

The Effect of *Drive Thru-Based* Motor Vehicle Tax Collection on Tax Revenue at Samsat East Bandung Region

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ABSTRACT

Taxes have a very large role for the benefit of government development, this is because taxes have a function as a source of state income and are also used again for state expenditure. In Indonesia, the potential for regional income is obtained through local taxes, one of which is the Motor Vehicle Tax (PKB). The research methods used in this research are descriptive methods and verification methods. The data used is Secondary Data obtained from Samsat East Bandung Region. The data testing techniques used are Normality Test, Heteroscedacity Test and Autocorrelation Test. The Hypothesis Testing Design used is Partial Test (t test) and Simultaneous Test (F Test). Based on the results of the study, showing the results of Simple Linear Regression Analysis obtained the equation $Y = 20.684 + 0.162X$. This shows that drive thru-based motor vehicle tax collection has a positive effect on tax revenue. The results of the Correlation Analysis using the Pearson Product Moment method show that the correlation result is 0.494, which means that there is a moderate correlation between drive thru-based motor vehicle tax collection and tax revenue. And the results of the Coefficient of Determination Analysis show that drive thru-based motor vehicle tax collection on tax revenue is 24.4% while the remaining 75.6% is influenced by other factors not observed in this study. For example, Mobile Samsat, Gendong Samsat, Samsat Outlet, E-Samsat, and so on.

Keywords: Tax Collection, PKB, Tax Revenue

INTRODUCTION

Taxes have a very large role and are increasingly relied upon for the benefit of development and government spending. This is because taxes have a function as a source of state income and are also reused for state expenditures such as financing public services and national development which are directly sustainable for improving the welfare of the community. According to Article 1 Point 3 of Law Number 4 of 2012 concerning the Third Amendment to Law Number 22 of 2011 concerning the State Budget. Tax revenue is all state revenue consisting of domestic taxes and international trade taxes. tax revenue according to John Hutagaol (2007: 325). Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to government needs and community conditions. According to Suharso (2012: 80) the funds received in the state treasury will be used for government expenditures for the greatest prosperity of the people, as the purpose of the state agreed upon by the founders of this country is to improve the welfare of the people, creating prosperity based on social justice.

Almost all regions in Indonesia explore their local revenue potential through local taxes. Therefore, local governments must strive to increase their potential sources of local revenue. Local tax income comes from various sources, one of which is Motor Vehicle Tax (PKB). Motor Vehicle Tax according to Law number 28 of 2009 article 1, is a tax that concerns

transportation affairs and is collected by local governments for ownership or control of motorized vehicles. The ease with which the public can obtain or acquire the desired motorized vehicle with a credit system provided by dealers to the public, reflects that the use of motorized vehicles in Indonesia has increased significantly each year. This will have an impact on the burden of Motor Vehicle Tax (PKB) paid by people who own motorized vehicles. Based on data from the East Bandung Regional Samsat *System Operator* (2020), the target of motor vehicle tax revenue at the East Bandung Regional Samsat in the last 5 years stated that two-wheeled Motor Vehicle Tax Revenue in the East Bandung Region in 2015 - 2019, PKB (All Counter) revenue with Drive Thru PKB Revenue obtained a percentage of 0.00% in 2015 to 2017. While in 2018 it reached 10%, and in 2019 it reached a presentation of 9.65%. With an average of 3.93%. The following is a table of revenue realization and tax revenue target for two-wheeled motorized vehicles at Samsat East Bandung Region 2015-2019:

Table 1
Realization of Two-Wheeled Motor Vehicle Tax Revenue
At Samsat East Bandung Region
Year 2015-2019

Year	Acceptance of PKB <i>ALL COUNTER</i> (Rp)	<i>Drive Thru</i> PKB Revenue (Rp)	Presentation
2015	279.606.938.350	-	0.00%
2016	320.060.033.600	-	0.00%
2017	329.891.722.500	-	0.00%
2018	380.262.120.200	33.968.296.700	8,93%
2019	405.461.299.200	31.387.670.500	7,74%
Average			3,33%

Source: Operator *System* Samsat East Bandung Region, 2020 (Reprocessed)

Table 2
Tax Revenue Target for Two-Wheeled Motorized Vehicle Samsat *Drive Thru* at Samsat
East Bandung Region
Year 2015-2019

Year	Target Revenue of PKB <i>ALL COUNTER</i> (Rp)	<i>Drive Thru</i> revenue target (Rp)	Presentation
2015	276.350.000.000	-	0,00%
2016	309.978.000.000	-	0,00%
2017	312.730.000.000	-	0,00%
2018	370.883.000.000	37.088.300.000	10 %
2019	411.733.000.000	39.733.000.000	9, 65 %
Average			3,93 %

Source: Operator *System* Samsat East Bandung Region, 2020 (Reprocessed)

The contribution of *Drive Thru* samsat tax revenue is needed because it is one way to increase motor vehicle tax revenue by increasing the modernization of tax collection, however, this tax revenue has not yet reached the optimal realization target of 100%. Based on data from the East Bandung Samsat *System Operator* (2020), the target realization of motor vehicle tax revenue at Samsat in the East Bandung Region in the last 5 years stated that PKB (All Counter) revenue with PKB Drive Thru Revenue obtained a percentage of 0.00% in 2015 to 2017. While in 2018 it reached 8.93%, and in 2019 it reached a presentation of 7.74%. With an average of 3.33%. The existence of the East Bandung Regional Samsat office is currently one proof that the government is fulfilling its responsibilities in increasing the willingness of the public to pay their vehicle taxes. Even though the Samsat office has been established, there are still people who are lazy to pay taxes. Therefore, the Samsat supervisory team made innovations to lure taxpayers to pay their taxes, in accordance with Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the Implementation of the One-Stop Single Administration System for Motor Vehicles Article 22.

