



## The Effectiveness Of Mobile Samsat Services in Serving Motor Vehicle Tax Payments in Lumajang Regency

Wena Kusharyanti<sup>1</sup>, Ika Devy Pramudiana<sup>2\*</sup>, Eny Haryati<sup>3</sup>

<sup>1-3</sup>Fakultas Ilmu Administrasi, Universitas Dr. Soetomo, Surabaya, Indonesia

Korespondensi Penulis: [ika.devy@unitomo.ac.id](mailto:ika.devy@unitomo.ac.id)\*

**Abstract.** *This study aims to describe and analyze: The Effectiveness of Mobile Samsat Services in Serving Motor Vehicle Tax Payments in Lumajang Regency and the factors that affect the Effectiveness of Mobile Samsat Services in Serving Motor Vehicle Tax Payments in Lumajang Regency. The research is a qualitative descriptive analysis. The data analysis technique uses a technique developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study. The results of the study show that the Mobile Samsat Service has been effective in increasing motor vehicle tax revenue. This program is designed to make it easier for people to pay vehicle taxes, thereby increasing accessibility and convenience. Despite challenges such as technical constraints and time constraints, feedback from the community has been generally positive, stating significant benefits of Samsat Roving in saving time and travel costs. Overall, the Mobile Samsat service in Lumajang Regency has succeeded in creating a mutually beneficial relationship between service providers and customers, which is expected to result in a more positive and trusting relationship between the parties involved. Ease and Accessibility of Services: Taxpayers feel more helped by the services that come directly to them, especially in areas far from UPT offices. The effectiveness of the Mobile Samsat in Lumajang Regency in increasing vehicle tax revenue is influenced by the ease of tax payment, strategic location and operational time, technology adoption, and consistent SOPs. Although it has had a positive impact, continuous efforts are needed to achieve greater inclusivity. These factors are important in improving the effectiveness of vehicle tax services and revenues.*

**Keywords:** *Effectiveness, Public Services, Vehicle Tax.*

**Abstrak.** Penelitian ini bertujuan untuk mendeskripsikan dan menganalisis: Efektivitas Layanan Samsat Mobile dalam Melayani Pembayaran Pajak Kendaraan Bermotor di Kabupaten Lumajang dan faktor-faktor yang memengaruhi Efektivitas Layanan Samsat Mobile dalam Melayani Pembayaran Pajak Kendaraan Bermotor di Kabupaten Lumajang. Penelitian ini menggunakan analisis deskriptif kualitatif. Teknik analisis data menggunakan metode yang dikembangkan oleh McNabb (2002), yang meliputi pengelompokan data menurut konstruksi kunci, mengidentifikasi dasar interpretasi, mengembangkan generalisasi dari data, menguji interpretasi alternatif, serta membentuk dan/atau menyempurnakan teori yang dapat digeneralisasi dari studi kasus. Hasil penelitian menunjukkan bahwa Layanan Samsat Mobile telah efektif dalam meningkatkan pendapatan pajak kendaraan bermotor. Program ini dirancang untuk memudahkan masyarakat dalam membayar pajak kendaraan, sehingga meningkatkan aksesibilitas dan kenyamanan. Meskipun menghadapi tantangan seperti kendala teknis dan waktu, umpan balik dari masyarakat umumnya positif, menyatakan manfaat signifikan dari Samsat Roving dalam menghemat waktu dan biaya perjalanan. Secara keseluruhan, layanan Samsat Mobile di Kabupaten Lumajang telah berhasil menciptakan hubungan yang saling menguntungkan antara penyedia layanan dan pelanggan, yang diharapkan dapat menghasilkan hubungan yang lebih positif dan saling percaya antara kedua pihak yang terlibat. Kemudahan dan Aksesibilitas Layanan: Wajib pajak merasa lebih terbantu dengan layanan yang datang langsung kepada mereka, terutama di daerah yang jauh dari kantor UPT. Efektivitas Samsat Mobile di Kabupaten Lumajang dalam meningkatkan pendapatan pajak kendaraan bermotor dipengaruhi oleh kemudahan pembayaran pajak, lokasi strategis dan waktu operasional, adopsi teknologi, serta SOP yang konsisten. Meskipun telah memberikan dampak positif, upaya terus-menerus diperlukan untuk mencapai inklusivitas yang lebih besar. Faktor-faktor ini penting dalam meningkatkan efektivitas layanan pajak kendaraan dan pendapatan.

