

# Influence of Two Wheeled Motorized Vehicle Tax Receipt and Motorized Vehicle Fuel Tax on Balikpapan City Original Income (Year 2020-2022)

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## Abstrak

Di zaman sekarang ini, kendaraan bermotor merupakan salah satu alat transportasi yang banyak digunakan dan membutuhkan bahan bakar untuk menggerakkan dan bergerak. Hal ini pada akhirnya mempunyai nilai pajak yang harus dibayar. Oleh karena itu, variabel penelitian ini adalah Pajak Kendaraan Bermotor, Pajak Bahan Bakar Kendaraan Bermotor dan Pendapatan Asli Daerah. Sampel yang digunakan berjumlah 36 laporan. Hubungan Pajak Kendaraan Bermotor terhadap Pendapatan Asli Daerah tidak signifikan. Begitu pula Pajak Bahan Bakar Kendaraan Bermotor terhadap Pendapatan Asli Daerah tidak signifikan. Maka hasil hubungan Penerimaan Pajak Kendaraan Bermotor dan Pajak Bahan Bakar Kendaraan Bermotor terhadap Pendapatan Asli Daerah adalah signifikan secara simultan.

**Kata Kunci:** *Penerimaan Pajak, Pajak Kendaraan Bermotor dan Bahan Bakar Minyak, Pendapatan Asli Daerah*

## Abstract

In this day and age, motor vehicles are a widely used form of transportation and require fuel to power and move. This ultimately has a tax value that must be paid. Therefore, the variables of this study are Motor Vehicle Tax, Motor Vehicle Fuel Tax and Local Revenue. The sample used amounted to 36 reports. The relationship of Motor Vehicle Tax to Local Revenue is not significant. Likewise, the Motor Vehicle Fuel Tax on Local Revenue is not significant. Then the results of the relationship between Motor Vehicle Tax Revenue and Motor Vehicle Fuel Tax on Local Revenue are simultaneously significant.

**Keywords:** *Tax Revenue, Motor Vehicle and Fuel Taxes, Local Revenue*

## INTRODUCTION

In carrying out its duties, the Regional Government requires considerable funds, therefore as an effort to increase local government sourced from regional revenue. "Law Number 28 of 2009 concerning Regional Taxes and Levies regulates the types of Provincial Taxes, namely: Motor Vehicle Tax, Motor Vehicle Title Transfer Fee (BBNKB), Motor Vehicle Fuel Tax, Surface Water Tax, Cigarette Tax."

Of course, each region has obligations and rights in managing and managing independently the affairs of the regional government, in order to increase the efficiency and effectiveness of government administration to the community. (Anggraeni, 2016)

One source of local revenue comes from motor vehicle tax and motor vehicle fuel tax. The role received from this Regional Original Revenue is quite large. The reason why the author examines this is because everyone has a motorbike and with many motorized vehicles at this time it is always related to refueling so that the Motor Vehicle Fuel Tax arises.

From receiving of local revenue, the Government must set a target for realization which is useful as a reference for achieving improvements that have been set and planned in advance. If the revenue obtained exceeds the predetermined target, then it has a positive impact on local revenue. Vice versa, if the revenue does not reach the target, then it has a negative impact on local revenue. (Septiana, 2018)

According to the News, Local Revenue as of December 31, 2022 reached 67.3 trillion or 86.56% of the target of 77.8 trillion. From this we see that in 2022, Jakarta's Regional Revenue did not reach the predetermined target. The author found this information from Pajak.com.

In order to achieve the target of Regional Original Revenue, a recollection of taxpayers is carried out, monitoring or evaluating regularly, organizing a regional revenue computerization system and establishing cooperation with the private sector, BUMN in the management of regional tax collection. The author obtained this information on Jojonomic, August 15, 2019.

"Regional Original Revenue (PAD) is an important income from routine financing and infrastructure of autonomous regions. The amount of income from local tax and retribution posts is greatly affected by the types of local taxes and levies that have been agreed upon and adjusted by the provisions regarding the income of the two components. (Zulfikar & Rahman, 2019)

## **METHOD**

The type of research used is descriptive research where this research uses a quantitative approach, namely performing calculations on previously obtained financial data in order to solve useful problems in the research objectives. (Christina et al., 2016)

## **Population**

Population refers to the group or collection that is the subject or object of research. In the context of research, the selection and description of the correct population is very important because it is usually generalized back to the population. The population of this study is the Realization Report of PKB, BBNKB and PBBKB 2020-2022.

## **Sample**

The sample is a part of the population that can represent the population. In this study, the samples used are all monthly reports of realization of Motor Vehicle Tax and Motor Vehicle Fuel Tax of Balikpapan City during 2020 to 2022 which amounted to 36 reports.

## **Sampling technique**

Sampling for this study used the Quota Sampling technique, which does not represent all members of the population. The researcher obtained this information from Gonel as of April 5, 2023.

