

Public Administration Analysis of Bleaching Motorized Vehicle Tax in Gorontalo Province

Lucyane Djaafar¹, Ellys Rachman², Ramli Mahmud³, La Ode Amijaya Kamaluddin⁴, Sastro Wantu⁵, Fence M. Wantu⁶ and Sri Sunarti⁷

Abstract

faced by the Gorontalo Provincial government in increasing local revenue (PAD) from the sector. The method used is a qualitative approach, with primary and secondary data collection to get an in-depth picture. The results showed that motor vehicle tax bleaching is part of the tax administration reform efforts aimed at improving performance through the improvement of administrative processes that are more efficient, economical, and responsive. In addition, this study also identifies various challenges in implementing the policy, including institutional, group, and individual aspects, which need to be addressed to maximize the potential revenue from the motor vehicle tax sector. This research provides recommendations for an improved tax administration system that can support the achievement of PAD targets more optimally.

Keywords: Administrative, Whitening, Tax, Motorized Vehicle, Gorontalo

INTRODUCTION

Indeed, the opening of a broad autonomy system to the regions is very beneficial for local governments that have above-average Regional Original Revenue or PAD (Gobel et al., 2024). Conversely, for local governments that have below-average Original Local Revenue, it creates new problems, because the regions are expected to increase their own income to meet their own needs (Muhtar, Yassine, et al., 2024).

The point is that local governments are required to be able to manage the authority granted through regional autonomy in increasing Regional Original Revenue or what can be called PAD. Indeed, Regional Original Revenue or PAD is revenue obtained by the region from sources within its own territory that are levied based on the Law.

In accordance with the provisions of Law Number 1 of 2022 (Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dan Pemerintah Daerah., n.d.), Regional Original Revenue (PAD) is regional revenue obtained from regional taxes, regional levies, results of management of separated regional assets and others. Next, local tax, which is a mandatory contribution to the region owed by individuals or entities that are compelling based on the law, with no direct reward and used for regional purposes for the greatest prosperity of the people. Next is regional retribution, which is a regional levy as payment for services or the granting of certain licenses specifically provided and / or granted by the Regional Government for the benefit of individuals or entities (Suryani et al., 2023).

This causes regions to think, try and strive to increase how local revenue increases, and Gorontalo Province is no exception. As a consequence of being one of the regions that is temporarily developing and trying to improve the welfare of its people, the Gorontalo provincial government seeks to increase Regional Original Revenue (PAD) by boosting tax revenue from the Motor Vehicle Tax or PKB sector. This is proportional to the

¹ Gorontalo State University, Faculty of Social Science, Indonesia. E-mail lucyane.djaafar@ung.ac.id

² BinaTarun University Gorontalo, Faculty of Administrative Sciences, Indonesia. E-mail ellysrachman12@gmail.com

³ Gorontalo State University, Faculty of Social Science, Indonesia. E-mail ramlimahmud33.ung.ac.id

⁴ Dayanu Ikhsanuddin University, faculty of economics, Indonesia. E-mail laodeamijaya@gmail.com

⁵ Gorontalo State University, Faculty of Social Science, Indonesia. E-mail sastrowantu@ung.ac.id

⁶ Gorontalo State University, Faculty of Law, Indonesia. E-mail fence.wantu@ung.ac.id

⁷ Muhammadiyah University of Gorontalo, tourism faculty, Indonesia. E-mail srisunarti@umgo.ac.id

increasing use of motorized vehicles.

In connection with this policy, the Gorontalo Government followed up with various policies, such as; direct door to door billing to facilitate taxpayers, online payment systems, and motor vehicle tax bleaching aimed at exempting the imposition of fees. The purpose of this is none other than to ease citizens in paying PKB for vehicles whose administrations have long expired and exemption of PKB principal.

Motor vehicle tax revenue, when viewed backwards for 5 years, namely in 2016-2022 (Gorontalo, n.d.) also increased, although in some years the targeted revenue target was not achieved. For this reason, one of the sources of local revenue (PAD) that must be maximized is local taxes. For example, Motor Vehicle Tax (PKB) and Vehicle Title Transfer Fee (BBNKB). That PKB and BBNKB are quite large in contributing to local taxes and PAD of Gorontalo Province.

The Gorontalo government's policy by bleaching motor vehicle tax is none other than to encourage people to settle motor vehicle tax arrears that have not been paid for several years. In addition, the motor vehicle tax bleaching program is expected to reduce the burden on the community for taxes that have not been paid for a long time, as well as for the region to stimulate and increase revenue from tax revenue.