**Kata kunci:** Efektivitas, Layanan Publik, Pajak Kendaraan.

## **1. INTRODUCTION**

Service in general is every activity to serve the needs of others. Public service is a process of meeting needs through the activities of others directly. According to the Decree of the Minister of Empowerment No.63/Kep/M.pan/7/2003 concerning general guidelines for the implementation of public services as an effort to meet the needs of service recipients and the implementation of the provisions of laws and regulations. Public services in the administration of government must provide quality services, clear procedures, fast and reasonable costs, because citizens or the community have the right to get good services.

Public services are developed based on clients, namely sitting that citizens are the ones who need services, need bureaucratic assistance. So that the services developed are independent services and create dependency for citizens in their affairs as citizens. Citizens or the community are considered followers in every policy, program or public service. The community is considered a "manut" creature, always accepting every bureaucratic activity, even though sometimes the government carries out activities that are "not always beneficial to the community" (Dwiyanto, 2006).

The government as a service provider for the community is required to provide increasingly quality services. Especially in the face of competition in the era of globalization, the quality and service of government apparatus will be increasingly challenged to be more optimal and able to respond to the increasingly high demands of society, both in terms of quality and in terms of service quantity. One of the government institutions that has a lever in providing public services in the form of goods and services is the One-Stop Manunggal Administration System (SAMSAT = *Sistem Administrasi Manunggal Satu Atap*).

SAMSAT is a series of activities in the implementation of Motor Vehicle Registration and Identification, Motor Vehicle Tax payment, Motor Vehicle Name Return Duty, and payment of Mandatory Contributions to the Traffic Accident and Road Transportation Fund in an integrated and coordinated manner in the SAMSAT Joint Office. Meanwhile, the SAMSAT Joint Office is a forum for the National Police of the Republic of Indonesia in charge of traffic, the Regional Financial Management Work Unit that carries out the collection of provincial taxes, and Business Entities in organizing SAMSAT. (Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the implementation of a one-stop administrative system for motor vehicles).

In order to make it easier for the public to pay motor vehicle taxes to increase Regional Revenue, the Government has mandated this through Government Regulation Number 38 of 2017 concerning Regional Innovation. The regulation explains that improving the quality of

public services can be realized through service innovations carried out by public service providers. One form of service innovation is the mobile samsat service. Samsat mobile is a service for the verification of STNK, PKB and SWDKLLJ payments using vehicles that operate from one place to another (Rohemah et al, 2013). The purpose of operating this mobile samsat is to improve the quality of service by providing convenience to taxpayers in making PKB payments without having to visit the samsat office. The community will be more obedient to pay PKB because of the ease of payment procedures and the speed and accuracy as well as the ease of service provided by officers. PKB compliance is also carried out for fines for delays in PKB payments that are past due (Gustviana, 2020).

The development of information technology-based SAMSAT services has been developed for a long time. The technological development that occurred at the Lumajang Regency UPT Office is also in order to improve services in order to increase participation for every Motor Vehicle taxpayer. Where at this time all people from all walks of life, both the upper class and the lower class, want an easy, fast, and uncomplicated public service. In starting to improve services that provide convenience to taxpayers to make payments for Motor Vehicle Tax (PKB), and Mandatory Contributions to the Road Traffic Accident Fund (SWDKLLJ) by utilizing information technology as a ratification of Vehicle Number Registration Certificates (STNK) is to create an online network at each SAMSAT Joint Office.

Paying motor vehicle taxes is an annual routine job for motor vehicle owners. People who are subject to tax collection are called taxpayers. Taxpayers are individuals or entities that include tax payers, tax withholders, and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws (Fitriandi, 2021).

