

## EFFECTIVENESS OF DIGITAL CULTURE SERVICES AT VILLAGE CREDIT INSTITUTIONS (LPD SAMSAT) IN IMPROVING MOTOR VEHICLE TAX REVENUE AT THE REGIONAL REVENUE AGENCY OF BALI PROVINCE

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### Abstract

The LPD Samsat Service with a Digital Culture is an innovation to provide easy service for the public to pay Motor Vehicle Tax. The existence of problems related to the effectiveness of the Samsat LPD service with a Digital Culture, is the background for this research to find out how effective it is, the factors that are obstacles and the efforts made to increase the effectiveness of the Samsat LPD service with a Digital Culture in increasing Motor Vehicle Tax revenue. This research uses a qualitative descriptive method approach. The results of the research show that improving Samsat LPD services with a Digital Culture in increasing Motor Vehicle Tax revenues at the Regional Revenue Agency of Bali Province, seen from the indicators of goal achievement, has been effective, but seen from the indicators of integrity and adaptation it has not been completely effective. The inhibiting factors are the lack of public understanding in utilizing Samsat services, where people still tend to pay Motor Vehicle Tax conventionally, there is still a minimal number of healthy LPDs who collaborate in terms of paying Motor Vehicle Tax, and they still often encounter The problem with the process of inputting data into the system is that two processes are still carried out, validating the STNK and printing the SKPDKB. Another obstacle is that internet access is still inadequate. The efforts made are to improve the quality of the internet network, to bring in the Police and Bapenda for the validation process, to take an inventory of healthy LPDs to collaborate with in terms of tax payments and to intensify the socialization of Samsat LPD services with a Digital Culture.

**Keywords:** Effectiveness, E-Government, Samsat LPD with a Digital Culture

### A. INTRODUCTION

The importance of public services in improving people's welfare cannot be ignored. To optimize these services, the use of useful technology is essential to demonstrate its impact on the quality of human life. Therefore, both the central government and regional governments have the responsibility to provide optimal services to the community. They must continue to strive to provide services that are easily accessible to everyone and that satisfy people's needs. One of the first steps that the government can take is to implement e-government, especially in matters that are considered important to society, such as paying taxes (Kristian, 2023).

Taxes are one of the main sources of state revenue and an important component of

ARTICLE

Indonesia's economic growth. Taxes are mandatory payments made by society to the state and are coercive in the interests of the state and society (Yasa, 2017). In accordance with the provisions of article 23 A of the 1945 Constitution (as amended by the 1945 Constitution amendment IV), which states that "Taxes and other levies of a coercive nature for state needs are regulated by law". Taxes play an important role, so it is possible for laws to enforce tax collection.

According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, provincial and district/city governments are required to have special guidelines for collecting regional taxes. The aim of this guide is to improve the ability of regional governments to manage regional taxes and levies, with the aim of maximizing potential revenue and maintaining target accuracy in regional tax collection. Regional taxes, as explained in Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies, are mandatory contributions to regions that are obligatory in nature and do not provide direct compensation to the payer, such as motor vehicle tax. According to (Nisa, 2017), motor vehicle taxes have a significant role in generating Regional Original Income. The motor vehicle tax payment process is managed by the Regional Revenue Agency through the Regional Technical Implementation Unit for Regional Tax and Retribution Services (UPTD PPRD).

In an effort to improve services to the community and provide easy service for Taxpayers in making Motor Vehicle Tax payments, the Bali Province Regional Revenue Agency made a breakthrough innovation, namely "Samsat Village Credit Institutions (LPD) with a Digital Culture". This innovation is a form of partnership between the Bali Province UPTD PPRD in the Regency/City and the Village Credit Institution in terms of the PKB and BBNKB service approach which will later provide a place for village communities to pay motor vehicle taxes, as stated in the Decree of the Head of the Bali Province Regional Revenue Agency Number 45 of 2021 concerning Standard Operational Procedures for the One-Stop Single Administration System for Village Credit Institutions with a Digital Culture (Authorization of Vehicle Registration Certificates Every Year). The specialty of this service innovation is that taxpayers who are due but do not have enough money to pay their motor vehicle tax will be bailed out first by the Village Credit Institution through a credit system, and later these taxpayers can pay in installments to the Village Credit Institution, the program This is also to build partnerships with all taxpayers in Bali Province. Based on data obtained from the Bali Provincial Regional Revenue Agency, the number of LPDs spread across the Bali Province UPTD PPRD area in Regencies/Cities is around 1,436 LPDs, but those who have collaborated with the Bali Provincial Government through the Bali Provincial Regional Revenue Agency in this case the Bali Province UPTD PPRD in new districts/cities 124 LPD. This shows that there are still around 1,312 LPDs that have not signed a memorandum of understanding regarding cooperation in collecting Motor Vehicle Tax and the obstacles they face.

