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Juridical Review Oo The Effectiveness of The Motor Vehicle Tax Receivables Collection Program in Semarang City

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Abstract

The purpose of this study is to determine and analyze the effectiveness of the motor vehicle tax receivables collection program in Semarang City, as well as to determine and analyze the supporting and inhibiting factors for the effectiveness of the program. This research is a type of empirical juridical legal research with a statutory approach. The research specification uses descriptive analysis. The data in this study were obtained through interviews and literature studies and then analyzed qualitatively. The results of the study explain that the effectiveness of the motor vehicle tax receivables collection program in Semarang City is marked by an increase in motor vehicle tax revenue compared to the same month period last year and a significant increase in revenue before the program was implemented. Supporting factors for the effectiveness of the motor vehicle tax receivables collection program in Semarang City are cooperation with other agencies and optimizing the use of technology, inhibiting factors are a lack of public awareness and technical obstacles such as data differences between motor vehicle data and vehicle owners. It is hoped that in the future, the collection program for motor vehicle tax receivables in Semarang City can continue to be improved by improving the data collection system for vehicles and vehicle owners to be more accurate, and increasing socialization to the public about the importance of paying taxes on time. In addition, increased coordination between related agencies is also expected to minimize technical obstacles that have been a hindrance. Thus, it is expected that motor vehicle tax revenue will be more optimal, and this program can run more effectively and efficiently.
Keywords: *Effectiveness; Motor Vehicles; Tax Receivables*

1. INTRODUCTION

Indonesia is a developing country with a lot of development in all aspects in order to create a prosperous society. Supporting the success of national development is certainly not an easy task because each region in Indonesia has different geographical conditions, population, customs, and potential resources in each region. Therefore, the government provides authority for each region to be able to control, manage, and manage their respective local government activities with the aim of creating regional independence or known as Regional Autonomy.[1] One of the benchmarks in measuring the ability of regions to organize and realize their regional independence is the contribution of Regional Own Source Revenue (PAD), which must always be increased.

Regional Original Revenue can be interpreted as revenue sourced from levies implemented by the region based on applicable regulations that can be imposed on any person or business entity both government and private, because of the acquisition of services provided by the local

[1] Anti Azizah Aprilianti, "Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Insentif Pajak, Dan Sistem E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotordi Masa Pandemi Covid-19," *Assets: Jurnal Ekonomi, Manajemen Dan Akuntansi* 11, no. 1 (2021): 1–20.

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government, the region can carry out levies in the form of tax revenue, levies, results of management of separated regional assets and other legitimate regional original income regulated in law.[2] So that efforts are needed to maximize local tax revenues, including motor vehicle tax (PKB).

Paying motor vehicle tax is an obligation for every motor vehicle owner. Taxes paid by motor vehicle owners are a form of contribution to regional development. Motor vehicle tax money managed by the provincial government is used to provide road facilities for motorized vehicles and the construction of other public facilities under the authority of the local government.[3] This is also explained in Article 1, number 1 of Law Number 28 of 2009 concerning Regional Taxes, which states "Motor Vehicle Tax is a tax on the ownership and/or control of motorized vehicles". According to Article 4, paragraph (1) of Law Number 28 Year 2009 on Local Taxes, the Motor Vehicle Tax Subject is an individual or organization that owns, manages, and/or controls Motor Vehicles. In this case, the Motor Vehicle Tax Subject includes the Motor Vehicle Taxpayer. Motor Vehicle Taxpayer is an individual or entity that owns a Motor Vehicle. In the case of a Corporate Taxpayer, the tax obligation is represented by the management or proxy of the Agency. Each specific type of tax has a tax subject and object for that type of tax.[4]

In addition, Article 23 A of the Constitution of the Republic of Indonesia also stipulates that taxes and other levies that are compulsory for state purposes are regulated by law. This means that the state will not act arbitrarily when collecting some of the people's wealth, even though it is used for the benefit of the people.[5] Efforts to optimize tax revenue require the role of taxpayers in the form of compliance in making tax payments. Tax compliance is the implementation of tax obligations carried out in accordance with tax regulations. However, the low level of compliance needs to be improved, because non-compliance can lead to tax avoidance efforts. Taxpayers who are late in paying their motor vehicle tax will also be subject to sanctions in the form of fines that must be paid.[6]

In Central Java as of November 22, 2023, motor vehicle tax payments accounted for 38.90% of total regional revenue receipts.[7] Motor vehicle tax revenue is used to support improving and maintaining transportation facilities and infrastructure that are essential for the

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[2] Novita Hadiati, "Pengaruh Pertumbuhan Ekonomi, Pendapatan Asli Daerah Dan Dana Alokasi Umum Terhadap Pengalokasian Anggaran Belanja Modal Pada Pemerintah Daerah Kabupaten/Kota Di Provinsi Jawa Barat" (Universitas Widyatama, 2013).

