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**THE POTENTIAL OF THE MOTOR VEHICLE TAX (PKB) OPSEN IN  
INCREASING REGIONAL ORIGINAL REVENUE (PAD) IN BENGKALIS  
REGENCY**

**Nurul Rauda<sup>1</sup>**

**Politeknik Negeri Bengkalis, Bengkalis, Indonesia**

[nurulrauda5@gmail.com](mailto:nurulrauda5@gmail.com)

**Novira Sartika<sup>2</sup>**

**Politeknik Negeri Bengkalis, Bengkalis, Indonesia**

[novirasartika@polbeng.ac.id](mailto:novirasartika@polbeng.ac.id)

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**Abstract**

This study aims to analyze the implementation of the Motor Vehicle Tax (PKB) Opsen to increase Regional Original Revenue (PAD) in Bengkalis Regency following the enactment of Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD Law). The research examines the development of PAD and PKB revenue prior to the PKB Opsen, assesses the potential contribution of PKB Opsen to PAD after its implementation in 2025, and identifies obstacles and efforts undertaken by the Regional Revenue Agency (Bapenda) and the Bengkalis Revenue Management Unit (UPT SAMSAT). This study employs a Qualitative approach using primary data from interviews and observations, as well as secondary data from official documents and revenue reports. The findings indicate that the PKB Opsen policy provides new fiscal space for Bengkalis Regency and contributes positively to PAD without increasing the tax burden on taxpayers. However, its implementation still faces challenges, including administrative constraints, information system limitations, taxpayer compliance issues, and limited public understanding. To address these challenges, Bapenda and UPT SAMSAT have strengthened coordination, improved administrative systems, and intensified public outreach. Overall, the PKB Opsen has significant potential to strengthen regional fiscal independence and reduce reliance on central government transfers if implemented effectively.

**Keywords:** PKB Opsen, Motor Vehicle Tax, Regional Original Income, HKPD Law



## INTRODUCTION

Taxes are a key instrument for financing development because they provide a stable and sustainable source of state revenue. According to Hilmiyyah et al., (2023), Indonesia still faces a low tax ratio, partly due to the underutilization of regional tax potential. Regional taxes, which fall under the authority of local governments, play a strategic role in strengthening fiscal independence as they constitute the largest component of Regional Original Income (PAD). One regional tax sector with significant potential is the Motor Vehicle Tax (PKB), which continues to increase in line with the growth in the number of vehicles in Indonesia Vambia et al., (2025)

In the context of strengthening regional autonomy, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law) introduces tax reform through the Opsen scheme, which is an additional tax levy on PKB collected by the province and distributed to districts/cities. The Opsen policy is considered fairer and more efficient than the Revenue Sharing Fund (DBH) mechanism, as it provides a larger portion of revenue to district/city governments and increases regional capacity to generate PAD (Directorate General of Fiscal Balance, 2022). Saputra et al., (2025) also emphasized that the Opsen PKB can expand regional fiscal space without increasing the burden on taxpayers.

Bengkalis Regency as a region with high economic activity and mobility has large fiscal potential from the motor vehicle sector. However, as long as the PKB remains entirely under provincial authority, this potential does not directly contribute to Bengkulu's Regional Original Revenue (PAD). With the implementation of the PKB Opsen starting January 5, 2025, Bengkulu Regency is projected to receive significant additional revenue. Data from the Regional Revenue Agency shows that Bengkulu's PAD realization during 2020–2025 fluctuated and did not fully reach its target. Therefore, additional revenue from the PKB Opsen represents a significant opportunity to strengthen regional fiscal independence.

Nevertheless, several issues require further study, particularly regarding the effectiveness of the PKB Opsen policy in increasing local revenue (PAD) and the gap between fiscal potential and realized regional revenue. This aligns with Hilmiyyah et al., (2023) view that regional tax performance still faces various obstacles, ranging from administration and compliance to tax base utilization. Therefore, research on the contribution of the PKB Opsen to Bengkulu's local



revenue (PAD) is relevant to assess the extent to which the latest fiscal policy can increase regional revenue and reduce dependence on central transfers.

