

ABSTRAK

Penerimaan Pajak Kendaraan Bermotor di Provinsi Jawa Tengah belum optimal, yang tercermin dari belum tercapainya target penerimaan serta tingginya tunggakan pajak kendaraan bermotor. Kondisi tersebut mendorong pemerintah daerah menetapkan kebijakan pemutihan pajak kendaraan bermotor sebagai upaya untuk meningkatkan penerimaan pajak sekaligus mendorong kepatuhan wajib pajak. Penelitian ini bertujuan untuk mengetahui dan menganalisis implementasi kebijakan pemutihan pajak kendaraan bermotor dalam meningkatkan penerimaan pajak serta mengidentifikasi hambatan dan upaya yang dilakukan dalam pelaksanaannya. Metode penelitian yang digunakan adalah yuridis empiris dengan spesifikasi deskriptif analitis. Data yang digunakan meliputi data primer yang diperoleh melalui wawancara di Badan Pengelola Pendapatan Daerah Provinsi Jawa Tengah, serta data sekunder yang bersumber dari peraturan perundang-undangan, literatur, dan dokumen terkait. Analisis data dilakukan secara kualitatif dengan menggunakan model implementasi kebijakan Van Meter dan Van Horn serta George C. Edwards III, serta dikaji berdasarkan Asas-Asas Umum Pemerintahan yang Baik. Hasil penelitian menunjukkan bahwa kebijakan pemutihan pajak kendaraan bermotor efektif meningkatkan penerimaan pajak dalam jangka pendek melalui pemberian insentif penghapusan tunggakan dan sanksi administratif. Namun, peningkatan tersebut bersifat sementara dan belum mampu membangun kepatuhan wajib pajak secara berkelanjutan. Hambatan yang dihadapi meliputi penumpukan pelayanan di kantor Samsat, perlambatan kinerja server, keterbatasan akses informasi masyarakat di pedesaan, kondisi ekonomi masyarakat, serta kondisi *force majeure*, yang diatasi melalui peningkatan sosialisasi, perbaikan pelayanan, dan penguatan koordinasi antarinstansi.

Kata kunci: implementasi kebijakan pajak, pemutihan, kendaraan bermotor, penerimaan daerah, kepatuhan.

ABSTRACT

Motor vehicle tax revenue in Central Java Province has not been optimal, as evidenced by the failure to meet revenue targets and the high level of motor vehicle tax arrears. These conditions have prompted the local government to implement a motor vehicle tax amnesty policy as an effort to increase tax revenue while encouraging taxpayer compliance. This study aims to examine and analyze the implementation of the motor vehicle tax amnesty policy in enhancing tax revenue, as well as to identify the obstacles and efforts undertaken during its implementation. The research method employed is a legal-empirical approach with a descriptive-analytical focus. The data used includes primary data obtained through interviews at the Regional Revenue Management Agency of Central Java Province, as well as secondary data sourced from legislation, literature, and related documents. Data analysis was conducted qualitatively using the policy implementation models of Van Meter and Van Horn as well as George C. Edwards III, and was examined based on the General Principles of Good Governance. The research results indicate that the motor vehicle tax amnesty policy effectively increases tax revenue in the short term through the provision of incentives for the waiver of arrears and administrative sanctions. However, this increase is temporary and has not yet been able to foster sustainable taxpayer compliance. The challenges faced include service backlogs at Samsat offices, slow server performance, limited access to information for rural communities, the economic conditions of the public, and force majeure circumstances, which were addressed through increased public outreach, service improvements, and strengthened interagency coordination.

Keywords: tax policy implementation, tax amnesty, motor vehicles, local government revenue, compliance.