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The Effectiveness of Mobile Samsat Services in Improving Motor Vehicle Taxpayer Compliance in Bandar Lampung

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ABSTRACT

This research examines how Mobile SAMSAT improves motor vehicle taxpayer compliance in Bandar Lampung City. Indonesia's growing fiscal demands for national expenditure and growth make regional taxes, especially motor vehicle tax, vital to local government revenue and public welfare. Motor vehicle tax contributes significantly to regional revenue, however taxpayer unfamiliarity with payment options and perceived burdensome SAMSAT office processes reduce compliance. In 2012, Bandar Lampung launched Mobile SAMSAT to provide door-to-door tax payment services, including annual Vehicle Registration Certificate (STNK) validation, Motor Vehicle Tax (PKB) payments, and Mandatory Road Traffic Accident Fund Contributions. This mixed-methods study used a Concurrent Triangulation Strategy to collect quantitative data from surveys and qualitative data from interviews and direct observation to evaluate program success factors. The results show that Mobile SAMSAT services promote taxpayer compliance via accessibility, clarity, and speed, boosting public trust and civic involvement in tax affairs. This efficacy is due to personnel response, appropriate service locations, and efficient administrative procedures.

Mobile SAMSAT, Taxpayer Compliance, Motor Vehicle Tax, Public Service, Bandar Lampung

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INTRODUCTION

Increasing fiscal needs for national spending and development finance demand increased domestic income generation to reduce foreign funding reliance. The 1945 Constitution's Preamble encourages the Indonesian government to undertake comprehensive policies to create a fair and prosperous society. Therefore, federal and regional governments have made steps to increase state income collection (Maulana & Septiani, 2022). According to the Regional Government Law, regional taxation is a key income source for local governments and may be adapted to regional needs. Regional taxes, like

central taxation, boost local government earnings and promote public infrastructure and spending (Resmi, 2016).

The Regional Revenue and Expenditure Budget (APBD) shows how taxes may fund development. Indonesian Law No. 17 of 2003 describes APBD as Regional Representative Council-approved regional governments' yearly budgetary plan. A region's economic development trajectory predicts APBD size since it boosts revenues and social welfare. Regional Original Revenue (PAD) from taxes should rise proportionately with economic growth. Citizens' tax paying capacity should rise with economic growth. Enhancing taxpayer tax payment compliance is necessary to guarantee regional tax revenues successfully improve societal welfare via development programs and public services via APBD budget allocation. First-level regional taxes are regulated by provinces, whereas regencies or cities administer regional taxes (Siahaan, 2016). Motor vehicle, transfer, gasoline, surface water, and cigarette taxes are controlled by provincial governments under Article 2 of Law No. 28 of 2009 on Regional Taxes and Levies.

Lampung Province's 2023 tax collection statistics shows considerable differences per tax category. Despite placing second in percentage terms, motor vehicle tax had the greatest nominal realisation at 1,028,551 billion rupiah, 105.49% of the objective. This makes motor vehicle tax the largest tax category contributor. Only 660,934 billion rupiah—88.12% of the 750 billion target—was raised for motor vehicle transfer tax. Motor vehicle fuel tax reached 104.46% of the 840 billion rupiah goal with 877,494 billion. In monetary terms, surface water use tax contributed the least, yet it achieved 9,477 billion rupiah, 135.38% of the 7 billion objective. Cigarette tax income fell to 656,366 billion rupiah, 89.08% of the 736,838 billion goal.

Despite placing second in percentage accomplishment at 105.49%, motor vehicle tax is the greatest regional tax income source at 1,028,551 billion rupiah. Whether meeting or missing expectations, motor vehicle tax is the biggest contribution. Motor vehicle tax may boost regional income, according to Widyaningsih (2019). Ramdani et al. (2019) ascribe this to Indonesia's rapidly growing motor vehicle population. The tendency towards providing everyday living requirements via increased community mobility promotes this rise. Annual population growth increases motor vehicle use. Thus, local governments' best income source is taxes. Increased car populations may not always lead to taxpayer compliance, with people still avoiding taxes.