## LITERATURE REVIEW

### Tax

Tax is a mandatory payment made by taxpayers, including individuals and business entities, to the state in accordance with applicable laws and regulations. This provision is regulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which states that Regional Tax is a mandatory contribution to the Region that must be paid by individuals or business entities, which can be enforced legally, without direct compensation, and is used for the benefit of the Region to achieve general welfare Mulya et al., (2023). Tax as one of the main foundations of the regional financial system, has an important function as a source of regional revenue (PAD) used to finance government operations, development, public services, and regional fiscal autonomy (Saputra et al., 2025).

### Regional Tax

Regional taxes are mandatory contributions to local governments levied by law without direct compensation, used to finance regional services and development. Sabijono, (2024) states that regional taxes are a key component of Regional Original Income (PAD), which determines the fiscal capacity of local governments to exercise autonomy. Meanwhile, Ahmad, (2025) explains that Law No. 1 of 2022 strengthens local taxing power by simplifying tax types and increasing collection efficiency. According to Yasa et al., (2021), successful regional tax optimization is an important indicator of regional fiscal independence.

### Motor Vehicle Tax (PKB)

Motor vehicle tax is a provincial tax with a SAMSAT (One-Stop Integrated Administration System) levy system for motor vehicle administration services and tax payments from the Police, Dispenda and PT. Jasa Raharja, which is in the Presidential Regulation of the Republic of Indonesia No. 5 of 2015 concerning Implementation Hidayat & Maulana, (2022), Motor Vehicle Tax is one of the tax revenues that influences high regional income. Motor Vehicle Tax, hereinafter referred to as PKB, is a tax on ownership and/or control of motor vehicles Tumanduk et al., (2021), Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies as last amended by Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments,



the definition of Motor Vehicle Tax is a tax imposed on taxpayers for control or ownership of motor vehicles.

### **Motor Vehicle Tax (PKB) Opsen**

The Motor Vehicle Tax (PKB) Opsen is an additional levy on the principal PKB with a maximum rate of 10% as stipulated in Law No. 28 of 2009 and reinforced in Law UU No 1 of, (2022) concerning Central and Regional Financial Relations (HKPD). This levy is then divided between provincial and district/city governments to support development financing, particularly road maintenance, improving transportation facilities, and strengthening regional fiscal capacity (Saputra et al., 2025). According to Ahmad, (2025), the PKB Opsen is understood as an additional levy imposed on the principal tax in accordance with statutory provisions to facilitate the revenue-sharing mechanism between provincial and regional governments. Some experts believe that this levy has the potential to create the impression of double taxation and increase the burden on taxpayers, but it is still considered strategic for increasing regional fiscal space without creating new types of taxes.

Regulatory-wise, the PKB Opsen is based on Law UU No 1 of, (2022), Government Regulation No. 35 of, (2023), and Regional Regulations governing tariffs and distribution mechanisms. The HKPD Law introduces the Opsen as an update to the Revenue Sharing Fund (DBH) mechanism within the framework of strengthening local taxing power, achieving fiscal equity, improving the quality of regional spending, and harmonizing central and regional policies.

### **Regional Original Income (PAD)**

Regional Original Revenue (PAD) is all revenue obtained by regional governments through legitimate collections based on statutory regulations, intended to finance the implementation of regional autonomy in accordance with the capacity and economic potential of each region. According to Sabijono, (2024), PAD is an important instrument for regions to independently finance public policies. This aligns with the provisions of Article 1 number 18 of Law Number 33 of 2004, which stipulates that PAD is regional revenue collected based on regional regulations. Experts, such as Suwetja et al., (2024) and Kurniawan & Dahlan, (2025), view PAD as a primary indicator of a region's level of fiscal independence because the higher its contribution to the Regional Budget (APBD), the less dependent the region is on the central government. PAD sources include regional taxes, levies, proceeds from the management of separated regional assets, and other legitimate income, as reaffirmed in Law Number 1 of 2022.



