



THE IMPACT OF MOTOR VEHICLE TAX STIMULUS(SANCTION AMNESTY) FOR TAX COMPLIANCE

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Abstract

Fiscal independence of regional governments largely depends on their ability to optimize locally generated revenue, particularly from regional taxes. In Jambi Province, the contribution of local own-source revenue remains lower than intergovernmental transfers, while motor vehicle tax (PKB) compliance is relatively low. To address this issue, the provincial government has frequently implemented fiscal stimulus policies in the form of administrative penalty waivers to encourage tax payments. However, repeated implementation of such stimulus may create taxpayer expectations that weaken the deterrent effect of sanctions and reduce long-term compliance. This study aims to examine the effect of administrative penalty waiver stimulus on motor vehicle taxpayer compliance in Jambi Province, while controlling for vehicle characteristics. The study employs a quantitative approach using secondary data on PKB payments in 2020 obtained from the Regional Revenue Agency. The analysis uses Ordinary Least Square (OLS) regression for each vehicle category with robust standard errors. The dependent variable is the tax compliance ratio, measured by payment timeliness (ranging from 0 to 1). The main independent variable is the tax stimulus, proxied by payment delays exceeding two years, while control variables include engine capacity and vehicle production year. The results show that the stimulus has a negative and statistically significant effect on tax compliance across all vehicle categories. The vehicle production year has a positive and significant effect in most categories, indicating that newer vehicles tend to be more compliant, while engine capacity is generally not significant, except for a small negative effect in the jeep category. These findings imply that tax stimulus policies should be implemented selectively and temporarily, accompanied by stronger enforcement and data-driven monitoring to ensure sustainable tax compliance.

Keywords: Local Taxation, Fiscal Stimulus, Motor Vehicle Tax.

INTRODUCTION

Fiscal independence is the ability of a region to finance its own spending needs without relying on transfers from the central government. This independence allows local governments greater flexibility in planning and implementing policies tailored to local needs, ultimately contributing to improved public service quality (DA Safitra & Arianty, 2023). The central government's commitment to promoting fiscal independence is reflected in the birth of fiscal decentralization policies, such as the Law on Regional Taxes and Regional Levies, which was later updated through the Law on Financial Relations between the Central Government and Regional Governments (DA Safitra & Arianty, 2023). Nevertheless, regional financial management still faces various structural and administrative challenges, thus encouraging local governments to continue implementing policy innovations, one of which is through the provision of tax incentives (D. Safitra & Hanifah, 2022).

Most local governments in Indonesia still exhibit a high level of dependence on balancing funds sourced from the central government, such as the General Allocation Fund (DAU) and the Special Allocation Fund (DAK) (Rafi & Arza, 2023). This dependence reflects the low fiscal capacity of regions to independently finance development needs. A similar situation also occurs in Jambi Province, where in 2023, Regional Original Revenue (PAD) was recorded as still below the contribution of transfer revenues, at only 42% of total regional revenue. This fact indicates that efforts to increase fiscal independence at the regional level still face significant challenges and require more targeted and sustainable policy strategies.

Table 1. Comparison of PAD with Transfer Funds in 2023

Type of Receipt	Value (Rp Billion)	Percentage (%)
Income (PAD)	2,088	42%



Type of Receipt	Value (Rp Billion)	Percentage (%)
Transfer Income	2,560	51%
Other Legitimate Regional Income	0.33	7%
Total	4,648.33	100%

Source: Internal Bapenda (BPKPD) Jambi Province (2025)

Locally Generated Revenue (PAD) is a crucial component of the regional revenue structure, derived from local potential. PAD is derived from various sources, including revenue from regional taxes, regional levies, the management of separated regional assets, and other legitimate sources of original revenue (Rompis et al., 2015). In practice, local tax revenue tends to be the largest contributor to total PAD, reflecting the crucial role of tax instruments in supporting the fiscal independence of local governments. Therefore, increasing tax collection capacity and optimizing the tax base are crucial strategies for sustainably strengthening regional finances.