As the province's economic and transportation centre, Bandar Lampung City has the most motor vehicles (1,035,538). Central, South, and East Lampung also have large motor vehicle populations: 654,100, 540,230, and 418,485

respectively. These regions have large populations and are agricultural and transportation hubs, resulting in high motor vehicle ownership. Mesuji Regency has 54,464 motor vehicles, the lowest in Lampung due to its rural nature and little urbanisation. The majority of vehicles in Bandar Lampung are motorbikes (811,221). Trucks total 67,281 units, while passenger cars total 154,315. Bus numbers remain low at 2,721 units. This data supports focussing on motorbikes for this study since they are the most common motor vehicle in the city.

Bapenda's Joint Office of the One-Stop Integrated Administrative System (SAMSAT) processes Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Tax (BBNKB) payments. SAMSAT symbolises public confidence in PKB and BBNKB payment systems since people pay taxes on new and used car transactions. SAMSAT has supervisors, coordinators, and implementers who serve people during tax payments as a joint office. Rajif (2012) suggests that great service and benefit explanations might boost taxpayer compliance. Public Service Accountability is a new paradigm that addresses perceptions of citizen-desired and government-provided services. Public service transparency affects income sources (Yadnyana & Sudiksa, 2011).

Low taxpayer compliance is due to taxpayer ignorance about taxes as development support, according to Aryatika & Mildawati (2021). Thus, people fail to realise that delayed tax payments harm public service development, facilities, and other tax-funded activities. Understanding tax advantages and relevance helps raise taxpayer awareness. Citizens cannot happily pay taxes without tax and benefit understanding (Rabiyah et al., 2021). From observation, many taxpayers at the SAMSAT Joint Office in Bandar Lampung are inexperienced with tax payment methods. SAMSAT Office tax payments are also seen as cumbersome, making taxpayers hesitant to self-pay. Therefore, many taxpayers use intermediate services to pay taxes, which may be expensive.

Maulana & Septiani (2022) say government or SAMSAT office service quality affects taxpayer tax compliance. All SAMSAT Joint Office of Bandar Lampung City components work to maximise tax services and income. Presidential Regulation No. 5 of 2015 Chapter V Implementation Article 22 establishes auxiliary units like Helper SAMSAT, SAMSAT Outlets, Drive-Through SAMSAT, Mobile SAMSAT, Drive Order SAMSAT, E-SAMSAT, and others to improve SAMSAT Joint Office service quality in line with technological advances and public expectations. The Mobile SAMSAT initiative provides door-to-door tax payment options in Bandar Lampung City to vehicle owners/taxpayers far from central SAMSAT facilities to improve taxpayer compliance. Mobile SAMSAT covers vehicle owners/taxpayers far from central

SAMSAT services with annual Vehicle Registration Certificate (STNK) validation, Motor Vehicle Tax (PKB) payments, and Mandatory Road Traffic Accident Fund Contributions (SWDKLLJ) door-to-door.

This program to enhance public service quality, notably Motor Vehicle Tax payment services, benefits residents by enabling yearly STNK validation, PKB and SWDKLLJ payments, and bringing services closer to Bandar Lampung communities while decreasing expenses. Purnaman et al. (2023) found that Mobile SAMSAT installation boosts taxpayer compliance. Officials' convenience, speed, accuracy, and service ease, including Mobile SAMSAT services, make citizens more compliant with PKB payments. Mobile SAMSAT services solve issues caused by citizen dwellings far from SAMSAT offices and office placements on Bandar Lampung city peripheries, which discourage tax payment. Although SAMSAT offices make tax payment easy, Mobile SAMSAT is more efficient owing to its simple payment methods and low prerequisites, such as STNK and ID card photocopies. Government mobile SAMSAT services at Bandar Lampung SAMSAT Office help citizens pay motor vehicle taxes. Mobile SAMSAT tax payments cannot be outsourced, preventing middlemen.

Mobile SAMSAT's efficacy in improving motor vehicle taxpayer compliance in Bandar Lampung City is the focus of this study. The study tackles two main research questions: what factors affect Mobile SAMSAT program success in improving taxpayer compliance, and if Bandar Lampung City Mobile SAMSAT programs promote taxpayer compliance. Research significance includes academic contribution through additional information and references for future research while improving student insights into tax compliance; governmental utility as policy consideration for motor vehicle tax compliance enhancement with Regional Original Revenue improvement outcomes; and researcher benefits through expanding taxation knowledge and implementing academic knowledge to understand actual field conditions.

