

Research Article

Analysis of the Impact of the Motor Vehicle Tax Amnesty Program, Tax Fines and Motor Vehicle Transfer Fees (BBNKB) on the Increase in Regional Original Income of West Java Province (Case Study on the P3DW Samsat of Sukabumi City for the 2020-2025 Period)

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DOI: <https://doi.org/10.61492/danesia.v1i2.36> | received: 05-25-2026; accepted: 10-06-2026; online: 06-20-2026

Abstract: *Locally Generated Revenue (PAD) is an important indicator in realizing regional fiscal independence. However, the realization of PAD in Sukabumi City still faces challenges due to high Motor Vehicle Tax (PKB) arrears, the less than optimal effectiveness of the tax amnesty program, and differences in research findings regarding the effect of tax fines and Motor Vehicle Ownership Transfer Fees (BBNKB) on PAD. This study aims to analyze the effect of the motor vehicle tax amnesty program, tax fines, and BBNKB on increasing PAD in Sukabumi City, both partially and simultaneously. The study uses a quantitative approach with a causal associative method. Secondary data for the 2020–2025 period was obtained from the P3DW Samsat of Sukabumi City and analyzed using multiple linear regression with the help of SPSS. The results show that the motor vehicle tax amnesty program and tax fines have a negative effect on PAD, while BBNKB has a positive and significant effect on PAD. Simultaneously, all three variables have a significant effect on PAD with a coefficient of determination of 94.2%. This finding indicates that optimizing BBNKB revenue plays an important role in increasing PAD. Further research is recommended to add variables such as taxpayer compliance, service quality, and tax digitalization as well as expanding the scope of the research area and period.*

Keywords: *Motor Vehicle Tax Amnesty, Tax Fines, Motor Vehicle Transfer Fee (BBNKB), Regional Original Income.*

1. Introduction

Locally Generated Revenue (PAD) is one of the main indicators used to measure the level of fiscal independence of local governments. PAD reflects a region's ability to explore and manage revenue sources within its territory to finance governance, development, and public services. In the era of fiscal decentralization, increasing PAD is a strategic necessity because a region's ability to independently finance development will determine the effectiveness of regional autonomy implementation and the sustainability of regional economic development (Nisa et al., 2024).

Regional governments are required to continuously optimize their revenue sources to reduce dependence on transfer funds from the central government. One source of revenue that has a significant contribution to the Regional Original Income of West Java Province is regional taxes, specifically Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Fee (BBNKB). Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, PKB is a tax on ownership and/or control of motor vehicles, while BBNKB is a tax imposed on the transfer of motor vehicle ownership rights due to sale, gift, inheritance, exchange, or other forms of ownership transfer. Both types of taxes are potential sources of revenue because they are supported by the growth in the number of motor vehicles which continues to increase from year to year.

The high growth of motorized vehicles should be directly proportional to the increase in regional revenue from the PKB and BBNKB sectors. However, in practice, various obstacles remain, preventing this potential revenue from being fully optimized. One of the main problems is the low level of compliance of motor vehicle taxpayers. In Sukabumi City, the taxpayer compliance rate is recorded at

around 78%, meaning that approximately 22% of motorized vehicles still have not fulfilled their tax obligations. This condition indicates a gap between potential tax revenue and the actual revenue received by local governments. If this situation persists, it will impact the reduced ability of local governments to finance development programs and public services needed by the community.

To address this issue, the West Java Provincial Government periodically implements a motor vehicle tax amnesty policy. The tax amnesty program eliminates or waives administrative sanctions in the form of fines for late payment of motor vehicle taxes within a specified period. This policy aims to encourage taxpayers with outstanding taxes to fulfill their tax obligations without incurring the burden of high accumulated fines. In addition to improving taxpayer compliance, the amnesty program is also expected to increase regional tax revenue in the short term by paying off previously difficult-to-collect arrears.