Tax collection carried out by the Samsat Joint Office by using Samsat *Drive Thru* is made to streamline taxpayers' time in paying their taxes through this service. However, in this service only taxpayers who have complete files will be served and do not make arrears in tax payments. With the facilities provided by the government such as in the ease of managing motor vehicle tax payments, it is hoped that taxpayers can take advantage of the facilities provided by the East Bandung Regional Samsat office through the *drive thru* service, so that taxpayers can pay on time and the resulting tax revenue is more optimal. So that from the explanation above, it is clear the magnitude of the influence of tax payments made by taxpayers, which is adjusted to the services provided by the Joint Samsat office. So this study intends to provide information and an overview of the effect of *drive thru-based* motor vehicle tax collection (PKB) on tax revenue.

LITERATURE REVIEW

Motor Vehicle Tax

Motor Vehicle Tax is a type of provincial tax that is part of the West Java Provincial Regional Tax Number: 13 Year which is defined in Article 1 numbers 12 and 13. In Law No. 28 Year 2009 on taxes on ownership and/or control of motorized vehicles. The implementation of the collection is carried out at the SAMSAT Joint Office. This SAMSAT Joint Office involves three government agencies, namely: Regional Revenue Agency, Regional Police of the Republic of Indonesia.

Motor Vehicle Tax, hereinafter referred to as PKB, is a tax on the ownership and/or control of motorized vehicles. Motorized Vehicles are all wheeled vehicles and their trailers that are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the propulsion of the motor vehicle concerned, including heavy equipment and large equipment, which in its operation uses wheels and motors and is not permanently attached. Public Motor Vehicle is any motor vehicle used to transport people or goods for a fee and has a transportation permit and/or route permit.

Tax Object Motor Vehicles

The object of Motorized Vehicles is regulated in the West Java Provincial Regional Tax Number: 13 Year article 4, among others:

1. The object of Motor Vehicle Tax is the ownership and/or control of Motor Vehicles.
2. Included in the definition of Motor Vehicle as referred to in point (1), are:

- a. wheeled motor vehicles and their trailers, operated on all types of roads; and
 - b. motorized vehicles operated on water with a gross content size of GT 5 (five Gross Tonnage) up to GT 7 (seven Gross Tonnage).
3. Excluded from the definition of Motor Vehicle as referred to in point (2), are:
- a. train;
 - b. motor vehicles used solely for national defense and security purposes;
 - c. motor vehicles owned and/or controlled by embassies, consulates, representatives of foreign countries with reciprocal asa and international institutions that obtain tax exemption facilities from the Government; and
 - d. motor vehicles owned and/or controlled by the manufacturer or importer which are solely provided for exhibition purposes and not for sale.
 - e. Motor Vehicles owned and/or controlled by the manufacturer or importer that are solely available for display.

Tax Subject Motor Vehicles

The subjects of Motor Vehicles are regulated in the West Java Provincial Regional Tax Number: 13 Year article 5, among others: :

1. The subjects of PKB are individuals, entities, government, local government, military and police who own and/or control motor vehicles.
2. PKB Wajib is an individual, entity, government, local government, military and police who owns and/or controls motorized vehicles.
3. Those responsible for the payment of PKB as referred to in paragraphs (1) and (2), namely: a. for an individual is the person concerned, his/her proxy and/or his/her heirs; b. for an Entity, represented by the management or his/her proxy; and c. for the Government, Local Government, TNI and Polri, by the Budget User Official / Power of Budget User.

Motorized vehicle tax base

The basis for the imposition of motor vehicle tax is stated in Article 6 of the Local Tax Law, among others:

1. The basis for the imposition of PKB is the product of 2 (two) main elements, namely: a. the selling value of motor vehicles (NJKB); and b. the weight that reflects the relative level of road damage and/or environmental pollution due to the use of motor vehicles.
2. Specifically for Motor Vehicles used off public roads, including heavy equipment and large equipment, the basis of PKB imposition is NJKB.
3. The basis for the imposition of PKB as referred to in paragraph (1) and paragraph (2) shall be determined by the Governor, based on the Regulation of the Minister of Home Affairs.
4. The weight as referred to in paragraph (1) letter b is expressed in a coefficient whose value is 1 (one) or greater than 1 (one), with the following provisions: a. a coefficient equal to 1 (one), means that road damage and/or environmental pollution as a result of the use of the Motorized Vehicle is considered within the tolerance limit; and b. a coefficient greater than 1 (one), means that the use of the Motorized Vehicle is considered to exceed the tolerance limit.
5. The weight as referred to in paragraph (1) letter b and paragraph (4) shall be calculated based on the following factors: a. axle pressure, which is differentiated

based on the number of axles, wheels, and weight of the Motor Vehicle; b. type of fuel of the Motor Vehicle which is differentiated by diesel, gasoline, gas, electricity, solar power, or other types of fuel; and c. type, use, year of manufacture, and engine characteristics of the Motor Vehicle which is differentiated by type of 2-stroke or 4-stroke engine, and cylinder content.