RESEARCH METHOD

Type of Research

This mixed method research (MMR) study uses the Concurrent Triangulation Strategy model to gather and integrate quantitative and qualitative data to improve research depth and validity (Creswell & Plano Clark, 2011). The data will be collected using surveys. The main goal is to study how mobile SAMSAT services improve motor vehicle taxpayer compliance in Bandar Lampung City. The research will also examine other variables impacting taxpayer compliance and how mobile SAMSAT services might simplify tax payment.

Type and Source of Data and Data Collection Method

This research uses primary and secondary data. The researcher interviews Bandar Lampung City motor vehicle taxpayers to gain first-hand data on the study topic (Sugiyono, 2010). Secondary data are obtained indirectly from Lampung Province's Regional Revenue Agency (BAPENDA) records (Sugiyono, 2017). Data is collected using a Likert scale and direct observation. Structured surveys use the Likert scale to evaluate respondents' perceptions, attitudes, and opinions for quantitative and qualitative analysis. This method helps understand respondent agreement with study variable statements (Likert, 1932; Allen & Seaman, 2007). Field circumstances are also recorded using observational methods to track mobile SAMSAT officials and taxpayers during mobile tax services in Bandar Lampung City.

Data Validity

Research results must be accurate and credible via data validity. Inaccurate data may lead to incorrect conclusions, yet good data support reasonable interpretations. Positivist data validity adapts validity and reliability to methodological criteria. Instrument validity is determined by how effectively the questionnaire measures the target variable. This is done using Pearson correlation between item scores and overall variable scores. A questionnaire is legitimate if the significance value is below 5% and the correlation coefficient surpasses the threshold *r*-table value (Nunnally & Bernstein, 1994). The dependability coefficient, Cronbach's Alpha, runs from 0 to 1. Reliable instruments have alpha values over 0.6, suggesting consistent measurement (Sugiyono, 2017). Reliable equipment promote constant data collection, boosting measurement confidence and study data quality.

Data Questionnaire

The seven indicators—timeliness, responsiveness, communication, location, information, administrative processes, and service quality—were utilized to evaluate taxpayers' satisfaction with the tax office's services adopted from Montaña & Sayson (2023). Timeliness assessed how promptly staff provided necessary information and responded to inquiries, reflecting efficiency in service delivery. Responsiveness measured the willingness of tax officers to address concerns and resolve issues quickly, fostering trust and confidence. Communication evaluated the clarity and effectiveness of information exchange between staff and taxpayers, ensuring understanding of procedures and policies. The location indicator considered the convenience and accessibility of the tax office, impacting ease of physical access for taxpayers. Availability and clarity of tax-related information ensured taxpayers could easily find and comprehend relevant guidelines, forms, and procedures.

Administrative processes examined the simplicity, fairness, and efficiency of tax assessment and payment procedures, influencing overall satisfaction. Lastly, service quality assessed staff professionalism, courtesy, and helpfulness, which formed the basis for positive perceptions and willingness to comply voluntarily

Mixed Method Research

Mixed Method Research (MMR) uses philosophical assumptions to guide investigation. It combines qualitative and quantitative methods during data collection, analysis, and interpretation to better comprehend the study topic (Creswell & Plano Clark, 2011). MMR is used to study research topics from numerous viewpoints, which provides deeper understanding, richer context, validation of results, and a more complete investigation of social phenomena (Axinn & Pearce, 2006). Concurrent embedded, sequential exploratory, concurrent transformational, concurrent triangulation, sequential explanatory, and sequential transformative MMR techniques exist (Creswell & Plano Clark, 2011). Martono (2011) lists four critical MMR dimensions: timing (scheduling qualitative and quantitative data collection sequentially or simultaneously), weighting (prioritising one method over the other based on research objectives), mixing (integrating data during collection, analysis, and interpretation), and theory development.

This research collects qualitative and quantitative data concurrently via triangulation. The two datasets are compared to see whether they match, vary, or complement. Integrating both data types validates results and provides deeper insights, helping the researcher grasp the study topic better (Martono, 2011). Triangulation improves data validity, reliability, depth, and impartiality, making it helpful for evidence-based decision-making, according to Dawadi et al. (2021). Statistics are used to analyse quantitative data, whereas qualitative analysis is used for qualitative data. A complete synthesis of various analytical methods enhances study findings (Creswell & Plano Clark, 2011).