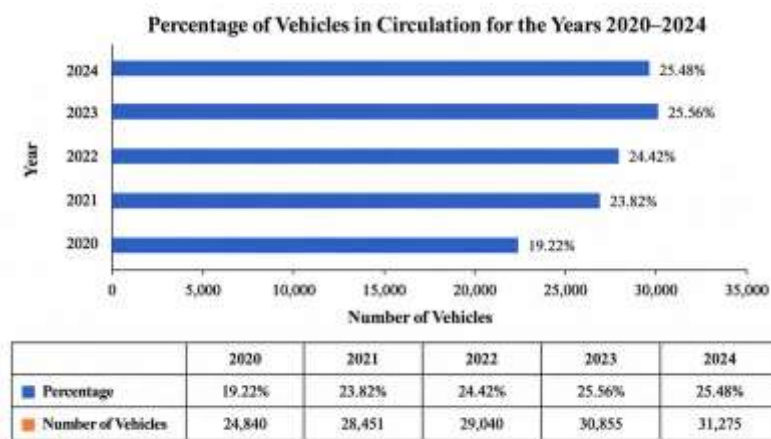


Figure 1. Percentage of Delinquent Vehicles

Despite its significant potential, the implementation of PKB collection faces significant obstacles. For example, the number of motorized vehicles increases by an average of 12% per year, while the tax arrears rate also increases from 19.22% (24,840 vehicles) in 2020 to 25.48% (31,275 vehicles) in 2024. The taxpayer compliance rate, which is only around 70%, far from the 90% target, indicates that potential revenue has not been fully optimized (Syafitri et al., 2024).

Table 1. Target and Realization of Local Revenue of Sukabumi City

Year	PAD Target (Rp)	Realization of PAD (Rp)	Percentage of PAD Realization Against Target (%)
2020	163,080,980,028	142,637,116,676	87.46%
2021	148,661,080,644	156,817,236,807	105.47%
2022	171,169,498,632	177,276,814,745	103.57%
2023	181,796,894,797	162,508,320,013	89.46%
2024	174,668,863,143	173,677,671,012	99.45%

Source: Sukabumi City P3DW

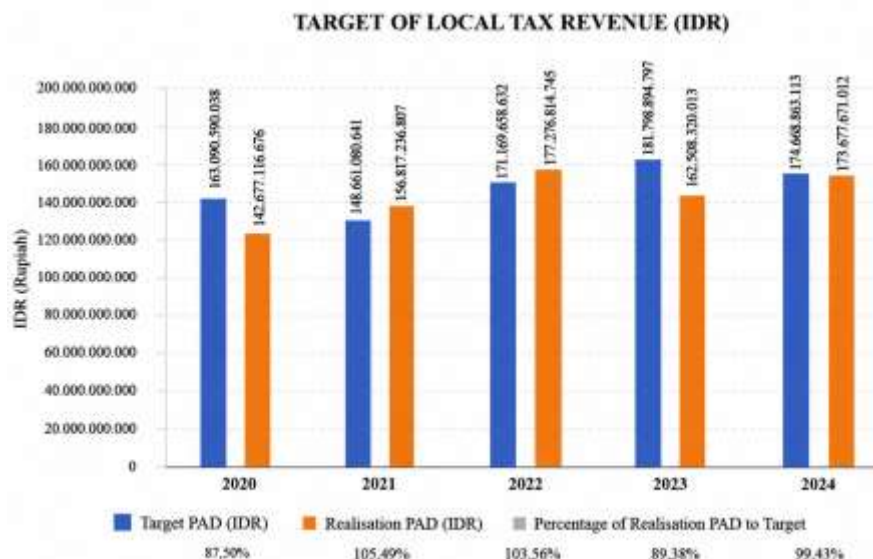


Figure 2. PAD Target

The table and graph above show that the realization of Sukabumi City's original regional revenue (PAD) during the 2020-2024 period exhibited fluctuating dynamics with varying percentages of achievement against the set target. In 2020, PAD realization reached 87.46% of the target of IDR 163.08 billion, indicating a gap of 12.54% that may have been influenced by external factors such as the impact of the COVID-19 pandemic. In 2021, there was a significant increase with realization exceeding the target by 105.47% or IDR 156.81 billion from the target of IDR 148.66 billion, indicating the effectiveness of policies and post-pandemic economic recovery. This positive trend continued in 2022 with realization of 103.57% or IDR 177.27 billion from the target of IDR 171.16 billion, albeit with a smaller excess margin. However, in 2023, PAD realization experienced a drastic decline to 89.46% or IDR 156.81 billion. 162.50 billion from the target of Rp. 181.79 billion, creating a gap of 10.54% that requires attention due to potential fiscal challenges or policy changes. In 2024, PAD realization again approached the target with an achievement of 99.45% or Rp. 173.67 billion from the target of Rp. 174.66 billion, indicating efforts to improve planning accuracy and performance stabilization. Overall, the fluctuation in the realization percentage range of 87.46% - 105.47% reflects instability in target achievement, with 2021 being the peak year of performance.

