

The Influence Of Tax Sanctions And Tax Services On Motor Vehicle Taxpayer Compliance At The Samsat Office Of Majene District

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Abstract: Tax is one of the sources of state revenue directed at national development in order to realize the welfare of all people in Indonesia. Paying motor vehicle tax to taxpayers is very important in supporting regional income in particular and national income in general. However, the realization of tax payments for motor vehicle taxpayers in the Majene Regency area has not been maximized. This can be seen from the arrears in motor vehicle tax payments that have fluctuated in quite large nominal amounts over the last 5 years. This study aims to determine how much influence tax sanctions and tax services have on motorized vehicle compliance at the Majene District Samsat Office. This study uses quantitative data analysis methods using econometric models, namely multiple linear regression analysis methods, with the help of SPSS Version 21. The results of this study indicate that the tax penalty variable has no effect on taxpayer compliance as indicated by the t count (0.358) < t table (1.984). Next, the variable tax sanctions on taxpayer compliance t count (2.291) > t table (1.984), which means that tax services have a significant effect on taxpayer compliance in paying motor vehicle taxes. The simultaneous influence of tax sanctions and tax services on taxpayer compliance can be seen in the value F count > F table, which is obtained 3.094 > 3.090, which means that tax sanctions and tax services simultaneously affect taxpayer compliance in paying motor vehicle taxes at the Majene District Samsat Office.

Abstrak: Pajak merupakan salah satu sumber pendapatan negara yang diarahkan dalam pembangunan nasional demi mewujudkan kesejahteraan seluruh masyarakat di Indonesia. Pembayaran wajib pajak kendaraan bermotor merupakan hal yang sangat penting dalam menunjang pendapatan daerah pada khususnya dan pendapatan nasional pada umumnya. Namun, realisasi pembayaran pajak bagi wajib pajak kendaraan bermotor wilayah Kabupaten Majene belum maksimal. Hal ini dapat dilihat dari tunggakan pembayaran wajib pajak kendaraan bermotor masih fluktuatif dalam jumlah nominal yang cukup besar selama 5 tahun terakhir. Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh sanksi pajak dan pelayanan pajak terhadap kepatuhan wajib kendaraan bermotor pada Kantor Samsat Kabupaten Majene. Penelitian ini menggunakan metode analisis data kuantitatif dengan menggunakan model ekonometrika yaitu metode analisis regresi linier berganda, dengan bantuan SPSS Versi 21. Hasil penelitian ini



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menunjukkan bahwa variabel sanksi pajak tidak berpengaruh terhadap kepatuhan wajib pajak yang ditunjukkan oleh nilai thitung $(0,358) < t$ tabel $(1,984)$. Selanjutnya variabel sanksi pajak terhadap kepatuhan wajib pajak dimana thitung $(2,291) > t$ tabel $(1,984)$ yang berarti pelayanan pajak berpengaruh signifikan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor. Pengaruh simultan sanksi pajak dan pelayanan pajak terhadap kepatuhan wajib pajak dapat dilihat pada nilai Fhitung $> F$ tabel, yaitu diperoleh $3,094 > 3,090$ yang artinya sanksi pajak dan pelayanan pajak secara simultan berpengaruh terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor pada Kantor Samsat Kabupaten Majene.

INTRODUCTION

Indonesia's largest source of income comes from taxes. In terms of percentage, taxes contribute around 80% of total state income apart from PNB (Non-Tax State Revenue) and Grants. So the Indonesian state is still very dependent on taxes collected from its citizens. Tax is a mandatory contribution to the state that is owed by any individual or entity that is coercive based on the law, by not getting compensation directly and used for the purposes of state expenditure for the prosperity of the people (Mukhrum, 2022). The basis for tax collection is regulated in the 1945 Law Amendments to article 23A "taxes and other levies that are coercive to finance state spending are regulated by law." (Directorate General of Taxes, 2016).

