

ABSTRACT

Motor vehicle tax is a tax imposed on the ownership of motor vehicles in the Region. The proceeds in motor vehicle tax revenue are at least 10% including those distributed to the District or City, and allocated for road construction and maintenance and improvement of transportation modes. However, tax revenue is only in the range of 20%, although a number of efforts have been tried by the local government.

This research aims to describe the phenomenon and characteristics of the situation, and determine the significance of the influence of motor vehicle tax socialization, the quality of tax service and the application of tax sanctions on motor vehicle taxpayer compliance. This research is a quantitative research that uses a data collection method by giving questionnaires. The population in this study was Depok City Samsat fiscus and the sample in this study was 44 respondents using purposive sampling.

The results of the hypothesis testing show that the socialization of motor vehicle tax, the quality of tax services and tax sanctions have a significant simultaneous effect on the compliance of motor vehicle taxpayers. Partially, the socialization of motor vehicle tax, the quality of tax services and tax sanctions have a significant positive effect on the compliance of motor vehicle taxpayers.

Keywords : *Taxpayer Compliance; Tax Services Quality; Vehicle tax; Tax Sanctions; Socialization of Motor Vehicle Tax.*