

**Abstract.** Increasing public services to the community is currently intensively carried out with the existence of e-Government. One of e-Government products in Indonesia is the SAKPOLE e-Samsat service. SAKPOLE e-Samsat service is an online service designed to facilitate the taxpayer in paying his motor vehicle tax accountability. The entire administrative area of Central Java can use this service, which one of them is the Karanganyar Regency. The success rate of implementing this technology influence by the readiness of its users to accept and use the technology. The purpose of this study was to determine the factors that influence behavioral intention to use the SAKPOLE e-Samsat service in Karanganyar Regency. This study used 104 respondents who will be analyzed using the variables in the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) modified model. From this study, we found that Facilitating Condition, Performance Expectancy and Public Value had a significant positive effect on behavioral intention to use the SAKPOLE e-Samsat service, with Public Value is the most significant factor. It can conclude that the views of the people of Karanganyar Regency towards service providers have succeeded in increasing their capacity because of the usefulness of these services.