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FACTORS AFFECTING MOTOR VEHICLE TAX COMPLIANCE IN KARANGASEM REGENCY

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ABSTRACT

This study aims to examine the effects of taxpayer awareness, tax service quality, SAMSAT service effectiveness, and taxpayers' financial condition on motor vehicle tax compliance. Motor Vehicle Tax is an important source of regional revenue in Karangasem Regency; however, recent reports indicate a decline in tax payments, reflecting compliance issues among taxpayers. This research was conducted at the Joint SAMSAT Office of Karangasem Regency, Bali. The sample consisted of 100 motor vehicle taxpayers selected using the Slovin formula. Data were collected through questionnaires and analyzed using validity and reliability tests, classical assumption tests, multiple linear regression, and t-tests. The results show that taxpayer awareness, tax service quality, SAMSAT service effectiveness, and taxpayers' financial condition have positive and significant effects on motor vehicle tax compliance. These findings imply that improving taxpayer awareness, service quality, service effectiveness, and taxpayer financial capacity can enhance motor vehicle tax compliance.

Keywords: taxpayer awareness, tax service quality, SAMSAT service effectiveness, financial condition, taxpayer compliance

I. INTRODUCTION

Taxes constitute one of the most important sources of government revenue and play a strategic role in financing public expenditure and development programs. According to Law Number 28 of 2009, taxes are mandatory contributions imposed on taxpayers by law, without direct compensation, and are used to support public welfare. Tax revenue is essential not only for the State Budget (APBN), but also for the Regional Revenue and Expenditure Budget (APBD). Therefore, both central and regional governments are required to continuously optimize tax revenue in order to support sustainable development and public service delivery. In the context of regional autonomy, local governments are granted authority to manage and optimize their own sources of revenue. This authority encourages each region to identify and develop potential local revenue sources to finance regional development. One of the regional taxes with significant revenue potential is Motor Vehicle Tax. In Karangasem Regency, Motor Vehicle Tax is considered one of the major contributors to regional revenue. Its contribution to the APBD indicates that Motor Vehicle Tax plays an important role in supporting regional development financing. The increasing number of motor vehicles should ideally be followed by an increase in Motor Vehicle Tax revenue. Motor vehicles have become an important means of transportation for the community, supported by higher purchasing power and easier access to vehicle ownership. As the number of vehicles continues to grow, the potential revenue from Motor Vehicle Tax should also increase. However, this potential cannot be fully realized if taxpayers do not comply with their tax obligations. Recent reports indicate that Karangasem Regency has experienced a decline in motor vehicle tax payments. This condition suggests that a considerable number of taxpayers have not fulfilled their tax obligations properly. As a result, the potential regional revenue from the tax sector may decrease. Although the UPTD SAMSAT Karangasem has made various efforts to remind taxpayers, the issue of tax arrears has not been optimally resolved. This phenomenon highlights the importance of examining the factors that influence taxpayer compliance in paying Motor Vehicle Tax.

Taxpayer compliance refers to the willingness and ability of taxpayers to fulfill their tax obligations and exercise their tax rights in accordance with applicable laws and regulations. High taxpayer compliance can increase tax revenue, whereas low compliance may reduce the effectiveness of tax collection. In the case of Motor Vehicle Tax, the growth in the number of vehicles has not always been followed by a proportional increase in taxpayer compliance. Therefore, understanding the determinants of taxpayer compliance is important for improving regional tax revenue. One of the factors that may influence taxpayer compliance is taxpayer awareness. Indonesia applies a self-assessment system, in which taxpayers are entrusted to calculate, pay, and report their tax obligations independently. Under this system, awareness becomes a crucial factor because taxpayers must understand the importance of taxes and voluntarily comply with their obligations. Taxpayers with higher awareness are more likely to recognize the role of taxes in supporting regional development and public services. Therefore, increased taxpayer awareness is expected to improve compliance in paying Motor Vehicle Tax. Another important factor is tax service quality. Quality tax services reflect the government's commitment to providing effective, responsive, and accountable public services. Good service quality can increase taxpayer satisfaction, reduce administrative barriers, and encourage taxpayers to comply with tax obligations. When taxpayers perceive that tax officers provide clear information, fast service, and professional assistance, they are more likely to develop positive attitudes toward tax compliance. The effectiveness of SAMSAT services may also affect taxpayer compliance. SAMSAT is an integrated public service system established to simplify motor vehicle administration, including the issuance of vehicle registration certificates and the payment of Motor Vehicle Tax. Effective SAMSAT services can make tax payment procedures easier, faster, and more accessible for taxpayers. The more effective the services provided by SAMSAT, the greater the possibility that taxpayers will comply with their tax obligations.