The effectiveness of tax collection services in the Technical Implementation Unit (UPT) of Regional Revenue Management is very important because it is one of the determining factors in optimizing regional tax revenue. In the context of regional financial management, tax revenue has a strategic role in supporting development funding. Effective tax services include ease of access, process speed, and data accuracy. If this service is not optimal, the potential for tax revenue leakage will increase, so it can interfere with regional development programs. Therefore, UPT needs to continue to improve innovation and service quality to ensure taxpayers can fulfill their obligations more easily and efficiently (Pratama & Purnamasari, 2021).

One of the innovations implemented is the online application-based tax service system "Samperin Cak" at the Lumajang Regional Revenue Management Unit, which offers convenience for the public in conducting tax transactions. This application allows taxpayers to

make payments, reporting, and checking taxes without having to come directly to the service office. This significantly reduces bottlenecks such as long queues, manual errors in record-keeping, and potential late payments. In addition, online-based applications also strengthen transparency because transaction data can be monitored in real-time by the authorities. (Pebriyanti, et al 2021).

The Lumajang Revenue Management Unit as one of the state administrative institutions is obliged to actively contribute to the implementation of public services to the community. However, as one of the government bureaucracies that provides tax services to the community, the Lumajang Revenue Management Unit is also not spared from problems related to the implementation of its services. In the implementation of motor vehicle tax payment services at the Lumajang Revenue Management Unit, there are still problems that arise, such as Samsat work service time which is at the same time as community working time or office hours, long queues and take a long time so that taxpayers are tired of waiting for their turn to pay taxes, service infrastructure facilities that are not ideal, and the distance of the SAMSAT office that is too far for taxpayers to travel, Even though it is in the city.

In 2023, the Lumajang Regency Tax and Levy Agency has a performance target as agreed with the Regent as the Regional Head. The agreed strategic goals and objectives are as follows. Objective: Improving the quality of regional financial management Performance indicators: Ratio of Regional Tax Revenue and Regional Levy to PAD. The Performance Target in 2023 is 37.87%. The percentage of Regional Tax Revenue of 100% can be realized as much as 99.55%. The realization of the performance achievement of the target of increasing regional tax revenue in 2023 is compared to the performance achievements in previous years (Strategic Plan period 2018-2023) from the strategic target Increasing regional tax revenue cannot achieve the target smoothly because in 2019 with the Covid 2019 the economy is affected and people's purchasing power decreases, which also affects the regional revenue / tax received. namely in 2019 (73.10%), in 2020 (98.09%), in 2021 (90.32%), in 2022 (101.79%) and in 2023 (99.55%). (LKJIP. Lumajang Regency Regional Tax and Levy Agency, 2023)

With the implementation of the "Samperin cak" innovation, the desired condition is the service of Company/Agency employees in Lumajang Regency in paying PKB without having to leave their jobs, in addition to bringing PKB services closer, it is also expected to be able to strive to accelerate the increase in Regional Original Revenue of East Java Province. Based on this, this study aims to describe and analyze more broadly 1) How Effective is the Mobile Samsat Service in Serving Motor Vehicle Tax Payment in Lumajang Regency 2) What are the

factors that affect the Effectiveness of Mobile Samsat Service in Serving Motor Vehicle Tax Payment in Lumajang Regency.

## **2. THEORETICAL STUDIES**

Service is an activity or a series of activities that are invisible in nature that occur as a result of interaction between consumers and employees or other things caused by service providers that are intended to solve consumer problems (Atik, 2005). Service is also defined as "an activity carried out by a person or a group of people on the basis of material factors through a system of procedures and by certain methods in order to fulfill the interests of others according to their rights (Moenir, 2008).

Moenir (2008) said that there are several factors that support the running of a service well, namely:

- a. Awareness factors of officials and officers involved in public services.
- b. The rule factor that is the basis of service work.
- c. Organizational factors are tools and systems that allow the mechanism of service activities to run.
- d. Organizational factors are tools and systems that allow the mechanism of service activities to run.
- e. Skill factors of officers.
- f. Factor of facilities in the implementation of service tasks

Services will be efficient if the service bureaucracy can provide service inputs, such as service costs and time that alleviate the service user community. Similarly, in terms of service output, the bureaucracy must ideally be able to provide quality service products, especially in terms of service costs and time. Efficiency on the input side is used to see how far the ease of public inquiry to the service system offered. Public access to servants is considered efficient if the public has guarantees or certainty regarding service costs.