Based on initial observations made by researchers, where there is an increase in vehicle ownership every year in Bali Province, the lack of public understanding of utilizing the Samsat Berculture LPD service, as well as paying motor vehicle tax through the Samsat LPD Berculture Digital, still appears to be far from the target (Kuta et al., 2024). Based on the background description above, the author is interested in conducting research with the title "Effectiveness of Digital Culture Village Credit Institution Samsat Services in increasing Motor Vehicle Tax revenue at the Regional Revenue Agency of Bali Province".

## **B. LITERATURE REVIEW**

### **Vehicle Tax**

Motor vehicle tax is a type of tax imposed by the government on motor vehicle owners for the use of roads and other related services. This tax is one source of government income which is used to finance the construction and maintenance of road infrastructure, as well as the provision of transportation-related services. The above includes several important elements: motor vehicles, tax purposes, tax basis, billing, and administration. Motor vehicle tax has indicators including (Riswanto et al., 2020):

1. Tax income
2. Level of Compliance
3. Tax Refund Rate
4. Administrative Efficiency
5. Collection Expense Ratio
6. Tax Awareness Campaign Success Rate
7. Service Level and Customer Satisfaction

### **Digital Samsat Service**

SAMSAT LDP Services Integrated with Digital Culture” is a digital public service organized by SAMSAT (One Stop Integrated Delivery System) which is in harmony with digital culture. This means that the services offered by SAMSAT are not only supported by digital technology but are also in line with broader digital culture, prioritizing accessibility, efficiency and user-centeredness in service delivery (Bahtiar et al., 2021).

This definition includes the integration of digital technologies, such as online platforms, mobile applications, and electronic documents, to simplify processes and increase convenience for users. In addition, this definition shows a change in mindset to embrace digital innovation, encourage digital literacy among users, and strengthen collaboration and partnerships to further improve the digital ecosystem around STNK services (Anwar et al., 2024). The digital SAMSAT service has several indicators, including:

1. Accessibility Level
2. Response time
3. Level of use of digital services
4. Level of user satisfaction
5. Digital Literacy Level
6. Administrative Efficiency
7. Education Campaign Success Rate

### **Taxpayer**

Taxpayers are individuals, companies or other legal entities who have a legal obligation to pay taxes in accordance with applicable regulations in a particular country or jurisdiction. Status as a taxpayer can arise from various economic activities or transactions that generate income or added value that is subject to tax. Taxpayers have the responsibility to report their income or transactions to the tax authorities, calculate the amount of tax owed, and pay tax on time in accordance with applicable regulations. Tax obligations can vary depending on the type of tax imposed, such as income tax, sales tax, property tax, or others. Please note that the provisions regarding who is considered a taxpayer and how tax obligations are regulated may differ from one country to another, depending on the tax system implemented and the regulations that apply

in each jurisdiction (Sally, 2023).

Taxpayer Indicators are parameters or metrics used to measure the level of compliance and performance of Taxpayers in fulfilling their tax obligations. Here are some examples of taxpayer indicators:

1. Level of Tax Compliance
2. Tax Compliance Level
3. Income Increase Ratio
4. Complaints and Review Rate
5. Level of Tax Awareness
6. Level of Tax Facility Utilization
7. Government Revenue Level
8. Communication and Education Level

### C. RESEARCH METHODOLOGY

This research uses field research methods with a qualitative descriptive approach. This approach involves direct observation at the Regional Revenue Agency of Bali Province, the main object of this research, to analyze, understand and describe the situation in detail and up to date. However, this research also considers the use of methods generally associated with quantitative research, as long as they can improve data search and analysis. This qualitative descriptive approach is based on post positivism philosophy, which is used to investigate the condition of natural objects (Sugiyono, 2017). The main objective of this approach is to carefully describe the effectiveness of the Samsat LPD services with a Digital Culture in increasing Motor Vehicle Tax revenues at the Regional Revenue Agency of Bali Province.