RESULT AND DISCUSSION

General Description of Research Location

Regional autonomy, delegated authority (dekonsentrasi), and co-administration tasks (tugas pembantuan) are the principles that guide Lampung Province's Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda). Regional Regulation No. 4 of 2019 and Governor Regulation No. 49 of 2022 update regional apparatus structure and duty rules to regulate its organizational framework. Bapenda, located on Jl. Hasanudin No. 45, Gunung Mas Subdistrict, Teluk Betung Utara, Bandar Lampung, establishes policies, plans, and regulations. It oversees, coordinates, and administers its

mission to guarantee its success. Bapenda promotes good governance and sustainable economic development via its six key missions in keeping with the province vision “Rakyat Lampung Berjaya,” which seeks a secure, culturally rich, advanced, competitive, and wealthy community.

Bapenda has numerous organizational components with specific functions. Head of Agency leads and coordinates agency operations in accordance with regional governance structures and legislation. Administrative services include organizational planning, financial management, HR, PR, and asset management by the Secretariat. The Tax Division manages municipal tax policy, including collection, dispute settlement, and public disclosure. In contrast, the Non-Tax Division controls regional retributions and legal local income. The Monitoring and Control Division plans and reports revenue operations, while the Revenue Information Development Division handles data and advances revenue technology. The decentralized Technical Implementation Unit (UPTD) collects taxes and generates money in defined regions.

Bapenda Lampung provides numerous unique public service services to make tax compliance easier. The Mobile SAMSAT Keliling allows car owners to renew registrations and pay yearly motor vehicle taxes quickly. SAMSAT Mall provides payment services at Mall Kartini and Mall Boemi Kedaton for easy access in high-traffic areas. SAMSAT Drive-Thru in Rajabasa and Gunung Sugih lets taxpayers make transactions from their cars. E-Salam (Electronic SAMSAT Lampung), a smartphone app for timely payments, and E-Samdes, a village-owned business tax service, are digital advancements. The central SAMSAT Induk offices in Bandar Lampung and Gunung Sugih provide registration, identification, and car tax payment. Bapenda's diversified initiatives improve tax compliance and public administration equality, efficiency, and service innovation.

Profile of Mobile SAMSAT of Bandar Lampung City

Mobile SAMSAT services improve car tax payment accessibility and efficiency via public administration innovation. This service delivers tax services directly to communities using operable vehicles like busses or vans for people who are time-constrained or far from central SAMSAT offices. Mobile SAMSAT, launched in 2012 in Bandar Lampung, shows the local government's dedication to public service and tax compliance. By providing services in high-traffic public spaces, the program minimizes administrative and logistical hurdles that delay or skip payments. The goal is to make tax payments easier and emphasize their relevance.

Mobile SAMSAT in Bandar Lampung rotates schedules and locations to enhance outreach. The first zone contains Sukarame and the PKOR Way Halim

sports and cultural complex, selected for their high population density and public activities. The second zone includes Pahoman and Teluk Betung, important government, educational, economic, and recreational sites. This segmentation provides equitable service delivery in urban and semi-urban areas. Mobile units with computerized administrative systems and skilled workers provide safe, efficient transactions. In addition to processing payments, the units offer tax-related information and consultations, raising taxpayer knowledge and accountability via human-centered and proactive public service delivery.

Respondent Characteristics

Based on the data collected, the majority of respondents were male, totaling 37 individuals or 53%, while female respondents accounted for 33 individuals or 47%. In terms of age distribution, the largest proportion of respondents fell within the 20–30 years age group, comprising 60 individuals or 86% of the sample. Meanwhile, respondents aged 31–40 years represented 10% (7 individuals), and those in the 41–50 years age group accounted for the remaining 4% (3 individuals). These demographic characteristics suggest that the sample is predominantly composed of young adult males.

Data Quality Assessment

Research data validity is essential to discovering accuracy and reliability. Valid data supports appropriate interpretations, whereas invalid data may lead to incorrect conclusions. Data validity in the positivist paradigm develops from validity and reliability to methodological norms and research settings. Validity testing determines how well the questionnaire measures the desired constructs. This procedure compares item scores to variable totals. If the significance value is below 0.05 and the estimated correlation coefficient (r-count) surpasses the necessary r-table value, the item is legitimate. All indicators of the seven variables—timeliness, responsiveness, communication, location, information, administrative processes, and service quality—had r-count values over 0.2352 and p-values below 0.05. Therefore, all indicators are genuine, indicating the accuracy and suitability of the instrument employed to gather data from 70 respondents.