In addition, taxpayers' financial condition is an important factor in determining their ability to pay taxes. Financial condition reflects the economic capacity of taxpayers to fulfill their tax obligations. Taxpayers with better financial conditions are generally more capable of paying taxes on time, whereas those experiencing financial difficulties may postpone or avoid tax payments. Therefore, financial capacity may influence the level of taxpayer compliance, particularly in fulfilling Motor Vehicle Tax obligations.

Based on the above explanation, this study examines the effects of taxpayer awareness, tax service quality, SAMSAT service effectiveness, and taxpayers' financial condition on Motor Vehicle Tax compliance in Karangasem Regency. This study is a replication and development of previous research by Indrayani (2020), with a specific focus on Motor Vehicle Taxpayers in Karangasem Regency. Accordingly, this research is entitled "The Effect of Taxpayer Awareness, Tax Service Quality, SAMSAT Service Effectiveness, and Financial Condition on Motor Vehicle Taxpayer Compliance in Karangasem Regency."

Based on the background described above, the research questions are formulated as follows: (1) Does taxpayer awareness affect Motor Vehicle Taxpayer compliance in Karangasem Regency?; (2) Does tax service quality affect Motor Vehicle Taxpayer compliance in Karangasem Regency?; (3) Does SAMSAT service effectiveness affect Motor Vehicle Taxpayer compliance in Karangasem Regency?; (4) Does taxpayers' financial condition affect Motor Vehicle Taxpayer compliance in Karangasem Regency?

II. LITERATURE REVIEW

2.1 Attribution Theory

Attribution Theory was first introduced by Fritz Heider in 1958. This theory explains how individuals interpret the causes of their own behavior and the behavior of others. According to Heider, individuals tend to act as "naïve psychologists" who attempt to understand behavior by collecting and interpreting information in order to determine whether an action is caused by internal or external factors. Internal factors refer to personal characteristics, such as awareness, motivation, ability, and financial capacity, while external factors refer to environmental conditions, social pressure, regulations, and service systems. In the context of taxpayer compliance, Attribution Theory is relevant because taxpayer behavior can be influenced by both internal and external factors. Internal factors include taxpayer awareness and financial condition, while external factors include tax service quality and the effectiveness of SAMSAT services. Therefore, this theory provides a strong foundation for explaining why taxpayers comply or do not comply with their Motor Vehicle Tax obligations.

2.2 Motor Vehicle Tax

Motor Vehicle Tax is one of the regional taxes imposed on the ownership and/or use of motor vehicles. According to the Law on Financial Relations between the Central Government and Regional Governments (HKPD Law), motor vehicles include all wheeled vehicles and their trailers used on roads, as well as certain water vehicles powered by engines or other technical equipment. Motor Vehicle Tax is imposed on individuals or entities that own and/or control motor vehicles. Motor Vehicle Tax has a strategic role in supporting regional revenue. In many regions, including Karangasem Regency, this tax contributes significantly to local own-source revenue and is used to finance regional development programs. Therefore, optimizing Motor Vehicle Tax revenue requires not only an increasing number of registered vehicles, but also a high level of taxpayer compliance.

2.3 Taxpayer Compliance

Taxpayer compliance refers to the willingness and ability of taxpayers to fulfill their tax obligations in accordance with applicable tax laws and regulations. In the context of Motor Vehicle Tax, compliance is reflected in taxpayers' willingness to pay taxes accurately, on time, and according to the procedures established by the government. High taxpayer compliance contributes to increased regional revenue, while low compliance may reduce the effectiveness of tax collection. Taxpayer compliance is not only determined by legal obligations, but also by psychological, administrative, and economic factors. Taxpayers may comply when they understand the importance of taxes, receive good services, experience effective administrative procedures, and have sufficient financial capacity to meet their obligations. Therefore, examining the determinants of taxpayer compliance is important for strengthening regional tax revenue.