Even so, the policy program carried out by the Gorontalo government is still not running optimally, because the proof is that even though the revenue from motor vehicle tax through exemption or whitening has increased, in reality there are motor vehicle owners who have not taken advantage of it. Based on the results of field searches, it can be seen that many motorized vehicles used in the Gorontalo Province area do not use license plates that are in accordance with the Gorontalo Province area, but use license plates from other regions. This is very unfortunate. This is because tax payment using a license plate that is not from Gorontalo will follow the license plate used, for example, a B license plate that is identical to the Jakarta area must pay vehicle tax to Jakarta as well. Likewise, vehicle license plate L which is identical to the East Java region, Surabaya, of course the tax payment will be paid to the East Java region as well.

In 2023, the Gorontalo Provincial Government held another vehicle tax bleaching policy program in Gorontalo. This program is named "Untungi Poopato" (in Gorontalo language) (*PERGUB Prov. Gorontalo No. 14 Tahun 2023*, n.d.) Meaning four times more profitable. In fact, the program policy aims to increase public awareness in paying vehicle taxes. The vehicle tax bleaching policy in Gorontalo region is from May 02 to December 31, 2023. This is based on the Gorontalo Governor Regulation Number 14 of 2023.

Based on this description, it is certainly interesting to examine the above through the perspective of public administration analysis, especially from the angle of modern tax administration which is considered better. In addition, from the aspect of modern tax administration, it can be seen directly the relationship between the correlation between the proclaimed program and the desired end result. The motor vehicle tax bleaching program is one of the efforts made to increase local revenue. The desired condition is if local revenue has increased, one of which is through an increase in the number of taxpayers because the motor vehicle tax bleaching program certainly has the consequence of increasing revenue that can be used for the development of the Gorontalo region itself.

The motor vehicle tax bleaching policy has always been a program awaited by people who have motor vehicle problems due to late tax payments. Basically, the vehicle tax bleaching policy is held by each region, not simultaneously or differently. The point is that each region chooses the right time and is not the same as other regions.

Research Issues

Based on the description above, it is necessary to conduct a research on this matter by starting from the administrative aspects of the motor vehicle bleaching policy. It is realized that there are many interesting studies on the motor vehicle bleaching policy, for example from social and political aspects. Economics, law and so on, but of course studies from the aspect of public administration have not been too much done. For this reason, an analysis is carried out through a public administration study related to motorized vehicle bleaching. The problem is how the study of public administration aspects of the motor vehicle tax bleaching program

policy. In addition, what are the obstacles and challenges experienced by the Gorontalo Provincial Government in increasing additional Regional Original Revenue PAD from motorized vehicles.

Research Objective

In accordance with the description above, the purpose of this research is to find out and analyze the public administration aspects of the motor vehicle tax bleaching policy. In addition, to analyze and find solutions to the obstacles and challenges of the Gorontalo Provincial Government in increasing additional Regional Original Revenue from motorized vehicles .

RESEARCH METHODOLOGY

The approach in this research is closer to the type of qualitative research. According to Rahmani (Rahmani & Ahmadi, 2016), the aspect of understanding a problem that is seen in depth is emphasized in qualitative research rather than seeing a problem in general in research. In addition, according to Sugiono (Sugiyono, 2013) descriptive qualitative research aims to obtain an in-depth description of the analysis of the research object itself apart from the value of independent variables, either one or more variables (Independent) without making comparisons or connecting between one variable and another.

The data collected in order to support this study are primary data and secondary data. Primary data was obtained from direct interviews with predetermined sources of information. Primary data is also obtained from questionnaires to related parties. Furthermore, Sugiono states that data collection techniques are the most important step in research, because the main purpose of this research is to obtain data in accordance with the research method. Thus the data analysis method used in this research is descriptive method. Descriptive research is research that tries to describe a symptom, event, incident that occurs.

Public Administration Aspects of Motor Vehicle Tax Bleaching Program Policy

Basically, the motor vehicle tax administration sanction relief program, commonly known as pemutihan, is based on local government regulations as outlined in Gorontalo Governor Regulation Number 14 of 2023 concerning Exemption of Motor Vehicle Title Transfer Fees (BBN-KB) II, Progressive Tax Exemption, Exemption of Motor Vehicle Tax (PKB) Fines, and PKB Expiration. Indeed, this is done as a form of local government efforts to help the community and increase motor vehicle tax payments by taxpayers. This program can help the community by eliminating or removing motor vehicle tax fines for people who are late in making payments (Dungga et al., 2023). The consequence of this program can be said that the bleaching program can provide benefits for the benefit of the community.