National development in Indonesia is basically carried out by the government and society in order to realize the welfare of the entire community, for this reason quite large funds are needed. One way to obtain these funds is through taxes. Tax is a manifestation of the dedication and participation of taxpayers directly and jointly carrying out tax obligations in the context of financing country and national development (Teza, 2011)

The government has taken various methods to increase income from taxes, such as improving tax services for each taxpayer and also implementing sanctions for taxpayers who do not pay their taxes. However, in fact, in the field, the issue of taxpayer compliance is very important throughout the world. Because in general taxpayers tend to avoid paying taxes. Considering that taxes can reduce citizens' income. This is not in line with the

government's goal of requiring taxes to meet state spending needs

Taxpayer compliance when taxpayers carry out calculations, payments and reporting of their obligations (Apriliyana, Alfiani, & Putri, 2022). Motor vehicle tax is one of the taxes that many drivers avoid, in this case taxpayers. They are lazy about paying their motor vehicle tax, which in fact is once a year. Majene Regency, one of the regencies in West Sulawesi, is the same way, various efforts have been made by the government, in this case the Majene Samsat by continuing to provide the best possible service to taxpayers by providing conveniences such as paying vehicle tax via an application (online) and distributing several vehicles in several points in the area (mobile samsat) making it easier for those who are far from the city to pay their vehicle tax.

According to Mukhrum (2022) argues that as the country's largest income, of course, taxes are the most optimized for revenue in fulfilling state spending each year. Where the state demands that its people provide full contributions to its citizens who already have income. Boediono in Caroko (2015) stated that Tax service "is the process of giving to taxpayers in ways that have been regulated by requiring sensitivity and interpersonal relationships in order to create satisfaction and success".

The Majene Samsat also imposes sanctions on vehicle owners who are in arrears on their taxes. The amount of the fine imposed is 2% of the principal tax. This 2% fine applies every month so it will continue to increase if taxpayers continue to delay in making their tax payments. According to data

obtained from the Majene Regency Samsat office for the 2016-2020 period, it is as follows:

Table 1. Actual Acceptance of the Majene District Samsat Office

No.	Year	Number of Vehicle Units	Arrears (IDR)	Target	Acceptance Realization (IDR)	Percentage (%)
1	2016	19011	403,908,460	11,592,867,019	4,795,275,563	41%
2	2017	18,607	451,403,004	12,536,724,004	5,944,057,797	47%
3	2018	18,432	421,735,302	12,925,203,419	6,189,458,533	48%
4	2019	19,452	1,682,351,180	12,433,732,894	8,442,813,519	68%
5	2020	19,802	489,295,358	14,400,358,633	7,357,168,947	51%

Source: Majene Regency Samsat Office, 2023

Based on the table above it can be seen that the number of vehicle units processed in 2016 was 19,011 which then decreased in 2017 to 18,607, in 2018 there was an increase of 18,432, in 2019 it increased again by 19,452 and in 2020 there were 19,802 units. The increase in the number of motor vehicle units was not accompanied by the level of taxpayer compliance, which can be seen in the amount of arrears in 2016 the amount of arrears was Rp.403,908,460, in 2017 it increased by Rp.451,403,004, then in 2018 it was Rp.421,735,302, in 2019 it increased again by Rp.1,682,351,180 then in 2020 it was Rp.489,295,358 which means that every year there is an increase in motor vehicle tax arrears caused by a lack of awareness of fulfilling community responsibilities as taxpayers, so it is hoped that with the existence of tax sanctions, the taxpayer will fulfill his tax obligations if he views that tax sanctions will be more detrimental to him.

Samsat has made various facilities in terms of service but in fact there are still many who are in arrears in paying motor vehicle tax. Based on this background, researchers are interested in discussing research with the title Effect of Tax Sanctions and Tax Services on Motor Vehicle Taxpayer Compliance at the Samsat Office of Majene Regency.

METHOD

This research is quantitative descriptive. Location: This research was

conducted at the Majene Regency Samsat Office. The population in this study is motor vehicle taxpayers registered at the Majene Regency Samsat Office 36.471 orang. The sample determination method in this research is according to Sanusi (2011), the formula used is as follows

$$n = \frac{N}{1 + Ne^2}$$

Where:

n = sample size

N = population size

e = percentage of allowance for inaccuracy due to sampling error that is still tolerable or desirable. In this study, the percentage of leeway in sampling was 10%.

So the sample calculation using the Slovin formula is as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{36.471 \text{ orang}}{1 + 36.471 \text{ orang} (10\%)^2}$$

Based on the calculation results above, the sample used in this study was 100 motorized vehicle taxpayers in the Majene District Samsat Office.