2.4 Taxpayer Awareness and Motor Vehicle Taxpayer Compliance

Taxpayer awareness refers to the extent to which taxpayers understand, recognize, and voluntarily fulfill their tax obligations. Awareness reflects taxpayers' knowledge of the importance of taxes and their willingness to contribute to regional development through tax payments. In a self-assessment-based tax system, taxpayer awareness becomes a crucial factor because taxpayers are expected to calculate, pay, and report their tax obligations independently. Based on Attribution Theory, taxpayer awareness is an internal factor that can influence compliance behavior. Taxpayers with higher awareness are more likely to understand the function of taxes, comply with regulations, and pay Motor Vehicle Tax on time. Previous studies have shown that taxpayer awareness has a positive effect on taxpayer compliance. The higher the level of taxpayer awareness, the greater the likelihood that taxpayers will fulfill their tax obligations properly. Therefore, the first hypothesis is formulated as follows:

H1: Taxpayer awareness has a positive effect on Motor Vehicle Taxpayer compliance in Karangasem Regency.

2.5 Tax Service Quality and Motor Vehicle Taxpayer Compliance

Tax service quality refers to the ability of tax officers and tax institutions to provide services that meet taxpayers' expectations. Good tax services are reflected in responsiveness, reliability, clarity of information, courtesy, and professionalism in serving taxpayers. High-quality services can increase taxpayer satisfaction and reduce administrative obstacles in fulfilling tax obligations. From the perspective of Attribution Theory, tax service quality is an external factor that may influence taxpayer compliance. When taxpayers receive fast, clear, and professional services, they are more likely to have a positive perception of the tax authority and become more willing to comply with tax obligations. Conversely, poor service quality may discourage taxpayers from fulfilling their obligations on time. Previous research has also indicated that service quality positively affects taxpayer compliance. Thus, the second hypothesis is formulated as follows:

H2: Tax service quality has a positive effect on Motor Vehicle Taxpayer compliance in Karangasem Regency.

2.6 SAMSAT Service Effectiveness and Motor Vehicle Taxpayer Compliance

SAMSAT service effectiveness refers to the extent to which SAMSAT services are able to facilitate taxpayers in completing motor vehicle administration and paying Motor Vehicle Tax efficiently. Effective SAMSAT services are characterized by simple procedures, timely service, accessibility, and the availability of service innovations such as mobile SAMSAT or other integrated service systems. In Attribution Theory, the effectiveness of SAMSAT services is classified as an external factor because it relates to the service environment that influences taxpayer behavior. Effective services can reduce time, cost, and procedural barriers, making it easier for taxpayers to fulfill their obligations. When SAMSAT services are accessible and efficient, taxpayers are more likely to pay their Motor Vehicle Tax on time. Previous studies have shown that effective SAMSAT services have a positive effect on taxpayer compliance. Therefore, the third hypothesis is formulated as follows:

H3: SAMSAT service effectiveness has a positive effect on Motor Vehicle Taxpayer compliance in Karangasem Regency.

2.7 Financial Condition and Motor Vehicle Taxpayer Compliance

Financial condition refers to taxpayers' economic capacity to fulfill their tax obligations. Taxpayers with better financial conditions are generally more capable of paying taxes on time, while taxpayers facing financial difficulties may tend to postpone or avoid tax payments. Therefore, financial condition is an important factor in explaining taxpayer compliance, especially in relation to the ability to pay. Based on Attribution Theory, financial condition can be considered an internal factor because it reflects the taxpayer's personal economic capacity. When taxpayers have sufficient income or financial stability, they are more likely to comply with their tax obligations. Previous research has found that financial condition has a positive effect on taxpayer compliance, indicating that better financial capacity can increase the likelihood of timely tax payment. Accordingly, the fourth hypothesis is formulated as follows:

H4: Taxpayers' financial condition has a positive effect on Motor Vehicle Taxpayer compliance in Karangasem Regency.