Table 1.
Validity Test

Variable	Indicator	r-count	r-table	Significance	Description
(X1) Timeliness	X1.1	0.920	0.2352	0.000	Valid
	X1.2	0.930	0.2352	0.000	Valid
(X2) Responsiveness	X2.1	0.894	0.2352	0.000	Valid

	X2.2	0.907	0.2352	0.000	Valid
(X3) Communication	X3.1	0.833	0.2352	0.000	Valid
	X3.2	0.829	0.2352	0.000	Valid
(X4) Location	X4.1	0.899	0.2352	0.000	Valid
	X4.2	0.899	0.2352	0.000	Valid
(X5) Information	X5.1	0.947	0.2352	0.000	Valid
	X5.2	0.931	0.2352	0.000	Valid
(X6) Admin. Practices	X6.1	0.834	0.2352	0.000	Valid
	X6.2	0.862	0.2352	0.000	Valid
(X7) Service Quality	X7.1	0.918	0.2352	0.000	Valid
	X7.2	0.911	0.2352	0.000	Valid

Validity and reliability testing are needed to assess measuring instrument internal consistency. Instrument reliability refers to its stability and dependability in producing consistent findings under identical settings. This research assessed variable reliability using Cronbach's Alpha. The instrument is dependable if Cronbach's Alpha is above 0.60. Sugiyono (2017) states that the instrument's consistency in assessing the same construct across several applications increases as the coefficient approaches 1. Table 2 shows that all variables have Cronbach's Alpha values over 0.60, from 0.609 to 0.864. Thus, the variables are dependable since the questionnaire questions consistently reflect the examined constructs. The validity and reliability tests show that this research's instrument passes academic psychometric standards. Timeliness, responsiveness, communication, location, information, administrative methods, and service quality were all measured validly and reliably. This boosts data trustworthiness and supports statistical analysis. The interpretability and generalizability of behavioral and social sciences research results depend on accurate and trustworthy instruments.

Table 2.
Reliability Test

Variable	Cronbach's Alpha	Threshold	Description
(X1) Timeliness	0.830	0.60	Reliable
(X2) Responsiveness	0.766	0.60	Reliable
(X3) Communication	0.553	0.60	Reliable
(X4) Location	0.762	0.60	Reliable
(X5) Information	0.864	0.60	Reliable
(X6) Admin. Practices	0.609	0.60	Reliable
(X7) Service Quality	0.803	0.60	Reliable

Descriptive Analysis of Punctuality Answer Results

According to data collected, most taxpayers agreed that mobile SAMSAT officials were prompt. 57.14% agreed and 12.86% strongly agreed with statement X1.1, which suggests prompt and effective service delivery. Only 2.86 percent disagreed. In statement X1.2, 26.43% agreed and 9.29% strongly agreed that mobile SAMSAT officers help administrative operations, lowering waiting time. Only 1.43% disagreed, while 12.86% were indifferent. Key informant interviews provide qualitative support for these results. Individual tax payments take less than five minutes, however service time may vary based on the number of taxpayers, according to the head of the mobile SAMSAT unit in Bandar Lampung. Staff from two service sites said payment procedures take roughly five minutes if all documentation are ready. SOP compliance was stressed to ensure service efficiency. A taxpayer acknowledged that the procedure was time-efficient, despite occasional queue delays.

Table 3.

Punctuality Answer Results

Response Category	X1.1 F	X1.1 %	X1.2 F	X1.2 %
Strongly Disagree	0	0.00%	0	0.00%
Disagree	2	2.86%	1	1.43%
Neutral	19	27.14%	18	25.71%
Agree	40	57.14%	37	52.86%
Strongly Agree	9	12.86%	13	18.57%
Total	70	100%	70	100%

Descriptive Analysis of Responsiveness Answer Results

Table 4 shows that most responders found mobile SAMSAT workers responsive. For indication X2.1, 70% of taxpayers agreed or strongly agreed that police reacted quickly to help or information. Similarly, 62.86% agreed or strongly agreed with statement X2.2, suggesting that services were supplied faster than other government entities. These claims were rejected by 4.29% and 5.71%.

