

ABSTRAK

ANALISIS EFEKTIVITAS PELAYANAN SAMSAT KELILING DALAM MENINGKATKAN KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR DI KOTA PRABUMULIH

Oleh

SHEZTY CLAUDIA DWIRAHMA

Jumlah kendaraan bermotor yang terus bertambah setiap tahunnya berkontribusi pada peningkatan potensi penerimaan Pajak Kendaraan Bermotor (PKB), yang menjadi salah satu sumber utama Pendapatan Asli Daerah (PAD). Untuk mengoptimalkan potensi tersebut, Samsat Kota Prabumulih menginisiasi layanan Samsat Keliling berdasarkan Peraturan Gubernur Sumatera Selatan Nomor 12 Tahun 2018 mengenai pembentukan serta uraian tugas dan fungsi UPTB di lingkungan Badan Pendapatan Daerah Provinsi Sumatera Selatan. Penelitian ini bertujuan untuk mengetahui tingkat efektivitas serta mengidentifikasi faktor penghambat dalam pelayanan Samsat Keliling di Kota Prabumulih. Penelitian ini menggunakan metode kualitatif dengan teknik pengumpulan data berupa wawancara dan dokumentasi. Hasil penelitian menunjukkan bahwa secara umum layanan Samsat Keliling di Prabumulih telah berjalan cukup efektif. Hal ini terlihat dari kemudahan akses layanan, meningkatnya kepatuhan wajib pajak, dan tingkat kepuasan masyarakat. Namun, terdapat beberapa hambatan seperti keterbatasan sumber daya manusia, sarana prasarana, waktu operasional, serta kurang optimalnya sosialisasi kepada masyarakat. Kesimpulan, layanan Samsat Keliling terbukti efektif dalam meningkatkan kepatuhan wajib pajak kendaraan bermotor dan memberikan kemudahan layanan kepada masyarakat. Namun, efektivitas ini masih dihadapkan pada berbagai kendala internal dan eksternal. Saran, diperlukan penambahan armada dan petugas, pelatihan pelayanan prima, serta penyediaan sarana pendukung seperti tenda dan kursi guna meningkatkan kualitas dan jangkauan layanan Samsat Keliling di Kota Prabumulih.

Kata Kunci: Samsat Keliling, Efektivitas Pelayanan, Pajak Kendaraan Bermotor

ABSTRACT

ANALYSIS OF THE EFFECTIVENESS OF MOBILE SAMSAT SERVICES IN IMPROVING MOTOR VEHICLE TAXPAYER COMPLIANCE IN PRABUMULIH CITY

By

SHEZTY CLAUDIA DWIRAHMA

The increasing number of motorized vehicles every year contributes to the increase in the potential for Motor Vehicle Tax (PKB) revenue, which is one of the main sources of Regional Original Income (PAD). To optimize this potential, the Prabumulih City Samsat initiated the Mobile Samsat service based on the Regulation of the Governor of South Sumatra Number 12 of 2018 concerning the establishment and description of the duties and functions of the UPTB within the Regional Revenue Agency of South Sumatra Province. This study aims to determine the level of effectiveness and identify inhibiting factors in the Mobile Samsat service in Prabumulih City. This study uses a qualitative method with data collection techniques in the form of interviews and documentation. The results of the study indicate that in general the Mobile Samsat service in Prabumulih has been running quite effectively. This can be seen from the ease of access to services, increasing taxpayer compliance, and the level of public satisfaction. However, there are several obstacles such as limited human resources, infrastructure, operational hours, and less than optimal socialization to the community. In conclusion, the Mobile Samsat service has proven effective in increasing motor vehicle taxpayer compliance and providing easy services to the community. However, this effectiveness is still faced with various internal and external obstacles. Suggestions: It is necessary to add more fleet and officers, provide excellent service training, and provide supporting facilities such as tents and chairs to improve the quality and reach of Mobile Samsat services in Prabumulih City.

Keywords: Mobile Samsat, Service Effectiveness, Motor Vehicle Tax