6. NJKB is determined based on the general market price of Motor Vehicles, which is the average price obtained from various accurate data sources in the first week of December of the previous tax year.

Motor Vehicle Tax Rate

Motor Vehicle Tax rates are stipulated in Article 7 of the Local Tax Law, among others:

1. Private PKB rates are set as follows:
 - a. for the first Motor Vehicle ownership, 1.75% (one point seven five percent);
 - b. for the second and subsequent ownership of 4 (four) wheeled Motor Vehicles based on the same name and address according to personal identification, is determined progressively as follows: 1. second ownership PKB, at 2.25%; 2. third ownership PKB, at 2.75%; 3. fourth ownership PKB, at 3.25%; and 4. fifth ownership PKB and so on, at 3.75%.
 - c. for the second and subsequent ownership of a 2 (two) wheeled or 3 (three) wheeled Motor Vehicle, based on the same name and address according to personal identification, is determined progressively as follows: 1. second ownership PKB, at 2.25%; 2. third ownership PKB, at 2.75%; 3. fourth ownership PKB, at 3.25%; and 4. fifth ownership PKB and so on, at 3.75%.
2. The application of progressive PKB rates does not apply to Non-Public Vehicles owned by the Agency, Government/Regional Government/TNI/Police and public vehicles.
3. The PKB rate for public transportation is set at 1% (one percent).
4. The PKB rate for ambulances, fire brigades, social and religious institutions is set at 0.5% (zero point five percent).
5. The PKB rate for the Government/Regional Government/TNI/Polri is set at 0.5% (zero point five percent).
6. The PKB rate for heavy equipment and large equipment is set at 0.2% (zero point two percent).
7. The procedure for implementing the imposition of progressive tax as referred to in paragraph (1), shall be stipulated by a Governor Regulation.

Tax Period Motor Vehicles

The Motor Vehicle Tax period is stipulated in Article 11 of the Local Tax Law, among others:

1. Tax period is 12 (twelve) consecutive months which constitute the tax year, starting from the time of registration of Motor Vehicle.
2. PKB is paid in one lump sum in advance.
3. For registered vehicles, the part of the month that exceeds 15 (fifteen) days is counted as a full month.
4. For PKB that for some reason due to force majeure the tax period does not reach 12 (twelve) months, restitution can be made in the form of compensation for the remaining tax that has not been passed.
5. Further provisions regarding the procedures for implementing restitution as referred to in paragraph (4), shall be stipulated by a Governor Regulation.

Motor Vehicle Tax Sanctions & Fines

Sanctions & Fines for Motor Vehicle Tax are contained in Articles 12 - 14 of the Local Tax Law, among others:

1. Delay in submitting data on tax objects and subjects as referred to in paragraph (2) letter a, is subject to administrative sanctions in the form of a fine of 25% (twenty-five percent) of the Tax principal.
2. Delay in submitting data on tax objects and subjects as referred to in Article 12 paragraph (2) letters b and c, is subject to administrative sanctions in the form of a fine of 2% (two percent) per month from the principal of the Tax payable for a maximum of 24 (twenty four) months.
3. Registered motor vehicles that are late in making tax payments in accordance with the expiration date of the PKB period, are subject to administrative sanctions in the form of a fine of 2% (two percent) per month from the principal tax payable for a maximum of 24 (twenty-four) months.

Drive Thru-based Tax Collection

Collection is the whole activity to withdraw funds from the public obliged to levy, starting from the collection of data from the object and subject of the levy to the supervision of its deposit. According to Bapenda Jabar, *Drive Thru Tax Collection* is a service for STNK validation, payment of Motor Vehicle Tax and Mandatory Contribution to the Road Traffic Accident Fund for both two-wheeled and four-wheeled vehicles which is located outside the Samsat joint office building and allows vehicle owners to make transactions without having to get off the motorized vehicle they are driving but not leaving the security aspects of vehicle registration and identification itself. The requirements for STNK validation at Samsat *Drive Thru* are that taxpayers must bring the original identity (KTP) that matches the owner's name listed on the STNK and bring the original STNK to be validated. In Samsat *Drive Thru*, what needs to be considered is that Samsat *Drive Thru* does not serve block vehicles, specifically serving two-wheeled and four-wheeled motorized vehicles, not public passenger transportation.

Samsat Drive Thru

Drive Thru is a service at Samsat related to the validation of STNK (Vehicle Number Certificate), payment of Motor Vehicle Tax (PKB) and Mandatory Contribution of Road Traffic Accident Funds (SWDKLLJ) which is implemented outside the SAMSAT Joint office building and allows Taxpayers (WP) to make transactions without having to get off the motorized vehicle they are driving like a fast food restaurant service (Pramana, 2010). Samsat *Drive Thru* is an implementation of the National Police's commitment to build trust from the public through transparent services. In addition to saving time, services with this system can eradicate illegal levies. Samsat *Drive Thru* has been operating and was held in March 2008 by the Governor of West Java in the yard of the West Java Provincial Revenue Agency. Along with the receipt of ISO 9001:2000 certificate by the minister of state apparatus empowerment for SAMSAT services in Bandung.