From 2020 to 2025, the West Java Provincial Government consistently implemented various motor vehicle tax amnesty programs with varying schemes and implementation periods. In 2020, the Triple Untung Plus Program was implemented as part of the economic recovery policy during the Covid-19 pandemic. Subsequently, similar programs were implemented in 2021, 2022, 2023, 2024, and 2025 through various gubernatorial decrees that provided reductions or waivers of principal arrears and fines for motor vehicle taxes. The consistent implementation of these programs demonstrates that the regional government views the tax amnesty policy as a strategic instrument for increasing regional revenue while improving motor vehicle taxpayer compliance.

The success of the motor vehicle tax amnesty program is also evident in the increase in regional tax revenues during its implementation. One report indicates that the tax amnesty program in West Java increased motor vehicle tax revenues by approximately IDR 500 billion in just one month of implementation. This achievement demonstrates that the amnesty policy serves not only as a relief

instrument for the public but also as an effective fiscal strategy for increasing regional government revenues and updating the active motor vehicle database.

In addition to the tax amnesty program, regional revenues are also influenced by motor vehicle tax fines. Tax fines are a law enforcement instrument aimed at deterring taxpayers who are late in fulfilling their tax obligations. From a tax compliance theory perspective, the imposition of fines serves to improve taxpayer discipline by increasing the costs borne by non-compliance. Therefore, tax fines not only serve as a tool to control taxpayer behavior but also serve as a source of regional revenue that can contribute to increasing local revenue (PAD).

On the other hand, the Motor Vehicle Transfer Fee (BBNKB) also has significant potential to increase local revenue (PAD). The high level of motor vehicle transactions, both new and used, makes BBNKB a crucial component of the regional tax revenue structure. Optimizing BBNKB revenue can be achieved through increased vehicle administration compliance, monitoring of motor vehicle sales and purchase transactions, and simplifying tax administration procedures. With the growing motor vehicle market in Indonesia, the potential for BBNKB revenue is expected to continue to increase in the future.

The development of regional fiscal policy has also become increasingly dynamic following the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD). One important implementation of this regulation is the implementation of the Motor Vehicle Tax and Motor Vehicle Ownership Transfer Fee options, which will take effect in 2024. This policy is expected to strengthen regional fiscal capacity, increase the effectiveness of tax collection, and accelerate the distribution of tax revenues to regional governments. The introduction of this tax option policy introduces new dynamics in the regional revenue structure that require empirical study, particularly regarding its impact on increasing Regional Original Revenue (PAD).

Although various policies have been implemented to increase regional tax revenue, previous research results still show inconsistencies. Research by Ichlas, Indrawati, and Rufaedah (2022) shows that the motor vehicle tax amnesty program significantly increased motor vehicle tax revenue in West Java Province. Research by Nisa et al. (2024) found that motor vehicle tax, tax fines, and BBNKB (Vehicle Tax) had a positive and significant effect on increasing Regional Original Revenue (PAD). Conversely, research by Handayani and Usman (2023) shows that the effectiveness of the tax amnesty program is still relatively low, although it still contributes to regional revenue. Another study in Sukabumi City also found that tax fines had no significant effect on Regional Original Revenue (PAD), indicating a discrepancy in research results that requires further testing.

Based on empirical phenomena, developments in regional fiscal policies, and the inconsistencies in previous research results, this study is crucial. This study attempts to analyze the impact of the motor vehicle tax amnesty program, motor vehicle tax fines, and Motor Vehicle Ownership Transfer Fees (BBNKB) on increasing Regional Original Revenue (PAD) at the Sukabumi City Samsat P3DW for the 2020–2025 period. The study period was chosen because it encompasses the Covid-19 pandemic, post-pandemic economic recovery, the implementation of the regional tax opt-out policy, and the implementation of the latest motor vehicle tax amnesty program in West Java Province. The research results are expected to provide theoretical contributions to the development of regional tax studies and provide practical input for local governments in formulating more effective policies to sustainably increase PAD.

Formulation of the problem

1. How does the motor vehicle tax amnesty program affect the increase in local revenue (PAD) in Sukabumi City?
2. How does the motor vehicle tax fine affect the increase in PAD in Sukabumi City?
3. How does the Motor Vehicle Transfer Fee (BBNKB) affect the increase in PAD in Sukabumi City?
4. How do the simultaneous revenues from Motor Vehicle Tax (PKB), Tax Fines, and Motor Vehicle Ownership Transfer Fees (BBNKB) influence the increase in PAD in Sukabumi City?