According to Hardiansyah (2017) Service quality can be measured from five dimensions, namely:

- a. Tangible, the appearance of the officer or apparatus in serving the comfort of the place where the service is performed, the ease of the service process, the discipline of the officer or apparatus in carrying out the service, the ease of access to the customer's customer in the service request, and the use of tools and tools in the service.
- b. Realibility (reliability), having clear service standards, the ability of officers or apparatus to carry out tools in the service process.

- c. Responsiveness, officers or apparatus carry out services carefully and appropriately and all customer complaints are responded to by officers.
- d. Assurance, officers provide guarantees of legality in services and officers provide guarantees of cost certainty in services.
- e. Empathy, officers serve with a friendly, polite and polite attitude and officers serve non-descriptively (discriminate).

Public services in Law Number 25 of 2009 (Law 25/2009) as also mentioned in Government Regulation of the Republic of Indonesia Number 96 of 2012 9PP 96/2012 Article 1 Paragraph 1, that public service is an activity or series of activities in order to meet service needs in accordance with laws and regulations for every citizen and resident for goods, services, and/or administrative services provided by public service providers. Public services are one of the fundamental functions that must be carried out by the government both at the central and regional levels. The purpose of public service is to satisfy or in accordance with the wishes of the community/customers in general. To achieve this, it is necessary to have a quality of service that is in accordance with the needs and desires of the community. Service quality/quality is the compatibility between expectations and desires with reality. And the essence of public service is the provision of excellent service to the community which is a manifestation of the obligation of government officials as public servants.

According to Thoha (1991), public service can be interpreted as a service provider (serving) the needs of people or communities who have an interest in the organization in accordance with the basic rules and procedures that have been set. Meanwhile, the current condition of society has undergone a very dynamic development, the level of people's lives is getting better, which is an indication of the empowering experienced by the community.

Success in the implementation of the concept of standards and the quality of public services that are at least necessary requires dimensions that are able to consider reality. There are ten dimensions to measure the success of (1) Tangable, which emphasizes on the provision of facilities, physical, equipment, personnel, and communication. (2) Reability, is the ability of the service unit to create the promised correctly. (3) Responsiveness, the willingness to help providers to be responsible for the quality of services provided. (4) Competence, the demands they have, good knowledge and skills by the apparatus in providing services (Denhardt. 2003)

According to Gibson et al (1985), effectiveness is the achievement of goals and objectives that have been agreed upon to achieve the goals of a joint venture. The level of goals and objectives shows the level of effectiveness. The achievement of these goals and objectives will be determined by the level of sacrifice that has been spent. Mahmudi (2015) stated that

Effectiveness is the relationship between output and goals. The greater the contribution of the output to the achievement of the goals, the more effective the organization, program or activity. An organization, program or activity is considered effective if the output produced can meet the expected goals.

There are 3 main perspectives in analyzing the so-called organizational effectiveness according to Richard M. Steers (1985), namely:

- a. The perspective of goal optimization, i.e. effectiveness is assessed according to a measure of how far an organization has managed to achieve the goals that deserve to be achieved. Concentration of attention that is optimally achievable, allows it to clearly identify various goals that often contradict each other, as well as several obstacles in the effort to achieve the goal.
- b. The system perspective, namely organizational effectiveness is viewed from the integration of various related factors following patterns, inputs, conversions, outputs and feedback, and following the environment as external factors. In this perspective, the goal is a static state of end, but as something that can change in the course of time. Moreover, the achievement of certain short-term goals can be treated as a new input for subsequent determination. So the goal is to follow a cycle that is interconnected between components, both factors that come from within (internal factors), and factors that come from outside (external factors).
- c. The perspective of human behavior, i.e. the concept of organizational effectiveness is emphasized on the behavior of people in the organization that affects the success of the organization for a long period of time. Here the integration between individual and group behavior is carried out as a unit analysis, assuming that the only way to achieve a goal is through the behavior of the people in the organization.