RESULTS AND DISCUSSION

Validity Test Results

The validity test carried out in this research is tax sanctions (X1) and tax services (X2) as independent variables. Meanwhile, the dependent variable used in this research is taxpayer compliance (Y). Validity tests are carried out to measure validity whether or not a questionnaire is used, to see its validity from each items questionnaire used *corrected item-total correlation*. Result study test validity based on results questionnaire Which has given to 100 respondents can be presented as follows :

Table 2. Data Validity Test

Variable questions	R Table	R Count	Information
X1.1	0.195	0.505	Valid
X1.2	0.195	0.249	Valid

X1.3	0.195	0.278	Valid
X1.4	0.195	0.404	Valid
X1.5	0.195	0.237	Valid
X1.6	0.195	0.350	Valid
X1.7	0.195	0.381	Valid
X1.8	0.195	0.422	Valid
X2.1	0.195	0.373	Valid
X2.2	0.195	0.484	Valid
X2.3	0.195	0.487	Valid
X2.4	0.195	0.283	Valid
X2.5	0.195	0.411	Valid
X2.6	0.195	0.428	Valid
X2.7	0.195	0.383	Valid
X2.8	0.195	0.535	Valid
Y. 1	0.195	0.508	Valid
Y.2	0.195	0.245	Valid
Y.3	0.195	0.488	Valid
Y.4	0.195	0.278	Valid
Y.5	0.195	0.343	Valid
Y.6	0.195	0.403	Valid
Y.7	0.195	0.333	Valid
Y.8	0.195	0.352	Valid

Source: Data processed via SPSS Version 21, 2023

Based on results test the validity above can concluded that all questions on the questionnaire have marks The calculated R is greater than the table R (0.195), so can concluded that all question on questionnaire X1, X2 and Y in this study are valid.

Reliability Test Results

Test reliability done For measure a questionnaire which is an indicator of a research variable by looking at the *Cronbach Alpha value*. Something variable said *reliable* If mark *Cronbach Alpha* > 0.60. Based on the results of data processing using SPSS Version 21, Reliability test results are as follows:

Table 3. Data Validity Test

Variable	Terms Limits	Mark <i>Cronbatch Alpha</i>	Information
X1	0.60	0.860	Reliable
X2	0.60	0.833	Reliable
Y	0.60	0.631	Reliable

Source: Data processed via SPSS Version 21, 2023

Based on the results of the validity test above, it is known that questionnaire variables X1, X2 and Y which shared to respondent is reliable. This can be seen

from *Cronbach's value Alpha* obtained from the three variables in this research greater than 0.60.

Results Test Normality

Test normality aim For knowis mark residuals distributed in a way normal or not. Normality testing can be done by looking at the *One Sample Kolmogorov Smirnov Test value*, with a significance of 0.05 via SPSS Version 21. The results of the normality test in this study can be seen as follows:

Table 4. Data Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residuals
N		100
Normal	Mean	.0000000
Parameters ^{a,b}	std. Deviation	1.66423405
Most Extreme	Absolute	.118
Differences	Positive	.068
	Negative	-.118
Kolmogorov-Smirnov Z		1,183
asymp. Sig. (2-tailed)		.121

a. Test distribution is Normal.

b. Calculated from data.

Source: Data processed via SPSS Version 21, 2023

Based on the table of normality test results the data above produces values *Kolmogorov Smirnov Asym (Sig 2 Tailed)* of 0.121 whose value is greater than 0.05. This shows that results the canstated data Which used inthis research is distributed normal.

Results Test Multicollinearity

Test multicollinearity done For know is there? connection linear or correlation between variable independent (between variables X1 and X2) in model regression. Testing There is nope symptom multicollinearity is carried out by analyzing *correlation matrix* between independent variables and calculation of the VIF value and *tolerance*. If value *tolerance* ≤ 0.10 or VIF ≥ 10, then this condition indicates happen multicollinearity. Results research of multicollinearity test processed through SPSS Version 21 can be shown as following :

Table 5. Multicollinearity Test

Variable	tolerance	VIF	Information
X1	1,000	1,000	Not occur
X2	1,000	1,000	Not occur

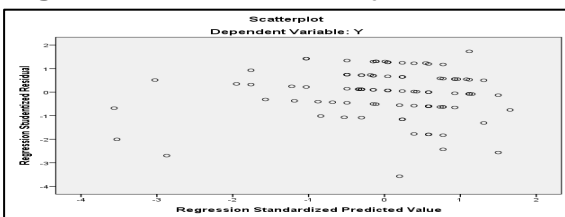
Source: Data processed via SPSS Version 21, 2023

Based on the multicollinearity test table, it shows that the calculation of the *tolerance value* for the independent variable is 1.000, which is greater than 0.10. VIF value calculation results also shows a value of 1,000 less than 10. So based on the *tolerance value* obtained which is greater than 0.10 and the VIF is smaller than 10, it can be concluded i.e. no happen correlation between independent variables (X1 and X2) or does not occur multicollinearity.