## RESEARCH METHOD

This research uses a type of qualitative research with an exploratory approach and case studies, which aims to understand in depth the potential of the application of the Motor Vehicle Tax (PKB) Opsen in increasing the Regional Original Revenue (PAD) of Bengkalis Regency. The qualitative approach was chosen because the problems studied are complex, contextual, and require an understanding of the meaning behind the policy, management practices, and experiences of policy implementers. This research focuses on the natural conditions of the research object, where the researcher acts as the main instrument in digging up information through direct interaction with the research subject.

The type of data used in this study is qualitative data, which is sourced from primary and secondary data. Primary data was obtained through unstructured interviews and direct observation with parties involved in the management of PKB Opsen, while secondary data was obtained from official documents, tax revenue reports, laws and regulations, and supporting literature in the form of journals and previous research. Data collection techniques are carried out through interviews, documentation, and observations, with the aim of obtaining deep, valid, and complementary data through the process of triangulating sources and techniques.

The sample determination technique in this study uses purposive sampling, which is the deliberate selection of informants based on certain considerations that are relevant to the purpose of the research. The criteria for informants in this study include: (1) apparatus who are directly involved in the management and collection of PKB and PKB Opsen at Bapenda and the Bengkalis Regency Revenue Management Unit, (2) have understanding and experience related to the PKB Opsen policy, and (3) are willing to provide information openly and in-depth. Data analysis is carried out qualitatively through the stages of data reduction, data presentation, as well as drawing conclusions and verifications to obtain a complete picture of the potential of PKB Opsen in improving the PAD of Bengkalis Regency.

## RESULTS AND DISCUSSION

### **Development of Local Original Income (PAD) of Bengkalis Regency Before the Implementation of Motor Vehicle Tax Opsen (PKB)**

The development of Bengkalis Regency's Locally Generated Revenue (PAD) for the 2020–2024 period reflects the region's financial condition prior to the implementation of the Motor Vehicle Tax (PKB) in 2025. During this period, PAD



was entirely sourced from existing regional revenues, such as regional taxes, levies, asset management proceeds, and other legitimate revenues. Therefore, the 2020–2024 PAD data serves as an important reference for assessing regional revenue capacity without additional new revenue sources, as can be seen in Table1:

**Table 1.**  
**Target and realization of Local Original Income of Bengkalis Regency**

Year	Target	Realization	(%)
2020	306,842,390,148.23	252,110,203,824.53	82.16%
2021	344,444,325,365.00	283,726,618,865.72	82.37%
2022	344,413,626,080.00	349,797,098,621.15	101.56%
2023	487,664,529,682.00	614,618,424,100.39	126.03%
2024	4,717,597,436,567.00	3,541,628,264,052.72	75.07%

*Source: Bapenda (2025)*

Based on the target and realization data of Bengkalis Regency's Original Regional Revenue (PAD) for 2020–2024, it can be seen that in the 2020–2023 period the PAD target tends to be stable and increases gradually, reflecting revenue planning that still relies on conventional PAD sources without the addition of new sources from the Motor Vehicle Tax (PKB) sector which is still under the authority of the province. PAD realization in this period showed quite good performance, with an achievement of around 82 percent in 2020–2021, increasing to exceed the target in 2022 by 101.56 percent, and reaching 126.03 percent in 2023. Although there was a significant increase in realization in 2023, the PAD structure remained relatively the same, so that this achievement more reflects the optimization of the collection of existing revenue sources compared to the expansion of new PAD sources. PKB before the operation was not included in the Regional Original Revenue (PAD). The region only received a share of the revenue from the province, so the realization of PAD came purely from sources managed by the region itself.

