village request services in full, so that if the e-TBPKP is not received via text message, the BUMDesa must help verify it with the Samsat Office so that more costs are needed because the profit-sharing shared by the banking/non-banking parties that cooperates with the BUMDesa is not sufficient to fulfill the service. It should be noted that apart from the amount of tax that must be paid, payments through the Samsat Bunda service include certain administrative costs, which will later become profit sharing for BUMDesa. The impact of imposing this additional fee creates a stigma in the community as taxpayers in the village area feel that paying motor vehicle tax through Samsat Bunda is more expensive than if they reach conventional services. in observation,

Motor vehicle tax payment services through Samsat Bunda are considered successful or effective in achieving one of the organization's goals: bringing services closer to the community and taxpayers getting services equivalent to conventional services based on prioritizing transparency, accountability, professionalism, and quality of public services. On the other hand, in terms of revenue receipts. Samsat Bunda services are considered ineffective and inefficient, so revenue does not significantly impact the receipt of original regional income in the motor vehicle tax sector.

If examined from an efficiency standpoint, the Bunda Samsat Innovation can bring services closer to the community and cut operational costs to save costs incurred for services. Samsat Bunda services are not limited to the working hours of the Joint Samsat Office and the distance from available conventional services. The Samsat Bunda service provides easy, equal, equitable, and affordable access to electronic services for all levels of society. Furthermore, the terms for paying motor vehicle tax are the same as conventional payments, namely, Motor Vehicle Registration Certificate and Owner Identity. The flow of Motor Vehicle Tax payments via e-Channel is also relatively easy. This is shown in the figure as follows.

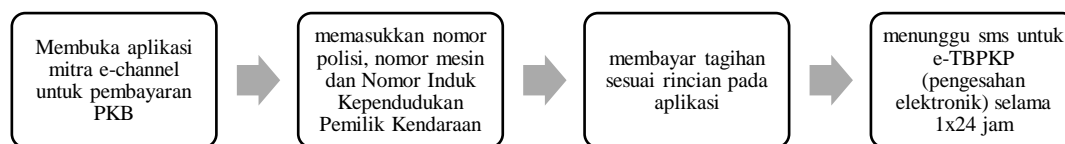


Figure 2. Motor Vehicle Tax Payment Flow through e-Channel

In the Samsat Bunda payment flow, the BUMDesa will assist the taxpayer in entering the required data. The BUMDesa party must be ready in finance, which will help village communities who pay cash to the BUMDesa. From this explanation, UPT PPD Madiun carries out an efficient Samsat Bunda service process by saving taxpayer time, saving service personnel represented by BUMDesa, saving service space, and saving service costs incurred.

If viewed based on adequacy, Samsat Bunda is considered sufficient to solve the problem of affordability of government services for taxpayers in paying their obligations to pay motor vehicle tax. Every year, taxpayers who pay through Samsat Bunda have increased so that people are indirectly educated by the presence of electronic technology from the government. If there are technical problems, UPT Madiun Regional Revenue Management will coordinate in resolving the issue. Efforts in terms of adequacy are fulfilling adequate public education for awareness of motorized vehicle tax payments. Hence, these are the things that need to be emphasized by UPT Madiun Regional Revenue Management in the future.

If assessed in terms of equalization, all levels of society can reach the samsat bunda service so that taxpayers in the village get benefits equivalent to those close to conventional services. Samsat Bunda is a service solution with a fundamental Good Governance approach, where all parties in the governance elements work together to provide services to taxpayers for equality of service to the whole community. Meanwhile, in terms of responsiveness, the district has begun to enthusiastically welcome the increase in payments through Samsat Bunda in 2022 as many as 2,868 tax objects paid along with the development of BUMDesa partnerships that have been established with Samsat and banking/non-banking parties. So future predictions, Samsat Bunda services can be used for all taxpayers in the village—the last criterion, namely the accuracy of the policy. As described in the previous explanation that the Samsat Bundat is present as an answer to

the problem of affordability of conventional services, so in reality, Samsat Bunda is the right solution to get efficient motorized vehicle tax payment services without having to spend more money, and effort and time to get better services. Same as conventional services.

Conclusion

From the main points of the discussion above, it can be concluded that the Samsat Bunda Service at UPT Madiun Regional Revenue Management is seen from the six evaluation criteria, namely effective, efficient, adequacy, alignment, responsiveness, and accuracy with the side of fulfilling service needs for taxpayers who are within the range of services conventionally, it is said to meet the criteria well overall. Electronic services that can be accessed by all levels of society are easy, equal, and equitable. Weaknesses only exist in taxpayers' lack of education and knowledge of the ease of this payment. Furthermore, when viewed from the contribution to receiving revenue, Samsat Bunda has not been practical. The suggestions that can be recommended to UPT Madiun Regional Revenue Management for Samsat Bunda services are as follows.

1. It was providing in-depth education through socialization both in digital form through social media and media publications in the form of banners, billboards, leaflets, and others that can be accessed by all levels of society.
2. Providing socialization regarding the importance of fulfilling the obligation to pay motorized vehicle taxes in a pick-up manner to the community in Madiun Regency with adequate budgeting, which is carefully scheduled for one year so that public awareness can be created.
3. If there is a forced additional cost from the taxpayer through the Samsat Bunda service, there should be reasonable restrictions so that it does not burden the taxpayer and does not affect the receipt of regional original income from the Motor Vehicle Tax sector.

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