### D. RESULTS AND DISCUSSION

#### **Effectiveness of Digital Culture Village Credit Institution (LPD) Samsat services in Increasing Motor Vehicle Tax Revenue at the Regional Revenue Agency of Bali Province**

According to (Siregar, 2018) states that "effectiveness is the ability to carry out tasks, organizational functions (operations, activity programs, or missions) and there is no pressure or tension between its performance. Effectiveness is an evaluation of the achievement of previously established targets or goals, using measures of accuracy in achieving planned targets. The essence of the concept of effectiveness is achieving targets or goals optimally in accordance with previously made agreements, achieving expectations or desired conditions through a series of processes. (Duncan, 1973) identified three indicators that are important in assessing effectiveness, namely goal achievement, integration, and adaptation, which are explained as follows:

#### **Achievement of Objectives**

According to (Duncan, 1973) achieving goals is a total effort, achieving goals must be viewed as a process. Achieving goals consists of several factors, namely: time period and targets which are concrete targets. Effectiveness through achieving goals emphasizes the success of the Digital Culture Village Credit Institution's Samsat service on Motor Vehicle Tax revenue at the Regional Revenue Agency of Bali Province.

Furthermore, it can be concluded regarding the indicators for achieving the goals described above, which are then combined with the results of observations in the field, it can be seen that the effectiveness of the Digital Culture Village Credit Institution Samsat service in increasing

## ARTICLE

Motor Vehicle Tax revenue at the Regional Revenue Agency of Bali Province can be seen from the achievement indicators. The goal is effective, where the Digital Culture Village Credit Institution Samsat service which collaborates/has an MOU with UPTD PPRD Bali Province in Districts/Cities throughout Bali is very helpful in making services easier and closer to the community (Taxpayers) in paying Motor Vehicle Taxes and Taxpayers do not you need to go to the Samsat Office and you can also achieve the goal you want to achieve, namely to increase Motor Vehicle Tax revenue, in order to support the optimization of the achievement of the Bali Province's Original Regional Income.

This is supported by the opinion expressed by (Mardiasmo, 2017) stating that effectiveness is a measure of the success or failure of an organization in achieving its goals. Muasaroh (2010) stated that the effectiveness of a service is assessed based on the achievement of the goals and ideal conditions of the program. A program is considered effective in terms of results if the goals or ideal conditions can be achieved. The findings of this research are in line with a study conducted by Nusantari, Sri Widnyani, and Kartika (2023), which shows that public services for people with disabilities in Sesetan District, Denpasar City are considered effective based on indicators of achieving goals. A similar study was also conducted by (Lestari et al., 2023), which showed that the role of Information and Documentation Management Officers (PPID) in increasing public information openness in the Karangasem Regency KPU was considered effective based on indicators of achieving goals.

### **Integration**

(Duncan, 1973) defines integration as an assessment of an organization's ability to facilitate socialization, consensus formation, and communication with various other organizations. This integration involves an outreach process, which aims to evaluate the effectiveness of the Digital Culture Village Credit Institution's Samsat services in increasing Motor Vehicle Tax revenues at the Bali Province Regional Revenue Agency.

Furthermore, it can be concluded that the integrity indicators are related to what is described above, which is then combined with the results of observations during the field, it can be seen that the effectiveness of the Digital Culture Village Credit Institution Samsat service in increasing Motor Vehicle Tax revenue at the (Regional Revenue Agency of Bali, Province seen from the integration indicators has not yet been achieved (Santika et al., 2024). effective, even though the Digital Culture Village Credit Institution Samsat service implemented has been integrated with various parties through a technology system that is currently developing. In addition, the digital payment system is also integrated with the regional perception bank, namely PT. Regional Development Bank, but the community is still not used to doing it. Digital Non-Cash payments, not all people can take advantage of the Digital Culture Village Credit Institution (LPD) Samsat service because not all people have received information or received socialization regarding the Digital Culture Village Credit Institution (LPD) Samsat service (Kristian, 2022).

This is supported by the opinion expressed by Emitai (Indrawijaya, 2010), measuring effectiveness can be seen from the integrity criteria, which measures the level of an organization's ability to carry out socialization, develop consensus, and communicate with various other organizations. The results of this research are the same as research conducted by Nusantari, Sri Widnyani, (Kartika, 2023) which shows that the effectiveness of public services for people with disabilities in Sesetan Village, Denpasar City, seen from integrity indicators, is not yet effective. Similar research was also conducted by (Lestari et al., 2023) which showed

that the effectiveness of the role of Information and Documentation Management Officers (PPID) in increasing the openness of public information in the Karangasem Regency KPU seen from integrity indicators was not yet fully effective.