Results Test Heteroskedasticity

Test heteroscedasticity aim Fortest is in model regression happen inequality *variances from residuals* One observation to observation Which other. Model regression Which Good is if *the graph scatterplot* does not show a particular pattern , which means that the regression model does not happen heteroscedasticity. Results from test heteroscedasticity can seen on *chart scatterplot* as follows :

Figure 1. Heteroscedasticity Test



Source: Data processed via SPSS Version 21, 2023

Based on the picture above, it shows that there are no symptoms of heteroscedasticity. This can be proven by see There is nope pattern certain on *chart scatterplot* . On chart There is no particular pattern, so you can concluded that on chart No happen heteroscedasticity.

Results Test Analysis Descriptive statistics

This research went through various stages in data collection starting from; distribute questionnaires to motor vehicle

taxpayers who are making payments or reporting tax, and currently conducting payment consultations tax at the Majene Regency Samsat Office. Sample taken with use technique *incidental sampling* , that is technique determination sample based on coincidence when people are met considered suitable as a data source. Following This is details data respondent in study between other :

Type Sex Respondent

Data Which obtained in study This there is 68 respondent man And 32 female respondents. Details of respondent data with gender composition can be seen on the following table:

Table 6. Gender of Respondents

No	Gender	Amount	Percentage (%)
1	Man	68	68%
2	Woman	32	32%
Total		100	100%

Source: Primary Data, 2023

Age Respondent

Data Which obtained in study This there is 25 respondents aged 18-30 years, 58 respondents aged 31-45 years and 17 respondents aged 46-60 years . Details of respondent data with age composition can be seen on the following table:

Table 7. Age of Respondents

No	Age (year)	Amount	Percentage (%)
1	18 - 30	25	25%
2	31 - 45	58	58%
3	46 - 60	17	17%
Total		100	100%

Source: Primary Data, 2023

Profession Respondent

Data Which obtained in study This there is 66 respondents who work as private employees, 32 respondents who work as civil servants, 2 respondents who do not work as private employees or civil servants . Details of respondent data with age composition can be seen on the following table:

Table 8. Respondent's Profession

No	Respondent's Profession	Amount	Percentage (%)
1	Private sector employee	25	25%
2	Civil servants	58	58%
3	Doesn't work	17	17%
Total		100	100%

Source: Primary Data, 2023

Analysis Multiple Linear Regression

Multiple linear regression analysis was used to determine how much influence tax sanctions (X1) and tax services (X2) have on motor vehicle taxpayer compliance (Y) at the Majene Regency Samsat Office. The results of multiple linear regression testing in this study are as follows:

Table 9. Multiple Linear Regression Analysis Test

Model	Coefficients ^a			t	Sig.	Collinearity Statistics
	Unstandardized Coefficients	Standardized Coefficients				
	B	std. Error	Betas			
(Constant)	29,755	5,636		5,279	,000	
X1	.043	.121	.036	.358	,721	1,000
X2	.122	,095	,130	2,291	.02	1,000

a. Dependent Variable: Y

Source: Data processed via SPSS Version 21, 2023

Based on the multiple linear regression analysis test table, the regression equation can be written as follows :

$$Y = 29,755 + 0.043 X_1 + 0.122 X_2 + e$$

Equation description on can explained as following:

1. Mark Constant

The constant value in the equation above is 29.755, which means if variable independent namely tax sanctions and tax services are zero, so obedience must taxis equal to a constant namely 29,755.

2. Coefficient Regression of Tax Sanctions (b₁)

Coefficient value penalty tax (b₁) is 0.043, which means that for every increase of one

unit awareness must motor vehicle tax , then willresulting in increased mandatory compliance tax of 0.043 with variable assumptions others are considered constant.