The requirements for STNK validation at Samsat *Drive Thru* services are that taxpayers must comply with the terms and conditions imposed by the East Bandung Regional Samsat, namely:

1. Original E-KTP of the owner according to the data in the STNK.
2. Original vehicle registration.
3. Original BPKB.

4. Proof of payment of PKB and SWDKLL (validated SKPD) year Last.

5. Bring the vehicle to be re-registered.

In addition to the requirements that must be met by taxpayers, there are other things that must be considered in the process of paying motor vehicle taxes, namely the procedure or payment mechanism.

Before making a payment, taxpayers must know the mechanism in paying taxes, namely:

1. Registration
 - a. Taxpayers carry out registration at the 2-wheeled and 4-wheeled counters;
 - b. Applications are received by police officers to scrutinize the requirements in accordance with the rules;
 - c. registration officers carry out data input and validate STNK
2. Determination
 - a. After receiving the files from the registrar, tax and Jasa Raharja are determined;
 - b. The determination section checks the correctness of taxes and raharja services in accordance with applicable regulations;
 - c. The determination section submits the file to the payment section
3. Payment
 - a. After receiving the tax assessment and raharja service from the determination section, the payment officer makes a summons to the taxpayer to carry out the collection in accordance with the SKPD;
 - b. After receiving payment, the SKPD is validated as proof that the vehicle tax has been received.

Samsat Drive Thru System and Procedure

Drive Thru service consists of 2 (two) counters namely:

1. Counter 1 registration and validation
2. Counter 2 payment and submission;
3. Registration of Attestation in paragraph 1 (one) letter a is marked with the seal and initials of the registration officer;
4. Samsat Drive Thru serves motorized vehicles with identification according to the STNK used during registration;
5. Samsat Drive Thru does not serve block vehicles and public passenger transportation motorized vehicles;
6. The registration counter officer receives documents from taxpayers in the form of Original BPKB, Original STNKB, Original KTP, then conducts research on the correctness of the documents and validates the documents with a scanner;
7. The Payment and Submission counter officer informs the amount of payment due and then accepts the payment and submits proof of payment to the taxpayer;
8. The utilization of drive thru services is adjusted to the situation and conditions of each region.

Advantages of Using Samsat Drive Thru

The benefits of Samsat *Drive Thru* are:

1. Practical
Taxpayers who want to pay taxes do not have to get off the vehicle.
2. Effective and Efficient
The time used for the tax payment process is relatively fast at around 5 minutes, making it easier for taxpayers who cannot wait too long.

3. Save
Taxpayers who use Samsat *Drive Thru* can save their expenses, especially in parking, so that taxpayers are not charged parking fees.

Tax Revenue

According to Law Number 4 Year 2014 Article 1 Point 3, tax revenue is all state revenue consisting of domestic taxes and international trade taxes. According to the Ministry of Finance of the Republic of Indonesia (kemenkeu.go.id), states that: "Revenue is the main source of income in the state budget. Tax revenue averages around 70 percent and total state revenue. This shows that the role of taxes in financing the state budget is getting bigger. The role of taxes will be even greater in the future because the government wants to reduce the role of debt in funding the state budget. Because the role of taxes is increasingly important, tax revenue requires a better management system so that tax revenue is optimized in accordance with economic conditions and the ability of the community."

Factors Affecting Tax Revenue

According to Rahayu (2013), the factors that affect tax revenue are:

1. Clarity, certainty and simplicity of tax laws and regulations that are clear, simple and easy to understand will provide the same interpretation for taxpayers and tax authorities. With the legal certainty and clarity of the Law, it will not cause misinterpretation, then it will motivate the fulfillment of tax obligations of taxpayers to be carried out effectively and efficiently.
2. Government policy in implementing the taxation law is a way or tool of the government in the field of taxation to have a specific target or to achieve a certain goal in the social and economic fields. Policy in this case from the Directorate General of Taxes (DGT) for certain matters in taxation that are not explained in detail in the Law. The government is given the principle of freedom of action in written form in the form of policy regulations, in the form of other regulations that explain the instructions for implementing laws and regulations.
3. The administrative system plays an important role where each KPP (Tax Service Office) must have an appropriate administrative system but not complicated and emphasized on simplicity of procedures. The complexity of the system will make taxpayers more reluctant to pay taxes.
4. The quality of services provided by the government and taxation officials is very important in efforts to optimize tax revenue. The quality of service in question is to provide good service to taxpayers in optimizing state revenue.
5. The awareness and understanding of citizens must have a high sense of nationalism, concern for the nation and state and an adequate level of public taxation knowledge, then in general it will be easier for taxpayers to comply with tax regulations.

Measurement of Tax Revenue

Pandiangan (2014) states that indicators of tax revenue can be seen from "Tax payments made by taxpayers in the system or online will go to the State treasury through the State Revenue Module (MPN) program managed by the Directorate

General of State Treasury, Ministry of Finance, then in the MPN system, tax revenues will be recorded in the administration of the Directorate General of Taxes both at the Head Office, Regional Office (Kanwil), and Tax Service Office as a work unit."