[3] Muhammad Irsan, "Analisis Efektivitas Pembayaran Pajak Kendaraan Bermotor (PKB) Terhadap Penerimaan Pajak Kendaraan Bermotor," *Balance: Jurnal Akuntansi Dan Manajemen* 1, no. 2 (2022): 267–72.

[4] Dipta Aditama Wicaksono Aditama Wicaksono, "Perlindungan Hukum Bagi Wajib Pajak Atas Pembayaran Pajak Kendaraan Bermotor Melalui E-Samsat Di Jawa Timur," *Jurnal Magister Hukum Argumentum* 6, no. 1 (2019): 993–1011.

[5] Sandy Sulistiono and Tanudjaja Tanudjaja, "Analisa Yuridis Terhadap Penerbitan Faktur Fiktif," *Aladalah: Jurnal Politik, Sosial, Hukum Dan Humaniora* 2, no. 3 (2024): 174–90.

[6] Puspaningtyas Dyah Pramesthi and Muhammad Adnan, "Evaluasi Efektivitas Penerimaan Pajak Kendaraan Bermotor Sebagai Sumber Pendapatan Asli Daerah Tahun 2010-2014 Provinsi Jawa Tengah," *Journal of Politic and Government Studies* 4, no. 3 (2015): 301–10.

[7] Eka Nurlaeli and Candra Sigalingging, "Analisis Laporan Realisasi Anggaran Pendapatan Dan Belanja Daerah Tahun Anggaran 2019–2023 Pada Kabupaten Semarang," *Jurnal Studi Akuntansi Pajak Keuangan* 2, no. 2 (2024): 46–56.

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general public. However, challenges arise when some motor vehicle taxpayers are irresponsible in fulfilling their motor vehicle tax payment obligations. Based on data from Jasa Raharja as of December 2022, quoted through https://otomotif.tempo.com, 43.76% of vehicles in Indonesia have not fulfilled their motor vehicle tax payment obligations.[8] In addition to this data, in Semarang City itself, there are also problems with arrears of motor vehicle tax payments. The following data is presented for motor vehicle tax arrears from 2020 to 2024

Loket	Tunggakan PKB					Total Per UPPD
	2020	2021	2022	2023	2024	
Samsat I	22.796.711.200	28.495.889.000	17.097.533.400	11.398.355.400	34.195.066.800	113.983.556.000
Samsat II	19.258.325.400	24.072.906.750	14.443.744.050	9.629.162.700	28.887.488.100	96.291.627.000
Samsat III	5.117.000.300	6.396.250.375	3.837.750.225	2.558.500.150	7.675.500.450	25.585.001.500
Total	47.172.036.900	58.965.046.125	35.379.027.675	23.586.018.450	70.758.055.350	235.860.184.500

Table 1.1
Data on Motor Vehicle Tax Arrears in Semarang City
Year 2020-2024

Based on the data above, it is known that over the past 5 years, there have been fluctuations in PKB arrears in Semarang City at Samsat I, Samsat II, and Samsat III. In the last five years in the three UPPD Samsat Semarang, the highest amount of PKB arrears was in 2024, which amounted to Rp. 70,758,055,350. If this phenomenon continues, it may have a significant effect on reducing local government revenues. Therefore, it is important to make efforts to overcome these problems. This requires a specialized agency responsible for the collection of overdue vehicle tax payments. For this reason, the Regional Revenue Management Unit (UPPD) plays a role in planning and implementing policies related to the collection of city-level tax payments.

