

## **ABSTRACT**

### **MOTOR VEHICLE TAX SERVICE OPTIMIZATION IN SYSTEM ADMINISTRATION MANUNGGAL UNDER ONE ROOF (Studies in the SAMSAT office of Kotabumi North Lampung)**

**BY**

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Motor vehicle tax is one tax that provides a major contribution to development in the region. Implementation of motor vehicle tax payments carried out by three agencies namely the Regional Revenue Office, the police and PT. Jasa Raharja. Then to facilitate the smooth running motor vehicle tax payments made through one stop service Manunggal Administration System Under One Roof (SAMSAT). In order to improve tax payer compliance can be done by improving the quality of care service. One effort to improve services is to optimize service delivery. Optimizing the service is one form of optimization effort or attempt a more optimize manufacturing to a service where there are factors that determine the internal factors such as the behavior of bureaucratic leadership, adequate stimulation, clarity of tasks and work procedures and clarity of roles and infrastructure as well as external factors such as perception, attitudes and public sentiment against the performance of the bureaucratic personnels.

This study to describe the optimization of motor vehicle tax service in Manunggal Administration System Under One Roof in Kotabumi SAMSAT Office and the constraints it faces. The method used in this study is the type of descriptive research with a qualitative approach. Data collection techniques used in this study by observation, interview and documentation.

The results of this study demonstrate the optimization of motor vehicle tax services by the SAMSAT office, the efforts made head of the Office of Kotabumi SAMSAT show behavior that can work the units that became his subordinate officers to work optimally. Furthermore, the office of SAMSAT Kotabumi make efforts to provide stimulus for the entire staff in motivating work by creating a harmonious relationship so as to create a comfortable working environment. Then the tasks forces and working procedures have been clear and the efforts officers are performing their duties and working procedures are always followed the conditions set. Futhermore, the role of each agency in the office of Kotabumi SAMSAT been clear and efforts made in crrying out the role of officers is always the officers followed mechanism contained in the Code Of Procedure of the office the Units. Units Kotabumi make efforts to utilize and maintain existing infrastructure and make efforts to conduct and infrastructure development service to the Provincial Government. Furthermore, the last officers SAMSAT Office Kotabumi socialization efforts in the form writing to invite the community to participate in making the service especially the service vehicle tax to be optimal. However, in the optimization of motor vehicle tax services in Manunggal Administration System Under One Roof, the Office of SAMSAT Kotabumi face several obstacles, namely the lack of personnel, lack of quality improvement programs in a comprehensive and sustainable forces and the limited infrastructure and lack of Government response to the rapid request for procurement and infrastructure development in the office of SAMSAT Kotabumi.

The study recommends that (1) Kotabumi SAMSAT Office should request the addition of personnel to the appropriate authorities of the Central SAMSAT Coach Team (2) The Provincial Government Should hold coaching and improved overall profesionalism personnel and sustainable (3) The Provincial Government should respond quickly to conduct procurement and infrastructure development services.

Key words: SAMSAT, Optimization