

ABSTRACT

The purpose of this study is to explain the effect of motor vehicle tax incentives (X1), the online Samsat system (X2), and service quality (X3) on increasing local revenue (Y) at the West Surabaya Samsat Joint Office. This type of research uses quantitative. The sample in this study were 100 motor vehicle taxpayers. Data collection techniques in this study used a questionnaire. The results of the research on the effect of motor vehicle tax incentives (X1) and the online Samsat system (X2) partially affect the increase in local revenue (Y), while the quality of service partially does not affect the increase in local revenue (Y).

Keywords: Motor vehicle tax incentives, Samsat system online, Quality of service

ABSTRAK

Tujuan penelitian ini untuk menjelaskan pengaruh insentif pajak kendaraan bermotor (X_1), sistem samsat *online* (X_2), dan kualitas pelayanan (X_3) terhadap peningkatan pendapatan asli daerah (Y) di Kantor Bersama Samsat Surabaya Barat. Jenis penelitian ini menggunakan kuantitatif. Sampel dalam penelitian ini yaitu 100 wajib pajak kendaraan bermotor. Teknik pengumpulan data dalam penelitian ini menggunakan kuesioner. Hasil penelitian variabel pengaruh insentif pajak kendaraan bermotor (X_1) dan sistem samsat *online* (X_2) secara parsial berpengaruh terhadap peningkatan pendapatan asli daerah (Y), sedangkan kualitas pelayanan secara parsial tidak berpengaruh terhadap peningkatan pendapatan asli daerah (Y).

Kata Kunci: Insentif pajak kendaraan bermotor, Sistem samsat *online*, Kualitas pelayanan