In Jambi Province, the structure of Regional Original Revenue (PAD) shows a dominance of revenue from regional taxes, which contribute approximately 64% of total PAD. The second largest component comes from regional levies at 25%, followed by proceeds from the management of separated regional assets at 11%. This composition indicates that taxes remain the primary source of PAD, while contributions from other sectors are relatively limited. Therefore, efforts to diversify PAD sources need to be continuously enhanced to strengthen regional fiscal independence.

Table 2. Composition of Regional Original Income (PAD) of Jambi Province

PAD components	Percentage (%)
Regional Tax	64%
Regional Retribution	25%
Results of Management of Separated Regional Assets	11%
Total	100%

Source: Internal Bapenda (BPKPD) Jambi Province (2025)

In 2023, the target for Motor Vehicle Tax (PKB) revenue in Jambi Province was set at IDR 615 billion, while the actual achievement reached IDR 604 billion. Although the realization of PKB revenue shows an increase, the level of compliance of motor vehicle taxpayers is still relatively low, namely only 27.55% of the total registered motor vehicles reaching 2,599,149 units (internal data from the P3EPD Division of the Jambi Province BPKPD). This low compliance is not only a challenge for local governments, but also faced by the central government (Safarudin & Safitra, 2023). This indicates the need for a more effective strategy to increase public awareness and compliance with motor vehicle tax obligations.

Various policy options have been widely studied and implemented to improve tax compliance, including the imposition of administrative sanctions (Karlina & Ethika, 2020; DA Safitra & Djamaluddin, 2020; Wardani & Rumiyaun, 2017), public communication and education (Karlina & Ethika, 2020; Safarudin & Safitra, 2023), socialization and the addition of service channels (Kirana & Mujiyati, 2024), and increased supervision, both conventional and electronic (DA Safitra & Djamaluddin, 2020). Other efforts that have also been widely undertaken include improving the quality of public services (Karlina & Ethika, 2020) and providing fiscal stimulus, such as the elimination of administrative sanctions (Kirana & Mujiyati, 2024; D. Safitra & Hanifah, 2022).

The Jambi Provincial Government has chosen a fiscal incentive strategy in the form of eliminating fines for late payment of motor vehicle taxes as an effort to improve taxpayer compliance and boost regional revenue. This policy is considered effective in raising public awareness of fulfilling their tax obligations. However, this stimulus is repeated almost annually,



raising a critical question: Is the continuous provision of incentives effective in the long term? Or is it actually a deterrent? can creates moral hazard which reduces compliance in a way structural?

According to (Kirana & Mujiyati, 2024), the stimulus program is in the form of bleaching tax own influence positive to compliance tax vehicle motorized. Findings This strengthen results study previously, as was done by (Aprilianti, 2021) in Cibinong, (Ferry & Sri, 2020) in Palembang City, as well as (Widajantie & Anwar, 2020) in South Surabaya, which also shows impact positive from providing stimulus to compliance must tax. However thus, different results found in a number of studies others, where bleaching tax No give influence significant to improvement compliance must This is demonstrated by findings from (Saputra et al., 2022) in Padang City, (Leo et al., 2022) in Bau-Bau City, and (Abdi & Faisol, 2023) in Bangkalan City.

These discrepancies in results indicate an inconsistency gap in the literature, which provides an important basis for further research. Therefore, this study aims to examine in more depth the impact of the tax amnesty policy on motor vehicle taxpayer compliance, focusing on specific regional objects and contexts to obtain more conclusive and relevant results for formulating regional fiscal policies.

LITERATURE REVIEW

Regional Fiscal Independence, PAD, and the Role of Regional Taxes

Regional fiscal independence is generally understood as the ability of local governments to finance public spending through revenue sources originating from local potential, especially Regional Original Income (Rizki & & Syahputra, 2022; Sulisty, 2018). In the context of fiscal decentralization, PAD becomes a strategic instrument because it provides space for regions to design policies according to local characteristics and needs, while strengthening accountability in the provision of public services (Zamzami et al., 2023). The literature confirms that high dependence on central transfers indicates low fiscal capacity and is vulnerable to changes in transfer policies, so that strengthening PAD through optimizing regional taxes is a recurring agenda in regional financial studies (Rizki & & Syahputra, 2022; Sulisty, 2018) In line with this, regional taxes are often found to be the main contributor to PAD compared to other components such as levies and results from managing separated regional assets (Karimah & Faisol, 2023; Megayani & Noviyari, 2021).

