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Effectiveness of Motor Vehicle Taxes at the Banjarmasin UPPD 1 in Increase Income Original South Kalimantan Province

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ABSTRACT
This research is motivated by the decline in the number of active motorized vehicles that occurred 2024-2025, which resulted in a decline in Motor Vehicle Tax. The purpose of this study is to determine the effectiveness of Motor Vehicle Tax at the Banjarmasin 1 Regional Revenue Service Unit and to determine the contribution of Motor Vehicle Tax at the Banjarmasin 1 Regional Revenue Service Unit office to the realization of South Kalimantan's Original Revenue. This study used qualitative methods with probability techniques, and data were collected through interviews and observations. The results indicate that the average effectiveness of the Banjarmasin 1 Regional Revenue Service Unit for the 2023-2025 period was 104,65% categorized as "Very Effective". However, the Motor Vehicle Tax at the Banjarmasin 1 Regional Government Unit for the 2023-2025period was categorized as "Less" in contributing to South Kalimantan's Regional Original Revenue.It is concluded that Motor Vehicle Tax plays a role in increasing Regional Original Revenue. However since 2025, Motor Vehicle Tax has undergone changes with the introduction of the Motor Vehicle Tax Opsen under Law No. 1 of 2022. The Financial Relations between the Central Government and Regional Governments have prevented Motor Vehicle Tax from optimally increasing Regional Original Revenue.

Keywords: Motor Vehicle Tax; Effectiveness; Contribution; Regional Original Revenue

INTRODUCTION

In building the Indonesian economy, the government needs to act as a regulator between the household and private sectors. One of the government's important roles is to stabilize the country's economy by controlling inflation and controlling inflation. debt public, guard wheel economy offer And request still In addition, the government is also obliged to provide educational services, health services, legal protection, infrastructure development, and so on. The power of the Indonesian government, namely the central government delegating some authority to regional governments at the provincial/district/city level to implement regional autonomy. Regional autonomy is a cornerstone of the Indonesian government because it encompasses the rights, authorities, and obligations to independently manage their regions. In managing regions independently, the government requires a budget/funds obtained from Regional Original Income (PAD). Regional Original Income (PAD) comes from regional taxes, levies area, results management riches the area in separate And PAD etc Which legitimate. Wrong One source reception Income Original Regional Revenue (PAD), namely regional taxes. Regional taxes are mandatory contributions for residents of a region. in area the nature force And No get rewards/benefits directly to finance regional government operational expenses and prevent government regions depend on the government center so that it is able to encourage the prosperity and welfare of the region.

In Law No. 1 Year 2022 on Relationships Finance between the Central Government and Regional Governments is a financial management system that regulates the rights and obligations between the central government and regional governments. Sources of regional revenue are obtained from from taxes, levies And results management riches area And sources of regional expenditure in the form of shopping And financing area, as well as Regional Budget (Budget Income and Regional Expenditure) is the annual regional financial plan. Taxes collected by the provincial government, in set in chapter 4 Law No. 1 Year 2022 HKPD consists of on : PKB (Tax Motor vehicle), BBNKB (Bea Come back Name Vehicle Motorized), PAB (Tax Tool Heavy), PBBKB (Motor Vehicle Fuel Tax), PAP (Surface Water Tax), Cigarette Tax and MBLB (Non-Metal Mineral) Tax Opsen and Rocks).

Government center provides authority to the government area to conduct the collection local taxes. Then levy mandatory in do by government Regional taxes to individuals/corporations, the results will be used to finance government operations and local development. Regional taxes are collected based on Regional Regulation of South Kalimantan Province No. 1 of 2024, which is mandatory, does not receive direct compensation/benefits, and the results of the collection become a source of Original Income. Area (PAD). Regional taxes divided become 2 categories, namely Provincial Tax and Regency/City Tax.

Table 1.1 Reception Tax Province Kalimantan South Year 2023-2025

Year	PAD	Tax Area	Tax Motor vehicle
2023	Rp 4,861,658,909,889	Rp 4,026,293,935,419	Rp 854,813,606,135
2024	Rp 5,333,259,272,889	Rp 4,409,342,181,904	Rp 946,006,679,150
2025	Rp 3,600,499,035,946	Rp 3,007,739,884,809	Rp 428,845,704,700

Source : Website PPID South Kalimantan / https://ppidutama.kalselprov.go.id/

From table 1.1 we can calculate the Regional Original Income of South Kalimantan Province. year 2023-2024 experience improvement as big as Rp 471,600,363,000 And year 2024-2025 experience decline as big as Rp. 1,732,760,236,943. Tax Area Province South Kalimantan year 2023-2024 experience improvement as big as Rp 383,048,246,485 And year 2024-2025 experience decline as big as Rp 1,401,602,297,095. Tax vehicle Motorized Kalimantan Province The South experienced year 2023-2024 increase amounting to Rp. 91,193,073,015 and in 2024-2025 there was a decrease of Rp. 517.160.974.450.