Based on interviews and data analysis, the most significant change occurred in 2024, when Bengkalis Regency's Regional Original Revenue (PAD) target increased sharply to IDR 4.7 trillion. This surge did not reflect a pure increase in PAD capacity, but rather was influenced by changes in the structure and recording of regional revenue, particularly the inclusion of a large transfer



revenue component. PAD realization in 2024 reached IDR 3.54 trillion, or 75.07 percent of the target. While this percentage appears lower than the previous year, it represents a significant increase in nominal terms. This decrease in achievement was due more to the high target set than to a decline in PAD revenue performance. The 2024 target is high due to changes in the revenue structure. So, even though the actual revenue is up, the percentage appears to be down because the calculation basis is different.

Based on interviews and data from Bengkalis Regency's 2020–2024 Regional Original Revenue (PAD), the difference in PAD achievement percentage is more influenced by the size of the set target than the ability to realize revenue. In the 2020–2023 period, PAD was in a relatively stable condition with achievements that were balanced and even exceeded the target, while the spike in targets and realization in 2024 was mainly due to changes in the structure and recording of regional revenue. This condition indicates that before the implementation of the PKB Opsen, the contribution of Motor Vehicle Tax to Bengkalis Regency's PAD was still not direct and had not become a primary source of regional revenue.

**Development of Motor Vehicle Tax (PKB) Revenue in Bengkalis Regency Before the Implementation of Opsen**

Motor Vehicle Tax (PKB) is a source of regional revenue with significant potential. Analyzing the PKB before the implementation of the tax rebate is crucial, as it provides a snapshot of potential revenue that has not been fully realized by Bengkalis Regency. The data analyzed includes the number of vehicles paying the PKB before the tax rebate was implemented, as follows:

**Table 2.**  
**Data on vehicles paying motor vehicle tax in 2020-2024**

Tax Year	2020	2021	2022	2023	2024
Number of motor vehicles	36.253	35.363	33.296	34.790	34.353

Source: SAMSAT (2025)

Before the implementation of the opsen, the Motor Vehicle Tax (PKB) in Bengkalis Regency was still under the authority of the provincial government through the UPT Samsat so it had not been recorded as the district's Original Regional Revenue (PAD). Therefore, the development of PKB in the 2020–2024 period reflects the level of taxpayer compliance and Samsat service performance rather than as an indicator of increasing PAD. Data shows that the number of vehicles paying PKB in 2020 reached 36,253 units and decreased to 35,363 units in



2021, which indicates that taxpayer compliance is dynamic and influenced by various conditions and applicable policies.

This demonstrates that despite the existing collection system, public participation remains a key factor in determining vehicle tax revenue. In 2022, the number of motorized vehicles paying their vehicle tax decreased again to 33,296 units. This indicates that without specific policies such as amnesty or other incentives, some people tend to delay paying their vehicle tax. Many taxpayers choose to wait for the amnesty program to pay off their tax obligations, so the number of vehicles paying PKB in a given year does not always reflect the total number of registered vehicles.

Based on interviews and data, the number of vehicles paying Motor Vehicle Tax (PKB) in Bengkalis Regency is influenced by supporting policies and service quality, with some taxpayers tending to wait for the amnesty program to settle their obligations. In 2023, PKB payments increased in line with improved service and ease of processing at the UPT Samsat, while in 2024 they remained relatively stable, indicating a fairly strong taxpayer base. However, prior to the implementation of the PKB Opsen, PKB revenue was still under the authority of the provincial government and therefore could not be recorded as Bengkalis Regency's Original Regional Revenue (PAD), and its contribution to regional finances was still indirect.