In practice, motor vehicle tax is an important tax base for many provinces because its object base is broad, its revenue is relatively stable, and it has a direct link to vehicle administration and public services (Karimah & Faisol, 2023; Megayani & Noviyari, 2021; Zamzami et al., 2023). However, the optimization of PKB is greatly influenced by taxpayer compliance, both formal compliance and material compliance (Meidiaz & Subagyo, 2023) When compliance is low, revenue targets tend to be difficult to achieve sustainably even though rates and tax bases are available (Meidiaz & Subagyo, 2023).

Tax Compliance Theory and Determinants of Compliance

Tax compliance literature generally explains taxpayer behavior through two broad groups (Misra, 2019; Ratmono & Cahyonowati, 2016). First, the deterrence approach emphasizes the role of sanctions, the probability of enforcement, and the costs of non-compliance (Basri et al., 2019; Primasari, 2022; Ratmono & Cahyonowati, 2016). Within this framework, compliance increases when taxpayers perceive strong enforcement and the consequences of violations as real, consistent, and non-negotiable (Ratmono & Cahyonowati, 2016). Second, the voluntary compliance approach emphasizes psychological and institutional factors such as trust in government, perceptions of fairness, social norms, and the quality of public services and tax administration (Misra, 2019; Primasari, 2022; Ratmono &



Cahyonowati, 2016). In many studies, these two approaches complement each other, because compliance is not only a matter of “fear of sanctions”, but also a matter of “willingness to comply” because the system is perceived as fair, easily accessible, and beneficial (Basri et al., 2019; Misra, 2019).

In the context of regional taxes, compliance determinants are often discussed through a combination of factors (Ratmono & Cahyonowati, 2016). Enforcement and administrative sanctions have been shown to be relevant (Ratmono & Cahyonowati, 2016). Policy communication, public education, and outreach are also influential because they shape understanding of obligations and minimize information friction (Megayani & Noviani, 2021). In addition, the quality of payment services and the availability of service channels, including electronic channels, are seen as reducing compliance costs and increasing the ease of paying taxes (Megayani & Noviani, 2021). Thus, PKB compliance tends to be more responsive to policies that address both enforcement and service aspects (Meidiaz & Subagyo, 2023).

Fiscal Stimulus Policy: Administrative Sanctions Waiver and Behavioral Rationality

Amnesty of administrative sanctions on PKB is commonly positioned as a fiscal stimulus policy for short-term goals, for example accelerating revenue, reducing arrears, and “pulling back” delinquent taxpayers to return to the system (Karimah & Faisol, 2023; Leo et al., 2022; Meidiaz & Subagyo, 2023). From a public administration perspective, amnesty is also often claimed as an effort to provide relief to the public and expand payment participation, especially when economic conditions weaken (Karimah & Faisol, 2023; Prayoga, I, K, C & Jati, I, 2023).

However, the literature also highlights the intertemporal nature of behavioral risks. (Juanda et al., 2022; Karimah & Faisol, 2023). When amnesty is repeated, taxpayers may form expectations that delays will not be costly because fines will be waived in the next period (Karimah & Faisol, 2023; Leo et al., 2022). This condition reduces the deterrent effect of sanctions and has the potential to create moral hazard, namely the tendency to deliberately delay payments while waiting for the next amnesty program (Juanda et al., 2022; Prananjaya, 2018). This risk becomes greater if policy communication does not emphasize the temporary nature of the policy and if post-program enforcement is not strengthened (Karimah & Faisol, 2023).

In a policy context, the literature typically distinguishes the effectiveness of tax amnesty into two horizons (Juanda et al., 2022). In the short-term horizon, tax amnesty can increase payment transactions and revenues (Leo et al., 2022; Meidiaz & Subagyo, 2023). In the medium to long-term horizon, repeated tax amnesty can decrease routine compliance and make revenues more volatile, depending on the program's momentum (Juanda et al., 2022; Karimah & Faisol, 2023).