3. Coefficient Tax Service Regression (b₂)

Coefficient value service tax (b₂) of 0.122, which means that every increase of one unit awareness must motor vehicle tax , then will resulting in an increase in mandatory compliance tax of 0.122 assuming a variable others are considered constant.

Partial Test (t Test)

Test t statistics (t- Test) aim For know connection from each variable independent to variable dependent . Hypothesis testing is done by comparing the value of t_{count} and t_{table} . This hypothesis can be accepted if the t_{count} > t_{table} and the significant value of t (Sig) < α 0.05. This research uses amount respondent as many as 100 people and 3 variables research , so df = 100-2 = 98 with level significant 5%, then n value t_{table} amounted to 1,984 . The test results in this study using SPSS Version 21 are as follows:

Table 10. Partial Test (t-test)

Model	t count	Q table	Sig.	Information
X1	.358	1,984	,721	Not significant
X2	2,291	1,984	.002	Significant

Source: Data processed via SPSS Version 21, 2023

Based on partial test results on is it can be concluded:

Influence Tax Sanctions (X₁) To Mandatory Compliance Tax Motor Vehicles (Y) at the Majene District Samsat Office

Variable tax sanctions (X₁) against taxpayer compliance (Y) based on the results of SPSS Version 21 shows the value of t_{count} < t_{table} that is 0.358 < 1.984 which means that H_a is rejected and H₀ is accepted. Significant value on the table t test for 0.721 > 0.05 which means no effect or not significant . So the results of this research can be stated that "Tax Sanctions have no effect on Motor Vehicle Taxpayer Compliance at the Majene Regency Samsat Office".

Influence Tax Services (X₂) To Mandatory

Compliance Tax Motor Vehicles (Y) at the Majene District Samsat Office

Variable tax services (X_2) on taxpayer compliance (Y) based on the results of SPSS Version 21 shows the value of $t_{count} > t_{table}$ that is $2.291 > 1.984$ which means H_0 is rejected and H_a is accepted. Significant value p on the table t test for $0.002 < 0.05$ which means influential significant. So the results of this research can be stated that "Tax Services have a significant effect on Motor Vehicle Taxpayer Compliance at the Majene Regency Samsat Office".

Results F test (F - test)

The F test (model feasibility) is intended for know influence variable independent (sanctions tax and taxpayer services) in a way *simultaneous* (together) to variable dependent (obedience must tax). Results testing F on study This is as following:

Table 11. Simultaneous Test (F -test)

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5.112	2	2,556	3,904	.048 ^b
Residual	274,198	100	2,827		
Total	279,310	98			

a. dependent Variables : Y

b. Predictors : (Constant), X2, X1

This research uses amount respondent as many as 100 people and 3 variables research, so that $df_1 = k - 1 = 3 - 1 = 2$ and $df_2 = n - k - 1 = 100 - 2 - 1 = 97$, with a level significant 5%, then n value F_{table} of 3.090. Based on Simultaneous test tables using SPSS Version 21 obtained $F_{count} > F_{table}$ that is $3.904 > 3.090$ which means H_0 is rejected and H_a accepted. Significant value p in the F test table of $0.048 < 0.05$ which means influential significant. So the results of this research can be stated that "Sanctions and Tax Services simultaneously have a significant effect on Motor Vehicle Taxpayer Compliance at the Majene Regency Samsat Office".

DISCUSSION

The discussion in this study has been carried out by various tools test of the influence between research variables for

know The influence of tax sanctions and tax services on motor vehicle taxpayer compliance at the Majene Regency Samsat Office, both simultaneously and Partial will be discussed as follows :

Influence Tax Sanctions (X_1) To Mandatory Compliance Tax Motor Vehicles (Y) at the Majene District Samsat Office

Based on results test t (t test) showthat the calculated t value $< t_{table}$ that is $0.358 < 1.984$ which means that H_a is rejected and H_0 is accepted. N significant value p in the table t test of $0.721 > 0.05$ which means no effect or not significant. So that the results of this study can be stated that "Tax sanctions have no effect on motorized vehicle taxpayer compliance at the Samsat Office of Majene Regency".

This is caused by various factors, such as; a) lack of firmness in applying sanctions for motor vehicle taxpayers who do not regularly pay their motor vehicle tax, b) the sanctions applied at the Majene Regency Samsat Office are quite light in terms of nominal fines, so they do not have a significant effect on motor vehicle taxpayer compliance, c) Motor vehicle taxpayers understand and know the consequences of tax sanctions, however sanctions do not change the mindset of the taxpayer concerned in complying with the tax sanctions rules.