In addition, this program is a form of service to the community in terms of paying motor vehicle taxes. This program can form public awareness to obey paying taxes on time is increasing especially with the relief and convenience provided.

The policy issued by the Gorontalo Provincial Government itself by forming the Gorontalo Governor Regulation is a mandate or sourced from legislation, namely Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, which is regulated in several articles as follows:

Article 9, states that Paragraph (1) which states that the object of the Motor Vehicle Title Transfer Tax is the transfer of ownership of Motor Vehicles. Next, Article 9 paragraph (3) states that exempted from the definition of Motor Vehicles as referred to in paragraph (2) include Motor Vehicles owned and/or controlled by embassies, consulates, representatives of foreign countries on the principle of reciprocity and international institutions that obtain tax exemption facilities from the Government and other tax objects stipulated in Regional Regulations.

Article 95 paragraph (4) stipulates that Local Regulations on Taxes may also regulate provisions regarding (among others) the provision of reduction, relief, and exemption in certain cases on the tax principal and/or sanctions.

In addition, the policy basis is Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, as stipulated in the following provisions (Askari, 2023)

Article 1, general provisions, namely Number 28 which states that Motor Vehicle Tax, hereinafter abbreviated as PKB, is a tax on the ownership and/or control of motor vehicles. Next is Point 29, which states that the Motor Vehicle Title Transfer Fee, hereinafter abbreviated as BBNKB, is a tax on the transfer of ownership rights of motor vehicles as a result of an agreement between two parties or unilateral actions or circumstances that occur due to sale and purchase, exchange, grants, inheritance, or entry into a business entity. As well as Number 30 which states that Motorized Vehicles are all wheeled vehicles and their trailers used on all types of land roads or vehicles operated in water which are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the motive power of the motorized vehicle concerned.

Article 187 letter c which states that when this Law comes into force, special provisions regarding Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Non-Metal Mineral and Rock Tax, revenue sharing of Motor Vehicle Tax, and revenue sharing of Motor Vehicle Title Transfer Fee in local regulations prepared based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution shall remain in effect until 3 (three) years from the date of enactment of this Law.

The regulation issued by the local government through the Gorontalo Governor Regulation from the administrative aspect is an administrative order as well as an order to carry out what is stipulated by the higher regulations. This shows that in terms of administration carried out by the Gorontalo local government is in accordance with applicable regulations, because the foundation is based on the rules above (Abdussamad et al., 2024). In addition, the main objective in order to increase Gorontalo Province's Original Regional Revenue is to support regional fiscal capacity for the implementation of its own development programs.

Basically, motor vehicle tax is a tax on the ownership and/or control of motorized vehicles (Undang-Undang Nomor 28 Tahun 2009 Tentang Pajak Daerah Dan Retribusi Daerah (UU PDRD), n.d.). Motor vehicle tax or PKB is included in the type of provincial tax which is part of local taxes. In the implementation of the collection, motor vehicle tax is carried out at the One-Stop Single Administration System (Samsat) office. The Samsat joint office involves three government agencies, namely the Regional Revenue Agency (Bapenda), the Indonesian National Police, and PT Jasa Raharja (Persero).

In general, the so-called motorized vehicles are all wheeled vehicles and their trailers, which are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment that serves to convert a certain energy resource into the propulsion of the motor vehicle concerned. In addition, it includes heavy equipment and large equipment which in its operation uses wheels and motors and is not permanently attached and motorized vehicles operated in water. In Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law), heavy equipment is subject to heavy equipment tax with a maximum rate of 0.2 percent set by the province through regional regulations (Perda).

According to Darmakanti and Febriyanti (Darmakanti & Febriyanti, 2021) Motor Vehicle Tax (hereinafter referred to as PKB) is a tax on the ownership or control of motorized vehicles, both two-wheeled motorized vehicles or more and their trailer used on all types of land roads and driven by technical equipment in the form of a motor or other equipment that functions to convert energy resources into a driving force on the motorized vehicle concerned, including large equipment that can move. In line with this opinion Chapra (Chapra, 1992) as cited also Ramadhan & Ryandono, (2015) the government can collect taxes from the people if it meets the following conditions: First (Imran et al., 2024), Taxes must be collected solely to pay for expenses that are really important and for the benefit of achieving a developed society. Second, the tax burden should not be excessive for the community. Third, tax revenues must be used carefully and in line with the original purpose of taxation.