2. Literature Review**Motor Vehicle Tax Amnesty Program**

The motor vehicle tax amnesty program is a regional government policy that provides administrative sanction waivers or exemptions for taxpayers who have outstanding motor vehicle tax payments for a specified period. This policy aims to improve taxpayer compliance, reduce arrears, and optimize regional tax revenue. According to Nisa et al. (2024), the tax amnesty program can increase taxpayer participation in fulfilling their tax obligations because it provides incentives in the form of fine waivers and administrative simplification. Research by Ichlas et al. (2022) shows that the motor vehicle tax amnesty program has a positive impact on increasing motor vehicle tax revenue in West Java Province. Similar findings were also presented by Fitrianti et al. (2023), who stated that the tax amnesty policy can be an effective fiscal instrument in improving taxpayer compliance and expanding the regional tax revenue base.

Motor Vehicle Tax Fines

Motor vehicle tax fines are administrative sanctions imposed on taxpayers who are late in fulfilling their tax obligations. The imposition of fines aims to encourage taxpayer compliance and minimize potential loss of regional revenue due to late tax payments. According to Sari and Prasetyo (2023), consistent application of tax fines can improve taxpayer discipline in fulfilling tax obligations. Research by Nisa et al. (2024) found that motor vehicle tax fines have a positive effect on increasing Regional Original Income because they provide additional revenue and increase tax compliance. However, several studies indicate that the effect of tax fines on regional revenue is not always significant because some taxpayers tend to delay payments until a tax amnesty program is available (Handayani & Usman, 2023). The differences in these research results indicate that the effectiveness of tax fines still requires further study.

Motor Vehicle Transfer Fee (BBNKB)

The Motor Vehicle Transfer Fee (BBNKB) is a tax imposed on the transfer of motor vehicle ownership rights through sales, gifts, inheritance, or other forms of transfer. BBNKB is a crucial component of regional tax revenue due to the high mobility and volume of motor vehicle transactions. According to Hanifah et al. (2023), BBNKB significantly contributes to increasing Regional Original Income (ROI) because its revenue is relatively stable and influenced by community economic activity. Research by Hazeza Kaldha and Triwidatin (2023) also shows that optimizing motor vehicle transfer administration can increase the effectiveness of regional tax revenue and strengthen the fiscal capacity of local governments.

Regional Original Income (PAD)

Regional Original Revenue (PAD) is all regional revenue obtained from sources within the region itself, collected based on statutory regulations. PAD is an important indicator in measuring the level of regional fiscal independence because it reflects the ability of local governments to independently

finance development and public services (Ministry of Finance of the Republic of Indonesia, 2023). Optimizing revenue from the regional tax sector, particularly Motor Vehicle Tax and BBNKB, is a crucial strategy for increasing PAD. According to the Directorate General of Fiscal Balance (2024), a sustainable increase in PAD can strengthen regional fiscal capacity and reduce dependence on central government transfer funds.

Hypothesis Development

The Impact of the Motor Vehicle Tax Amnesty Program on Regional Original Income

The motor vehicle tax amnesty program is a regional government policy that provides exemption or waiver of administrative sanctions to taxpayers with outstanding motor vehicle tax payments. This policy aims to encourage taxpayers to settle their tax obligations, thereby increasing regional tax revenue. The implementation of the tax amnesty program has been proven to increase the number of taxpayers who make arrears payments and increase the realization of motor vehicle tax revenue. Research on the effectiveness of the motor vehicle tax amnesty program at the Tegal Regency Samsat (Village and Administration Agency) shows that the amnesty policy is able to increase the achievement of regional tax revenue targets and encourage taxpayer compliance in fulfilling their tax obligations (Patria, 2024). Furthermore, research by Ichlas, Indrawati, and Rufaedah (2022) shows that the motor vehicle tax amnesty program has a positive impact on motor vehicle tax revenue in West Java Province. Increased motor vehicle tax revenue will ultimately have an impact on increasing Regional Original Income (PAD) because motor vehicle tax is a major component of provincial Regional Original Income (PAD). Therefore, the more effective the implementation of the motor vehicle tax amnesty program, the greater the opportunity for increasing PAD.

H1: The motor vehicle tax amnesty program has an impact on Regional Original Income.