Tax revenue can be formulated as follows:

$$Penerimaan Pajak = \frac{\text{Realisasi Penerimaan Pajak}}{\text{Target Penerimaan Pajak}} \times 100\%$$

Framework of Thought

According to Regional Regulation No. 8/2010, motor vehicle tax is a tax on the ownership/possession of motor vehicles and is collected in the area where the motor vehicle is registered. Motor vehicle ownership is based on the same name and address. The application of Motor Vehicle Tax in a province is based on the relevant provincial regulation. According to the Joint Decree of Menhankam/ Pangab, Minister of Finance and Minister of Home Affairs No. Kep.13/ XII / 1976, Kep. 1693 / MK / IV / 76, No. 311 of 1976 which intends "to regulate the simplification of PKB / BBNKB (Motor Vehicle Tax / Motor Vehicle Title Transfer Fee), SWDKLLJ (Mandatory Contribution of Road Traffic Accident Fund) payments associated with STNK management and carried out in a SAMSAT Joint Office and create uniformity aimed at improving services to motor vehicle owners, increasing State and Regional revenues, curbing vehicle data / kamtibmas data ". Tax Collection According to Law of the Republic of Indonesia No. 28 article 7 of 2009 concerning Regional Taxes and Regional Levies states that Motor Vehicle Tax Collection is carried out simultaneously with the issuance of a Motor Vehicle Number Certificate and Mandatory Contribution to the Road Traffic Accident Fund (SWDKLLJ). Meanwhile, according to Molle, Pangemanan and Sabijo (2014) to measure the tax revenue variable is to compare the realization of tax revenue with the tax revenue target multiplied by 100%.

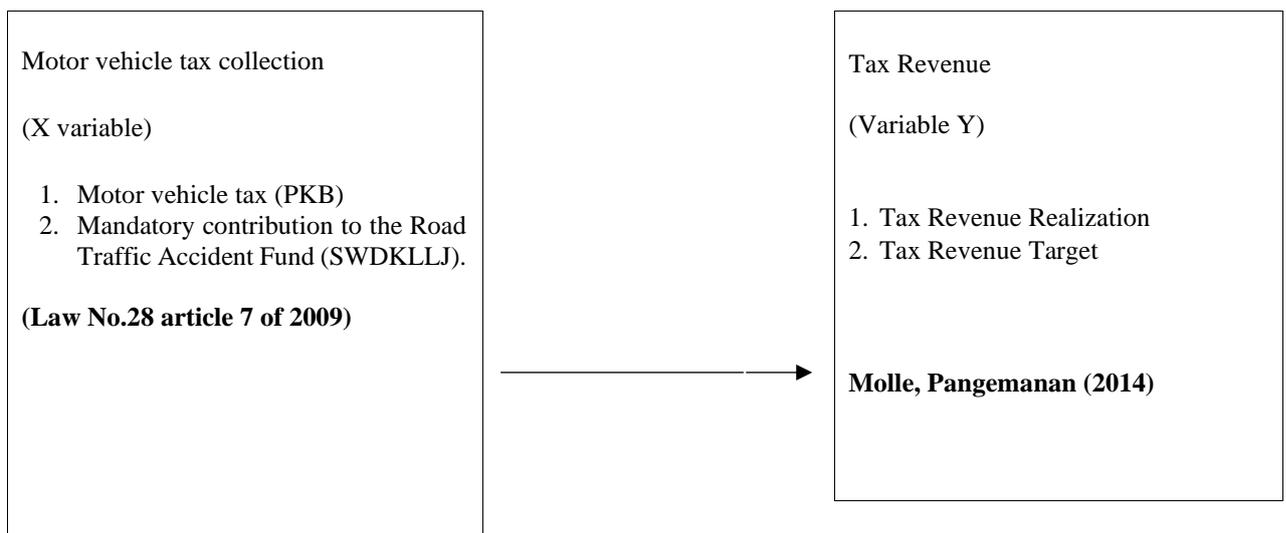


Figure 2.1
Research Paradigm

Data Analysis Techniques

The data used in this research is descriptive verification data with a quantitative approach, using research methods, it will be known that there is a significant relationship between the variables studied so that the conclusions will clarify the picture of the object under study (Sugiyono, 2016). The descriptive verification method is used to test whether there is an effect between variables, and to test whether the predetermined hypothesis is accepted or not. The average calculation is done using the formula used to find the length of the interval class. Verification analysis is used to answer verification problems, namely the problem of the relationship between variables which aims to test the truth of existing hypotheses.

The data collected is tested using the Classical Assumption Test. Classical assumptions are requirements that must be met in multiple regression analysis. The classic assumption test commonly used is the normality test which aims to test whether the distribution of the dependent variable for each value of a particular independent variable is normally distributed or not. In the linear regression method, this assumption is indicated by a normally distributed *error* value (e). . Testing the *normality of the data* using the *Kolmogorov-Smirnov Test of Normality*, the basis for decision making is Probability \geq significance level (0.05), then the distribution of the population is normal. heteroscedicity test aims to test whether in a regression model there is an inequality of variance from one observation to another, if the error or residual from the observed method does not have a constant variance from one observation to another, it means that each observation has a different reliability due to changes in the background conditions that are not summarized in the model specifications. and auto correlation test, a good regression equation is that it does not have autocorrelation problems, if there is autocorrelation then the equation is not good or not worth using for prediction, a measure to determine whether or not there is an autocorrelation problem can be used magnitude :

- If $(4 - d) < dL$ then there is negative autocorrelation.
- If $(4 - d) > dU$ then there is no negative autocorrelation.
- If $dL < (4 - d) < dU$ then the test is inconclusive or inconclusive.