## **Data and Data Sources**

The type of data obtained is primary data. Primary data is data obtained by a researcher directly from the first hand. Primary data in this study is in the form of information about two-wheeled motor vehicle tax (PKB), motor vehicle fuel tax (BBKB) and local revenue (PAD) obtained from the Regional Revenue Agency of East Kalimantan Province and BPPDRD Balikpapan.

## **Data Analysis Techniques**

The data analysis tool used in this study is multiple linear regression analysis. Before using regression, it is necessary to test the classical assumptions and test the accuracy of the model so that it can be used to answer the proposed hypothesis.

### Autocorrelation Test Results

Runs Test	
Unstandardized Residual	
Test Value <sup>a</sup>	-
	3171948339,363
	04
Cases < Test Value	18
Cases >= Test Value	18
Total Cases	36
Number of Runs	22
Z	,845
Asymp. Sig. (2-tailed)	,398

a. Median

The results of the table above, found that the Run Test value is 0.398, which is greater than 0.05. This means that there is no significant autocorrelation. Thus, it can be concluded that the data in this study does not experience autocorrelation.

### Heteroscedasticity Test Results

Heteroscedasticity testing is carried out to evaluate whether there are differences in residual variances between observations in the regression model. The Glejser test is used in this study to detect the presence of heteroscedasticity. The following are the results of the heteroscedasticity test.

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	4569440118,159	6019371635,931		,759	,453
	PKB	,109	,074	,288	1,482	,148
	PBB-KB	-,013	,016	-,165	-,853	,400

a. Dependent Variable: Abs RES

The Values for the PKB, and PBBKB variables are greater than 0.05. Therefore, it can be concluded that there is no heteroscedasticity.

### Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	PKB	,754	1,326
	PBB-KB	,754	1,326

Based on the table above, it can be concluded that the tolerance value exceeds 0.10 and the VIF (Variance Inflation Factor) value is less than 10. The results of this test indicate that there are no signs of multicollinearity in the regression models used in this study.

### F Test Results

Model		Sum of Squares	Mean Square	F	Sig.
1	Regression	2580385578006457000000,00	1290192789003228400000,000	5,528	,009 <sup>b</sup>
	Residual	7702070912980462000000,00	233396088272135230000,000		
Total		10282456490986919000000,000			

a. Dependent Variable: PAD

b. Predictors: (Constant), PBB-KB, PKB

From the table, it can be seen that the significance value is 0.009, which is smaller than 0.05. Therefore, it can be concluded that the regression model used has achieved goodness of fit or meets the criteria for model fit.

### Test Results of the Coefficient of Determination (Adjusted R2)

#### Hasil Uji Koefisien Determinasi (Adjusted R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,501 <sup>a</sup>	,251	,206	15277306315,97518

a. Predictors: (Constant), PBB-KB, PKB

b. Dependent Variable: PAD

The conclusion of data processing that the Adjusted R2 value is 0.206. From this figure, it is indicated that a range of approximately 20.6% of Local Revenue comes from Motor Vehicle Tax and Motor Vehicle Fuel Tax. While the rest is influenced by other factors not included in the independent variables in this study which amounted to 79.4%.

### Multiple Linear Regression Test Results

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	19076493549,620	9324471934,078
	PKB	,226	,114
	PBB-KB	,032	,024

Based on the table above, the regression equation is obtained as follows:

$$Y = 19076493549.620 + 0.226X_1 + 0.032X_2 + e$$

Where:

Y = Local Revenue

X1 = Motor Vehicle Tax (PKB)

X2 = Motor Vehicle Fuel Tax (PBB-KB)

E = Error

Multiple linear regression analysis was conducted to determine the extent of the causal relationship between Motor Vehicle Tax and Motor Vehicle Fuel Tax on Local Revenue.

## Hypothesis Test Results

Model		t hitung	Sig.
1	(Constant)	2,046	,049
	PKB	1,980	,056
	PBB-KB	1,337	,190

Based on the table above, it can be concluded that:

For Motor Vehicle Tax has a significance value of  $0.056 > 0.05$  and  $1.980$  (t count)  $< 2.055$  (t table). So it can be concluded that motor vehicle tax has no effect on local revenue. Meanwhile, motor vehicle fuel tax has a significance of  $0.190 > 0.05$  and  $1.337$  (t count)  $< 2.055$  (t table). So it can be concluded that motor vehicle fuel tax has no effect on local revenue.

## CONCLUSION

From the research results, data analysis and discussion, the following conclusions can be drawn:

1. Motor Vehicle Tax has no effect on Local Revenue of Balikpapan City for the period 2020-2022.
2. Motor Vehicle Fuel Tax has no effect on Local Revenue of Balikpapan City for the period 2020-2022
3. Motor Vehicle Tax and Motor Vehicle Fuel Tax have a significant effect on Local Revenue of Balikpapan City for the period 2020-2022.

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