



The Contribution of Motor Vehicle Tax to Local Own-Source Revenue in Banten Province

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ABSTRACT

Penelitian ini bertujuan untuk mengetahui sejauh mana kontribusi Pajak Kendaraan Bermotor (PKB) terhadap Pendapatan Asli Daerah (PAD) di Provinsi Banten serta untuk mengidentifikasi kendala yang dihadapi dalam proses pemungutan dan pengelolannya. Teknik analisis data yang digunakan adalah analisis deskriptif. Data yang digunakan diperoleh dari Badan Pendapatan Daerah Provinsi Banten untuk periode 2020–2024. Hasil penelitian menunjukkan bahwa PKB tetap menjadi salah satu sumber utama PAD, meskipun kontribusinya mengalami penurunan dari 46,16% pada tahun 2020 menjadi 39,56% pada tahun 2024. Meskipun terjadi tren penurunan, tingkat kontribusi tersebut masih berada dalam kategori baik dan cukup baik. Penurunan ini bukan disebabkan oleh melemahnya kinerja PKB, melainkan oleh meningkatnya kontribusi dari sumber pendapatan daerah lainnya, seperti Bea Balik Nama Kendaraan Bermotor (BBNKB) dan Pajak Bahan Bakar Kendaraan Bermotor (PBBKB). Penelitian ini juga mengidentifikasi beberapa kendala dalam pemungutan PKB, antara lain rendahnya tingkat kepatuhan wajib pajak, adanya tunggakan pajak, serta keterbatasan dalam sistem administrasi perpajakan. Oleh karena itu, diperlukan strategi dalam mengoptimalkan penerimaan pajak kendaraan bermotor seperti peningkatan kepatuhan wajib pajak melalui sosialisasi dan edukasi kepada wajib pajak, serta peningkatan layanan berbasis digital ke seluruh daerah di Provinsi Banten.

This study aims to determine the extent of the contribution of Motor Vehicle Tax (PKB) to the Local Own-Source Revenue (PAD) in Banten Province and also to identify the obstacles faced in its collection and management. The data analysis technique used is descriptive data analysis. The data were obtained from the Local Revenue Agency of Banten Province for the period 2020–2024. The result indicate that PKB remains the largest source of PAD, although its contribution declined from 46.16% in 2020 to 39.56% in 2024. Despite this downward trend, the contribution level remains within the good and fairly good categories. The decline was not driven by a weakening of PKB performance, but rather by the increased contribution of other local revenue sources, such as the Motor Vehicle Title Transfer Fee (BBNKB) and the Motor Vehicle Fuel Tax (PBBKB). The study also identifies several challenges in MVT collection, including low taxpayer compliance, tax arrears, and limitations in administrative systems. Therefore, strategies are required to optimize motor vehicle tax revenue, including improving taxpayer compliance through socialization and education, as well as expanding digital service delivery across all regions of Banten Province.

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Introduction

In the era of regional autonomy, fiscal independence has become a crucial aspects in supporting development and improving public services. Local governments are required to explore and optimize various sources of revenue to finance infrastructure development, healthcare, education, and other strategic sectors. One key indicator of fiscal independence is a region's ability to increase Local Own-Source Revenue (Pendapatan Asli Daerah/PAD), which is largely derived from local tax revenues. At the national level, local taxes play a significant role in strengthening regional fiscal capacity and reducing dependence on transfers from the central government.

Among various types of local taxes, the Motor Vehicle Tax (PKB) constitutes one of the primary components contributing significantly to Local Own-Source Revenue (PAD). Pursuant to Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (UU HKPD), the Motor Vehicle Tax is imposed on the ownership or control of motor vehicles and is regulated through regional regulations that are adjusted to the economic potential and characteristics of each region. In the context of Banten Province, the rapid growth in the number of motor vehicles that driven by economic expansion and increased population mobility presents both significant opportunities and challenges for optimizing Local Own-Source Revenue (PAD) by increasing PKB revenue.

Based on data and reports from the Regional Revenue Agency (Bapenda) of Banten Province, the realized revenue from motor vehicle tax in 2024 reached Rp3,570.96 billion, representing 107.11% of the established target of Rp3,333.80 billion. This achievement indicates that the realized motor vehicle tax revenue not only met but also exceeded the predetermined target. Furthermore, the realized motor vehicle tax revenue in 2024 increased by Rp242.42 billion, or 7.28%, compared to 2023, rising from Rp3,328.54 billion to Rp3,570.96 billion. In addition, data from the Central Statistics Agency (BPS) show that the number of motor vehicles in Banten Province increased by Rp3.01 million units, or 54.97%, from 5.47 million units in 2023 to Rp8.47 million units in 2024.