The conceptual framework of this study is developed based on Attribution Theory, which explains that taxpayer compliance can be influenced by both internal and external factors. In this study, taxpayer awareness and taxpayers' financial condition represent internal factors, while tax service quality and SAMSAT service effectiveness represent external factors. These four variables are expected to directly influence Motor Vehicle Taxpayer compliance in Karangasem Regency.

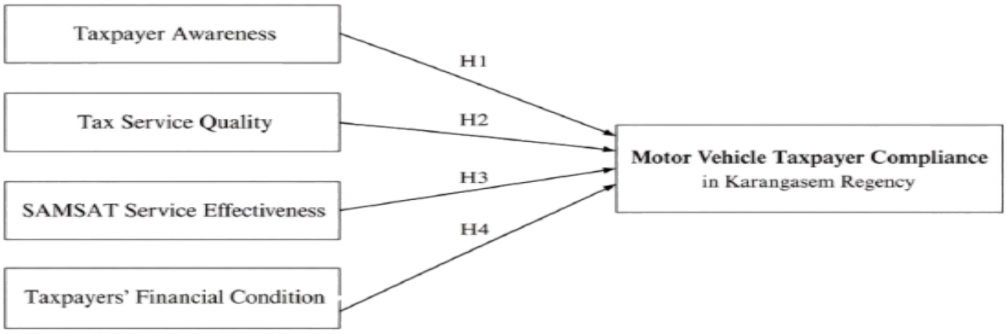

Figure 1.
Research Model

III. RESEARCH METHOD

This research was conducted by the Karangasem Regency SAMSAT Joint Office on Jalan Achmad Yani, Subagan, Karangasem Regency, Bali.The data collection technique used in this study was a questionnaire. The type of data used in this study is a type of Quantitative data. The quantitative data used in this study is data on the number of vehicles, the number of registered taxpayers, the number of taxpayers who pay taxes, the number of receipts, arrears, and motor vehicle tax fines. The primary data used in this study are the answers from the results of filling out the questionnaire. The population used in this study is the number of taxpayers registered at the SAMSAT Karangasem Office, which is 690,726 registered taxpayers at the SAMSAT Karangasem Office from 2019 to 2023. The sample determination technique from this study uses the accidental sampling method. The sample in this study is a taxpayer who was met by the researcher who was carrying out his obligations at the SAMSAT Karangasem Joint Office.So the range of samples that can be taken from the Slovin technique is between 10-20% of the research population. The total population in this study is 690,726 taxpayers registered at the SAMSAT Karangasem Office from 2019 to 2023, so the percentage of leniency used is 10% and the calculation results can be rounded to achieve conformity. So to find out the research sample of 100 respondents. This study uses the IBM SPSS Statistics software program to facilitate the calculation

IV. RESULT AND DISCUSSION

4.1 Descriptive Statistics

Table 1.
Descriptive Statistic Results"“

Descriptive Statistics					
	N	Minimum	Maximum	Red	Std. Deviation
KWP	100	8.00	16.00	14.4400	2.07593
KPP	100	8.00	16.00	14.6300	2.00331
EPS	100	12.00	24.00	21.9200	2.93939
KKWP	100	8.00	16.00	14.4700	2.05704
KWP	100	8.00	16.00	14.3900	2.15507
Valid N	100				

Source: data processed (2026)

The descriptive statistical results indicate that the taxpayer awareness variable, based on 100 respondents, has a minimum score of 8 and a maximum score of 16, with a mean value of 14.44 and a standard deviation of 2.076. The tax service quality variable also involves 100 respondents, with scores ranging from 8 to 16, a mean value of 14.63, and a standard deviation of 2.003. Furthermore, the SAMSAT service effectiveness variable has a minimum score of 12 and a maximum score of 24, with a mean value of 21.92 and a standard deviation of 2.939. The taxpayers' financial condition variable shows scores ranging from 8 to 16, with a mean value of 14.47 and a standard deviation of 2.057. Meanwhile, the taxpayer compliance variable has a minimum score of 8 and a maximum score of 16, with a mean value of 14.39 and a standard deviation of 2.155. Overall, the mean values of all variables are close to their maximum scores, indicating that respondents generally provided positive responses regarding taxpayer awareness, tax service quality, SAMSAT service effectiveness, taxpayers' financial condition, and motor vehicle taxpayer compliance.