Empirical Findings Regarding PKB Whitening in Indonesia

Empirical findings related to PKB amnesty in Indonesia show mixed results (Leo et al., 2022; Saputra et al., 2022). Several studies have found that amnesty or administrative sanction incentives are positively associated with motor vehicle taxpayer compliance, especially when accompanied by socialization, ease of service, and strengthening of payment channels (Leo et al., 2022; Prayoga, I, K, C & Jati, I, 2023). These studies generally emphasize that reducing the burden of fines lowers financial and psychological barriers for delinquent taxpayers to repay (Meidiaz & Subagyo, 2023; Prayoga, I, K, C & Jati, I, 2023).

On the other hand, some studies have found that tax amnesty has no significant effect on compliance, or its impact is inconsistent across regions (Leo et al., 2022; Saputra et al., 2022). This is demonstrated by studies (Saputra et al., 2022), (Leo et al., 2022), and (Karimah & Faisol, 2023). These variations in results are often attributed to differences in local context, implementation quality, enforcement intensity, and taxpayer population characteristics



(Karimah & Faisol, 2023; Leo et al., 2022). In other words, tax amnesty is not a “universal policy” that always works the same in every region (Karimah & Faisol, 2023).

These differing findings indicate the need for more contextual research based on actual administrative data, not just survey perceptions (Leo et al., 2022). Administrative data allows for more objective compliance measurements, for example using indicators of payment timeliness or lateness ratios, thus capturing more subtle behavioral changes resulting from stimulus policies (Saputra et al., 2022).

Vehicle Characteristics as Factors Influencing Compliance

Several studies emphasize that PKB compliance behavior can be influenced by vehicle characteristics as a proxy for the owner's economic characteristics and the amount of tax burden (Erasashanti et al., 2024; Wardani & Rumiyaun, 2017). Engine capacity is often used as a proxy for vehicle value and the amount of tax borne, although it is not always statistically significant in various contexts (Wahyuni et al., 2023). The year of manufacture of a vehicle is often associated with the economic utility and administrative preferences of the owner (Meidiaz & Subagyo, 2023; Wahyuni et al., 2023). Newer vehicles generally have higher economic value, are used more frequently, and are often associated with financing, so owners tend to maintain active administrative status (Wahyuni et al., 2023). Conversely, older vehicles may experience a decline in utility and value, making tax obligations more easily perceived as a low priority. (Meidiaz & Subagyo, 2023). Therefore, including control variables such as engine capacity and year of manufacture is relevant to distinguish whether changes in compliance are truly related to the stimulus or merely reflect vehicle characteristics (Erasashanti et al., 2024).

Synthesis and Research Gaps

Based on the literature, there are three points of synthesis (Karimah & Faisol, 2023; Leo et al., 2022; Ratmono & Cahyonowati, 2016). First, regional taxes, especially PKB, are an important instrument to strengthen PAD and fiscal independence, but their effectiveness is highly dependent on compliance (Megayani & Noviari, 2021). Second, amnesty of administrative sanctions can be a short-term instrument that attracts payment of arrears, but risks reducing the deterrent effect and forming expectations of delay if done repeatedly (Juanda et al., 2022; Karimah & Faisol, 2023). Third, empirical evidence in Indonesia is still inconsistent, which shows that results are highly dependent on the local context and implementation design (Karimah & Faisol, 2023; Leo et al., 2022; Saputra et al., 2022).

A relevant research gap is the need for more conclusive evidence based on actual payment data to assess the impact of stimulus measures on compliance, while controlling for vehicle characteristics (Leo et al., 2022; Saputra et al., 2022). By filling this gap, research can provide a stronger basis for policy formulation: whether tax amnesty should be limited, made more selective, or always accompanied by strengthened enforcement and service improvements to avoid counterproductive long-term compliance (Juanda et al., 2022; Karimah & Faisol, 2023).

