

ABSTRAK

IMPLEMENTASI PROGRAM E-SAMDES DALAM MENINGKATKAN PELAYANAN PEMBAYARAN PAJAK KENDARAAN BERMOTOR

**Studi Di BUMDES Taman Asri Kecamatan Purbolinggo Kabupaten
Lampung Timur**

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Program Elektronik Samsat Desa (E-Samdes) merupakan inovasi pelayanan publik berbasis digital yang bertujuan untuk meningkatkan kualitas pelayanan pembayaran Pajak Kendaraan Bermotor (PKB) di tingkat desa. Penelitian ini bertujuan untuk menganalisis implementasi program E-Samdes dalam meningkatkan pelayanan pembayaran pajak kendaraan bermotor di Desa Taman Asri, Kecamatan Purbolinggo, Kabupaten Lampung Timur. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi, sedangkan analisis data menggunakan model interaktif Miles dan Huberman. Analisis implementasi program menggunakan model implementasi kebijakan George C. Edward III yang meliputi komunikasi, sumber daya, disposisi, dan struktur birokrasi. Hasil penelitian menunjukkan bahwa implementasi program E-Samdes telah meningkatkan aksesibilitas, efisiensi, dan kemudahan pelayanan bagi masyarakat desa. Namun, implementasi program masih menghadapi kendala berupa keterbatasan sumber daya manusia, gangguan jaringan internet, serta belum optimalnya sosialisasi kepada masyarakat. Oleh karena itu, diperlukan peningkatan kapasitas pelaksana, penguatan koordinasi antar lembaga, serta optimalisasi sosialisasi untuk meningkatkan efektivitas implementasi program E-Samdes.

Kata kunci: program publik, implementasi program, pelayanan publik, E-Samdes, pajak kendaraan bermotor

ABSTRACT

IMPLEMENTATION OF THE E-SAMDES PROGRAM IN IMPROVING MOTOR VEHICLE TAX PAYMENT SERVICES *(A Study in Taman Asri Village, Purbolinggo Subdistrict, East Lampung Regency)*

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The Electronic Village Samsat (E-Samdes) program is a digital-based public service innovation aimed at improving the quality of motor vehicle tax payment services at the village level. This study aims to analyze the implementation of the E-Samdes program in improving motor vehicle tax payment services in Taman Asri Village, Purbolinggo Subdistrict, East Lampung Regency. This study employs a qualitative approach with a case study method. Data collection techniques include interviews, observations, and documentation, while data analysis uses the Miles and Huberman interactive model. The analysis of program implementation applies George C. Edward III's policy implementation model, which consists of communication, resources, disposition, and bureaucratic structure. The results show that the implementation of the E-Samdes program has improved service accessibility, efficiency, and convenience for rural communities. However, the program still faces several challenges, including limited human resources, unstable internet connectivity, and insufficient public socialization. Therefore, strengthening implementers' capacity, improving inter-agency coordination, and optimizing public outreach are necessary to enhance the effectiveness of the E-Samdes program implementation.

Keywords: public program, program implementation, public service, E-Samdes, motor vehicle tax