### **Potential Regional Original Income (PAD) Receipts in Bengkalis Regency After the Implementation of the PKB Opsen**

The implementation of the Motor Vehicle Tax (PKB) Opsen in 2025 provides a new opportunity for Bengkalis Regency to increase Regional Original Income (PAD), because a portion of PKB revenue, previously entirely under the authority of the Riau Provincial Government, can now be recorded as regional income. The large potential for PKB Opsen is influenced by the continuing increase in the number of motorized vehicles, especially motorcycles, and is supported by improvements in Samsat services and the convenience of digital payment systems that encourage taxpayer compliance. Although revenue data for 2025 is still limited as of October, this policy has shown positive initial indications for the regional revenue structure and has the potential to provide a sustainable contribution in the following years.



Table 3. Number of PKB Opsen received by Bapenda

Month	Unit	Number of PKB Opsen Acceptances
January	3.194	Rp 716.967.172
February	2.772	Rp 738.533.007
March	2.812	Rp 867.472.874
April	2.672	Rp 715.211.367
May	2.955	Rp 752.062.701
June	2.704	Rp 735.979.294
July	3.281	Rp 858.236.883
August	3.120	Rp 778.756.369
September	2.770	Rp 764.600.431
October	2.548	Rp 747.175.143
<b>Total</b>	<b>28.828</b>	<b>Rp 7.674.995.241</b>

Source: Bapenda (2025)

Based on data from the Bengkalis Regency Regional Revenue Agency (Bapenda), Motor Vehicle Tax (PKB) revenue for the January-October 2025 period showed a relatively stable pattern with reasonable monthly fluctuations, influenced by the level of taxpayer compliance, the tax amnesty program, and the intensity of Samsat socialization. The number of vehicles paying PKB Opsen each month fluctuated, but the revenue value remained fairly consistent, reflecting the stability of the average tax per vehicle. The peak payment occurred in the middle of the year, while the decline in the following months more reflected the even distribution of payment times after the amnesty, rather than a decrease in taxpayer compliance.

From the statement above, the implementation of the Motor Vehicle Tax (PKB) Opsen, supported by the tax amnesty and outreach program, has proven effective in encouraging taxpayers to fulfill their obligations, thus providing a tangible increase in the Regional Original Income (PAD) of Bengkalis Regency. Although revenue data is only available until October 2025, the realization of the PKB Opsen has shown significant value and reflects its potential as a stable and sustainable source of PAD. This revenue trend confirms that the PKB Opsen plays a significant role in strengthening regional fiscal independence and supporting development financing and public services in Bengkalis Regency.



## **Obstacles Faced by the Regional Revenue Agency (Bapenda) of Bengkalis Regency and the Bengkalis Revenue Management Unit (SAMSAT) in implementing the PKB Opsen as a source of PAD**

The implementation of the Motor Vehicle Tax (PKB) Opsen, which began in January 2025 in Bengkalis Regency, has the potential to increase Regional Original Revenue (PAD). However, interviews with various parties involved in PKB management and services indicate that its implementation still faces several obstacles at various stages. These obstacles include the process of recording revenue, field collection techniques, administration, taxpayer services, and public understanding and compliance.

The first obstacle was raised by the Head of the Revenue and Accounting Division, which concerned the process of recording PKB Opsen receipts. This division is not directly involved in collection, but rather receives funds that have been deposited into regional accounts. The main obstacle encountered was the delay in receipt reports from banks, resulting in the recording of Regional Original Revenue (PAD) realization not being fully real-time and requiring a reconciliation process to maintain data accuracy.

The next obstacle was conveyed by the Head of the Revenue Management Unit (UPT), who focused more on the collection aspect in the field. The archipelagic nature of Bengkalis Regency is a major obstacle, making it difficult for taxpayers to access the Samsat (Vehicle Tax Administration) office. Furthermore, low levels of taxpayer compliance, particularly among those with limited economic means and those with years of outstanding vehicle taxes, also impact the effectiveness of collection. The limited authority of officials to enforce sanctions means that collection efforts are highly dependent on public awareness.