In overcoming these problems, efforts are needed that are considered effective in increasing motor vehicle tax payments. An effort that can be implemented to increase motor vehicle tax payments is the implementation of a motor vehicle tax receivable collection program in Semarang City. This program promotes mutual cooperation, involving the Police, Bapenda, Jasa Raharja, who are members of the One-Stop Single System (SAMSAT), and local governments throughout Central Java to go directly to the community and submit data collection letters and information on PKB arrears. So far, the Samsat programs that have been running are GADIS PANTURA (Tax Discipline Movement for the People), Samsat Budiman, Samsat Corporate, Samsat Online New Sakpole, SIGNAL (National Online Samsat), the Governor's Special Profit Policy Program and the Sengkuyung Program. The hope is that with this approach,

[8] D. Kurniawan. (2023). 43 Persen Kendaraan di Indonesia Nunggak Pajak, Sanksi Terberat Kendaraan Bisa Bodong. Otomotif.Tempo.Co. https://otomotif.tempo.co/read/1688380/43-persen-kendaraan-di-indonesia nunggak-pajak-sanksi-terberat-kendaraan-bisa-bodon diakses pada 12 September 2024.

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tax compliance will increase and people will be more aware of the importance of paying taxes on time.[9]

Dewi Indras Iswari, with the theme Effectiveness of Motor Vehicle Tax Collection (PKB) (Case Study at UPPD / Samsat Purbalingga Regency) 2022, the results of the study explain the effectiveness of Motor Vehicle Tax collection at UPPD / Samsat Purbalingga Regency and what efforts are made by UPPD / Samsat Purbalingga Regency to increase motor vehicle tax revenue.[10]

To further understand the effectiveness of the motor vehicle tax receivable collection program, this research also refers to several previous studies that are relevant and provide an overview of strategies, such as Dewi Indras Iswari with the theme Effectiveness of Motor Vehicle Tax Collection (PKB) (Case Study at UPPD / Samsat Purbalingga Regency) 2022. The results of the study explain the effectiveness of motor vehicle tax collection at UPPD / Samsat Purbalingga Regency and what efforts are made by UPPD / Samsat Purbalingga Regency in increasing motor vehicle tax revenue.

Furthermore, Triadi with the theme Effectiveness of the Implementation of Tax Collection Procedures in Order to Increase Compliance with Motor Vehicle Tax Payments in Semarang City. The results of the study explain the implementation of Motor Vehicle Tax collection in order to increase tax compliance in Semarang City. Obstacles in the implementation of Motor Vehicle Tax collection in order to increase tax compliance in Semarang City. The effectiveness of the implementation of motor vehicle tax collection in the context of increasing tax compliance in the city of Semarang.[11]

And research by Posma Tumanggor, with the theme of Law Enforcement in Motor Vehicle Tax Collection Services at the UPT.PPD Pandan Office, Regional Tax and Levy Management Agency of North Sumatra Province, 2022. The results of the study explain the legal arrangements, implementation, and factors inhibiting the collection of PKB at the Pandan UPT PPD Office based on the applicable laws in the Pandan Region The effectiveness of the motor vehicle tax receivable collection program in the city of Semarang and the supporting and inhibiting factors for the effectiveness of the motor vehicle tax receivable collection program in the city of Semarang.[12]

The main differences between these three studies lie in the focus of the study, the location of the study, and the aspects reviewed. This research brings novelty by focusing on the evaluation of the PKB receivables collection program in Semarang City, especially through a cross-agency collaborative approach such as the One-Stop Single System (SAMSAT), which

[9]https://website.bapenda.jatengprov.go.id/p/2334/pemprov_jateng_serius_dalam_upaya_menuntaskan_piutang_pajak_kendaraan_bermotor diakses pada 12 September 2024.

[10] Indras Iswari Dewi, "Efektivitas Pemungutan Pajak Kendaraan Bermotor (PKB)(Studi Kasus Pada UPPD/Samsat Kabupaten Purbaligga" (UIN Prof. KH Saifuddin Zuhri, 2022).

[11] Retno Astuti Ningrum and Amir Hidayatulloh, "Determinan Kepatuhan Wajib Pajak Kendaraan Bermotor Di Kota Semarang," *Krisna: Kumpulan Riset Akuntansi* 11, no. 2 (2020): 190–96.