These phenomenons indicate that motor vehicle tax has substantial potential and makes a significant contribution to the Local Own-Source Revenue of Banten Province. Nevertheless, the dynamics of this contribution are not without challenges, including the relatively low level of taxpayer awareness in fulfilling tax obligations in a timely manner, limitations in the tax administration system, and changes in prevailing regional tax policies. Therefore, continuous improvement efforts are required in tax collection mechanisms, intensified socialization, and enhanced quality of public services to optimize the contribution of motor vehicle tax to Local Own-Source Revenue.

Several previous studies have been conducted to analyze the role and contribution of Motor Vehicle Tax to the increase in Local Own-Source Revenue (PAD). A study by (Pandingan et al., 2024) found that the contribution of Motor Vehicle Tax (PKB) revenue to local taxes in West Java Province from 2015 to 2022 ranged between 36.64% and 41.31%, indicating a contribution level classified as “fairly good” to “good.” (Prasiwi et al., 2025) found that Motor Vehicle Tax (PKB) consistently contributes significantly to Local Own-Source Revenue in East Java Province for 2020-2024 with ranging 43.2% to 45.5% and it categorized as highly contributing. Furthermore, (Permana & Sampurna, 2025) found that the contribution of motor vehicle tax revenue to Local Own-Source Revenue in DKI Jakarta was considered moderate, with an average contribution of 20.18% from 2019 to 2023. This indicates that motor vehicle tax constituted a significant component of Local Own-Source Revenue in DKI Jakarta Province and had an important role in supporting the financing of regional government administration.

Although numerous studies have examined the contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD) in various regions, the empirical studies specifically focusing on Banten Province are still limited. Moreover, given that each region has distinct economic characteristics and administrative capacities, findings from other provinces may not be directly applicable to Banten Province. Therefore, the discussion above, this study aims to analyze the contribution of Motor Vehicle Tax to Local Own-Source Revenue in Banten Province during the 2020–2024 period and also to identify the constraints faced in the collection and management of Motor Vehicle Tax in Banten Province. The findings of this study are expected to contributes to the literature by providing updated empirical evidence on the contribution of Motor Vehicle Tax (PKB). In addition, this study offers the strategic recommendations to improve the performance of motor vehicle tax management, thereby enabling the fiscal potential of Banten Province to be optimally utilized in supporting regional development.

Literature Review

Local Own-Source Revenue (PAD)

Local Own-Source Revenue (PAD) reflects regional fiscal independence, as this revenue is derived from economic potential managed directly by regional governments without reliance on transfers from the central government. Based on Law Number 1 of 2022 on Fiscal Relations between the Central Government and Regional Governments, Local Own-Source Revenue is defined as

regional revenue derived from local taxes, local retributions, returns from the management of separated regional assets, and other legitimate local own-source revenues in accordance with the provisions of prevailing laws and regulations.

Local Own-Source Revenue (PAD) is not merely a source of revenue but also reflects the effectiveness of regional governance and economic performance. Regions with higher Local Own-Source Revenue (PAD) tend to demonstrate stronger fiscal autonomy, enabling them to finance public services and development programs more sustainably. As in research Hafandi & Romandhon (2020), local taxes, local retributions, separated regional assets (such as profits from Regional-Owned Enterprises/BUMD), and other legitimate local revenues constitute major components of local own-source revenue that significantly contribute to the implementation of the Regional Revenue and Expenditure Budget (APBD). Local own-source revenue also reflects the income level of the local resident. Therefore, regional governments need to undertake efforts to enhance the income potential of local resident and improve taxpayer compliance.

Local Taxes

Based on Law Number 1 of 2022, Local Tax is a compulsory contribution payable to the Regional Government by individuals or legal entities, imposed under statutory provisions, without any direct consideration, and allocated for regional purposes in order to promote the greatest welfare of the people. Types of local taxes can be classified into provincial taxes and regency/municipal taxes. Provincial taxes consist of Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax. Meanwhile, regency/municipal taxes include Hotel Tax, Restaurant Tax, Entertainment Tax, Advertisement Tax, Street Lighting Tax, Non-Metal and Rock Mineral Tax, Swiftlet Nest Tax, Rural and Urban Land and Building Tax, Groundwater Tax, Parking Tax, and Duty on the Acquisition of Rights to Land and Buildings.

Local taxes constitute the primary component of Local Own-Source Revenue (PAD) and serve as a central instrument in strengthening regional fiscal capacity. The effectiveness of local tax revenue is influenced by some key factors, such as tax base, administrative capacity, and taxpayer compliance. A broader tax base increases potential revenue, while effective administration and high compliance determine the extent to which this potential is realized.