METHODS

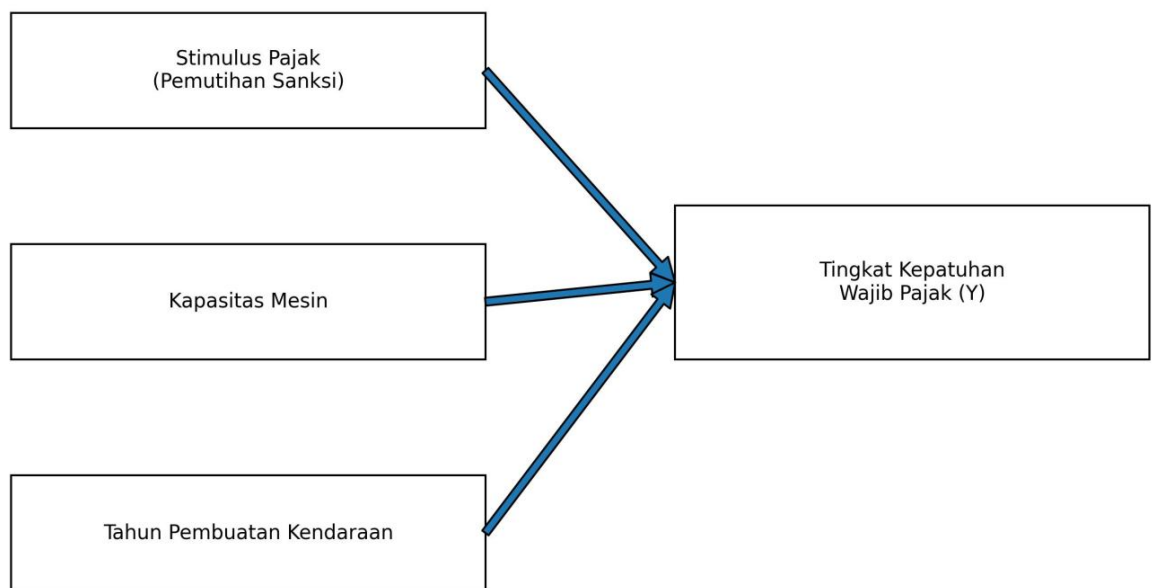
This study uses a quantitative approach with secondary data analysis obtained from the Regional Financial and Revenue Management Agency (BPKPD) of Jambi Province, (with the enactment of Jambi Province Regional Regulation number 7 of 2025 concerning the Third Amendment to Jambi Province Regional Regulation Number 8 of 2016 concerning the Formation and Composition of Jambi Province Regional Apparatus dated November 4, 2025, then since January 2026 the Regional Financial and Revenue Management Agency (BPKPD) of Jambi Province has changed to the Regional Revenue Agency (Bapenda) of Jambi Province). The analysis method used is Ordinary Least Square (OLS) to test the effect of independent variables on dependent variables.



The dependent variable in this study is the level of motor vehicle taxpayer compliance, while the primary independent variable is the incentive in the form of administrative sanction relief. Control variables, such as vehicle engine capacity and year of manufacture, are also included to control for the influence of other factors on taxpayer compliance.

The stimulus variable is determined by calculating the difference between the tax payment date and the Motor Vehicle Tax (PKB) due date. If the difference is more than two years, it is assumed the vehicle is taking advantage of the tax amnesty incentive. The compliance variable is measured as a ratio, which is the comparison between the PKB due date and the actual payment date. This ratio ranges from 0 to 1, with 1 indicating full compliance, meaning timely payment or payment by a new vehicle that has never experienced arrears.

DIAGRAM 1. CONCEPTUAL RESEARCH TABLE



Source: Author's processed results (2025)

In research this, variable dependent (Y) is the level of taxpayer compliance. Tax compliance measured use indicator accuracy time Vehicle Tax Payment Motorized Vehicle (PKB), namely ratio between date due date and date PKB payments. Increasingly near date payment with date due date (or the more No beyond maturity), the taller level compliance must reflect tax from size the.

Variables independent the main (X1) is a tax stimulus in the form of bleaching sanctions administrative. Variable This represent existence policy deletion sanctions utilized by the obligor taxes, and in operationalization study determined through indicator delay payment more from 2 years. Overdue vehicles more from two years treated as potential groups take advantage of the whitening program when policy the enforced.

In addition, this study includes control variables (X2 and X3) to capture vehicle characteristics that may influence compliance behavior. These control variables include Vehicle Engine Capacity (cc) and Vehicle Year of Manufacture. Engine capacity is used as a proxy for the vehicle's value and tax burden, which may influence payment decisions. While the year of manufacture reflects the vehicle's age, which may be related to payment ability, utility value, and the owner's tendency to maintain vehicle administration obligations.