[12] Posma Tumanggor, Rizkan Zulyadi, and Taufik Siregar, "Penegakan Hukum Dalam Pelayanan Pemungutan Pajak Kendaraan Bermotor (PKB) Di Kantor Unit Pelaksana Teknis Pengelolaan Pendapatan Daerah (UPT PPD) Pandan, Provinsi Sumatera Utara," *Journal of Education, Humaniora and Social Sciences (JEHSS)* 5, no. 3 (2023): 2012–28.

e-ISSN: 2621-4105
http://journal.usm.ac.id/index.php/jj

involves Bapenda, the Police, and Jasa Raharja. This research not only evaluates the effectiveness of the program but also highlights the innovative strategy and the gotong-royong approach in improving taxpayer compliance, making it more contextual and adaptive to local dynamics in Semarang City. Thus, this study makes a different contribution compared to previous studies, both in terms of context, approach, and novelty of analysis. Based on the above description, the purpose of this study is to analyze the juridical review of the effectiveness of the motor vehicle tax receivable collection program in Semarang City.

2. METHOD

This type of research is empirical or sociological juridical, because in this research using legal aspects can also see from the perspective of the practice that occurs in the field to examine the effectiveness of the motor vehicle tax receivable collection program in Semarang City.[13] This research approach is a sociological approach or case study in the field that examines the applicable legal provisions and what happens in reality in society. [14] The approach used in solving the problem is to use the statutory approach method. This research uses qualitative data analysis techniques.

3. RESULTS AND DISCUSSION

Motor Vehicle Tax (PKB) is one of the main sources of revenue for the local treasury, supported by the increasing use of motorized vehicles in the community, which seems unaffected by Indonesia's economic conditions. In Semarang City, PKB collection is conducted through three main Samsat (Samsat Semarang I, II, and III) under the control of the Traffic Directorate of the Central Java Regional Police. Samsat Semarang has a vision to provide excellent service based on information technology towards a clean government, as well as a mission to improve service quality, human resources, motor vehicle security, and regional revenue[15].

The organizational structure of Samsat is regulated based on Presidential Regulation No. 5/2015, involving supervisors, coordinators, and implementers consisting of elements of the National Police, Provincial Bapenda, and PT Jasa Raharja. Within Samsat Semarang, the Head of UPPD is responsible for carrying out technical policies with six main functions, including coordination of activities, administrative management, revenue, and organizational development, supported by an organizational structure that includes several sections, such as Kasie PKB and other staff. [16]

The UPPD Administration Subdivision has the task of managing administrative administration, coordination, monitoring, evaluation, and preparation of performance reports, with main functions such as management of personnel administration, finance, and documentation. The PKB Section is responsible for recording and determining local taxes,

[13] Khudzaifah Dimyati and Kelik Wardiono, “Metodologi Penelitian Hukum” (Surakarta: UMS Press, 2004).

[14] Afrizal Tahar and Arnain Kartika Rachman, “Pengaruh Faktor Internal Dan Faktor Eksternal Terhadap Kepatuhan Wajib Pajak,” *Journal of Accounting and Investment* 15, no. 1 (2014): 56–67.

[15] Dyah Adriantini Sintha Dewi, “Implementasi Pasal 23 A UUD Negara Republik Indonesia Dalam Pengembalian Kelebihan Pembayaran Pajak,” *Jurnal Fakultas Hukum Universitas Muhammadiyah Magelang* 4, no. 2 (2011): 23264.

[16] Muhammmad Mahatir, “Pengaruh Kepemimpinan Strategis, Struktur Organisasi Dan Budaya Organisasi Terhadap Efektifitas Implementasi Strategi Di Kantor Samsat Bukittinggi” (Universitas Andalas, 2017).

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including inventorying data on potential tax objects and determining taxpayers who do not fulfill their obligations on time. Meanwhile, the Asset Billing and Empowerment Section carries out billing, tax revenue, and inspection of motor vehicle tax (PKB) and vehicle registration fees (BBNKB) repayments, supported by an organizational structure that shows the hierarchy and reporting relationships. With the rapid growth of motorized vehicles in Semarang City, the potential for PKB revenues is significant, so assessing the effectiveness of motor vehicle tax revenues as a source of local revenue is critical to improving the performance of agencies such as the Central Java DPPAD. Under the UULLAJ, vehicles, both motorized and non-motorized, are regulated as part of the traffic and road transportation system, which involves various elements such as infrastructure, drivers, and road management.