Motor Vehicle Tax (PKB)

Based on Law Number 1 of 2022, Motor Vehicle Tax, hereinafter referred to as PKB, is a tax imposed on the ownership and/or control of motor vehicles. Based on the Regulation of the Governor of Banten Province Number 1 of 2024, the object of Motor Vehicle Tax (PKB) is the ownership and/or control of motor vehicles. Motor vehicles are defined as all wheeled vehicles and their trailers operated on land roads and powered by mechanical motors, including heavy and large equipment that uses wheels and engines and is not permanently attached, as well as motor vehicles operated on water.

Motor Vehicle Tax (PKB) in Banten Province is imposed under a progressive tariff system as regulated by the Regulation of the Governor of Banten Number 49 of 2020. Under the progressive tax scheme, the first motor vehicle is subject to a lower basic tax rate, while subsequent vehicles are taxed at progressively higher rates. In general, the tariff structure ranges from approximately 1.5 – 2.0 percent for the first vehicle, increases to 2.0–2.5 percent for the second vehicle, and continues to rise gradually for the third and subsequent vehicles. The implementation of the progressive tax tariff aims to increase regional tax revenue, promote a fair distribution of the tax burden, and control the growth of motor vehicle ownership, particularly in urban areas with high traffic density.

Therefore, analyzing the contribution of PKB to PAD is essential to understand its role in regional fiscal management. The level of contribution reflects not only the importance of PKB as a revenue source but also the extent to which regional finances depend on this tax.

Conceptual Framework

Based on the theoretical explained above, the Motor Vehicle Tax (PKB) is recognized as one source of local tax revenue that contributes to Local Own-Source Revenue (PAD) and supports regional fiscal capacity. Therefore, the conceptual framework of this study shown in Figure 1 below:

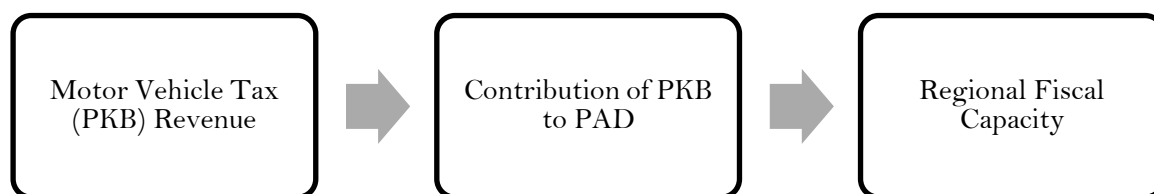


Figure 1. The Conceptual Framework

Research Method

The research employed a descriptive quantitative research method. According to Sugiyono (2019), the descriptive method is utilized to systematically describe or provide an objective portrayal of the object under study based on the data obtained. In this context, the descriptive approach was applied to analyze the contribution of Motor Vehicle Tax to the enhancement of Local Own-Source Revenue in Banten Province.

The data used in this study were derived from both primary and secondary sources. Primary data were obtained directly from the Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda) of Banten Province. The data collected include Motor Vehicle Tax revenue, the realization of Motor Vehicle Tax receipts, and overall regional tax revenue data for the period 2020–2024. The secondary data were sourced from relevant statutory regulations, including taxation laws, Government Regulations, Minister of Finance Regulations, as well as scholarly journals and scientific articles related to Motor Vehicle Tax and Local Own-Source Revenue.

Data collection techniques comprised observation, interviews, documentation and literature review. Observation was conducted to obtain preliminary data and an overall understanding of Motor Vehicle Tax (PKB) revenue and its contribution to Local Own-Source Revenue (PAD) in Banten Province. This technique involved reviewing available data and reports related to PKB realization, PAD realization, and the number of motor vehicles during the period 2020–2024. The observation results served as the basis for conducting contribution analysis and identifying initial trends in tax revenue performance.

Interviews were conducted as part of the data collection process after obtaining data through observation and completing the analysis of the contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD). The purpose of the interviews was to obtain information concerning constraints in the collection and management of Motor Vehicle Tax, as well as the strategies implemented to optimize revenue performance in Banten Province. The interviews were conducted with the Head of the Division of Control, Information Systems, and Regional Tax Revenue Evaluation using a semi-structured approach to explore relevant issues in greater depth while maintaining alignment with the research objectives.

Documentation was used to collect secondary data in the form of official reports, financial statements, and statistical data obtained from the Regional Revenue Agency (Bapenda) of Banten Province and other relevant sources. The Documentation techniques were employed to the analysis and ensure the accuracy and validity of the research findings.

Literature review was conducted to examine relevant theories, concepts, and previous studies related to local taxes, Motor Vehicle Tax (PKB), and Local Own-Source Revenue (PAD).

