

ABSTRACT

ANALYSIS OF THE CONTRIBUTION OF MOTOR VEHICLE TAXES AND TITLE TRANSFER TAX OF MOTOR VEHICLE TO REGIONAL TAXES IN WEST JAVA PROVINCE 2013-2021

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The purpose of this study is to determine the contribution of Motor Vehicle Tax (PKB) and Title Transfer Tax of Motor Vehicle (BBNKB) to regional taxes in West Java Province as well as the effectivity and trendline of revenue in 2013-2021. This type of research is a quantitative descriptive research. The data collection technique used for secondary data was obtained from literature review and documentation from other relevant parties. The data analysis used in this research is effectivity analysis, contribution analysis, and trendline analysis. The results show that: (1) the effectivity of regional tax revenues averages 101.98% with very effective criteria. (2) the average effectivity of PKB receipts is 102.37% with very effective criteria. (3) the effectivity of receiving BBNKB on average is 105.15% with very effective criteria. (4) the average contribution of PKB to Regional Taxes is 40.18% with good criteria, (5) the contribution of BBNKB to Regional Taxes is an average of 32.42% with fair criteria. (6) the formulation of local tax revenue is obtained by $Y_t=11.770+0.879(t)$. (7) the formulation of PKB revenue is obtained by $Y_t=9.445+(-0.582(t))$. (8) the formulation of BBNKB receipts is obtained by $Y_t=9.397+(-0.856(t))$.

Keywords: Motor Vehicle Tax, Title Transfer Tax of Motor Vehicle, and Regional Tax