Before using a motor vehicle, the owner is required to register and pay the Motor Vehicle Tax (PKB) as stipulated in Law No. 28/2009 on Regional Taxes and Levies. This tax is a mandatory contribution to the local government based on the law for the benefit of public welfare. It is managed through the One-Stop Single Administration System (SAMSAT), and for taxpayers who fail to pay, tax officials can take legal action, including vehicle confiscation. This confiscation is carried out by the Tax Bailiff based on a Surat Paksa, in accordance with the provisions in the Tax Collection Law and Government Regulation No. 3 of 1998, to ensure the repayment of tax debts. The execution of the Bailiff's duties, which include confiscation and direct collection, requires a strong legal basis and coordination with various related parties to ensure that the rights of the state are guaranteed.

The confiscation of goods that have been confiscated by the District Court or other authorized agencies, such as the State Receivables Affairs Committee, cannot be carried out again in accordance with Article 19 paragraph (1) of Law No. 19/2000 concerning Tax Collection by Force. In the context of motor vehicle tax receivables, Satlantas Polrestabes Semarang, together with Samsat Semarang City, have developed innovations for collection, such as WA/SMS blasts, door-to-door, and the Gadis Pantura program that targets private and institutional vehicles. In addition, programs such as joint raids and tax fine forgiveness have proven effective in increasing tax revenue by up to 25%, with monthly evaluations conducted to reduce arrears. These efforts are in line with the obligation to validate STNK every year, as stipulated in Article 68 paragraph (4) of Law No. 22/2009, to ensure the completeness of vehicle administration.

The motor vehicle tax receivables collection program in Semarang City faces several supporting and inhibiting factors that affect its effectiveness. Supporting factors include the collaboration between Samsat and Bapenda Semarang City through the Sengkuyung program, which involves third parties in sending receivable letters to taxpayers. In addition, Samsat also collaborates with cooperatives through the Samsat Corporate program, facilitating tax payments by company employees without the need to come directly to Samsat. Technology, especially through E-Samsat applications such as New Sakpole and SIGNAL, also helps to facilitate online

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tax payments. However, while E-Samsat provides positive potential, technical constraints such as unstable internet connections and frequent server problems reduce its effectiveness.

The biggest challenge in collecting motor vehicle tax receivables is the low awareness of the public to pay taxes. Some of the hindering factors include changes in vehicle ownership that are not updated in Samsat data, as well as difficulties in contacting old vehicle owners. Unstable economic factors and reliance on pemutihan or fine waiver programs also affect the level of tax compliance. Additionally, discrepancies between vehicle and owner data, as well as addresses that do not match the data on the STNK, are significant problems in the collection process.

To overcome these obstacles, Samsat Semarang II made various efforts, such as the Door to Door program to collect taxes, using technology such as WhatsApp/SMS blasts to remind taxpayers, and issuing warning letters for vehicles that have not paid taxes for a long time. In addition, socialization and campaigns through various communication channels are also carried out to increase public awareness of motor vehicle tax obligations. Programs such as fine whitening, Sengkuyung, and Samsat Corporate are expected to increase public compliance in paying taxes on time, which in turn supports increased local revenue in Semarang City.

4. CONCLUSION

Based on the research results, it can be concluded that the effectiveness of the motor vehicle tax receivables collection program in Semarang City can be seen from the significant increase in tax revenue, both compared to the previous period and before the implementation of the program. This increase is related to local government policies that provide stimulus and ease of payment, thus creating a legal culture that encourages people to pay motor vehicle taxes. Supporting factors for the effectiveness of this program include coordination between provincial and municipal governments, policies that prioritize stimulus and convenience, and optimization of digital technology in tax payment services, while inhibiting factors are a lack of public awareness and technical constraints related to vehicle data. For this reason, it is recommended that the government strengthen regulations related to tax compliance with coercive power, create policies that can build a legal culture, and encourage innovation in facilitating vehicle tax payments. The public is also expected to comply with existing regulations and take advantage of the ease of payment provided. In addition, law implementers are expected to continue innovating in facilitating the tax payment process to increase compliance and optimize tax revenue for regional development.

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