

## ABSTRAK

### OPTIMALISASI PEMUNGUTAN PAJAK KENDARAAN BERMOTOR MELALUI ELEKTRONIK SAMSAT DESA (*E-SAMDES*) PADA BADAN USAHA MILIK DESA DI KABUPATEN LAMPUNG TENGAH

Oleh

ANDI ANGGORO

Pajak Kendaraan Bermotor (PKB) merupakan salah satu sumber Pendapatan Asli Daerah. Pertumbuhan jumlah kendaraan bermotor yang terus meningkat setiap tahunnya, berpotensi menjadi PAD. Tantangan seperti rendahnya kepatuhan wajib pajak, kurangnya pemahaman peraturan perpajakan, dan hambatan jarak ke Kantor SAMSAT. Pemerintah Provinsi Lampung berdasarkan Keputusan Gubernur Lampung Nomor G/562/VI.03/HK/2021 Tentang Pembentukan Kelompok Kerja Program Pelayanan Pembayaran Pajak Kendaraan Bermotor Melalui Badan Usaha Milik Desa (BUMDes) dan Desa Mart Menggunakan Aplikasi E-Samdes dan L-Smart di Provinsi Lampung.

Rumusan masalah dalam skripsi ini adalah: (1) Bagaimana Optimalisasi Pemungutan Pajak Kendaraan Bermotor melalui *e-Samdes* pada Badan Usaha Milik Desa di Kabupaten Lampung Tengah? (2) Apa faktor pendukung dan penghambat dari optimalisasi pemungutan pajak kendaraan bermotor melalui *e-samdes* pada Badan Usaha Milik Desa di Kabupaten Lampung Tengah? Penelitian ini menggunakan pendekatan *yuridis-empiris* dengan data yang diperoleh melalui studi kepustakaan (*library reserch*) dan studi lapangan (*field reserch*). Analisis data dilakukan secara deskriptif kualitatif

Hasil penelitian ini menunjukkan bahwa (1) Pelaksanaan Optimalisasi Pemungutan Pajak Kendaraan Bermotor melalui *e-Samdes* pada Badan Usaha Milik Desa di Kabupaten Lampung Tengah berjalan optimal yang terbukti dari peningkatan partisipasi masyarakat dalam volume transaksi pembayaran pajak kendaraan bermotor. (2) Faktor pendukung dan penghambat dari optimalisasi pemungutan pajak kendaraan bermotor melalui *e-samdes*, faktor pendukung program ini secara efektif menerapkan Asas *Convenience of Payment* dan Asas *Efficiency* dalam pelayanan BUMDes sebagai perpanjangan tangan SAMSAT di Desa. Faktor penghambat kendala teknis pada aplikasi *L-Smart* yang mengganggu Asas *Certainty* dalam pemungutan pajak kendaraan bermotor, sehingga menciptakan ketidakpastian dan menghambat kelancaran transaksi.

**Kata Kunci:** Pajak Kendaraan Bermotor, Optimalisasi, *e-Samdes*, Bumdes.

## **ABSTRACT**

### **OPTIMIZATION OF MOTOR VEHICLE TAX COLLECTION THROUGH THE ELECTRONIC VILLAGE SAMSAT (E-SAMDES) IN VILLAGE-OWNED ENTERPRISES IN CENTRAL LAMPUNG REGENCY**

**By**

**ANDI ANGGORO**

Motor Vehicle Tax (PKB) is one of the sources of Local Own-Source Revenue. The number of motor vehicles continues to increase every year, which has the potential to become Local Own-Source Revenue. Challenges include low taxpayer compliance, lack of understanding of tax regulations, and the distance to the SAMSAT Office. The Lampung Provincial Government, based on Lampung Governor Decree Number G/562/VI.03/HK/2021 concerning the Establishment of a Working Group for the Motor Vehicle Tax Payment Service Program through Village-Owned Enterprises (BUMDes) and Desa Mart Using the E-Samdes and L-Smart Applications in Lampung Province.

The problems addressed in this thesis are: (1) How can motor vehicle tax collection through e-Samdes at Village-Owned Enterprises in Central Lampung Regency be optimized? (2) What are the supporting and inhibiting factors of motor vehicle tax collection optimization through e-samdes at Village-Owned Enterprises in Central Lampung Regency? This research uses a juridical-empirical approach with data obtained through library research and field research. Data analysis was conducted using descriptive qualitative methods.

The results of this study indicate that (1) The implementation of Motor Vehicle Tax Optimization through e-Samdes at Village-Owned Enterprises in Central Lampung Regency has been optimal, as evidenced by increased community participation in the volume of motor vehicle tax. (2) Supporting and inhibiting factors in the optimization of motor vehicle tax collection through e-samdes. Supporting factors for this program effectively implement the Principles of Convenience of Payment and Efficiency in BUMDes services as an extension of SAMSAT in villages. The inhibiting factor is the technical constraints in the L-Smart application that disrupt the Principle of Certainty in motor vehicle tax collection, thereby creating uncertainty and hindering the smoothness of transactions.

**Keywords: Motor Vehicle Tax, Optimization, e-Samdes, Bumdes.**