RESEARCH RESULTS AND DISCUSSION

1. Normality Test

Table 3
Normality Test Results using the *One-Sample Kolmogorov Smirnov* method
One-Sample Kolmogorov-Smirnov Test

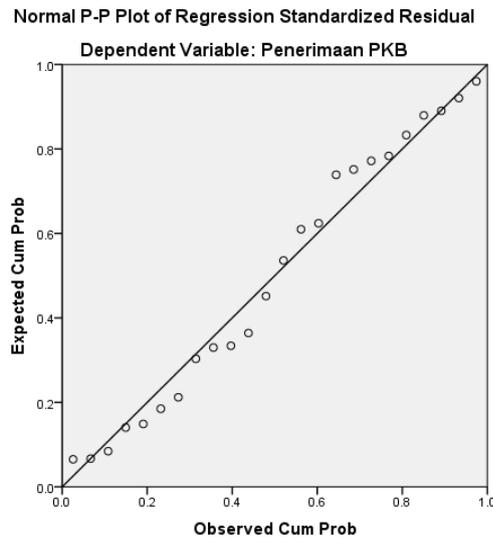
		Unstandardized Residual
N		24
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.05251310
Most Extreme Differences	Absolute	.118
	Positive	.097
	Negative	-.118
Kolmogorov-Smirnov Z		.580
Asymp. Sig. (2-tailed)		.889

a. Test distribution is Normal.

b. Calculated from data

Based (Source: Appendix of SPSS v20 Output, on the Kolmogorov-Smirnov test output table above, the significance value (*Asymp. Sig. (2-tailed)*) of 0.889. The significance value (*Asymp. Sig. (2-tailed)*) is greater than 0.05. So, it can be concluded that the residual value is normally distributed. So that the data used has met the

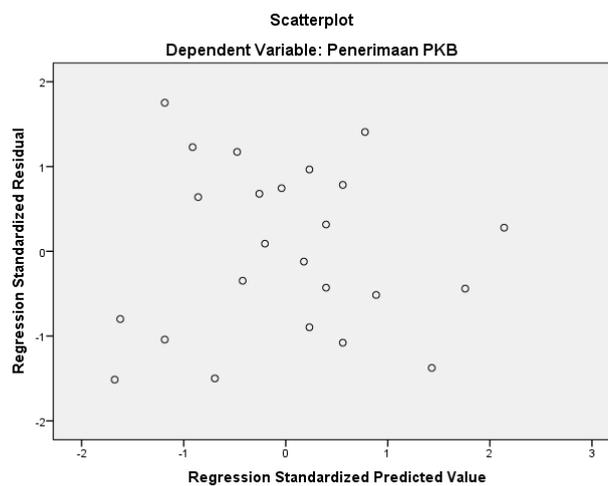
unbiased requirements. The results of the normality test of the normal *probability plot* curve data, as follows:



(Source: Appendix SPSS Output Version 20.2020)

Figure 1
Normality Test Results using the Normal *P-P Plot* of *Rearession Standardized Residual* Method

2. Heteroscedasticity Test



(Source: Appendix SPSS Output Version 20.2020)

Figure 2
Heteroscedasticity Test Results with *Scatterplot* Method

From Figure 2 above, it can be seen that the points are randomly distributed, do not form a certain clear pattern, and the points spread above and below zero on the Y-axis. With these results, it is proven that there are no symptoms of heteroscedasticity in the regression model.

3. Autocorrelation Test

Table 4.2
Autocorrelation Test Results with *Durbin-Watson* Method

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.494 ^a	.244	.209	.05369	.741

a. Predictors: (Constant), Drive Thru

b. Dependent Variable: Acceptance of PKB

(Source: Appendix SPSS Output Version 20.2020)

Based on the output results above, it can be seen that the *Durbin-Watson* value is 0.481. According to the *Durbin-Watson* table, $k = 1$, $\alpha = 5\%$ and $n = 28$, the value of $dL = 1.3284$ and $dU = 1.4759$ is obtained. When compared with the measure proposed by Sunyoto (2016: 98), the value $(4 - DW) > dU$ is obtained, namely $(4 - 0.741) > 1.4759$ or $3.259 > 1.4759$. This means that the data tested does not occur autocorrelation.

Based on the results of the classical assumption test that has been carried out, it can be seen that the data in this study are normally distributed, there is no heteroscedasticity and no autocorrelation. Therefore, the available data has met the requirements for simple linear regression.

Descriptive Analysis

Descriptive method is used to find out how this research can be done and presented in descriptive form. The data analyzed is secondary data, because the data is obtained from the Head of the Revenue and Revenue Subdivision at the East Bandung Regional Samsat.

Drive Thru-based Two-Wheeled Motorized Vehicle Tax Collection

The following is a presentation of *drive thru-based* motor vehicle tax revenue data at the East Bandung Regional Samsat in 2018-2019 in monthly periods.