This technique involved reviewing academic journals, books, regulations, and other credible sources to strengthen the theoretical framework and support the interpretation of research findings.

The data analysis method applied in this study was descriptive analysis. This method involves the processes of collecting, organizing, and systematically analyzing data to provide a comprehensive and factual description of a particular phenomenon, thereby enabling the formulation of objective conclusions (Rengga et al., 2020).

According to Mahmudi (2019), the contribution ratio can be calculated by comparing local tax revenue derived from the management of separated regional assets with the total Local Own-Source Revenue (PAD). In this study, the percentage contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD) in Banten Province is determined using the following ratio formula:

$$\text{Contribution of Motor Vehicle Tax (PKB)} = \frac{\text{Motor Vehicle Tax Revenue Realization}}{\text{Local Own – Source Revenue Realization}} \times 100\%$$

The classification of contribution levels used to evaluate the contribution of Motor Vehicle Tax to Local Own-Source Revenue is as follows:

Table 1 The Classification of Motor Vehicle Tax Contribution Levels to Local Own-Source Revenue

Contribution Percentage	Criteria
Below 10%	Very Low
10,10% - 20%	Low
20,10% - 30%	Moderate
30,10% - 40%	Fairly Good
40,10% - 50%	Good
Above 50%	Very Good

Source: Depdagri, Kepmendagri No. 690.900.327 (Sudarmono Hadi,2022)

Result and Discussion

Overview of Regional Revenue Agency of Banten Province (Bapenda)

This study aims to analyze the contribution of Motor Vehicle Tax to Local Own-Source Revenue in Banten Province during the 2020–2024 period and to identify the constraints faced in the collection and management of Motor Vehicle Tax in Banten Province. As known, Banten Province is one of the strategic regions in Indonesia with significant economic growth, supported by its proximity to the national capital and its role as a center of industry, trade, and transportation. This condition contributes to increasing regional economic activities and population mobility, which in turn drives the growth of motor vehicle ownership. The continuous increase in the number of motor vehicles reflects the expanding economic capacity of the region and creates substantial potential for regional tax revenues, particularly those derived from motor vehicle-related taxes.

In the context of regional fiscal management, local taxes constitute a major component of Local Own-Source Revenue (Pendapatan Asli Daerah/PAD), which serves as an indicator of regional fiscal independence. Local taxes play a crucial role in financing regional development, including infrastructure, public services, and social welfare programs. The ability of a region to optimize tax revenues directly influences its capacity to reduce dependence on central government transfers and to strengthen its financial sustainability.

Among various types of local taxes, Motor Vehicle Tax (PKB) represents one of the most significant contributors to PAD at the provincial level. In accordance with Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (UU HKPD), PKB is classified as a provincial tax imposed on the ownership and/or control of motor vehicles. Given the rapid growth in the number of motor vehicles in Banten Province, PKB holds a strategic position in the structure of regional tax revenues. Therefore, optimizing PKB revenue is essential to enhancing the overall performance of Local Own-Source Revenue and supporting regional fiscal capacity.

Motor Vehicle Tax (PKB) Revenue Performance (2020–2024)

In general, Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) consists of local taxes, regional retributions, proceeds from the management of separated regional assets, and other legitimate local revenues. Among these components, local taxes constitute the largest share of PAD. In accordance with Law Number 1 of 2022 on Financial Relations between the Central Government

and Regional Governments (UU HKPD), provincial taxes include Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax, Heavy Equipment Tax, and Cigarette Tax.

Based on the financial statements of the Banten Provincial Government (LKPD) for the year 2024, the local own source revenue (PAD) of Banten Province amounted to Rp9,024.83 billion of which approximately 95% was derived from local taxes amounted to Rp8,552.41 billion. Among this, the Motor Vehicle Tax revenue represents one of the primary sources of local tax income in Banten Province, as illustrated in Figure 2:

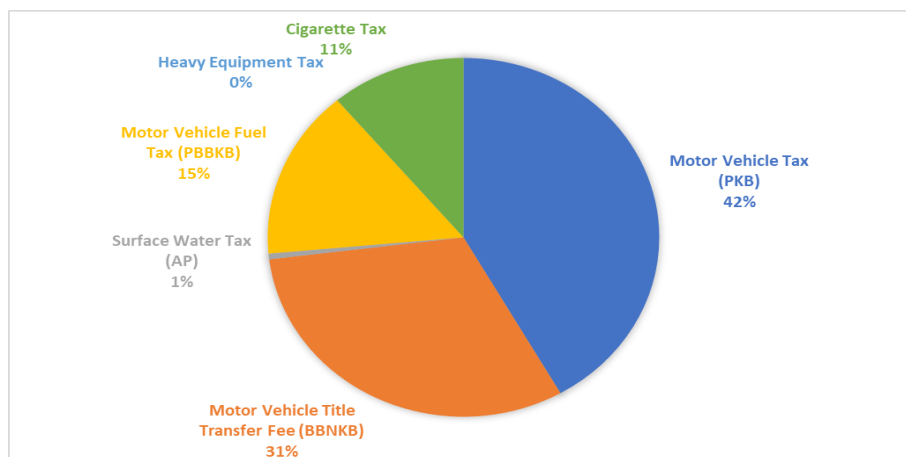


Figure 2. Composition of Local Taxes Revenue of Banten Province in 2024

As shown in Figure 2, 42% of local tax revenue in Banten Province is derived from Motor Vehicle Tax (PKB), amounting to Rp3,570.96 billion, followed by Motor Vehicle Title Transfer Fee (BBNKB), which contributes 31% with a value of Rp2,676.11 billion. It indicates that Motor Vehicle Tax holds a strategic position within the composition of local taxes and also to overall local own source revenue of Banten Province.

Based on data obtained from the Regional Revenue Agency (Bapenda) of Banten Province, the realization of Motor Vehicle Tax (PKB) revenue in Banten Province during the period 2020–2024 shows a generally increasing trend. Motor Vehicle Tax (PKB) revenue increased by Rp227.48 billion or 8.34%, compared to 2020, followed by a further increase of Rp421.26 billion, or 14.26% in 2022. However, a slight decline was observed in 2023, amounting to Rp46.78 billion, or 1.39%. The revenue then increased again in 2024 by Rp242.42 billion, or 7.28%, as illustrated in Figure 3:

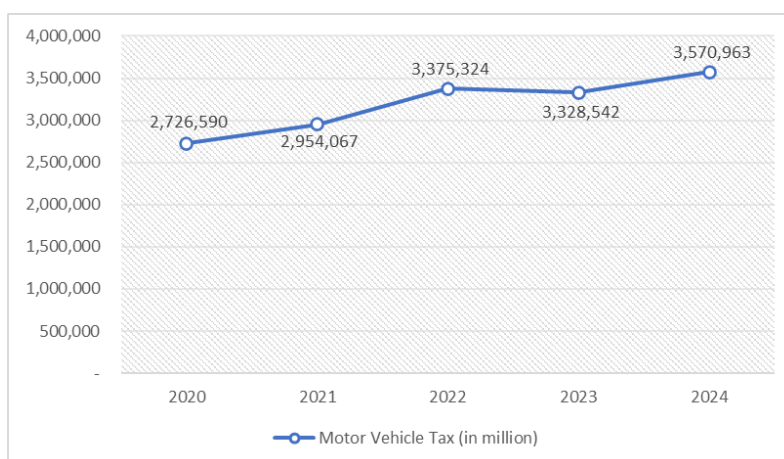


Figure 3. Trend of Motor Vehicle Tax Revenue in Banten Province (2020–2024)

The overall trend indicates that Motor Vehicle Tax remains a relatively stable and resilient source of Local Own-Source Revenue, despite a slight decline observed in 2023. This decline was

attributed to several factors such as taxpayer compliance, the potential impact of economic adjustments during the post-pandemic recovery period, and the effectiveness of tax enforcement mechanisms. Nevertheless, in 2024, Motor Vehicle Tax (PKB) revenue experienced an increase that indicating the implementation of optimization efforts in Motor Vehicle Tax revenue collection.

Furthermore, the comparison between the target and realization of Motor Vehicle Tax (PKB) revenue during the period 2020–2024 reflects the effectiveness of tax collection and the accuracy of revenue planning in Banten Province. Table 2 presents a comparison between the target and realization of Motor Vehicle Tax (PKB) revenue from 2020 to 2024.

Table 2 Target and Realization of Motor Vehicle Tax Revenue in Banten Province (2020–2024)

<i>(in million)</i>			
Year	Target (Rp)	Realization(Rp)	Persentation(%)
2020	2,493,191	2,726,590	109.36%
2021	2,775,334	2,954,067	106.44%
2022	3,126,786	3,375,324	107.95%
2023	3,244,480	3,328,542	102.59%
2024	3,333,801	3,570,962	107.11%

Source: Regional Revenue Agency of Banten Province (2025)

Based on the data presented in Table 2, the realized Motor Vehicle Tax (PKB) revenue during the period 2020–2024 generally exceeded the established targets. This result indicates that the tax collection strategies and administrative measures implemented by the Banten Province Government have been effective in optimizing revenue potential. The achievement of Motor Vehicle Tax (PKB) revenue exceed the target reflects the success of various policy initiatives and institutional efforts undertaken to enhance tax performance. These efforts include strengthened collaboration with the Banten High Prosecutor’s Office in tax collection through Special Power of Attorney (Surat Kuasa Khusus/SKK), the implementation of joint initiatives to enhance Local Own-Source Revenue (PAD), and the expansion of electronic tax payment systems through e-SAMSAT platforms such as SIGNAL, Samsat Ceria (Bank Banten), and Sambat (Bank BJB).

