

ABSTRACT

According to RI Law no. 28 of 2009 concerning Regional Taxes and Regional Levies states that motorized vehicles are all wheeled vehicles and their trailers used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into vehicle motion power. motorized vehicles in question, including heavy equipment and large equipment which in their operation use wheels and motors and are not permanently attached, as well as motorized vehicles operated in water.

This study is to determine the effect of Tax Service Quality, Taxpayer Knowledge, and Tax Sanctions on Taxpayer Compliance in Paying Motor Vehicle Taxes either simultaneously or partially. This type of research is descriptive. The population in this study are taxpayers whose vehicles have been registered at the Samsat Office for the Takalar Region of South Sulawesi. The sampling technique uses non-probability sampling. The sample used is 100 taxpayers. The data used in this study were analyzed using multiple linear analysis methods and hypothesis testing and was preceded by classical assumption test which was tested using IBM SPSS software version 23.

The results showed that simultaneously the quality of tax services, knowledge of taxpayers, and tax sanctions had an effect on taxpayer compliance in paying motorized vehicle taxes. Partially, Tax Service Quality and Taxpayer Knowledge have a positive effect on Taxpayer Compliance in Paying Motor Vehicle Taxes, while Tax Sanctions have a negative effect on Taxpayer Compliance in Paying Motor Vehicle Taxes.

Keywords: *Taxpayer Compliance in Paying Motor Vehicle, Taxpayer Knowledge, Tax Sanctions, Tax Service Quality*