The Impact of Motor Vehicle Tax Fines on Regional Original Income

Motor vehicle tax fines are administrative sanctions imposed on taxpayers who are late in fulfilling their tax obligations. The imposition of fines aims to increase taxpayer compliance and reduce the level of tax arrears. From the perspective of tax compliance theory, the existence of sanctions and fines can encourage taxpayers to fulfill their tax obligations on time, thus potentially increasing regional tax revenue. Research by Nisa, Abdullah, and Rahman (2024) shows that the receipt of motor vehicle tax fines has a positive effect on increasing Regional Original Income (PAD) because the fines provide additional revenue for local governments from late taxpayers. Furthermore, increased compliance resulting from the imposition of sanctions also contributes to optimizing regional tax revenue. These findings indicate that tax fines not only function as a law enforcement instrument but also have a fiscal contribution to increasing Regional Original Income (PAD). Therefore, the higher the receipt of motor vehicle tax fines, the greater the potential for increasing PAD.

H2: Motor vehicle tax fines have an impact on Regional Original Income.

The Impact of Motor Vehicle Transfer Fee (BBNKB) on Regional Original Income

The Motor Vehicle Transfer Fee (BBNKB) is a tax imposed on the transfer of motor vehicle ownership rights through sales, gifts, inheritance, or other forms of ownership transfer. BBNKB is a major source of regional tax revenue, contributing significantly to Regional Original Income (ROI). Research by Manangin, Saerang, and Tulung (2023) shows that BBNKB contributes significantly to Regional Original Income (PAD) and is a crucial component of the regional revenue structure. Research by Waisapy and Nussy (2024) also indicates that motor vehicle tax significantly contributes to PAD, thus optimizing motor vehicle tax revenue, including BBNKB, is a crucial factor in increasing regional fiscal

capacity. The higher the BBNKB revenue received by a regional government, the greater its contribution to increasing PAD.

H3: Motor Vehicle Transfer Fee (BBNKB) has an impact on Regional Original Income.

The Impact of the Motor Vehicle Tax Amnesty Program, Tax Fines, and BBNKB on Regional Original Income

The motor vehicle tax amnesty program, motor vehicle tax fines, and BBNKB are fiscal instruments directly related to regional tax revenue. The tax amnesty program functions to increase tax compliance and payment of arrears, tax fines serve as an instrument to control taxpayer compliance, while BBNKB is a source of revenue derived from the transfer of motor vehicle ownership. These three variables are interrelated in supporting the optimization of regional tax revenue. Various studies have shown that revenue from the motor vehicle sector has a significant contribution to Regional Original Income (PAD) and is one of the most dominant sources of regional income. Therefore, the motor vehicle tax amnesty program, motor vehicle tax fines, and BBNKB are suspected to simultaneously influence the increase in Regional Original Income (PAD).

H4: The motor vehicle tax amnesty program, motor vehicle tax fines, and BBNKB simultaneously affect Regional Original Income.

Framework

The framework of thought in this research is as follows:

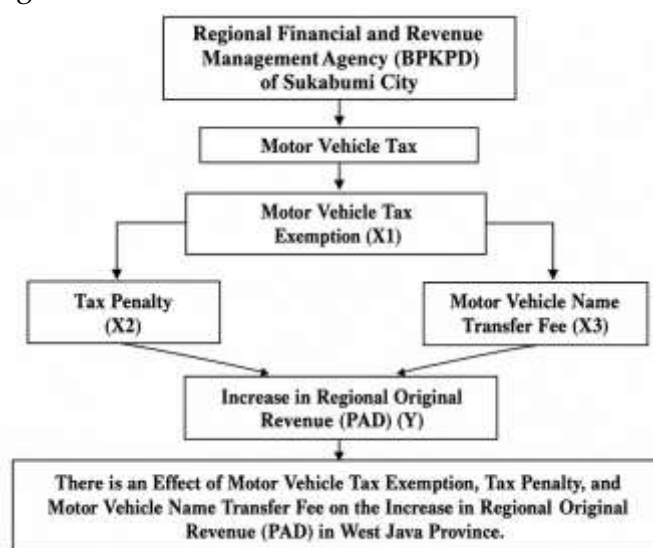


Figure 3. Framework of Thought

3. RESEARCH METHOD

This study uses a quantitative method with a causal associative approach. The quantitative approach is used to test the relationship and influence between the independent variables, namely the Motor Vehicle Tax Amnesty Program (X₁), Motor Vehicle Tax Fine (X₂), and Motor Vehicle Transfer Fee (BBNKB) (X₃), on the dependent variable, namely Regional Original Income (PAD) (Y). Causal associative research aims to explain the causal relationship between the variables studied through statistical testing (Sugiyono, 2022).