In accordance with the provisions of Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD Law), the subject of motor vehicle tax is an individual or entity that owns and/or controls

motorized vehicles. Furthermore, motor vehicle taxpayers are individuals or entities that own motorized vehicles. As for corporate taxpayers, their tax obligations can be represented by the management or proxy of the agency. Tax bleaching is a program for the elimination or forgiveness of vehicle tax fines. Tax bleaching is often implemented by the respective local governments with the aim of easing the burden of vehicle taxes on the community and the hope that this program can discipline taxpayers who are in arrears with their vehicle tax payments (Bakung et al., 2024).

The point is that the objectives and benefits of the tax bleaching program held by the government are as follows:

For taxpayers.

The existence of a pemutihan program for taxpayers can bring goals and benefits, namely lighter in paying the fees charged because usually the fine will be reduced or even eliminated. Moreover, now if you do not pay vehicle tax within 2 (two) years, the vehicle can become bodong (Media, n.d.). Yusri Yunus' opinion confirms that bodong motorized vehicles mean motorized vehicles that are not clear who the owner is, where they come from and so on. In relation to taxpayers Suminarsasi states that all people as stipulated in the provisions of the law including as taxpayers must pay taxes in accordance with their obligations (Suminarsasi, 2011). Thus the pemutihan program is the right momentum for taxpayers to complete vehicle tax obligations.

For Agencies.

In fact, this whitening program has many benefits for agencies. Based on the facts in the field, it is found that the benefits for the agency are: First, making taxpayers more obedient. Second, Increase revenue through motor vehicle tax channels. Third, Increase revenue in the area where tax payments are made. Fourth, Increase taxpayer compliance so as not to delay again. Fifth, Encourage taxpayers to immediately pay pending or overdue taxes.

Based on this description, the purpose of this bleaching program is carried out in several regions so that vehicle taxpayers can pay vehicle taxes according to the provisions because administrative late fees have been removed. With the elimination of administrative fines after maturity, taxpayers no longer need to pay large amounts of fines, just pay the basic tax according to the provisions.

In the 2023 motor vehicle tax bleaching program in Gorontalo called Undungi Poopato or Four Times More Profit, taxpayers will get several benefits, as follows:

Free of vehicle progressive tax;

Motor vehicle tax fines are waived;

Free of motor vehicle tax arrears;

Free second vehicle registration fee or BBN II.

The motor vehicle bleaching program organized by the Gorontalo Provincial Government is located at each Samsat Office location. Furthermore, annual tax payments can be made through the nearest Samsat alternative service or online. The Samsa Offices in question are: First, the Gorontalo City Samsat Office which is located at Jln Jend. Sudirman No. 06, Wumialo, Kec. Kota Tengah, Gorontalo City. Second, the Gorontalo District Samsat office, located at East Pentadio, Telaga Biru sub-district, Gorontalo District. Third, the North Gorontalo District Samsat office, located at Molingkapoto, Kwandang Sub-district, North Gorontalo District. Fourth, the Pohuwato Samsat office is located at Jln Trans Sulawesi, Palopo, Marisa sub-district, Pohuwato district. Fifth, Bone Bolango Tumbihe Samsat Office, Kabila sub-district, Bone Bolango district. Sixth, Boalemo Lamu Samsat Office, Tilamuta sub-district, Boalemo district.

In addition, the motor vehicle bleaching program was held to encourage the disbursement of PKB receivables, which at that time were recorded at Rp 26 billion, some of which were receivables that were 7 to 10 years old. Currently, Gorontalo Province is the smallest of all regions in Indonesia. This is also due to the province's limited natural resources and macroeconomic conditions (Muhtar, Harun, et al., 2024). This has the consequence that this percentage shows to maximize revenue very well by improving performance through

structuring motor vehicle tax administration.

Based on existing facts, there are three main components that support revenue in Gorontalo Province, namely First, Regional Original Revenue (PAD). Second, transfer income. Third, other legal revenues. Last year 2021's Regional Original Revenue (PAD) was the highest contributor to revenue realization, from a target of IDR 400 billion to IDR 509 billion or an increase of 127.13 percent. This means that Local Owned Revenue or PAD is able to compensate for transfer funds which tend to decrease. Central government transfer funds and balancing funds, for example, which were targeted at Rp 1.43 trillion, were only realized at Rp 1.41 trillion. Revenue sharing funds rose from Rp 19.5 billion to Rp 25.6 billion. Other aspects of legitimate income also fell slightly from the target of Rp 5.3 billion, only realized Rp 2.4 billion (*Warga Gorontalo Diminta Manfaatkan Program Pembebasan PKB*, n.d.).