Table 4.

Responsiveness Answer Results

Response Category	X2.1 F	X2.1 %	X2.2 F	X2.2 %
Strongly Disagree	0	0.00%	0	0.00%
Disagree	3	4.29%	4	5.71%
Neutral	18	25.71%	22	31.43%
Agree	34	48.57%	29	41.43%
Strongly Agree	15	21.43%	15	21.43%
Total	70	100%	70	100%

These conclusions were corroborated by qualitative data. A senior mobile SAMSAT officer said the study was useful for monitoring field officer response (Interview with Z, November 20, 2024). Staff interviews also stressed that police were instructed to be sensitive, communicative, and solution-oriented, particularly during lengthy lines or technological issues (Interview with S, November 29, 2024). A taxpayer also commended officers' patience and ability to effectively convey processes, but suggested improving online schedule and location information (Interview with NAR, November 8, 2024).

Descriptive Analysis of Communication Answer Results

Table 7 shows that most respondents liked mobile SAMSAT's communication. For statement X3.1, 68.57% agreed or strongly agreed that late taxpayers were punished fairly and properly. For X3.2, 62.85% agreed or strongly agreed that concerns were resolved successfully, indicating good communication and conflict resolution.

Table 5.
Communication Answer Results

Response Category	X3.1 F	X3.1 %	X3.2 F	X3.2 %
Strongly Disagree	0	0.00%	0	0.00%
Disagree	4	5.71%	5	7.14%
Neutral	18	25.71%	21	30.00%
Agree	33	47.14%	33	47.14%
Strongly Agree	15	21.43%	11	15.71%
Total	70	100%	70	100%

Interviews support these conclusions. The mobile SAMSAT coordinator said staff communication skills have been educated to resolve issues quickly and clearly offer services (Interview with Z, November 20, 2024). Field workers stated their willingness to aid taxpayers in need and communicate clearly (Interview with S, November 29, 2024). A taxpayer said officers' information was straightforward to grasp and valuable, particularly for individuals new with automobile tax processes (Interview with NAR, November 8, 2024). These findings emphasize the significance of communication in public service.

Descriptive Analysis of Location Answer Results

Table 8 shows that most respondents considered mobile SAMSAT locations strategic and accessible. In item X4.1, 71.43% agreed or strongly agreed that the location was convenient and pleasant. In X4.2, 60% of respondents approved the assertion about information and service contact ease. Few (5.71% and 7.14%) disagreed.

Table 6.
Location Answer Results

Response Category	X4.1 F	X4.1 %	X4.2 F	X4.2 %
Strongly Disagree	0	0.00%	0	0.00%
Disagree	4	5.71%	5	7.14%
Neutral	16	22.86%	23	32.86%
Agree	30	42.86%	28	40.00%
Strongly Agree	20	28.57%	14	20.00%
Total	70	100%	70	100%

Qualitative input supports these findings. To guarantee convenience, top officials choose areas like markets, offices, and commercial hubs depending on public transportation (Interview with Z, November 29, 2024). A staff member said service spots are cycled weekly in high-traffic locations (Interview with M, December 2, 2024). Access to neighboring services decreased travel time and enhanced efficiency, according to a responder (Interview with M. AR, November 11, 2024). These findings confirm that strategic positioning improves mobile taxation service accessibility and satisfaction.

Descriptive Analysis of Information Answer Results

Table 9 shows that most responders liked SAMSAT Keliling officers' information. X5.1: 45.71% agreed that police understood service procedures well, whereas 25.71% strongly agreed. Some 2.86% disagreed. In statement X5.2, 54.29% agreed that police could answer taxpayer questions clearly and accurately, while 17.14% strongly agreed. These data indicate that information services were successful and well-received.