Table 1.2 Reception Tax Banjarmasin City Year 2023-2025

Year	PAD	Tax Area	Opsen Tax Vehicle Motorized
2023	Rp 466.103.295.809	Rp 307,458,966,093	Rp -
2024	Rp 411,217,221,786	Rp 344,754,709,395	Rp -
2025	Rp 721,868,968,529	Rp 497,298,814,596	Rp 100,619,311,200

Source : BPK PAD in access date 29 May 2026

From table 1.2 we can calculate Income Original Area City Banjarmasin 2023-2024 experience decline as big as Rp 54,886,074,023 And Income Original Area Banjarmasin City's revenue increased by Rp 310,651,746,743 in 2024-2025. Banjarmasin City's regional tax revenue increased by Rp 37,295,743,302 in 2023-2024. And Tax Area City Banjarmasin year 2024-2025 experienced an increase of Rp. 152,544,105,201. Opsen Tax Vehicle year 2023 And 2024 Still Not yet recorded because Law No. 28 of 2009 is still in effect so that the PKB option does not yet exist/Vehicle Tax Motorized 100% enter to Tax Province And on year 2025 Opsen Tax.

New motor vehicles are starting to be registered, due to the existence of Article 191 of Law No. 1 of 2022 HKPD, namely Provisions regarding Motor Vehicle Tax, Motor Vehicle Transfer Fee, Non-Metallic Mineral Tax and Rocks, Motor Vehicle Tax, Motor Vehicle Transfer Fee, and Non-Metal Mineral and Rock Tax shall come into effect 3 years from the date of enactment of this Law on January 1, 2025.

1.1 Theory Effectiveness

Effectiveness always become reject measuring achievement organization And monitoring as far as where the organization is able to carry out planned activities. The relationships that are bound in between the contributions that are Execute both internal and external organizations to achieve desired results. Often associated with targets to be achieved through contributions Which done organization so that it produces the achievements that have been obtained which are called realization.

$$\text{Effectiveness Formula} = \frac{Realisasi}{Target} \times 100\%$$

As quoted from the Journal of Decentralization Fiscal, Economic, and Regional Finance (Volume XI, July-December 2022) to assess regional revenue criteria refers to the Decree of the Minister of Home Affairs No. 690,900,327 of 2016 concerning Guidelines for Financial Assessment and Performance.

Table 1.3 Criteria Performance Effectiveness Voting Tax Area

Percentage	Criteria
> 100%	Very Effective
90% - 100%	Effective
80% - 90%	Enough Effective
60% - 80%	Not enough Effective
< 60%	No Effective

Source : Minister of Home Affairs Decree No. 690,900,327, year 2016

1.2 Theory Contribution

Contribution is giving something to an organization with the aim of playing a role in improving the progress and welfare of the organization. Contributions are often mark big If effect Which produced own role Which important for around And On the other hand, the value is small if the resulting effect has no role/is not visible.

$$\textit{Contribution Formula} = \frac{\textit{Realisasi 1 Objctk}}{\textit{Overall Realization of the Object}} \times 100\%$$

As quoted from the Journal of Decentralization Fiscal, Economic, and Regional Finance (Volume XI, July-December 2022) For evaluate something criteria reception area referring to on Decision Minister In Country No. 690,900,327 Year 2016 About the Financial Assessment and Performance Guidelines

Table 1.4 Classification Contribution Criteria

Percentage	Criteria
0.00% - 10%	Very less
10.10% - 20%	Not enough
20.10% - 30%	Currently
30.10% - 40%	Enough Good
40.10% - 50%	Good
>50%	Very Good

Source : Minister of Home Affairs Decree No. 690,900,327, year 2016

Study previously Which done by Muhammad Irsan, Surya Sanjaya, Nining Astari (2024) in UPT Samsat Medan North show that average effectiveness Tax Motorized Vehicles, with 100.43%, fall into the "very effective" category. Unlike the aforementioned study, this study was conducted at the Banjarmasin 1 Regional Public Works Agency (UPPD) from 2023 to 2025.