### **Adaptation**

According to (Duncan, 1973) adaptation is the ability of an organization to adapt to its environment. For this purpose, benchmarks for the process of procuring infrastructure and labor are used. Adaptation is to determine the extent of the effectiveness of the Digital Culture Village Credit Institution Samsat service in increasing Motor Vehicle Tax revenue at the Regional Revenue Agency of Bali Province.

Furthermore, it can be concluded that the adaptation indicators are related to what is described above, which is then combined with the results of observations in the field, it can be seen that the effectiveness of the Digital Culture Village Credit Institution Samsat service in increasing Motor Vehicle Tax Revenue at the Regional Revenue Agency of Bali Province seen from the adaptation indicators is not yet complete. effective, where even though it is easy to adapt to the community, it can make it easier to pay motor vehicle tax, it has been integrated with regional banks and also the officers who handle Samsat services for Digital Culture Village Credit Institutions are already reliable in their field and are adequate according to needs, but seen from the infrastructure inadequate, such as the lack of an adequate internet network to access the Digital Culture Village Credit Institution Samsat system so that errors often occur in data input (Mabulus & Nur, 2024).

The opinion put forward by Emitai in (Indrawijaya, 2010) supports the idea that effectiveness can be measured through adaptation criteria, which highlight a person's ability to adapt to their environment. The findings of this research are in line with research conducted by (Nusantari et al., 2023), which shows that the effectiveness of public services for people with disabilities in Sesetan District, Denpasar City has not reached the expected level based on integrity indicators. A similar study was also conducted by (Lestari et al., 2023), which showed that the effectiveness of the role of Information and Documentation Management Officers (PPID) in increasing public information openness in the Karangasem Regency KPU was not fully effective based on adaptation indicators.

### **Factors that become obstacles to the Digital Culture Village Credit Institution Samsat service on Motor Vehicle Tax revenues at the Regional Revenue Agency of Bali Province**

Implementation of the Digital Culture Village Credit Institution (LPD) Samsat service in increasing Motor Vehicle Tax revenue at the Bali Province Regional Revenue Agency in the field of course there are still various factors that are found to be obstacles to increasing its effectiveness. The factors that are obstacles in increasing the effectiveness of Samsat services from Digital Culture Village Credit Institutions in increasing Motor Vehicle Tax Revenue at the Regional Revenue Agency of Bali Province include that many people at large do not yet know that LPD can be used as a place to pay Motor Vehicle Tax, the public's understanding is still low. There is minimal use of innovations in Samsat services from Village Credit Institutions with a Digital Culture, people still tend to pay Motor Vehicle Tax conventionally (non-digitally), there is also a minimal number of healthy Village Credit Institution Samsat (LPD) who collaborate with the Bali Provincial Revenue Agency through UPTD Bali Province PPRD in Regency/City. Apart from that, problems are often encountered during the process of inputting data into the system, the process is still carried out twice, ratifying the STNK and printing the SKPDKB and internet access is still inadequate.

## ARTICLE

This is supported by the opinion expressed by Steers in (Umam, 2012) where the factors that influence effectiveness are the search and utilization of resources and adaptation to changes in the organization's innovation environment. The results of this research are the same as research conducted by (Dewi, 2020) where the obstacles faced in increasing the effectiveness of Electronic Samsat services in collecting Motor Vehicle Tax in Bali Province are human resources, public awareness of paying taxes, and supporting infrastructure. Research that is similar to research conducted by (Lubis, 2020) shows that inhibiting factors in increasing the effectiveness of the Mobile Samsat Program in order to increase motor vehicle tax payer compliance at UPT Kota Pinang include a network that is not smooth.

### **Efforts are being made to improve the Digital Culture Village Credit Institution's Samsat services for Motor Vehicle Tax revenues at the Regional Revenue Agency of Bali Province**

Facing the factors that become obstacles in increasing the effectiveness of the Digital Culture Village Credit Institution (LPD) Samsat service on Motor Vehicle Tax revenues at the Regional Revenue Agency of Bali Province, efforts must be made, including improving the quality of the internet network, for the validation process will provide The Police and Bapenda go to the LPD according to schedule to print and ratify the STNK and SKPDKB, take an inventory of healthy LPDs to collaborate with in terms of paying Motor Vehicle Tax and further intensify the socialization of LPD Samsat services so that the public knows about LPD Samsat services with a Digital Culture, and is accustomed to making payments online. Digital is Non-Cash and can indirectly increase Motor Vehicle Tax revenues in Bali Province.