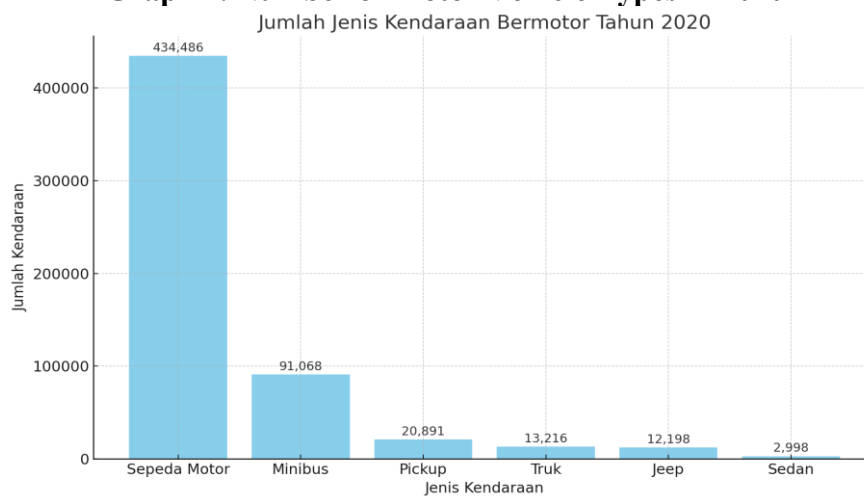


RESULTS AND DISCUSSION

The data analyzed comprises Motor Vehicle Tax (PKB) payments made in 2020. Looking at the registered vehicle population, the vehicle structure in the study area reveals a very clear pattern: motorcycles significantly dominate, accounting for 434,486 units, or 75.6% of all vehicles. This means that more than three-quarters of the vehicle taxpayer base is essentially comprised of two-wheeled vehicle owners.

Meanwhile, other types of vehicles are in a much smaller proportion, namely minibuses as many as 91,068 units (15.8%), pickups 20,891 units (3.6%), trucks 13,216 units (2.3%), jeeps 12,198 units (2.1%), and sedans as the type of vehicle with the smallest number, namely 2,998 units (0.5%). This composition indicates that four-wheeled vehicles and public transportation vehicles are not the main backbone of daily mobility of people in this region, but rather are more selective and concentrated in certain segments.

Graph 1. Number of Motor Vehicle Types in 2020



Source: Author's processed results (2025)

The dominance of motorcycles not only reflects the preferred mode of transportation, but also reflects the socioeconomic characteristics and mobility patterns of a society that relies more on relatively affordable private vehicles for daily activities. From a policy perspective, this finding is important because strategies to improve tax compliance cannot be designed as if all taxpayers share the same characteristics. If the primary target for compliance improvement is the largest group, then policy interventions should be directed more at motorcycle owners, whether through educational approaches, simplified payment services, strengthened due date reminders, or relevant incentives. In other words, improving PKB compliance will be more impactful if policies are designed based on the composition of the vehicle population, rather than simply based on general assumptions about taxpayer behavior.

Table 3. Distribution of Vehicle Types Motorized 2020

Vehicle Type	Amount Vehicle	Percentage (%)
Motorcycle	434,486 units	75.6%
Minibus	91,068 units	15.8%
Pickup	20,891 units	3.6%
Truck	13,216 units	2.3%
Jeep	12,198 units	2.1%
Sedan	2,998 units	0.5%
Total	574,857 units	100%



Source: Internal Bapenda (BPKPD) Jambi Province (2025)

The data in this study were processed based on vehicle type grouping. Before interpreting the regression model results, classical assumption tests were first conducted to ensure the validity of the model. The classical assumption tests applied included a multicollinearity test using the Variance Inflation Factor (VIF) and a heteroscedasticity test using the Breusch-Pagan method. The test results indicated that all data groups did not experience multicollinearity issues. However, heteroscedasticity issues were found in all regression models. To address these issues and maintain the reliability of parameter estimates, further analysis was conducted using a robust standard error approach in accordance with recommendations in the literature (StataCorp, 2023).