Richard M. Steers (1985) said about the measure of effectiveness, as follows:

**a. Goal Achievement**

Achievement is the entire effort to achieve goals that must be seen as a process. Therefore, in order for the achievement of the final goal to be more guaranteed, phasing is needed, both in the sense of phasing the achievement of its parts and phasing in the sense of periodization. The achievement of goals consists of several factors, namely: time period and goals that are concrete targets.

**b. Integration**

Integration is a measurement of the level of an organization's ability to hold socialization, consensus development and communication with various other organizations. Integration concerns the socialization process.

**c. Adaptation**

Adaptation is an organization's ability to adapt to its environment. For this reason, the benchmark of the procurement and filling process of labor is used.

### **3. RESEARCH METHODS**

The research is descriptive analysis, namely managing and describing the data that is studied systematically, understanding and analyzing the data. The type of research used is field research, in this case the data or sources obtained are sourced from the Regional Government in Lumajang Regency in particular and the Lumajang Regency Regional Tax and Levy Agency as primary data. The informants in the study were authorized officials consisting of the Regional Secretary of the Lumajang Regency Government , the Head of the Lumajang Regency Regional Revenue Agency. The data analysis technique in the study uses techniques developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, Developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study.

### **4. RESULTS AND DISCUSSION**

#### **The Effectiveness of Mobile Samsat Services in Serving Motor Vehicle Tax Payments in Lumajang Regency**

The Samsat Mobile program is explained as a government initiative that aims to provide easy access to the public in taking care of vehicle taxes. This service is designed to make it easier to pay PKB without requiring people to go to the Samsat Main office, thereby increasing accessibility and convenience. Public service is essentially the provision of services to the community which is the obligation of the State apparatus as a public servant. The public services provided are expected to be of higher quality day by day. The Samsat Roving program reflects an initiative to improve public accessibility and comfort to services. This principle is in line with the idea that services should be designed to meet the needs and desires of customers and improve public accessibility.

The findings of the study show that the Mobile Samsat in Lumajang Regency has awareness and responsibility for the efficiency and quality of services. Route planning is

carried out carefully, taking into account factors such as traffic congestion, and coordination is carried out with relevant parties to get the latest information on road conditions. The main goal of route planning and coordination is to minimize delays in service, demonstrating a commitment to continuous evaluation and improvement. Although the number of Mobile Samsat users is more limited compared to the Main Samsat, this program is an option chosen by residents who prioritize practicality and mobility. Feedback from the public on the Samsat Mobile service is generally positive, although it faces several challenges such as technical constraints and limited service time.

With the Mobile Samsat, people can more easily access PKB payment services in locations closer to where they live. This is very advantageous, especially for those who live in areas that are difficult to access or have limited time to go to the Main Samsat. Thus, this program helps to increase accessibility and convenience in fulfilling motor vehicle tax obligations. Samsat Mobile provides an effective solution for people who need convenience in the vehicle tax payment process, as well as helping to reduce the obstacles that may be faced by those who have difficulty accessing Samsat offices directly.

Samsat Roving strives to provide the best possible service by maintaining effective communication, information transparency, and user engagement. Efforts are made to handle technical problems and coordinate with related parties to overcome obstacles in the field. Mobile SAMSAT service users experience significant benefits in saving time and travel costs. While there are fees charged, users see it as fair compensation given the convenience and practicality of this service.

The findings of the research show that feedback from the public on the Samsat Mobile service is generally positive, with appreciation for the ease of access provided. Despite facing several challenges such as technical constraints and limited service time, the relevant parties remain committed to overcoming these problems to improve service quality.

Although the program faces some challenges, feedback from the community is generally positive. Users evaluate services with the expectation that quality improvement goes hand in hand with increased costs, and transparency in the cost structure is considered important. Overall, this study highlights the importance of being responsive to people's preferences and needs in developing motor vehicle tax payment services to create a positive relationship between service providers and customers.