The research objects include the Motor Vehicle Tax Amnesty Program, Motor Vehicle Tax Fines, Motor Vehicle Ownership Transfer Fees (BBNKB), and Regional Original Revenue (PAD). The research subject is the Regional Revenue Management Center (P3DW) of the Sukabumi City Samsat. The selection of the research location is based on the strategic role of the P3DW Samsat Sukabumi City as

the agency responsible for managing and collecting Motor Vehicle Tax and BBNKB in the Sukabumi City area.

The type of data used in this study is secondary data obtained from regional tax revenue reports at the P3DW Samsat of Sukabumi City. The research data includes the realization of revenue from the Motor Vehicle Tax Amnesty Program, Motor Vehicle Tax Fines, BBNKB, and Regional Original Income for the period January 2020 to December 2025. The data collection technique was carried out through a documentation study of tax revenue reports and official documents issued by the P3DW Samsat of Sukabumi City.

The data analysis technique used was multiple linear regression analysis with the aid of IBM SPSS Statistics software. Multiple linear regression analysis is used to measure the influence of each independent variable on the dependent variable, both partially and simultaneously (Ghozali, 2021). Before hypothesis testing, the data was first tested using classical assumption tests, including normality, multicollinearity, heteroscedasticity, and autocorrelation to ensure the regression model met the Best Linear Unbiased Estimator (BLUE) criteria.

The multiple linear regression model used in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y = Regional Original Income (PAD)

α = Constant

$\beta_1, \beta_2, \beta_3$ = Regression coefficient

X_1 = Motor Vehicle Tax Amnesty Program

X_2 = Motor Vehicle Tax Fine

X_3 = Motor Vehicle Transfer Fee (BBNKB)

e = Error term

Hypothesis testing was conducted using a t-test to determine the partial effect of each independent variable on PAD, an F-test to determine the simultaneous effect of all independent variables on PAD, and a coefficient of determination (R^2) to measure the model's ability to explain variations in PAD changes. The decision-making criteria used a 5% significance level ($\alpha = 0.05$). The hypothesis was accepted if the significance value was less than 0.05, while the hypothesis was rejected if the significance value was greater than 0.05 (Ghozali, 2021).

4. RESULTS AND DISCUSSION

Description of Research Results

This study aims to analyze the impact of Motor Vehicle Tax Amnesty, Motor Vehicle Tax Fines, and Motor Vehicle Transfer Fees (BBNKB) on Regional Original Income (PAD). The analysis was conducted using multiple linear regression with the help of SPSS.

Data Normality Test

The normal distribution of data can also be seen using histograms and normal P-plots. The following graph displays the test results.

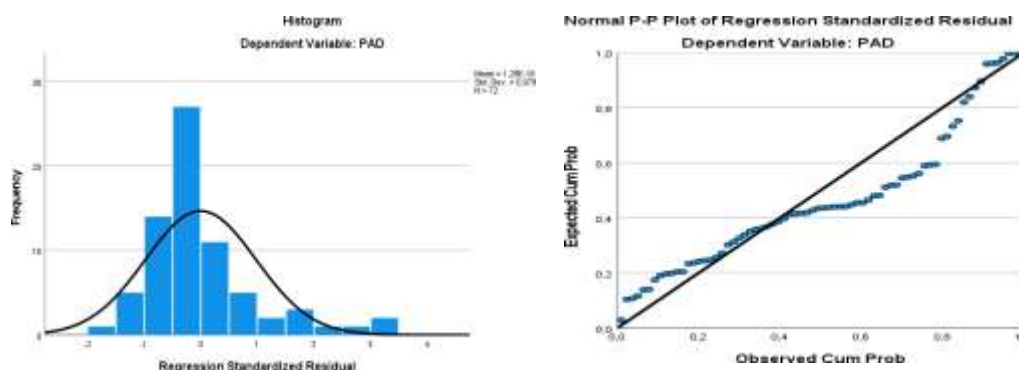


Figure 4. Histogram and PP Plot Graph

Based on the histogram image above, the data distribution pattern (standardized residuals) tends to follow a normal distribution, as seen from the histogram bars which are mostly concentrated around the middle value (around 0) and the frequency on the left and right sides which decreases gradually without extreme deviations. In addition, the normal curve in the graph appears to be in the middle and aligns with the histogram distribution, although there are several values outside the center which are relatively small compared to the values around the mean. Therefore, it can be concluded that the assumption of normality in the regression model is visually met because the residual distribution is close to normal.

Based on the Normal PP Plot of Regression Standardized Residual graph above, it shows that the research data is normally distributed. This is visually evidenced by the data points (blue plot) that are spread around the diagonal line and consistently follow the direction of the linear line from the bottom left corner to the top right. Although there is a slight shift or small wave in the middle, the overall distribution pattern of the points does not spread far or leave the diagonal line significantly. By fulfilling this normality assumption, the linear regression model for the dependent variable PAD (Regional Original Income) is valid and suitable for use in further statistical analysis.