Furthermore, in paying the annual vehicle tax for the Gorontalo region when the bleaching program is held, there are several requirements that must be completed, including the vehicle owner's KTP, and vehicle registration.

Based on the existing administration, the Motor Vehicle Tax rate is segmented into two. First, the first ownership is subject to a lowest rate of 1 (one) percent and a maximum of 2 (two) percent. Second, the second ownership and so on, the rate can be set progressively with a minimum of 2 (two) percent and a maximum of 10 (ten) percent. As for the proceeds of Motor Vehicle Tax revenue, it is a regional income that must be deposited entirely into the provincial treasury, but some of the proceeds from Motor Vehicle Tax revenue are intended for regencies/cities in the provincial area where it is collected. The division of proceeds from Motor Vehicle Tax revenue is stipulated in a provincial regulation, with a balance of 70 percent being part of the province and 30 percent being handed over to the regency/city. This revenue sharing is done after deducting the cost of collection of 5 (five) percent.

The motor vehicle tax bleaching program carried out by the Gorontalo Provincial Government is in line with what has been stated by Suparman (klikpajak & Prabandaru, 2018) that the modern tax administration system is an improvement or improvement in administrative performance both individually, in groups, and institutionally to make it more efficient, economical and fast. In addition, the motorized vehicle bleaching program, one of which is online payment, is a modernization program that is the implementation of good governance, namely the implementation of a transparent and accountable tax administration system, by utilizing a reliable and up-to-date information technology system.

The most important thing is also from the administrative aspect that this whitening program is a strategy taken is to provide excellent service as well as intensive supervision to taxpayers. In a good governance system, it is usually associated with an internal control mechanism that aims to minimize the occurrence of irregularities or fraud in the organization, whether it is carried out by employees or other parties, whether intentional or not. Thus, if the taxation system has been implemented properly, the audit will run according to the time period and the audit stages will be fulfilled. It should also be remembered that a good administrative system requires a well-organized mechanism, namely tax agencies, tax apparatus resources, and tax procedures themselves. With these conditions, efforts to increase local revenue through the tax sector will increase and provide faster contribution to regional development itself.

In the end, in a modern tax administration system such as the motor vehicle bleaching program launched by the Gorontalo Provincial government is a manifestation of tax administration reform programs and activities that have improved or improved their performance, both individually, in groups, and institutionally so that the administrative system is more efficient, economical and fast. Thus, the modernization of the tax administration system including the motor vehicle tax bleaching program is carried out with the aim of making the Samsat Tax Service Office in the Gorontalo Province area faster and more concrete in providing services expected by all those concerned, not only by motor vehicle taxpayers but also by the local government in increasing local revenue which can contribute to regional development itself.

Challenges in Increasing Motorized Vehicle Tax Bleaching

Basically, efforts to increase local revenue are one of the success capital in achieving the objectives of regional

development itself. It is that Local Own Revenue determines the capacity of the region in carrying out government functions, including in public services and development. The consequence is that the higher and greater the ratio of regional own-source revenue to total regional revenue shows independence in order to finance all obligations towards regional development.

Indeed, local own-source revenue (PAD) is useful to illustrate the success of regional economic development, because it can be said that local own-source revenue is the value of revenue actually received by the region and will be used for development and improvement of community welfare. This condition means that the greater the value of a region's own-source revenue (PAD), the greater the development budget and the more prosperous the community will be.

One of the sources that can increase local revenue is local taxes, one of which is motor vehicle tax. The expectation of the region that local revenue is above average is certainly not excessive considering the conditions of regional development and the needs of the community itself. One of the increasing needs of the community is related to motorized vehicle ownership which, when viewed from its development, is increasing rapidly every year. The increase in motorized vehicle ownership certainly has an impact on the obligation to pay increased taxes as well, but in reality this is not proportional because many vehicle taxpayers delay or even do not pay motorized vehicle taxes for various reasons. This condition is also coupled with the Covid 19 disaster that hit the world which caused economic conditions and people's income to decline.

The natural disaster in the form of the Covid 19 pandemic that hit the world, including Indonesia in general and Gorontalo Province in particular, had a very significant impact on the economy. Such is the case in increasing revenue from tax income, including taxes from motorized vehicles.