The Mobile Samsat service provides very significant convenience in the PKB payment process. Previously, the community often had to arrange a special time and plan a visit to the Samsat office to pay off the vehicle's PKB. This not only takes a long time, but also often

interferes with the daily schedule of the community. With the Mobile Samsat, all of these processes have become much more practical and efficient. No longer need to bother going to the Samsat office, because this service comes directly to the designated location. This is of course a great time and effort saving. People can make vehicle PKB payments without having to travel a decent distance to get to the Samsat Induk office, so that my daily schedule can be well maintained. The presence of Samsat Roving also provides greater flexibility. The community is no longer limited by the working hours of the Samsat office, which may not be in accordance with the daily activities of the community. Overall, Samsat Mobile not only simplifies the PKB payment process, but also provides significant convenience and flexibility. This is really an innovation that makes it easier and many people in fulfilling administrative obligations related to motor vehicle ownership.

The effectiveness of the Mobile SAMSAT service at the Lumajang Regional Revenue Management Unit can be seen from its ability to increase taxpayer compliance, simplify the payment process, and optimize local original revenue (PAD). This program prioritizes a pick-up approach by visiting taxpayers directly at their locations, thereby reducing obstacles such as distance, time, and accessibility. In addition, this service also provides education to the public about the importance of paying taxes for regional development, which indirectly increases public awareness. With fast, friendly, and transparent service, SAMSAT Roving" has succeeded in creating taxpayer satisfaction, increasing public trust in local governments, and supporting the achievement of tax revenue targets more effectively.

In addition, another factor that affects the effectiveness of tax revenue is the quality of communication between tax officers and taxpayers. Public services, information technology, and taxpayer compliance have a significant influence on the effectiveness of tax revenue through the role of communication quality. Therefore, improving the quality of communication and education to taxpayers is an important strategy in increasing the effectiveness of tax collection.

This study reveals that the Mobile SAMSAT program at the Lumajang Regional Revenue Management Unit has proven to be effective in increasing taxpayer compliance. This program provides easy access to the public by presenting a pick-up service, where tax officers directly come to taxpayers to process payments. The data shows a significant increase in the realization of regional tax revenues after this program is implemented, with an average annual increase of 20% compared to the previous period. This is due to the personal approach carried out by the officers, which is also able to increase public awareness and education about the importance of paying taxes.

The SAMSAT Mobile program has shown significant effectiveness in increasing taxpayer awareness and compliance. The increase in regional tax revenues and positive responses from the community are indicators of the success of this program. However, several challenges such as regional accessibility and limited number of officers need to be overcome to improve the reach and quality of services.

### **Factors Affecting the Effectiveness of Mobile Samsat Services in Serving Motor Vehicle Tax Payments in Lumajang Regency**

In addition, the success of this program is also supported by the integration of technology applied in the service process. The use of electronic devices such as digital payment applications and information systems that are directly connected to the UPT database has made it easier to record and report transactions. This not only reduces the risk of administrative errors, but also increases transparency in regional tax management. Taxpayers feel more comfortable and trust in the services provided, because the payment process is fast, accurate, and without the potential for illegal levies.

One of the main inhibiting factors in the tax withdrawal service program is the low level of taxpayer compliance. This is often caused by the lack of public understanding of the importance of taxes for state development, as well as the lack of tax education carried out by the government. In addition, the existence of complicated bureaucracy and unresponsive services at tax offices are also significant obstacles. Other factors such as low supervision and control over taxpayers who do not report their obligations, as well as a culture of corruption in tax management, have also worsened the effectiveness of this program (Dewi & Tanjung, 2021). However, this study also notes several challenges in the implementation of the SAMSAT Mobile program". Limited human resources and operational vehicles are the main obstacles in reaching all taxpayers, especially in remote rural areas. Therefore, it is recommended that the UPT increase the number of officers and expand the supporting infrastructure to ensure the sustainability of this program. Thus, the effectiveness of the "Samperin Cak" program can continue to be improved, having a positive impact not only on regional tax revenues, but also on public trust in public services. The success of this program also has several obstacles, this is in accordance with the results of an interview with one of the informants, as follows:

The Samsat Mobile Program, which is a mobile motor vehicle tax payment service program, has succeeded in achieving its general goals. The main goal of this program is to provide easier access to the public to pay their vehicle taxes. Although the statement

acknowledged that the program has not been able to fully cover all levels of society, he emphasized that Samsat Roving has provided significant assistance to many residents who have difficulty accessing tax services elsewhere.