The regression results for the motorcycle group show that the year of manufacture variable has a positive coefficient of 0.00007072, which is significant at the $p < 0.001$ level. This means that every one-year increase in vehicle age increases the compliance ratio by 0.00007072. This indicates that newer motorcycles tend to have higher compliance values. The stimulus variable has a significant negative coefficient of -0.08081895, indicating that the implementation of the stimulus policy is associated with a decrease in compliance in the motorcycle group. The engine capacity variable is not significant in this model, with a coefficient of $4.397e-08$, so engine capacity does not have a significant effect on the compliance ratio for motorcycles. With the amount of processed data of 434,486 and an R^2 of 0.668, this model is quite good at explaining data variations for the motorcycle group.

For trucks, the year of manufacture is also significant with a positive coefficient of 0.00009144. This indicates that newer trucks tend to have higher compliance values. Conversely, the stimulus variable has a significant negative coefficient of -0.08259769, indicating that the stimulus has the effect of reducing the compliance ratio value for trucks. The engine capacity variable has a negative coefficient of $-4.852e-08$, but it is not statistically significant, so the effect of engine capacity on the compliance ratio for the truck group can be ignored. The model for trucks has 13,216 data with an R^2 of 0.742, indicating good ability to explain data variation in this category.

The results for SEDAN vehicles show a coefficient of th_make of $9.195e-06$, but it is not significant, so the year of manufacture does not significantly affect the RATIO in this type of vehicle. In contrast, the stimulus variable has a significant negative effect with a coefficient of -0.08273285 ($p < 0.001$), indicating that the stimulus is associated with a decrease in the RATIO in sedans. The number of cc variable shows a positive coefficient of $3.532e-07$, but it is not statistically significant. With $N = 2998$ and $R^2_a = 0.758$, this model is quite strong for the sedan category, although the effects of year of manufacture and engine capacity tend to be small.

For the Jeep group of vehicles, the year of manufacture has a positive coefficient of 0.0001318, which is significant at the $p < 0.001$ level. This means that newer jeeps tend to have higher compliance ratio values. The stimulus variable again shows a significant negative coefficient of -0.08248197, which indicates that the stimulus is associated with a decrease in the compliance ratio value in the jeep group of vehicles. The large engine capacity variable shows a negative coefficient of $-8.247e-07$, which is significant at the $p < 0.01$ level, so that engine capacity has a small but significant effect on reducing the compliance ratio in the jeep group of vehicles. With a data set of 12198 and an R^2 of 0.660, this model is quite good at explaining data variations in the jeep category.

The results for the pickup group of vehicles show that year of manufacture has a positive coefficient of 0.00017386, which is significant at the $p < 0.001$ level. This indicates that newer pickup vehicles tend to have higher compliance ratio values. The stimulus variable has a significant negative coefficient of -0.07902087, which indicates that the stimulus is associated



with a decrease in compliance ratios in the pickup group. Engine capacity has a positive coefficient of $5.141e-08$, but it is not statistically significant. With a data set of 20,891 and an R^2 of 0.684, this model is quite strong in explaining data variation in the pickup category.

In the Minibus category, the year of manufacture has a significant positive coefficient of $6.128e-06$ ($p < 0.001$), indicating that newer minibus vehicles tend to have higher compliance ratio values. The stimulus variable has a significant negative coefficient of -0.06429073 , indicating that the stimulus has the effect of reducing the compliance ratio in the minibus category. The engine capacity variable has a negative coefficient of $-4.325e-08$, but it is not statistically significant. With 91,068 data and an R^2 of 0.647, this model is quite good at explaining data variations in the minibus category.

In general, the stimulus variable has a significant negative impact on tax compliance for all vehicle categories, indicating that stimulus policies tend to reduce compliance. This may reflect the direct influence of incentive policies on vehicle user behavior. These results confirm previous studies, such as those obtained by Kirana & Mujiyati, 2024, which found that the stimulus program in the form of tax amnesty had a positive effect on motor vehicle tax compliance. Furthermore, studies conducted by Aprilianti, 2021, in Cibinong, Palembang (Ferry & Sri, 2020), and South Surabaya (Widajantie & Anwar, 2020) also did not confirm several studies that provided stimulus in the form of motor vehicle tax amnesty sanctions, which concluded that it had no significant impact. These results were obtained by studies conducted by Saputra et al., 2022 in Padang, Leo et al., 2022 in Bau-Bau, and Abdi & Faisol, 2023 in Bangkalan.