Results study This not in line with study which was carried out by Rusyidi et al (2018) where the results of the study show that tax sanctions have a positive and significant effect on the level of individual taxpayer compliance at KPP Pratama Makassar Selatan, which is 0.319, which means less than 0.05.

Influence Tax Services (X_2) To Mandatory Compliance Motor Vehicle Tax (Y) at the Majene District Samsat Office

Based on results test t (t - test) showthat the calculated t value $> t_{table}$ that is $2.291 > 1.984$ which means H_0 is rejected and H_a is accepted. Significant value p on the table t test for $0.002 < 0.05$ which means influential significant. So that the results of this study can be stated that "Tax Services have a significant effect on Motor Vehicle Taxpayer Compliance at the Samsat Office of Majene

Regency".

This is marked by the increasing quality of tax services such as online tax *payments* and the existence of Mobile Samsat facilities using government facilities in the form of mini buses and other tax service facilities, can significantly increase motor vehicle taxpayer compliance in Majene Regency, West Sulawesi Province.

Results study This in line with study conducted by Hadi et al (2018) The results of this research show that there are three variables that do not have a significant effect on taxpayer compliance in carrying out tax obligations, namely tangibles, reliability and guarantee. This is because there are still contingency factors that are considered and conditioned to be included in the model. These contingency factors are in the form of contextuality on the part of the tax officer, as well as the background, motives and special conditions of the taxpayer. While the two variables show significance that is reliability and empathy,

Influence Penalty Tax (X_1) and Service Tax (X_2) To Mandatory Compliance Tax Vehicle Motorized (Y) at the Samsat Office Regency Majene

Based on the simultaneous test table using SPSS Version 21, $F_{count} > F_{table}$ is obtained that is $3.904 > 3.090$ which means H_0 is rejected and H_a is accepted. N significant value in the F test table of $0.048 < 0.05$ which means influential significant. So the results of this research can be stated that "Sanctions and Tax Services simultaneously have a significant effect on Motor Vehicle Taxpayer Compliance at the Majene Regency Samsat Office".

vehicle tax payments, significantly influencing the increase motor vehicle tax compliance in Majene Regency, West Sulawesi Province.

Results study This in line with study conducted by Bahri et al (2015) that is variable Tax services and tax sanctions have no effect on taxpayer compliance, while understanding the regulations has a significant effect on taxpayer compliance in the Banda Aceh City Pratama Tax Service Office environment. Meanwhile, the research results simultaneously found that the quality of tax services, understanding of tax regulations and tax sanctions had a

significant effect on taxpayers.

CONCLUSION

Study done For know influence partial relationship between tax sanctions for mandatory motor vehicle compliance and tax services for motor vehicle mandatory compliance at the Majene Regency Samsat Office. Apart from that, this research was also conducted to determine the simultaneous influence of tax sanctions and tax services on motor vehicle taxpayer compliance at the Majene Regency Samsat Office. Based on results analysis obtained, it can be concluded as following: (1) Tax sanctions do not have a significant effect on motor vehicle taxpayer compliance at the Majene Regency Samsat Office. This is caused by various factors, such as; a) lack of firmness in applying sanctions, b) the sanctions applied are relatively light in terms of nominal fines, c) motorized vehicle taxpayers understand and know the consequences of tax sanctions, but the sanctions do not change the mindset of the taxpayer concerned in complying with the sanctions rules taxation; (2) Tax services have a significant effect on motor vehicle taxpayer compliance at the Majene District Samsat Office. This is marked by the increasing quality of tax services such as online tax *payments* and the existence of Mobile Samsat Office facilities using government facilities in the form of mini buses and other tax service facilities, can significantly increase motor vehicle taxpayer compliance in Majene Regency, West Sulawesi Province; (3) Sanctions and Tax Services simultaneously have a significant effect on Motor Vehicle Taxpayer Compliance at the Majene Regency Samsat Office. This is characterized by the application of tax sanctions imposed on taxpayers who do not regularly pay motor vehicle tax along with improving the quality of tax services including tax facilities and infrastructure. which will make it easier for taxpayers to make motor vehicle tax payments, which will significantly influence the increase in motor vehicle taxpayer compliance in Majene Regency, West Sulawesi Province.

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