4.2 Hypothesis Testing

Table 2.
Hypotesis Testing Results

Coefficient

Models		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.529	.816		.648	.518
	KWP	.235	.099	.226	2.366	.020
	KPP	.250	.100	.233	2.510	.014
	EPS	.155	.067	.212	2.301	.024
	KKWP	.308	.092	.294	3.350	.001

a. Dependent Variable: KWP

Source: Processed data (2026)

Based on the regression results, the multiple linear regression equation is formulated as follows:

$Y = 0.529 + 0.235X_1 + 0.250X_2 + 0.155X_3 + 0.308X_4$

The constant value of 0.529 indicates that when taxpayer awareness, tax service quality, SAMSAT service effectiveness, and taxpayers' financial condition are assumed to be constant or equal to zero, the value of taxpayer compliance is 0.529.

The regression coefficient of taxpayer awareness is 0.235. This indicates that, assuming other variables remain constant, a one-unit increase in taxpayer awareness will increase taxpayer compliance by 0.235 units. Thus, higher taxpayer awareness tends to improve motor vehicle taxpayer compliance.

The regression coefficient of tax service quality is 0.250. This means that, when other variables are held constant, a one-unit increase in tax service quality will increase taxpayer compliance by 0.250 units. Therefore, better tax service quality is associated with higher taxpayer compliance.

The regression coefficient of SAMSAT service effectiveness is 0.155. This indicates that, assuming other variables remain unchanged, a one-unit increase in

SAMSAT service effectiveness will increase taxpayer compliance by 0.155 units. This result suggests that more effective SAMSAT services can encourage taxpayers to fulfill their motor vehicle tax obligations.

The regression coefficient of taxpayers' financial condition is 0.308. This means that, when other variables are constant, a one-unit increase in taxpayers' financial condition will increase taxpayer compliance by 0.308 units. This coefficient is the highest among the independent variables, indicating that taxpayers' financial condition is the most dominant factor influencing motor vehicle taxpayer compliance in this regression model..

4.3 Discussions

The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

The results of this study indicate that taxpayer awareness has a positive and significant effect on Motor Vehicle Taxpayer compliance in Karangasem Regency. This is shown by the positive regression coefficient of 0.235 and a significance value of 0.020, which is lower than 0.05. Therefore, the first hypothesis is accepted. This finding implies that the higher the level of taxpayer awareness, the higher the level of taxpayer compliance in fulfilling Motor Vehicle Tax obligations. Taxpayer awareness reflects the extent to which taxpayers understand, recognize, and voluntarily fulfill their tax obligations. Taxpayers with high awareness tend to realize that paying taxes is not merely a legal obligation, but also a form of contribution to regional development. In the context of Motor Vehicle Tax, awareness encourages taxpayers to pay taxes on time, understand tax payment procedures, and comply with applicable regulations. This finding is consistent with Attribution Theory, which explains that individual behavior is influenced by internal factors. Taxpayer awareness is an internal factor because it originates from taxpayers' knowledge, understanding, and willingness to comply with tax obligations. When taxpayers have a positive perception of the importance of taxes, they are more likely to demonstrate compliant behavior.

The result of this study supports the findings of Rahadian (2018), who found that taxpayer awareness has a positive and significant effect on taxpayer compliance in paying Motor Vehicle Tax. This indicates that increasing public awareness through tax education, socialization, and information dissemination is important in improving taxpayer compliance. Therefore, tax authorities need to strengthen taxpayers' understanding of the role of Motor Vehicle Tax in supporting regional infrastructure, public services, and local development programs.