The year of manufacture variable consistently shows a significant positive coefficient across almost all vehicle categories, with the exception of the sedan category. This finding indicates that more recently manufactured vehicles tend to have higher levels of tax compliance. Conversely, the engine capacity variable shows varying results and is generally not statistically significant. The exception is the jeep category, where engine capacity shows a small negative effect on compliance levels.

Adjusted R-squared values ranged from 0.647 (minibuses) to 0.758 (sedans), indicating that the regression model was robust enough to explain variations in data across each vehicle category. The models for sedans and trucks had the highest R^2 values, indicating that the independent variables used were more effective in explaining variations in compliance within those categories than in the others.

Conceptually, the finding that the stimulus variable has a negative and significant coefficient across all vehicle categories indicates an intertemporal behavioral effect. Repeated waivers of administrative sanctions can create a rational expectation among taxpayers that late payments will not have permanent consequences, as there is an opportunity for fines to be waived in the next period. From a tax compliance theory perspective, this condition has the potential to reduce the deterrent effect of administrative sanctions. When the probability of enforcement and consistency of penalties are perceived as weak, the incentive to voluntarily comply tends to decrease. Thus, stimulus policies initially intended to increase short-term revenue can create moral hazard and reduce structural compliance in the long term.

The finding that vehicle year positively impacts compliance across nearly all vehicle categories also has important implications. Newer vehicles are generally owned by groups with relatively better economic means or a higher preference for administrative compliance. Furthermore, new vehicles are often still under credit or financing, giving owners an additional incentive to maintain their administrative status. This explains why younger vehicles demonstrate higher compliance rates than older vehicles. Conversely, older vehicles tend to experience a decline in economic value and utility, so their tax obligations may be perceived as less of a priority by owners.



Meanwhile, the generally insignificant engine capacity variable indicates that vehicle cc is not the primary determinant in explaining variations in compliance. This may indicate that the decision to comply is not solely determined by the nominal tax burden, but is more influenced by psychological factors, expectations of the policy, and perceptions of the oversight system. The exception in the jeep category, where engine capacity has a significant, albeit small, negative effect, can be interpreted as an indication that vehicles with certain specifications have different ownership characteristics and require a more specific policy approach.

In terms of model strength, the relatively high Adjusted R-squared values across all vehicle categories indicate that the combination of stimulus variables, year of manufacture, and engine capacity can explain a significant proportion of the variation in compliance. This strengthens the validity of the finding that the stimulus has a systematic impact on tax payment behavior. However, Thus, this model still limited to the available variables in administrative data. Other factors such as level income must tax, effectiveness socialization, quality service Samsat, as well as intensity supervision Not yet covered in the model and can become a research agenda continued.

From a policy perspective, the results of this study suggest the need to reorient compliance improvement strategies. If stimulus remains necessary as a short-term revenue recovery instrument, its implementation should be selective, time-limited, and accompanied by communication that emphasizes that the policy is not an annual practice. Furthermore, strengthening data-based monitoring systems, integrating vehicle ownership information, and consistently enforcing administrative sanctions should be prioritized to ensure sustainable voluntary compliance. With a more comprehensive and evidence-based approach, local governments can maintain a balance between revenue optimization and sustainable tax compliance.

CONCLUSION

The analysis results show that the vehicle's year of manufacture has a significant positive effect on tax compliance levels for almost all vehicle categories, except sedans. This finding indicates that newer vehicles tend to be more compliant in fulfilling their tax obligations. On the other hand, the stimulus variable shows a significant negative effect on all vehicle categories, implying that providing tax incentives, such as administrative sanction waivers, can actually reduce taxpayer compliance levels. Meanwhile, the engine capacity variable produces varying results and is generally insignificant, except for the jeep category, where a small negative effect on tax compliance was found.

Based on these findings, it can be concluded that the stimulus policy in the form of administrative sanction amnesty for Motor Vehicle Tax in Jambi Province needs to be reviewed for its implementation effectiveness so that it does not have a counterproductive impact on the level of tax compliance.

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