In addition, service innovations such as mobile Samsat services (Samsat Keliling), Samsat Kalong, Samsat Sonten, Samsat Motor, drive-thru services, and “Samsat Goes to Factory” programs have improved accessibility and convenience for taxpayers. The government has also intensified tax enforcement through vehicle tax inspection operations, as well as enhanced public awareness through extensive socialization and publication efforts via digital media, print media, outdoor media, and direct engagement. Furthermore, strategic campaigns encouraging tax compliance, including billboard placements in key locations, have contributed to increasing taxpayer participation.

Moreover, institutional synergy with regency and municipal governments through the “Samsat Desa” program, along with data collection initiatives (KMBDU) and door-to-door tax collection efforts, have further supported the improvement of PKB revenue performance. These combined strategies demonstrate that administrative innovation, inter-institutional collaboration, and improved taxpayer services play a critical role in enhancing tax compliance and optimizing regional revenue.

Local Own-Source Revenue (PAD) Performance (2020–2024)

Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) consists of local taxes, regional retributions, proceeds from the management of separated regional assets, and other legitimate local revenues. Based on data obtained from the Regional Revenue Agency (Bapenda) of Banten Province, the realization of PAD during the period 2020–2024 shows a consistently increasing trend, indicating an improvement in regional fiscal performance, as shown in Figure 4 below:

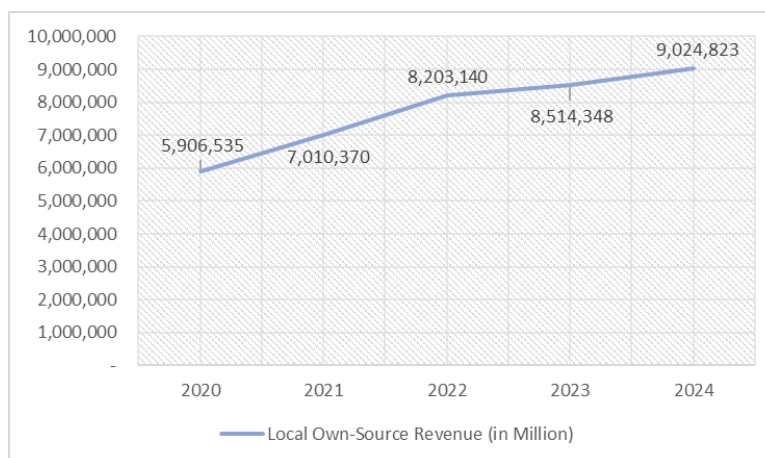


Figure 4. Trend of Local Own-Source Revenue (PAD) in Banten Province (2020–2024)

As illustrated in Figure 4, the year-on-year growth rate of Local Own-Source Revenue (PAD) in Banten Province exhibits a generally increasing trend, although fluctuations are observed across the period. Local Own-Source Revenue (PAD) grew by 18.69%, or Rp1,103.84 billion, in 2021 and by 17.01%, or Rp1,192.77 billion, in 2022. Based on the data analysis, these significant increases were primarily driven by local tax revenues, which contributed Rp1,011.29 billion in 2021 and Rp1,106.14 billion in 2022. In 2021, the increase in local taxes was mainly attributed to Motor Vehicle Title Transfer Fee (BBNKB) amounting to Rp470.13 billion, Cigarette Tax of Rp263.07 billion, and Motor Vehicle Tax (PKB) of Rp227.48 billion. Meanwhile, in 2022, the growth was largely driven by BBNKB of Rp439.44 billion and PKB of Rp421.26 billion.

Furthermore, the growth rate slowed to 3.79%, or Rp311.21 billion, in 2023. This slowdown may be attributed to economic adjustments during the post-pandemic recovery period, as well as regional fiscal policies such as the exemption of administrative penalties for Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB). These policies were intended to ease the economic burden on the public and to encourage better administrative compliance in motor vehicle registration within Banten Province.

In 2024, Local Own-Source Revenue (PAD) growth slightly improved to 5.99%, indicating a continued positive trajectory in regional revenue performance. However, the increase remained relatively limited, which may be explained by the underperformance of revenue from Motor Vehicle Title Transfer Fee (BBNKB) and Cigarette Tax compared to their respective targets. The decline in public purchasing power is considered one of the key factors contributing to the decrease in Motor Vehicle Title Transfer Fee (BBNKB) realization. In addition, the policy of exempting administrative penalties for Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) implemented by the Banten Provincial Government in 2024 directly affected revenue collection from these sectors.