Table 4.3
Realization of Two-Wheeled PKB Revenue Based on *Drive Thru* at Samsat East Bandung Region 2018-2019

Year	Monthly Period	Tax Revenue Realization per month	Drive Thru Revenue Realization Per Year	Drive Thru Revenue Target Per Year	Percentage	LN
2018	1	IDR 1,976,854,000	IDR 33,968,296,700	IDR 37,088,300,000	91,59%	21,40
	2	IDR 1,996,577,000				21,41
	3	IDR 2,154,678,000				21,49
	4	IDR 2,356,350,000				21,58
	5	IDR 3,976,646,200				22,10
	6	IDR 2,796,654,500				21,75
	7	IDR 2,874,560,000				21,78
	8	IDR 2,965,456,000				21,81
	9	IDR 3,464,780,000				21,97
	10	IDR 3,157,367,000				21,87

	11	IDR 3,695,894,000				22,03
	12	IDR 2,552,480,000				21,66
2019	1	IDR 2,476,854,000	IDR 31,387,670,500	IDR 39,733,000,000	79,00%	21,63
	2	IDR 2,296,573,000				21,55
	3	IDR 2,254,676,000				21,54
	4	IDR 2,456,450,000				21,62
	5	IDR 3,095,894,000				21,85
	6	IDR 2,796,654,500				21,75
	7	IDR 2,874,560,000				21,78
	8	IDR 2,765,756,000				21,74
	9	IDR 2,664,780,000				21,70
	10	IDR 2,156,367,000				21,49
	11	IDR 2,572,460,000				21,67
	12	IDR 2,976,646,000				21,81
Total		IDR 65,355,967,200	IDR 76,821,300,000	85%	521,01	
Average		IDR 2,723,165,300	IDR 38,410,650,000	85,29%	21,71	
Maximum Value		IDR 3,976,646,200	IDR 39,733,000,000	91,59%	22,10	
Minimum Value		IDR 1,976,854,000	IDR 37,088,300,000	79,00%	21,40	

(Source: Sub Division of Revenue and Revenue at Samsat East Bandung Region).

In the table above, it can be seen that the amount of PKB tax revenue based on *Drive Thru* at the East Bandung Regional Samsat in 2018-2019 was IDR 65,355,967,200. The average revenue of *Drive Thru-based PKB tax* in 2018-2019 was IDR 2,723,165,300. The lowest amount of *Drive Thru-based PKB tax* revenue occurred in 2018 in the January period, which amounted to IDR 1,976,854,000 or decreased from the 2019 period. Meanwhile, the highest amount of *Drive Thru-based PKB tax* revenue occurred in 2018 in the May period, amounting to Rp 3,976,646,200.

Motorized Vehicle Tax Revenue at Samsat East Bandung Region

Table 4. 4
Target and Realization of PKB Tax Revenue at Samsat East Bandung Region in 2018-2019

Year	Monthly Period	Tax Revenue Realization per month	Realization of PKB Revenue per Year	PKB Revenue Target per Year	Percentage	LN
2018	1	IDR 28,632,100,000	IDR 380,262,120,200	IDR 370,883,000,000	102,53%	24,08
	2	IDR 29,840,000,000				24,12
	3	IDR 29,865,000,000				24,12
	4	IDR 29,472,000,000				24,11
	5	IDR 35,352,000,000				24,29
	6	IDR 31,460,000,200				24,17
	7	IDR 32,452,020,000				24,20
	8	IDR 31,541,000,000				24,17
	9	IDR 31,850,000,000				24,18
	10	IDR 32,583,000,000				24,21

	11	IDR 33,652,000,000				24,24
	12	IDR 33,563,000,000				24,24
2019	1	IDR 31,872,199,000	IDR 405,461,299,200	IDR 411,733,000,000	98,48%	24,18
	2	IDR 32,843,000,000				24,22
	3	IDR 33,844,000,000				24,25
	4	IDR 34,442,000,000				24,26
	5	IDR 36,064,400,000				24,31
	6	IDR 34,580,000,200				24,27
	7	IDR 33,684,000,000				24,24
	8	IDR 32,521,500,000				24,21
	9	IDR 33,850,000,000				24,25
	10	IDR 34,543,200,000				24,27
	11	IDR 32,654,000,000				24,21
	12	IDR 34,563,000,000				24,27
Total		IDR 785,723,419,400	IDR 782,616,000,000	100%	581,04	
Average		IDR 32,738,475,808	IDR 391,308,000,000	100,50%	24,21	
Maximum Value		IDR 36,064,400,000	IDR 411,733,000,000	102,53%	24,31	
Minimum Value		IDR 28,632,100,000	IDR 370,883,000,000	98,48%	24,08	

(Source: Sub Division of Revenue and Revenue at Samsat East Bandung Region).

Based on the explanation above and Figure 4.4, it can be seen that the realization of tax revenue fluctuates every month. The minimum value of the percentage of tax revenue is 98.48%, namely in 2019 and the maximum value of the percentage of tax revenue is 102.53%, namely in 2018. The average percentage of tax revenue at the East Bandung Regional Samsat is 100.50%.