Although there are still some shortcomings or limitations in the scope of this program, the statement stated that Samsat Roving has provided real benefits to a large number of citizens who find it difficult to get tax services in other places. This may include a more accessible or more practical approach for most people who may face geographical or logistical constraints in paying their vehicle taxes.

## **5. CONCLUSION**

The Mobile Samsat service has been effective in increasing motor vehicle tax revenue. This program is designed to make it easier for people to pay vehicle taxes, thereby increasing accessibility and convenience. Despite challenges such as technical constraints and time constraints, feedback from the community has been generally positive, stating significant benefits of Samsat Roving in saving time and travel costs. Overall, the Mobile Samsat service in Lumakang Regency has succeeded in creating a mutually beneficial relationship between service providers and customers, which is expected to result in a more positive and trusting relationship between the parties involved. Ease and Accessibility of Services: Taxpayers feel more helped by the existence of services that come directly to them, especially in areas far from UPT offices.

The effectiveness of the Mobile Samsat in Lumajang Regency in increasing vehicle tax revenue is influenced by the ease of tax payment, strategic location and operational time, technology adoption, and consistent SOPs. Although it has had a positive impact, continuous efforts are needed to achieve greater inclusivity. These factors are important in improving the effectiveness of vehicle tax services and revenues.

## **REFERENCES**

- Atik, R. (2005). Manajemen pelayanan. Pustaka Pelajar.
- Denhardt, R. B. (2003). The public service: Serving, not steering. M.E. Sharpe.
- Dewi, N. P. E., & Tanjung, R. P. (2021). Faktor-faktor penghambat dan pendukung penarikan pajak di Indonesia. Jurnal Administrasi Publik, 12(3), 150-162.
- Dwiyanto, A. (2006). Reformasi birokrasi publik. Gadjah Mada University Press.

- Fitriandi, P. (2021). Integritas dalam reformasi perpajakan. Retrieved from <http://www.pajak.go.id/id/artikel/integritas-dalam-reformasi-perpajakan>
- Gibson, J. L., Ivancevich, J. M., & Donnelly, J. H. (1985). Organisasi, jilid I. Erlangga.
- Gustaviana, S. (2020). Pengaruh program e-samsat, samsat keliling, pemutihan PKB, pembebasan bea balik nama kendaraan bermotor dan operasi kepolisian terhadap tingkat kepatuhan wajib pajak kendaraan bermotor. Prisma (Platform Riset Mahasiswa Akuntansi), 1(1).
- Hardiyansyah, H. (2017). Manajemen pelayanan dan pengembangan organisasi publik. Gava Media.
- Mahmudi. (2015). Manajemen kinerja sektor publik (3rd ed.). Unit Penerbit dan Percetakan Sekolah Tinggi Ilmu Manajemen YKPN.
- Moenir, A. S. (2008). Manajemen pelayanan umum di Indonesia.
- Pebriyanti, N. L. A., Cahyadi, L. D. C. R., & Artaningrum, R. G. (2021). Pengaruh kesadaran wajib pajak, sanksi perpajakan, dan penerapan e-filing terhadap kepatuhan wajib pajak. Jurnal Ekonomi dan Akuntansi, 4, 337–344.
- Pratama, H., & Purnamasari, R. (2021). Digitalisasi pajak daerah dalam meningkatkan penerimaan. Jurnal Administrasi Publik, 12(4), 56-70.
- Rohemah, R., Kompyurini, N., & Rahmawati, E. (2013). Analisis pengaruh implementasi layanan samsat keliling terhadap kepatuhan wajib pajak kendaraan bermotor roda dua di Kabupaten Pamekasan. Jurnal InFestasi, 9(2), 137–146.
- Steers, R. M. (1985). Efektivitas organisasi perusahaan. Erlangga.
- Thoha, M. (1991). Perspektif perilaku birokrasi. LP3ES.