Furthermore, the Sub-Administration Office reported challenges related to administration and document management. The implementation of the PKB Opsen and the amnesty program has led to a surge in transactions and files, while human resources remain limited. Furthermore, discrepancies often occur between physical documents and system data, hindering the smooth running of administrative processes and prolonging service completion times.

Another obstacle was reported by office administration staff (service counter staff) who interact directly with taxpayers. Although the application system has facilitated automatic tax calculations, long queues, an increase in the number of taxpayers at certain times, and incomplete documents brought by taxpayers are major obstacles in the service process and slow down the workflow at the counter. The final obstacle was reported by taxpayers as service users. In



general, the service is considered quite good, but there are still complaints regarding long queues and a lack of official information regarding PKB requirements and policies, including the tax amnesty program. Most taxpayers obtain information through social media or other sources, rather than through direct outreach at the service office.

### **Efforts faced the Regional Revenue Agency (Bapenda) of Bengkalis Regency and the Bengkalis Revenue Management Unit (SAMSAT) in implementing the PKB Opsen as a source of PAD**

Various obstacles in implementing the Motor Vehicle Tax (PKB) in Bengkalis Regency have prompted relevant parties to undertake a number of improvement efforts to ensure optimal revenue and contribute to Regional Original Income (PAD). These efforts include strengthening coordination, improving systems and administration, and enhancing the quality of public services. At the revenue recording level, coordination with banks has been strengthened to expedite reporting, along with routine data matching and periodic reconciliation to ensure accurate and transparent revenue data recording.

From a collection perspective, the approach is more persuasive, through increased outreach and the provision of convenience to taxpayers. Tax amnesty programs, fine waivers, and administrative simplifications are utilized to encourage public compliance, particularly in island regions with limited access. Outreach is conducted directly in strategic locations, as well as through social media and radio to broaden the reach of information regarding PKB obligations and the tax policy.

Furthermore, improvements were made to the administration and service aspects. Document archiving was improved through more systematic management of physical documents and application data, along with strengthened internal coordination. At the service level, counter staff conducted initial document checks and provided explanations to taxpayers to minimize file errors and queues. These efforts demonstrate that continuous improvement in systems, administration, and services is a critical factor in supporting the successful implementation of the PKB tax incentive in Bengkalis Regency.

### **CONCLUSION**

Based on the results of the research, it can be concluded that the implementation of the Motor Vehicle Tax (PKB) Opsen as stipulated in Law Number 1 of 2022 concerning Financial Relations between the Central



Government and Regional Governments has positive implications for increasing the Regional Original Revenue (PAD) of Bengkalis Regency, because this policy opens up new fiscal space for local governments without increasing the tax burden for taxpayers while strengthening regional fiscal independence so far it is still dependent on transfer funds from the central government; However, the effectiveness of its implementation is still influenced by various obstacles, such as administrative aspects, the level of taxpayer compliance, and limited public understanding of the mechanism and benefits of the PKB Opsen policy. This research makes a contribution both theoretically and practically, which theoretically enriches the study of public financial accounting and regional taxation, especially related to Opsen schemes as an instrument to strengthen local taxing power in the framework of fiscal decentralization, while practically providing an empirical picture of the potential of PKB Opsen as a new source of PAD for Bengkalis Regency as well as an evaluation material for local governments in formulating policies more effective, transparent, and sustainable management of regional taxes. In addition, the findings of this study are expected to be a reference for other regions with similar characteristics in optimizing motor vehicle tax revenue, with recommendations that the Bengkalis Regency Government through the Regional Revenue Agency (Bapenda) and UPT Samsat improve coordination and administrative capacity, conduct more intensive socialization to the community to increase awareness and compliance of taxpayers, develop the use of information technology and taxation system to improve the efficiency of collection and data accuracy, as well as encourage further research to conduct quantitative or comparative analysis between regions to measure the contribution of PKB Opsen to PAD in a more in-depth and sustainable manner.

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