Table 1.5 Comparison Number of Vehicles With Realization

Year	Vehicle Which Active	Realization PKB
2023	142,887 Unit	Rp 111.520.230.165
2024	141,717 Unit	Rp 121,512,656,150
2025	101,259 Unit	Rp. 75,808,715,900

Source : UPPD Banjarmasin 1 in access date 2 May 2026

From table 1.5 can be seen the receipt of Motor Vehicle Tax (PKB) UPPD Banjarmasin 1 in 2023-2024 experienced an increase of Rp 9,992,425,985, This is in because amount vehicle The number of active vehicles increased, namely 779 units of 4-wheeled vehicles and 6 units of 3-wheeled vehicles. And the Motor Vehicle Tax (PKB) revenue of UPPD Banjarmasin 1 in 2024-2025 decreased by Rp 45,703,940,250 due to the decrease in the number of active vehicles, namely 9,307 units of 4-wheeled vehicles, 31,142 units of 2-wheeled vehicles and 9 units of 3-wheeled vehicles.

Reason writer interested For carry out study on UPPD Banjarmasin 1 with the title: "Effectiveness of Motor Vehicle Taxes at UPPD Banjarmasin 1 in Increasing Regional

Original Income" South Kalimantan Province". Because the author found indications of a decline The drastic increase in the number of active motor vehicles in 2024-2025 resulted in the Motor Vehicle Tax (PKB) also experiencing a decrease.

In 2023-2024 there was a decrease in the number of active motor vehicles by 0.82%, Which in cause by decline vehicle wheeled 2 as big as 1,955 unit. However PKB in UPPD Banjarmasin 1 experience increase as big as 9%, matter This caused by by increase 6 3-wheeled vehicles and 779 4-wheeled vehicles. In conclusion, in 2023-2024 in UPPD Banjarmasin 1 experienced The decrease in the number of two-wheeled motor vehicles had no effect on Motor Vehicle Tax. This is because the PKB for three- and four-wheeled vehicles is higher than the PKB for two-wheeled vehicles.

On year 2024-2025 amount vehicle motorized Which active Also experience a decrease of 28.55%, which was caused by a decrease in 2-wheeled vehicles by 31,142 units, vehicles wheeled 3 as big as 9 unit & vehicle wheeled 4 as big as 9,307 unit. Trigger There will be a drastic decline in 2025 because the government is actively encouraging taxpayers to use vehicle electricity Which friendly environment through incentive PKB 0% as well as According to Agus Gumiwang as Minister of Industry, he provided his views regarding the Opsen Policy. 66% PKB and 66% of BBN KB that started effective January 5th 2025, namely the additional tax collection carried out by the Regional Government directly affects the purchasing power of taxpayers and the sale of new motor vehicles.

Decline Which happen on amount vehicle motorized Which active on year 2024-2025 resulted in a 37.61% decrease in Motor Vehicle Tax (PKB) revenue for UPPD Banjarmasin 1. This also occurred in the Motor Vehicle Tax of South Kalimantan Province in 2024-2025, which decreased by 54.67%, the Regional Tax of South Kalimantan Province in 2024-2025 decreased by 31.79% and impacted the Original Regional Income of South Kalimantan Province in 2024-2025 also decreased by 32.49%.

Based on the description above, this research is important because effectiveness is always a benchmark for achievement and monitoring the extent to which UPPD Banjarmasin 1 is able to carry out planned activities. The purpose of this research is to determine the contribution of Motor Vehicle Tax at UPPD Banjarmasin 1 to the realization of Regional Original Income of South Kalimantan Province.

METHOD STUDY

2.1 Type Study

This type of research uses qualitative methods, which involve gathering information in the field to understand a phenomenon in-depth with the goal of discovering the most detailed information possible. The qualitative data obtained is descriptive, meaning information in the form of descriptions. To produce this data, the ability to interpret data in words is essential.