The Effect of Tax Service Quality on Motor Vehicle Taxpayer Compliance

The results also show that tax service quality has a positive and significant effect on Motor Vehicle Taxpayer compliance in Karangasem Regency. This is indicated by the positive regression coefficient of 0.250 and a significance value of 0.014, which is lower than 0.05. Thus, the second hypothesis is accepted. This result means that better tax service quality can increase taxpayer compliance in paying Motor Vehicle Tax. Tax service quality plays an important role in shaping taxpayers' willingness to fulfill their obligations. Services that are fast, accurate, clear, fair, and easy to access can create a positive experience for taxpayers. When taxpayers receive good service, they tend to feel more satisfied, respected, and supported in completing their tax obligations. Conversely, complicated procedures, unclear information, and slow service may discourage taxpayers from paying taxes on time. From the perspective of Attribution Theory, tax service quality is an external factor that can influence taxpayer behavior. Taxpayers' compliance is not only determined by their internal awareness, but also by the quality of services provided by tax officers and institutions. Good service quality can reduce administrative barriers, increase taxpayer trust, and encourage voluntary compliance.

This finding is in line with Suarniti and Putra (2022), who found that tax service quality has a positive and significant effect on Motor Vehicle Taxpayer compliance. Therefore, improving service quality should become a priority for tax authorities. This can be achieved by improving the competence of officers, providing clear information, simplifying payment procedures, expanding digital services, and ensuring that taxpayers receive friendly and professional assistance.

The Effect of SAMSAT Service Effectiveness on Motor Vehicle Taxpayer Compliance

The results of this study indicate that SAMSAT service effectiveness has a positive and significant effect on Motor Vehicle Taxpayer compliance in Karangasem Regency. This is shown by the positive regression coefficient of 0.155 and a significance value of 0.024, which is lower than 0.05. Therefore, the third hypothesis is accepted. This finding indicates that the more effective the SAMSAT services provided, the higher the level of taxpayer compliance. SAMSAT service effectiveness refers to the ability of SAMSAT services to facilitate taxpayers in fulfilling their Motor Vehicle Tax obligations efficiently and conveniently. Effective services are reflected in simple procedures, timely service, easy access, and the availability of service innovations. One of the service innovations that supports taxpayer compliance is Mobile SAMSAT, which brings tax payment services closer to taxpayers, especially those who live far from the main SAMSAT office. Mobile SAMSAT provides convenience by reducing distance, time, and administrative barriers. Through this service, taxpayers can complete annual vehicle tax payments, vehicle document administration, and related services more easily. The availability of more accessible services encourages taxpayers to pay taxes on time because the payment process becomes simpler and more practical.

In Attribution Theory, SAMSAT service effectiveness is categorized as an external factor because it originates from the service environment provided by the government. When the service system is effective, taxpayers are more likely to comply because they experience fewer obstacles in fulfilling their obligations. This finding supports the study of Indrayani and Sujana (2021), which found that Mobile SAMSAT service effectiveness has a positive and significant effect on Motor Vehicle Taxpayer compliance. Thus, the government needs to continuously improve the effectiveness of SAMSAT services by expanding service coverage, optimizing Mobile SAMSAT schedules, improving online payment systems, and ensuring that service information is easily accessible to the public. These efforts are expected to increase taxpayer convenience and strengthen taxpayer compliance.

The Effect of Taxpayers' Financial Condition on Motor Vehicle Taxpayer Compliance

The results further show that taxpayers' financial condition has a positive and significant effect on Motor Vehicle Taxpayer compliance in Karangasem Regency. This is indicated by the positive regression coefficient of 0.308 and a significance value of 0.001, which is lower than 0.05. Therefore, the fourth hypothesis is accepted. This result means that taxpayers with better financial conditions tend to have higher compliance in paying Motor Vehicle Tax. Financial condition reflects the economic capacity of taxpayers to fulfill their obligations. Taxpayers with stable income and sufficient financial resources are generally more capable of paying taxes on time. In contrast, taxpayers experiencing financial difficulties may postpone tax payments because they prioritize basic needs, debt payments, or other urgent expenses. Therefore, financial condition becomes an important factor in determining taxpayers' ability to comply.