Based on the results found, there are several problems related to the decrease in local revenue in the form of motor vehicle tax proceeds, namely as follows:

The suboptimal intensification and extensification efforts made by local governments are one of the causes of the lack of local revenue from motor vehicle tax.

Lack of taxpayer data on motorized vehicle owners.

Public awareness in paying motor vehicle tax is still low, so it often happens that tax revenue from motorized vehicles is not optimal. This can occur due to the lack of education and socialization about the importance of paying taxes and the absence of awareness in appreciating and using public facilities.

Limited human resources in managing tax administration are also a challenge in increasing the potential of local own-source revenue (PAD). The lack of experts in taxation and the lack of skills in conducting tax audits are obstacles in collecting the necessary data and information, including experts in motor vehicle tax.

Complicated and convoluted regulations are also a challenge in tax optimization. This makes it difficult for taxpayers to understand and fulfill applicable tax obligations.

Policy changes in the field of taxation often occur, which can have an impact on delays or delays in the implementation of regional development and management activities.

Based on the above issues, there are several steps or strategies that need to be taken to overcome the above, which include the following:

Identify and re-collect data on taxpayers who own motorized vehicles that have not fulfilled their tax obligations or are late in paying with the aim of increasing local tax revenue.

Increase cooperation with the private sector, state-owned enterprises in the management and collection of local taxes, especially motor vehicle taxes.

Be more active in socializing to taxpayers or the public to be obedient and obliged to pay motor vehicle taxes.

Instill tenacity and commitment in all stakeholders in order to implement the strategy of increasing PAD, especially through local taxes, more specifically from motor vehicle taxes, one of which is through a bleaching

program.

Organizing simplification through a computerized system of local tax revenue including the motor vehicle tax bleaching program.

Establishment of Local Revenue Team through local tax revenue including motor vehicle tax through cross-sector.

Creating more attractive innovations for taxpayers to pay local taxes including paying motor vehicle taxes.

Always see opportunities that exist to be utilized in order to increase local revenue, including by increasing motor vehicle tax payments for taxpayers.

For officers or components involved in mandatory activities to pay motor vehicle taxes, for example Samsat officers provide examples and examples to obey paying motor vehicle taxes.

Yearly monitoring and evaluation of motor vehicle tax compliance.

Establish regulations that are not rigid to create conditions for motor vehicle taxpayers to pay taxes at any time.

Involving Bapenda in updating data on local tax objects including motor vehicle tax.

In addition to the steps or strategies above, there are also the simplest things that can be done to overcome the challenges of increasing local tax revenue, namely as follows:

The local government of Gorontalo Province must increase public awareness about the importance of paying taxes and using public facilities.

Continuously educate and socialize the importance of paying motor vehicle tax.

The local government of Gorontalo Province must pay attention to the quality of human resources in managing tax administration by providing training and improving skills for taxation experts and tax officers.

The local government of Gorontalo Province must simplify local regulations or policies and tax procedures to make it easier for tax parties to fulfill tax obligations.

Minimize complex regulations and reduce bureaucratic red tape.

The local government of Gorontalo Province must strengthen the tax information system to facilitate the collection and processing of data and information needed in tax optimization.

The local government of Gorontalo Province must develop cooperation with related parties such as companies that use motorized vehicle facilities and the community in increasing tax optimization.

Provide attractive incentives or facilities for taxpayers who pay taxes on time.

With the strategies offered, hopefully issues related to challenges and efforts to increase the number of motor vehicle taxpayers can be resolved. It must be recognized that this is not easy to do because it requires commitment and seriousness from the Gorontalo Provincial Government. Of course, there is also public awareness and participation from motor vehicle taxpayers in Gorontalo to be able to take advantage of facilities in the form of tax fee forgiveness for motor vehicle tax payments themselves.

CONCLUSIONS

Based on the above description, it can be concluded as follows:

The aspect of modern tax administration such as the motor vehicle bleaching program launched by the Gorontalo Provincial Government is a manifestation of tax administration reform programs and activities that have improved or improved their performance, both individually, in groups, and institutionally so that the administrative system is more efficient, economical and fast.

There are various challenges in increasing PAD potential by optimizing taxes such as public awareness, limited human resources, complicated regulations, and policy changes. Therefore, appropriate strategies are needed to

overcome these challenges such as increasing public awareness, improving the quality of human resources, simplifying tax regulations and procedures, strengthening tax information systems, and developing cooperation with related parties.

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