Multiple Linear Regression Test

Linear regression analysis is carried out to see whether there is a linear relationship between the independent variable and the dependent variable, which is used to understand the influence of two or more independent variables on one dependent variable.

Table 2. Multiple Linear Regression Test

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-2106531474,677	1791407957,776		-1,176	,244
	X1_PKB	-,003	,013	-,006	-,224	,824
	X2_FINES	-,780	,380	-,060	-2,049	,044
	X3_BBNKB	4,645	,138	,984	33,588	,000

Based on the results of the multiple linear regression test in Table 4.4, the following regression equation was obtained:

$$PAD = -2.106 - 0.003 (PKB) - 0.780 (FINES) + 4.645 (BBNKB).$$

The test results show that the Motor Vehicle Tax (X1_PKB) variable has a regression coefficient of -0.003 with a significance value of 0.824 so that it does not have a significant effect on Regional Original Income (PAD). The Tax Fine (X2_DENDA) variable has a regression coefficient of -0.780 with a significance value of 0.044, which indicates that Tax Fines have a negative and significant effect on

PAD. Meanwhile, the Motor Vehicle Transfer Fee (X3_BBNKB) variable has a regression coefficient of 4.645 with a significance value of 0.000, so it has a positive and significant effect on PAD. Based on the Standardized Coefficients Beta value, the most dominant variable affecting PAD is the Motor Vehicle Transfer Fee (X3_BBNKB) with a Beta value of 0.984. Thus, the increase in BBNKB revenues provides the largest contribution to the increase in Regional Original Income compared to other variables.

Discussion of Research Results

The impact of the motor vehicle tax amnesty program on increasing regional original income (PAD)

Based on the results of the partial test (t-test), the first hypothesis in this study shows that the motor vehicle tax amnesty variable has a significance value of 0.824, which means it is greater than 0.05. Thus, H1 is rejected. This means that the motor vehicle tax amnesty has a negative effect on Regional Original Income (PAD). The amnesty policy, which is intended to encourage the repayment of principal tax arrears, does not directly increase PAD, but instead creates an inverse relationship. This could be caused by several factors, such as the loss of revenue from arrears fines that should be a source of additional PAD, taxpayer behavior that tends to delay routine payments in order to wait for the next amnesty program, or a substitution effect where short-term revenue from arrears is not enough to offset the decrease in timely payments during normal periods. According to the Fiscal Federalism Theory by Wallace Oates (1972), Motor Vehicle Tax (PKB) is viewed as the main autonomous tax instrument for local governments to optimize Regional Original Income (PAD), with a contribution reaching 30-60% through efficient local management based on knowledge of the number of vehicles and local economic dynamics, applying the principle of beneficiary pays where road users contribute directly via PKB to support fiscal independence.

The impact of motor vehicle tax fines on increasing regional original income (PAD)

Based on the results of the second hypothesis test, the tax fine variable has a significance value of 0.044, which is less than 0.05. Thus, H2 is accepted. This means that tax fines have a negative effect on local revenue (PAD). In the context of motor vehicle tax, tax fines essentially function as an administrative sanction instrument to encourage taxpayer compliance in paying taxes on time. Therefore, theoretically, tax fines should be able to increase compliance and ultimately support an increase in local revenue (PAD). However, the results of this study indicate a different result, namely that tax fines have a negative effect on PAD. This means that the higher the motor vehicle tax fine, the PAD tends to decrease. According to tax compliance theory, this condition can occur when tax sanctions are perceived as too severe by taxpayers, resulting in resistance, late payments, or even reluctance to fulfill their tax obligations. Thus, fines intended as a means of enforcing compliance do not always result in higher revenue. The effectiveness of tax sanctions is determined not only by the size of the fine, but also by taxpayer awareness, the quality of tax authorities' services, the ease of payment procedures, and the level of public trust in the government. If tax fines are implemented without the support of a good administrative system, then mandatory.