The opinion expressed by Steers, as expressed in (Umam, 2012), indicates that effectiveness is influenced by the ability to search for and utilize resources as well as the ability to adapt to environmental changes and innovation in the organization. The findings of this research are in line with research conducted by (Dewi, 2020), where the strategy to increase the effectiveness of Electronic Samsat services in collecting Motor Vehicle Tax in Bali Province involves providing adequate facilities and infrastructure, outreach to the community, and increasing resource competency. human resources through training.

## **E. CONCLUSION**

Based on the research results and analysis described above, there are several important conclusions that can be drawn. First, the effectiveness of the Digital Culture Village Credit Institution (LPD) Samsat service in increasing Motor Vehicle Tax revenues at the Bali Province Regional Revenue Agency has been proven to be effective based on achieving objectives. This service has helped in achieving the goal of increasing Motor Vehicle Tax revenue. Apart from that, the Digital Culture Samsat LPD service also makes it easier and closer to the public (Taxpayers) in the Motor Vehicle Tax payment process. However, there are still shortcomings in terms of integrity and adaptation. People are still not used to digital non-cash payments, not everyone has received adequate information or socialization regarding Samsat LPD services with a digital culture, and there are still obstacles in accessing the internet network to access the system. This often causes errors in data input.

The factors that are obstacles in increasing the effectiveness of Samsat services from Digital Culture Village Credit Institutions in increasing Motor Vehicle Tax Revenue at the Regional Revenue Agency of Bali Province include that many people at large do not yet know that LPD can be used as a place to pay Motor Vehicle Tax, the public's understanding is still low. There is minimal use of Samsat service innovations from Digital Culture Village Credit Institutions,

## ARTICLE

people still tend to pay Motor Vehicle Tax conventionally (non-digitally), there is also a minimal number of healthy Village Credit Institutions (LPD) that collaborate with the Bali Provincial Revenue Agency through UPTD The Bali Province PPRD in the Regency/City still often finds problems during the process of inputting data into the system, the process is still carried out twice, ratifying the STNK and printing the SKPDKB and internet access is still inadequate.

Various efforts have been carried out to increase the effectiveness of the Digital Culture Village Credit Institution (LPD) Samsat service in increasing Motor Vehicle Tax revenues at the Regional Revenue Agency of Bali Province, including improving the quality of the internet network, bringing the Police and Bapenda to the LPD according to schedule for the printing and validation process STNK and SKPDKB, taking inventory of healthy LPDs to be invited to collaborate in terms of paying Motor Vehicle Tax as well as carrying out more intensive socialization of LPD Samsat services so that the public knows about LPD services with a Digital Culture and becomes accustomed to making Digital Non-Cash payments and can also indirectly increase Tax revenues Motorized Vehicles in Bali Province.

Based on the conclusions above, suggestions that can be given through the research results include the Bali Province Regional Revenue Agency to coordinate with the LPD regarding the provision of facilities and infrastructure to support the effectiveness of the Digital Culture Village Credit Institution (LPD) Samsat service in increasing vehicle tax revenue. Motorized, such as improving the quality of the internet network. in order to be able to bring the Police and Bapenda to the LPD according to schedule for the process of printing and ratifying the STNK and SKPDKB, taking an inventory of healthy LPDs to collaborate with in terms of paying Motor Vehicle Tax as well as carrying out socialization of the Cultured Digital LPD Samsat service more intensively.

For the community to be able to help and support programs and activities by participating in utilizing the existing Digital Culture Village Credit Institution (LPD) Samsat services, so that the community can make it easier and closer to services in paying Motor Vehicle Tax.

For other researchers, it is hoped that it can be used as a reference for further research regarding the effectiveness of the Digital Culture Village Credit Institution (LPD) Samsat service in increasing motor vehicle tax revenue. It is hoped that the Bali Provincial Government will facilitate in terms of the budget proposed by the Bali Provincial Regional Revenue Agency to improve what has not been effective in improving Digital Culture Village Credit Institution (LPD) Samsat services.

It is hoped that the Bali Provincial Government, in implementing the policy, will carry out more intensive outreach so that the community can take advantage of the existing Digital Culture Village Credit Institution (LPD) Samsat services. It is hoped that the Bali Province Regional Revenue Agency will take an inventory of healthy LPDs to be invited to collaborate in providing Samsat services for Village Credit Institutions (LPD) with a Digital Culture.

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