Table 7.
Information Answer Results

Response Category	X5.1 F	X5.1 %	X5.2 F	X5.2 %
Strongly Disagree	0	0.00%	0	0.00%
Disagree	2	2.86%	1	1.43%
Neutral	18	25.71%	19	27.14%
Agree	32	45.71%	38	54.29%
Strongly Agree	18	25.71%	12	17.14%
Total	70	100%	70	100%

The quantitative conclusions are supported by interview data. A senior SAMSAT Keliling official said they use Instagram and public signs to assist taxpayers understand the rules, and officers may answer questions (Interview with Z, November 20, 2024). A staff member said they will help taxpayers understand the rules (Interview with S, November 29, 2024). The taxpayer said

the material was adequate and simple to grasp, particularly because updates were presented online and on billboards (Interview with NAR, November 8, 2024). Users can access and understand content better with this multi-platform approach.

Descriptive Analysis of Administrative Practice Answer Results

Table 10 shows that most respondents found SAMSAT Keliling's car tax payment method simple. In statement X6.1, 58.57% agreed and 18.57% strongly agreed that administrative requirements were clear and not confusing, with 1.43% disagreeing. Statement X6.2: 58.57% agreed and 25.71% strongly agreed that the needed papers were straightforward to compile. These findings indicate well-structured and user-friendly administrative operations.

Table 8.

Administrative Practice Answer Results

Response Category	X6.1 F	X6.1 %	X6.2 F	X6.2 %
Strongly Disagree	0	0.00%	0	0.00%
Disagree	1	1.43%	3	4.29%
Neutral	15	21.43%	8	11.43%
Agree	41	58.57%	41	58.57%
Strongly Agree	13	18.57%	18	25.71%
Total	70	100%	70	100%

Qualitative interview insights support survey results. A SAMSAT Keliling official said they use social media and banners to inform the public of administrative obligations (Interview with Z, November 20, 2024). Another employee offered to help new taxpayers (Interview with S, November 29, 2024). A taxpayer also said the information was clear and available across digital and physical platforms, making document preparation quicker (Interview with NAR, November 8, 2024). These assertions show that SAMSAT Keliling's administrative strategy reduces procedural barriers and improves service efficiency.

Descriptive Analysis of Service Quality Answer Results

Table 11 shows that respondents liked SAMSAT Keliling's service. In X7.1, 54.29% and 27.14% highly agreed that service methods aided tax payments. For X7.2, 57.14% and 17.14% highly agreed that service completion time was efficient. Only 2.86% disagreed, suggesting great satisfaction with service quality and punctuality.

Table 9.

Service Quality Answer Results

Response Category	X7.1 F	X7.1 %	X7.2 F	X7.2 %
Strongly Disagree	0	0.00%	0	0.00%

Disagree	2	2.86%	2	2.86%
Neutral	11	15.71%	16	22.86%
Agree	38	54.29%	40	57.14%
Strongly Agree	19	27.14%	12	17.14%
Total	70	100%	70	100%

Interview replies supported these good assessments. A SAMSAT Keliling coordinator said administrative needs were merely an original ID and car registration (Interview with Z, November 20, 2024). This simplicity, supplemented by social media and signage, was meant to boost service efficiency. Since the criteria were clearly indicated, staff said this method minimized the need for repeated explanations (Interviews with S, November 29, 2024; M, December 2, 2024). NAR interviewed a taxpayer on November 8, 2024, who said the services were easy and quick. SAMSAT Keliling's service quality strategy seems to provide rapid, transparent, and easy tax payment experiences.

CONCLUSION

Observation, interviews, and document analysis show that the mobile SAMSAT service in Bandar Lampung improves motor vehicle taxpayer compliance. The community notices enhanced accessibility, clarity, and quickness. This efficacy depends on staff response, strategically situated service centres, and flexible operation hours. These aspects enhance customer service and encourage tax compliance. The mobile service's direct contact with taxpayers has created a more human-centered approach that simplifies compliance, lowers middlemen, and raises tax knowledge. Courteous officers, honest communication, and reduced bureaucratic processes have increased public confidence and civic involvement in tax concerns.

Several suggestions are made to enhance mobile SAMSAT services. First, police must improve their interpersonal communication skills to help raise tax awareness via persuasive and instructive contacts. Second, extending coverage especially to highly populated or low-compliance regions—would improve service fairness and accessibility. Third, improving supporting amenities like seats, electronic queuing, and digital information transmission via social media or mobile apps will boost convenience and efficiency. Officers must also get continuing customer service and digital literacy training to improve service and taxpayer satisfaction. Finally, frequent review with community input is needed to enhance services to meet public expectations and changing urban needs in Bandar Lampung.

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