These results are in line with the research of Dr. Rina Octavia, M.Sc. and Ahmad Fathoni, M.Sc. (2022) which stated that increasing or decreasing PKB fines does not have a significant impact on increasing PAD. That the low impact of PKB fines on PAD is caused by several field conditions, including: the realization of fine receipts that fluctuate greatly from year to year, the majority of taxpayers pay PKB on time so that fines are rarely imposed, the Samsat business process that is not yet fully integrated in fine collection, and the very small nominal contribution of PKB fines to total PAD, which is only around 0.2% to 0.5%. Similar findings were also expressed by Puspita Septiana (2025) who stated that Motor Vehicle Tax fines do not have a significant impact on Regional Original Income

(PAD). This shows that PKB fine receipts only function as additional income that is relatively small and unstable because it depends on late taxpayer payments. Therefore, the contribution of PKB fines has not been able to have a significant impact on increasing PAD.

The impact of motor vehicle transfer tax (BBNKB) on increasing regional original income (PAD)

From the results of the third hypothesis test, it is known that the motor vehicle transfer fee variable has a significance value of 0.000, which means it is smaller than 0.05. Thus, H3 is accepted. This means that the motor vehicle transfer fee has a positive effect on regional original revenue (PAD). The motor vehicle transfer fee is one of the sources of PAD that has a significant contribution to increasing regional financial capacity. In the regional budget structure, revenue from the transfer fee is usually managed in the regional tax revenue item which includes various types of taxes and levies. Data shows that the realization of the transfer fee revenue in several large regencies/cities in Indonesia can reach hundreds of billions of rupiah per year, which makes it a stable and potential source of income. The advantages of the transfer fee as a source of PAD lie in its mandatory nature and cannot be avoided by taxpayers, as well as the clear and identifiable tax object through the vehicle registration system at the police. In addition, the potential revenue can continue to increase along with the growth in the number of motorized vehicles operating in each region, considering the level of private vehicle ownership in Indonesia which tends to increase every year. Theoretically, the contribution of the transfer fee to PAD can be explained through several regional economic approaches, where the transfer fee is included in the category of own-source revenue which is mandatory and binding with positive elasticity towards regional economic growth, as well as being a specific tax on transactions which automatically generates revenue proportional to the transaction value.

The impact of motor vehicle tax amnesty, tax fines and motor vehicle transfer fees on increasing regional original income (PAD)

Based on the results of the simultaneous significance test (F-test) presented in Table 4.7, a significance value of 0.000 was obtained. Because this value is less than 0.05, the regression model used is declared statistically significant. This means that the variables of motor vehicle tax amnesty, tax fines, and motor vehicle transfer fees (BBNKB) jointly influence the increase in regional original revenue of West Java Province (Case Study on P3DW SAMSAT Sukabumi City). Therefore, the fourth hypothesis (H4) is accepted. These results reinforce the understanding that the increase in Regional Original Revenue (PAD) is not solely influenced by a single policy, but rather is the result of the synergy of various regional tax policy instruments, such as PKB amnesty, the application of tax fines, and BBNKB. With this interconnectedness, this combination of policies is able to provide a more optimal contribution in encouraging increased regional revenue. Thus, managing these three variables together is an important factor in increasing Regional Original Revenue (PAD). The amnesty policy, which was intended to eliminate arrears, actually reduced PAD due to the loss of fine revenue and the creation of a substitution effect where taxpayers postponed routine payments to wait for the next amnesty program. Meanwhile, sanctions that are too high without adequate socialization and service quality support actually cause... resistance And delay payment must Tax. Conversely, the motor vehicle transfer tax (BBNKB) is a potential and stable source of regional revenue because it is mandatory, has a clear taxable object, and has positive elasticity with vehicle growth.

5. CONCLUSION

The research results show that the motor vehicle tax amnesty program has a negative impact on local revenue (PAD). This finding indicates that the tax amnesty policy has not been able to optimally

increase PAD because it has the potential to reduce revenue from administrative sanctions and encourage some taxpayers to delay tax payments until the next amnesty period. Motor vehicle tax fines have also been shown to have a negative impact on PAD. These results indicate that increasing fines is not always followed by an increase in regional revenue. Fines that are considered burdensome can reduce taxpayer compliance, resulting in a decrease in motor vehicle tax revenue. Conversely, the Motor Vehicle Ownership Transfer Fee (BBNKB) has a positive and significant impact on PAD. This finding indicates that BBNKB is a potential and relatively stable source of regional revenue, along with increasing transaction activity and motor vehicle ownership in the community. Simultaneously, the motor vehicle tax amnesty program, tax fines, and BBNKB have a significant impact on PAD. These results indicate that PAD increases are not influenced by a single tax policy instrument, but rather by a combination of various policies managed in an integrated manner. Therefore, optimizing PAD requires a balance between policies to increase taxpayer compliance, effective sanction enforcement, and strengthening revenue from the BBNKB sector.

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