2.2 Sample Data

The data sample uses probability techniques, namely taking random data sources, research that can be generalized to each member of the population so that it has the same chance. The same For chosen become sample. Sample Which used For study This in the form of :

Table 2.1 Data Sample

Heading	Heading
Data 1	Value Sell Vehicle Motorized (NJKB) in 2025
Data 2	Target and Realization Reception on UPPD Banjarmasin 1 year 2023-2025
Data 3	Total Reception Tax Province Kalimantan South 2023-2025

Source: Writer, 2026

2.3 Source Data

The research data sources consist of secondary data, namely data already available at the research object and directly used by the researcher. Secondary data was obtained from the Banjarmasin 1 Regional Tax Collection Service Unit (UPPD) office and the PPID (Official Website of the Information and Documentation Management Officer of South Kalimantan Province).

2.4 Technique Collection Document

Techniques for collecting documents/records of past events and archived reports related to the research object. Several data collection techniques qualitative:

1. Interview

Technique collection information through ask answer between researchers And source person by interacting directly to find answers to questions so that researchers can interpret the interview results according to their creative abilities.

2. Technique Observation

The technique of collecting information through observation and recording regarding object of research until they feel the problems that occur in the field so that researchers can study the research object directly.

2.5 Technique Data analysis

Steps Analysis Data, that is :

1. Correlation Data, that is connection because consequence data Which in collect.
2. Reduction Data, that is classify or throw away data Which no need.
3. Presentation Data, that is compile information in form text and And calculation table .
4. Conclusion, namely withdrawal results end from study Which done.

2.6 Location

Location UPPD Banjarmasin 1 in Road Gen. A. Yani Km 6, Administrator In, District Banjarmasin South, City Banjarmasin, Kalimantan South 70238.

RESULTS AND DISCUSSION

3.1 Results

Based on Data Target And Realization UPPD Banjarmasin 1 Year 2023-2025 as following :

Table 3.1 Data Target And Realization UPPD Banjarmasin 1 Year 2023-2025

No.	Year	Target PKB	Realization PKB	Percentage
1	2023	Rp 107,375,850,000	Rp 111.520.230.165	103.86

2	2024	Rp 111,281,636,000	Rp 121,512,656,150	109.19
3	2025	Rp 75,132,643,000	Rp 75,808,715,900	100.90

Source : UPPD Banjarmasin 1 in access date 2 May 2026.

From table 3.1 it can be seen that in 2023 the percentage of effectiveness was 103.86%, which is included in the very effective category, in 2024 the percentage of effectiveness was 109.19%, which is included in the very effective category. very effective. and in the year of 2025 percentage effectiveness by 100.90% It is categorized as very effective. Over the course of three years, the average effectiveness percentage of the PKB UPPD Banjarmasin 1 was 104.65%, categorized as very effective according to the standards of Home Affairs Decree No. 690,900,327.

Based on Reception Tax Year 2023-2025 Province Kalimantan South as following :

Table 3.2 Reception Tax Year 2023-2025 Province Kalimantan South

Year	Income Original Area	Tax Area	Tax Vehicle Motorized
2023	Rp 4,861,658,909,889	Rp 4,026,293,935,419	Rp 854,813,606,135
2024	Rp 5,333,259,272,889	Rp 4,409,342,181,904	Rp 946,006,679,150
2025	Rp 3,600,499,035,946	Rp 3,007,739,884,809	Rp 428,845,704,700

Source : Website PPID South Kalimantan / https://ppidutama.kalselprov.go.id/

From table 3.2, we can calculate the contribution results of UPPD Banjarmasin 1, PKB Kalimantan Province South, Tax Area Province Kalimantan South And PAD Kalimantan Province South.

1. Calculation Percentage Contribution PKB UPPD Banjarmasin Regarding PKB Realization South Kalimantan Province 2023-2025
   In 2023, the percentage of contribution of PKB UPPD Banjarmasin 1 to PKB of South Kalimantan Province was 13.05%, which is in the less category, in 2024 the percentage of contribution as big as 12.84% including category not enough, And on year 2025 percentage contribution of 17.68% is included in the less category.
2. Calculation Percentage Contribution PKB Province Kalimantan South Regarding Realization Regional Tax of South Kalimantan Province 2023-2025
   Contribution of PKB of South Kalimantan Province to Regional Tax of South Kalimantan Province on year 2023 as big as 21.23% including category currently, year 2024 as big as 21.45% is included in the moderate category, and in 2025 14.26% is included in the less category.
3. Calculation of the Percentage of the Contribution of the PKB of South Kalimantan Province to the Realization of Regional Original Income of South Kalimantan Province in 2023-2025

The contribution of the PKB of South Kalimantan Province to the Regional Original Income of South Kalimantan Province in 2023 was 17.58%, which is in the insufficient category, in 2024 it was 17.74%, which is in the insufficient category, and in 2025 it was 11.91%, which is in the insufficient category.

