

ABSTRAK

Rr. Nurfadhilah Annisa. S, Abdi, Haerana, 2024, Efektivitas Pembayaran Pajak Kendaraan Bermotor Berbasis Aplikasi Bapenda Sulsel Mobile Pada Badan Pendapatan Daerah Provinsi Sulawesi Selatan.

Tujuan penelitian adalah untuk mengetahui Efektivitas Pembayaran Pajak Kendaraan Bermotor berbasis Aplikasi Bapenda Sulsel Mobile pada Badan Pendapatan Daerah Provinsi Sulawesi Selatan. Jenis penelitian yang menggunakan metode kualitatif dengan tipe penelitian deskriptif, teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi, sumber data berasal dari 8 informan yang ditetapkan dengan cara purposive sampling, teknik pengabsahan data melalui triangulasi sumber, triangulasi teknik, triangulasi waktu sedangkan analisis data melalui reduksi data, penyajian data, penarikan kesimpulan dan verifikasi.

Hasil penelitian menunjukkan bahwa Efektivitas Pembayaran Pajak Kendaraan Bermotor berbasis Aplikasi Bapenda Sulsel Mobile pada Badan Pendapatan Daerah Provinsi Sulawesi Selatan dapat dikategorikan cukup efektif, dikarenakan dari tiga indikator hanya satu yang belum efektif. Pencapaian tujuan dalam penerapannya mengefisienkan waktu dan realisasi pertumbuhan Pajak Kendaraan Bermotor meningkat secara signifikan yang memberikan kontribusi yang tinggi pada Pendapatan Asli Daerah. Integrasi yang dilakukan dengan beberapa instansi lain dan beberapa *payment channel* serta keaktifan Bapenda Sulsel dalam mensosialisasikan aplikasi Bapenda Sulsel Mobile. Adaptasi dalam hal SDM belum memadai, masih kekurangan SDM untuk pengembangan aplikasi ini, namun sarana prasarana sudah memadai.

Kata kunci: efektivitas, pelayanan PKB, Bapenda Sulsel Mobile

ABSTRACT

Rr. Nurfadhilah Annisa. S, Abdi, Haerana, 2024, Effectiveness of Motor Vehicle Tax Payment Based on the Bapenda Sulsel Mobile Application at the South Sulawesi Provincial Regional Revenue Agency.

The purpose of the study was to determine the Effectiveness of Motor Vehicle Tax Payments based on the Bapenda Sulsel Mobile Application at the South Sulawesi Provincial Regional Revenue Agency. This type of research uses qualitative methods with descriptive research types, data collection techniques through observation, interviews, and documentation, data sources come from 8 informants determined by purposive sampling, data validation techniques through source triangulation, technical triangulation, time triangulation while data analysis through data reduction, data presentation, conclusion drawing and verification.

The results showed that the effectiveness of Motor Vehicle Tax Payment based on the Bapenda Sulsel Mobile Application at the Regional Revenue Agency of South Sulawesi Province can be categorized as quite effective, because of the three indicators only one has not been effective. Achieving goals in its application streamlines time and the realization of Motor Vehicle Tax growth increases significantly which makes a high contribution to Regional Original Revenue. Integration carried out with several other agencies and several payment channels and the activeness of Bapenda Sulsel in socializing the Bapenda Sulsel Mobile application. Adaptation in terms of human resources is not yet adequate, there is still a lack of human resources for the development of this application, but the infrastructure is adequate.

Keywords: effectiveness, PKB services, Bapenda Sulsel Mobile