This finding is consistent with Attribution Theory, which explains that behavior may be influenced by internal factors. Taxpayers' financial condition is considered an internal factor because it relates to the economic capacity and personal circumstances of taxpayers. When taxpayers have adequate financial ability, they are more likely to comply with tax obligations because the tax burden is perceived as manageable. The finding supports Nazarudin (2023), who found that taxpayers' financial condition has a positive effect on Motor Vehicle Taxpayer compliance. In this study, taxpayers' financial condition has the highest regression coefficient among the independent variables. This indicates that financial condition is the most dominant factor influencing Motor Vehicle Taxpayer compliance in Karangasem Regency. Therefore, policies related to tax relief, payment reminders, flexible payment mechanisms, and tax incentive programs may help taxpayers who experience financial constraints.

V. CONCLUSION AND RECOMMENDATION

Based on the results of the analysis and discussion, this study concludes that taxpayer awareness has a positive and significant effect on Motor Vehicle Taxpayer compliance in Karangasem Regency. This means that higher taxpayer awareness can increase taxpayers' willingness to fulfill their tax obligations. Taxpayers who understand the importance of taxes for regional development tend to be more compliant in paying Motor Vehicle Tax.

Tax service quality also has a positive and significant effect on Motor Vehicle Taxpayer compliance. This finding indicates that better service quality can encourage taxpayers to comply with their obligations. Clear information, responsive officers, simple procedures, and professional services can improve taxpayer satisfaction and support voluntary compliance.

Furthermore, SAMSAT service effectiveness has a positive and significant effect on Motor Vehicle Taxpayer compliance. Effective SAMSAT services, including Mobile SAMSAT and other service innovations, can reduce administrative barriers and make tax payment easier for taxpayers. Therefore, the more effective the SAMSAT services provided, the higher the level of taxpayer compliance.

Taxpayers' financial condition also has a positive and significant effect on Motor Vehicle Taxpayer compliance. This indicates that taxpayers with better financial capacity are more likely to pay Motor Vehicle Tax on time. Among the variables examined, taxpayers' financial condition shows the strongest influence, suggesting that economic capacity plays an important role in shaping taxpayer compliance behavior.

Overall, this study confirms that Motor Vehicle Taxpayer compliance in Karangasem Regency is influenced by both internal and external factors. Internal factors include taxpayer awareness and financial condition, while external factors include tax service quality and SAMSAT service effectiveness.

Based on the findings of this study, the local government and related tax authorities are expected to intensify tax socialization and education programs for the community. These programs should emphasize the importance of Motor Vehicle Tax in supporting regional development, public services, and infrastructure improvement. Socialization can be carried out through direct community outreach, social media, official government websites, brochures, and collaboration with village authorities.

Tax authorities are also expected to continuously improve the quality of tax services. Service improvement can be conducted by increasing the professionalism and responsiveness of officers, simplifying administrative procedures, providing clear information, and ensuring that taxpayers receive fair and efficient services. A better service experience can increase taxpayer satisfaction and encourage compliance.

In addition, the effectiveness of SAMSAT services needs to be strengthened, particularly through the optimization of Mobile SAMSAT and digital-based services. The government should expand Mobile SAMSAT service coverage, adjust service schedules to community needs, and improve online tax payment systems. These efforts can make tax payment more accessible, especially for taxpayers who live far from the main SAMSAT office.

Considering that taxpayers' financial condition has the strongest influence on compliance, the government may also consider policies that help taxpayers fulfill their obligations more easily. These policies may include tax payment reminders, penalty relief programs, payment flexibility, or temporary tax incentive programs for taxpayers experiencing financial difficulties. Such policies can help reduce tax arrears while maintaining taxpayer compliance.

Motor vehicle taxpayers are also expected to increase their awareness and responsibility in fulfilling their tax obligations. Paying Motor Vehicle Tax on time is not only a legal obligation, but also a contribution to regional development. Tax revenue plays an important role in supporting public facilities, transportation infrastructure, and other development programs that benefit the community.

Future researchers are encouraged to expand this study by adding other variables that may influence taxpayer compliance, such as tax sanctions, tax knowledge, income level, digital service adoption, taxpayer trust, and perceived fairness. Further studies may also use a broader research area or comparative analysis across districts to obtain more comprehensive findings regarding Motor Vehicle Taxpayer compliance.

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