Overall, the upward trend in Local Own-Source Revenue (PAD) highlights the increasing ability of the Banten Provincial Government to generate revenue independently. This growth is largely supported by local taxes, which remain the dominant component of Local Own-Source Revenue (PAD). Therefore, maintaining and optimizing tax revenue particularly from Motor Vehicle Tax (PKB) is essential to sustain regional fiscal capacity and strengthen financial independence.

Contribution of Motor Vehicle Tax to Local Own-Source Revenue

Motor Vehicle Tax (PKB) constitutes one of the main components of local tax revenue that significantly contributes to Local Own-Source Revenue (PAD) in Banten Province. An analysis of the contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD) is essential to assess its role in supporting regional fiscal capacity and financial independence. Therefore, The contribution of Motor Vehicle Tax to Local Own-Source Revenue is calculated using the following formula:

$$\text{Contribution of Motor Vehicle Tax (PKB)} = \frac{\text{Motor Vehicle Tax Revenue Realization}}{\text{Local Own – Source Revenue Realization}} \times 100\%$$

Based on data obtained from the Regional Revenue Agency (Bapenda) of Banten Province, the calculation of the contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD) during the period 2020–2024 is presented as follows:

Tabel 3 Contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD) in Banten Province (2020–2024)

<i>(in million)</i>				
Year	Motor Vehicle Tax (PKB) Realization (Rp)	Local Own-Source Revenue (PAD) Realization (Rp)	Contribution (%)	Criteria
2020	2,726,590	5,906,535	46.16%	Good
2021	2,954,067	7,010,370	42.14%	Good
2022	3,375,324	8,203,140	41.15%	Good
2023	3,328,542	8,514,348	39.09%	Fairly Good
2024	3,570,962	9,024,823	39.57%	Fairly Good

Source: Regional Revenue Agency of Banten Province (2025)

Based on Table 3, the contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD) in Banten Province shows a relatively high yet slightly declining trend over the period 2020–2024. In 2020, Motor Vehicle Tax (PKB) contributed 46.16%, which falls into the “good” category, indicating a strong dependence of Local Own-Source Revenue (PAD) on Motor Vehicle Tax (PKB) revenue. However, this contribution gradually decreased to 42.14% in 2021 and 41.14% in 2022, although it still remained within the “good” classification. The declining trend continued in 2023 and 2024, where the contribution dropped to 39.09% and slightly increased to 39.57%, respectively, placing it in the “fairly good” category.

The decline in contribution percentage is attributed to the diversification of Local Own-Source Revenue (PAD). Revenue diversification refers to a strategy implemented by regional governments to expand and develop various sources of local revenue in order to reduce dependence on a single type of tax or levy. This implies that other revenue sources, such as Motor Vehicle Title Transfer Fee (BBNKB), Motor Vehicle Fuel Tax (PBBKB), regional retributions, and income derived from the management of separated regional assets, have experienced an increase in revenue. This shift also suggests that although Motor Vehicle Tax (PKB) revenue continued to grow in nominal terms, the growth of Local Own-Source Revenue (PAD) from other sources such as Motor Vehicle Title Transfer Fee (BBNKB) and other local taxes was relatively higher, thereby reducing the proportional contribution of Motor Vehicle Tax (PKB).

Despite the declining percentage, Motor Vehicle Tax (PKB) remains one of the most significant contributors to Local Own-Source Revenue (PAD) in Banten Province. Its strong contribution is closely linked to the continuous increase in the number of motor vehicles, as well as improvements in tax administration and compliance. This indicates that Motor Vehicle Tax (PKB) serves as a stable and reliable source of regional revenue.

Overall, the findings highlight that while Motor Vehicle Tax (PKB) plays a strategic role in supporting regional fiscal capacity, there is a gradual shift toward a more diversified revenue structure. Therefore, continuous efforts to optimize Motor Vehicle Tax (PKB) revenue through improved compliance, digitalization, and policy innovation are essential to maintain its contribution while simultaneously strengthening the overall sustainability of Local Own-Source Revenue (PAD).

Discussion

The findings of this study are consistent with previous research examining the contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD). Pandingan and Hutapea (2024) found that the contribution of Motor Vehicle Tax (PKB) revenue to local taxes in West Java Province from 2015 to 2022 ranged between 36.64% and 41.31%, indicating a contribution level classified as “fairly good” to “good. Similarly, Permana and Sampurna (2025) reported that PKB contributed an average of 20.18% to PAD in DKI Jakarta, indicating a moderate contribution. Prasiwi et al. (2025)

found that Motor Vehicle Tax (PKB) consistently contributes significantly to Local Own-Source Revenue in East Java Province for 2020-2024 with ranging 43.2% to 45.5% and it categorized as highly contributing. These findings indicates that motor vehicle tax had an important role in supporting the financing of regional government administration.