Verificative Analysis

Verification research is used to test the truth of a hypothesis, where hypothesis testing between variables will be analyzed through a quantitative approach that uses relevant statistical methods to test the hypothesis. To test in this study, partial statistical testing was carried out. This statistical test is carried out using simple linear regression analysis through several stages, such as correlation analysis, determination analysis and hypothesis testing. The test was carried out with the help of *SPSS Version 20 for Windows software*.

1. Correlation Analysis

The correlation method used in this study uses *Pearson product moment correlation analysis* and uses *SPSS Version 20 For Windows*.

Table 4.5
Pearson Product Moment Method Correlation Analysis Results
 Correlations

		Drive Thru	Acceptance of PKB
Drive Thru	Pearson Correlation	1	.494*
	Sig. (2-tailed)		.014
	N	24	24
Acceptance of PKB	Pearson Correlation	.494*	1
	Sig. (2-tailed)	.014	

N	24	24
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*. Correlation is significant at the 0.05 level (2-tailed).

Based on the output above, it is obtained that the correlation value (R) obtained between PKB Tax based on *Drive Thru* to PKB Tax Revenue is 0.494, which is included in the medium category.

2. Simple Linear Regression Analysis

Table 4.6
Simple Linear Regression Analysis Results
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20.684	1.325		15.613	.000
	Drive Thru	.162	.061	.494	2.662	.014

a. Dependent Variable: Acceptance of PKB

(Source: Appendix of SPSS Output Version 20, 2020)

Based on the output results above, it can be seen that the regression constant value (a) in the Unstandardized Coefficients "B" value is 20.684, and the b value is 0.162. Thus, the simple linear regression equation that will be formed is as follows:

$$Y = 20.684 + 0.162X$$

3. Coefficient of Determination Analysis (R)²

Table 4.7
Determination Coefficient Results (R)²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.494 ^a	.244	.209	.05369	.741

a. Predictors: (Constant), Drive Thru

b. Dependent Variable: Acceptance of PKB

(Source: Appendix of SPSS Output Version 20, 2020)

From the results of the above calculations, it is known that *Drive Thru-based* tax collection contributes 24.4% to tax revenue. Meanwhile, the remaining value of 75.6% is

influenced by other factors not observed in this study. For example, Mobile Samsat, Samsat Gendong, Samsat Outlet, E-Samsat, and so on.

Hypothesis Test

In this study, hypothesis testing was carried out using two tests, namely simultaneous test (F statistical test) and partial test (t test). the following are the test results with the SPSS Version 20 for Windows Application.

Partial Hypothesis Testing (t Statistical Test)

Table 4.8
Result of t Test Value

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20.684	1.325		15.613	.000
	Drive Thru	.162	.061	.494	2.662	.014

a. Dependent Variable: Acceptance of PKB

(Source: Appendix of SPSS Output Version 20, 2020)

Simultaneous Hypothesis Testing (F Statistical Test)

Table 4.9
F Test Value Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.020	1	.020	7.089	.014 ^b
	Residuals	.063	22	.003		
	Total	.084	23			

a. Dependent Variable: Acceptance of PKB

b. Predictors: (Constant), Drive Thru

(Source: Appendix of SPSS Output Version 20, 2020)

In accordance with the test criteria, it can be concluded that partially H₀ is rejected and H₁ is accepted, meaning that partially *Drive Thru-Based* PKB Tax Collection has a significant effect on Tax Revenue at the East Bandung Regional Samsat.

Conclusion

Based on the results of research and discussion of the effect of *Drive Thru-based* PKB tax collection on tax revenue at the East Bandung Regional Samsat, the authors draw the following conclusions:

1. *Drive Thru-based* PKB tax collection at the East Bandung Regional Samsat in 2018-2019 in the month period is included in the moderate category and is fluctuating, where it still experiences a decrease and increase in the process of *Drive Thru-based* PKB tax collection. From the results of the verification analysis, it is stated that *Drive Thru-based* PKB tax collection affects tax revenue by 24.4%. In other words, *Drive Thru-based* PKB tax collection has an important role in increasing tax revenue at the East Bandung Regional Samsat.

2. Tax revenue at the East Bandung Regional Samsat in 2018 - 2019 in the month period is considered not optimal because tax revenue has experienced a fluctuating increase and decrease. Tax revenue still cannot reach the target. The highest revenue occurred in 2019, namely in May amounting to Rp 36,064,400,000. While the lowest revenue occurred in 2018, namely in January amounting to IDR 28,632,100,000. With the existence of Samsat *Drive Thru*, it is hoped that it will have a positive influence on tax revenue at the East Bandung Regional Samsat.
3. The effect of *Drive Thru-Based* Motor Vehicle Tax Collection on Tax Revenue at Samsat in the East Bandung Region using the verification analysis method has results, namely the calculation of the Pearson Product Moment Correlation Coefficient Analysis there are results of 0.244 or 24.4% included in the Coefficient Interval 0.40 - 0.599 or the category of "moderate" relationship level, which means that the relationship between Drive Thru-based PKB tax collection and tax revenue has a "moderate" relationship. Where this has a fairly good or positive effect on tax revenue at the East Bandung Regional Samsat. Meanwhile, the remaining value of 75.6% is influenced by other factors not observed in this study. For example, Mobile Samsat, Gendong Samsat, Samsat Outlet, E-Samsat, and so on.

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