Based on The PKB option is included in the 2025 Banjarmasin City Regional Tax as follows:

Table 3.3 Opsen PKB including to in Tax Area Level City Banjarmasin Year 2025

Opsen PKB UPPD BJM 1	Opsen PKB	Tax Area	PAD
Rp 44,779,432,300	Rp. 100,619,311,200	Rp 497,298,814,596	Rp 721,868,968,528.56

Source: BPK PAD City Banjarmasin accessible date 29 May 2025

Rp 100,619,311,200
Rp 497,298,814,596 x 100%

From table 4.17 can in count contribution options PKB Year 2025 as big as 20.23% from taxes Banjarmasin City Level Area.

Rp 100,619,311,200
Rp 721,868,968,528.56 x 100%

From table 4.17 can in count contribution options PKB Year 2025 as big as 13.94% from Regional Original Income at Banjarmasin City Level.

Rp. 44,779,432,300
Rp. 100,619,311,200 x 100%

From table 4.17 can in count The contribution of the Banjarmasin UPPD PKB option in 2025 was 44.5% of the Banjarmasin City PKB option.

3.2 Discussion

Effectiveness highest happen on year 2024 as big as 109.19% And reason the high percentage of effectiveness is supported by the presence of:

1. Program Samsat Galuh Move, that is service vehicle registration office Which offer STNK extension and vehicle tax payments using special vehicles. This finding is in line with research by Laila Mely Atun Ernanda, Saprudin, and Nor Hikmah on year 2024 found that Motor Vehicle Tax revenue in January-June 2024 experienced an average increase of 1.12% compared to 2023 which was only 1.06%.
2. Digitalization of payments through QRIS, namely a payment system to reduce queues and payment delays at the UPPD Banjarmasin 1 counter. This finding is in line with the research of Yunita Azlina and Trisylvana Azwari (2026) which found that the payment digitalization strategy at UPPD Samsat Banjarmasin 1 has been running quite well, so that it is able to simplify, accelerate, and increase the convenience of taxpayers.
3. The policy of exempting administrative sanctions for PKB & BBN KB and progressive exemption so that taxpayers are not burdened with unpaid taxes. This research aligns with Muhammad's. Irfan Ashadi And Farida Idayati (2025) Which show that liberation administrative sanctions PKB is at on mark 0,000 < 0.05, liberation sanctions administrative BBN KB is at mark 0.001 < 0.05, liberation tax progressive is at on mark 0.016 < 0.05. In conclusion, these three variables have a positive influence on motor vehicle taxpayer compliance in Pamekasan Regency.

Effectiveness lowest happen on year 2025 as big as 100.90% And reason low the percentage of effectiveness is supported by the presence of:

1. The Central Government has established a policy in Article 81 of Law No. 1 of 2022, namely that Opsen is imposed on all general motorized vehicles. both new and used vehicles long For pay PKB And Opsen PKB Also. As well as in 83 Law No. 1 Year 2022 PKB Option Rate is set at 66% of PKB.

2. In Chapter 107 Regulation Area Province Kalimantan South No. 1 Year 2024 confirm again the implementation of the PKB Opsen starts on January 5, 2025.

Table 3.4 Comparison Amount Vehicle, PKB And Opsen PKB UPPD Banjarmasin 1

Amount Vehicle (unit)	PKB	Opsen PKB
142,887	Rp 111.520.230.165	Rp -
141,717	Rp 121,512,656,150	Rp -
101,259	Rp 75,808,715,900	Rp 44,779,432,300

Source : UPPD Banjarmasin 1 in access date 2 May 2026 and BPK PAD in access date 29 May 2026

From table 3.4 can in know reception Tax Vehicle Motorized (PKB) UPPD Banjarmasin 1 on 2023-2024 experienced an increase of 9% and in 2024-2025 experienced a decrease as big as 37.61%. Findings This in line with view Agus Gumiwang as The Minister of Industry, regarding the 66% Vehicle Tax Opsen (PKB) and 66% BBN KB (BBN KB) policy, which came into effect on January 5, 2025, refers to the additional tax imposed by regional governments that directly impacts taxpayers. The obligation to pay PKB and Opsen PKB, particularly for older vehicles, results in higher taxpayer payments compared to the previous year.