Compared to previous studies above, the contribution of PKB in Banten Province, which ranges from 39% to 46%, can be categorized as relatively high and falls within the “good” to “fairly good” classification. This suggests that Banten Province demonstrates a stronger reliance on PKB compared to DKI Jakarta and West Java Province, but remains slightly below the highest contribution observed in East Java.

However, this study also identifies a gradual decline in the contribution percentage over time, which is not always emphasized in previous studies. This decline reflects a shift toward revenue diversification, indicating that Local Own-Source Revenue (PAD) in Banten Province is becoming less dependent on a single tax source. Therefore, while the findings support previous research regarding the importance of Motor Vehicle Tax (PKB), they also provide additional insight into the dynamic nature of revenue composition at the regional level.

The significant contribution of Motor Vehicle Tax (PKB) to Local Own-Source Revenue (PAD) highlights its strategic role in strengthening regional fiscal capacity in Banten Province. As a relatively stable and predictable source of revenue, Motor Vehicle Tax (PKB) supports the financing of public services, infrastructure development, and other regional expenditures.

The increasing trend in Motor Vehicle Tax (PKB) revenue, despite fluctuations in its proportional contribution, indicates that the provincial government has been able to maintain revenue stability while simultaneously expanding other sources of Local Own-Source Revenue (PAD). This condition reflects an improvement in fiscal resilience, as reliance on a single revenue source is gradually reduced.

Furthermore, the optimization of Motor Vehicle Tax (PKB) revenue through administrative innovation, digitalization, and enhanced compliance contributes to improving the efficiency of revenue collection. In the long term, these efforts are expected to strengthen regional financial independence and reduce dependency on central government transfers. Therefore, Motor Vehicle Tax (PKB) not only serves as a major revenue contributor but also plays a crucial role in ensuring sustainable regional fiscal management.

Despite its significant contribution, the collection and management of Motor Vehicle Tax (PKB) in Banten Province face several challenges. One of the main issues is the relatively low level of taxpayer compliance, particularly in terms of timely tax payment. This condition is often influenced by limited public awareness and varying economic capacities among taxpayers.

In addition, administrative and technical constraints, such as data integration issues, inaccuracies in vehicle ownership records, limitations in monitoring systems and the limited availability of Samsat service units in remote areas and the unequal access to digital facilities, may affect the effectiveness of tax collection. The rapid growth in the number of motor vehicles also presents challenges in ensuring accurate and up-to-date tax databases.

Therefore, addressing these challenges requires continuous improvement in tax administration systems, strengthening interagency coordination, enhancing public awareness, and implementing balanced policies that promote compliance without compromising revenue sustainability.

Conclusion

Based on the results and discussion, it can be concluded that Motor Vehicle Tax (PKB) plays a significant role in supporting Local Own-Source Revenue (PAD) in Banten Province. During the period 2020–2024, PKB revenue showed a generally increasing trend, despite a slight decline in 2023, and demonstrated its stability as a major source of regional income. The ability of Motor Vehicle Tax (PKB) revenue to consistently grow indicates improvements in tax administration, taxpayer compliance, and the effectiveness of revenue collection strategies implemented by the provincial government.

In terms of contribution, PKB accounted for a relatively high proportion of PAD, ranging from 39% to 46%, which falls within the “good” to “fairly good” category. This finding confirms that PKB remains one of the key contributors to regional revenue. However, the study also identified a gradual decline in the percentage contribution of PKB over time, which is attributed to the diversification of PAD sources. This indicates a positive shift toward a more balanced and sustainable revenue structure.

Furthermore, the comparison between target and realization shows that PKB revenue generally

exceeded the established targets, particularly in 2024, where it reached 107.11% of the target. This reflects a high level of effectiveness in tax collection and suggests that the implemented policies and administrative measures have been successful in optimizing revenue potential.

Nevertheless, the study also identifies several challenges in the collection and management of PKB, including relatively low taxpayer compliance, limitations in administrative systems and data integration, and also the impact of fiscal policies such as tax penalty exemptions. In addition, fluctuations in economic conditions and public purchasing power may influence the stability of tax revenue. These challenges highlight the need for continuous improvement in tax administration and policy implementation.

Overall, while PKB continues to play a strategic role in strengthening regional fiscal capacity, its contribution is influenced by various internal and external factors. Therefore, maintaining its performance while addressing existing challenges and promoting revenue diversification is essential to ensure long-term fiscal sustainability.

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