3. Due to the increase in mandatory tax payments for vehicle users who use fuel fuel oil (BBM) then the taxpayer chooses to switch to vehicle electricity Which no PKB is collected, namely 0% Electric Vehicle Tax and only needs to pay the Mandatory Contribution to the Road Traffic Accident Fund managed by Jasa Raharja. Minister of Home Affairs Regulation No. 7 of 2025 Which become reference implementation Tax Vehicle Electricity 0%, so that must tax more interested in using electric vehicles compared to vehicles that use fuel oil (BBM). Vehicle population electricity in Indonesia within 1 year. Year 2023-2024 experienced an increase of 91,039 units and in 2024-2025 there was an increase of 126,083 units.

The percentage of contribution of PKB UPPD Banjarmasin 1 to PKB of South Kalimantan Province in 2023 was 13.05%, in 2024 it was 12.84% and in 2025 it was 17.68%. So it can be counted average percentage Contribution PKB UPPD Banjarmasin 1 give to PKB South Kalimantan Province's revenue from 2023 to 2025 was 14.52%. This indicates that one-seventh of South Kalimantan Province's PKB comes from the Banjarmasin 1 Regional Development Planning Agency (UPPD).

The percentage of the contribution of the South Kalimantan Province PKB to the Regional Tax of South Kalimantan Province in 2023 was 21.23%, in 2024 it was 21.45% and in 2025 it was 14.26%. So that the average can be calculated The percentage of the contribution of the South Kalimantan Province PKB to taxes Area Province South Kalimantan in the year of 2023-2025 amounted to 18.98%. This shows that 1/5 Regional Tax of South Kalimantan Province is sourced from PKB of South Kalimantan Province.

Percentage contribution PKB Province Kalimantan South give to Income Original The South Kalimantan Province's PKB contribution in 2023 was 17.58%, 2024 was 17.74%, and 2025 was 11.91%. Therefore, the average percentage contribution of the South Kalimantan Province's PKB to the South Kalimantan Province's Original Regional Revenue (ROI) in 2023-2025 can be calculated at 15.74%. this shows that 1/6 Income Original Area Province Kalimantan South sourced from the Motor Vehicle Tax of South Kalimantan Province.

The conclusion obtained from the average shows that the contribution given is included in the "less" category referring to the Decision. Minister of Home Affairs State Regulation No. 690,900,327 of 2016 concerning Guidelines for Financial Assessment and Performance.

Considering that the effectiveness percentage in 2023 was 103.86%, in 2024 it was 109.19%, and in 2025 it was 100.90%. However, an exception occurred in 2025 where the increase in effectiveness was not followed by PKB revenue. in cause existence Opsen PKB. Findings This in line with study Desra Widiati (2025) who found that implementation options tax Not yet give contribution Which more big compared to the DBH scheme, so it is necessary strategy For increase compliance must tax And Optimizing the regional tax base. The high effectiveness is due to more realistic targets set by the Regional Revenue Agency (Bapenda), as well as the policy of exempting administrative sanctions for PKB & BBN KB, and progressive exemptions, which also contributed.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of the analysis of the average effectiveness of Motor Vehicle Tax in The UPPD Banjarmasin 1 office in 2023-2025 was 104.65%, including the "Very Effective" category. The height effectiveness This supported with convenience payment through QRIS and Influence policy liberation sanctions administrative PKB, BBNKB And progressive liberation.

However, the Motor Vehicle Tax at UPPD Banjarmasin 1 for 2023-2025 is included in the "Less Contributing" category or is not yet optimal in increasing the Regional Original Income (PAD) of South Kalimantan due to the existence of the 66% PKB Opsen which burdens taxpayers so that taxpayers are more interested in using vehicles. electricity compared to vehicle Which use material burn oil (BBM) due to 0% tax.

Suggestion

1. Inform program bleaching tax vehicle motorized through media social so that all taxpayers are interested in paying their outstanding motor vehicle taxes.
2. Electric vehicles are environmentally friendly, so the government has imposed a 0% tax on them. However, this has the effect of reducing Regional Original Income. Therefore, the author suggests that users of electric vehicles like the Wuling Air EV and similar vehicles with power of around 30 kW or more should also contribute to the Motor Vehicle Tax (PKB), even if the percentage is small, so that they can contribute. increase PAD (Regional Original Income).

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