

ABSTRAK

Yayang Nuraini Zulfiani, "Implementasi Pembayaran Pajak Kendaraan Bermotor Di Jawa Barat Melalui Aplikasi Sambara Dihubungkan Dengan Undang-Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik"

Penelitian ini dilatarbelakangi oleh pembayaran pajak kendaraan bermotor di Jawa Barat melalui aplikasi Sambara yang terdapat kendala dalam peraturan pelaksana yang tidak disebarluaskan dan tidak adanya peraturan pelaksana yang mengatur pemungutan pajak secara online, permasalahan sosialisasi yang dihadapi oleh *brainware* Sambara, *software* Sambara yang bermasalah dan kesiapan *hardware* penunjang Sambara, kelalaian Pemerintah untuk melaksanakan kewajiban tersebut tidak bersesuaian dengan Undang-Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik dan Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah.

Tujuan dari penelitian ini ialah untuk menganalisis implementasi pembayaran pajak kendaraan bermotor di Jawa Barat melalui aplikasi Sambara ditinjau berdasarkan Undang-Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik dan melakukan analisis upaya penguatan hukum pembayaran pajak kendaraan bermotor di Jawa Barat melalui aplikasi Sambara untuk mewujudkan pasal 15 undang-undang pelayanan publik

Metode yang digunakan dalam penelitian Implementasi Pembayaran Pajak Kendaraan Bermotor Di Jawa Barat Melalui Aplikasi Sambara Dihubungkan Dengan Undang-Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik adalah penelitian normatif. Data yang dikumpulkan melalui studi kepustakaan, wawancara, dan survey kemudian dianalisis dan mengolahnya secara sistematis dengan memperhatikan Undang-Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik.

Teori yang digunakan untuk melakukan analisis implementasi pembayaran pajak kendaraan bermotor di Jawa Barat melalui aplikasi Sambara ditinjau berdasarkan Undang-Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik adalah Teori Negara Kesatuan sebagai *Grand Theory*, Teori Otonomi Daerah yang meliputi Pajak didalamnya sebagai *middle theory* serta teori Pelayanan *Publik New Public Service* yang menjadi *applied theory*.

Hasil penelitian ini dapat menemukan beberapa kesimpulan bahwa Pemerintah Provinsi Jawa Barat telah melakukan kelalaian dalam pelayanan publik dan perlu melaksanakan penguatan hukum atau pembaharuan hukum yang mengatur mengenai teknis Sambara atau pemungutan pajak secara online, peningkatan kapasitas *Brainware* Sambara, bekerjasama dengan mitra swasta maupun peneliti dalam lingkup Nasional maupun Internasional dalam rangka melaksanakan kewajiban untuk memberikan pelayanan publik yang baik dari sisi *Software dan Hardware*.

Kata kunci : Hukum, Pajak, Pelayanan Publik, dan Sambara

ABSTRACT

Yayang Nuraini Zulfiani, "Implementation of Motor Vehicle Tax Payments in West Java Through the Sambara Application Is Connected with Law Number 25 of 2009 Concerning Public Services"

The background of this research is the payment of motorized vehicle tax in West Java through the Sambara application where there are obstacles in implementing regulations that

are not disseminated and there are no implementing regulations that regulate online tax collection, socialization problems faced by Sambara brainware, problematic Sambara software and hardware readiness supporting Sambara, the Government's negligence in carrying out its obligations and not resolving these problems is inconsistent with Law Number 25 of 2009 concerning Public Services and Law Number 23 of 2014 concerning Regional Government.

The purpose of this study is to analyze the implementation of motor vehicle tax payments in West Java through the Sambara application in terms of Law Number 25 of 2009 concerning Public Services and to analyze efforts to strengthen the law on motor vehicle tax payments in West Java through the Sambara application to realize article 15 public service law

The method used in the research on the Implementation of Motor Vehicle Tax Payments in West Java through the Sambara Application Linked to Law Number 25 of 2009 concerning Public Services is normative research. The data collected in the study of the Implementation of Motorized Vehicle Tax Payments in West Java through the Sambara Application is linked to Law Number 25 of 2009 concerning Public Services in the form of primary data and secondary data, then the data collection method used by the author is through library research, interviews , surveys and data analysis used, namely by analyzing data qualitatively by analyzing legal materials as well as data from interviews and surveys that have been collected and then process them systematically.

The theory used to analyze the implementation of motorized vehicle tax payments in West Java through the Sambara application is reviewed based on Law Number 25 of 2009 concerning Public Services is the Theory of the Unitary State as the Grand Theory, Theory of Regional Autonomy which includes Taxes in it as the middle theory and Service theory Public New Public Service which has become applied theory.

The results of this study can find several conclusions that the West Java Provincial Government has committed negligence in public services and needs to carry out legal strengthening or legal reforms that regulate Sambara techniques or online tax collection, increase the capacity of Sambara Brainware, in collaboration with private partners and researchers within the scope of Nationally and internationally in order to carry out the obligation to provide good public services in terms of Software and Hardware.

Keywords: Law, Tax, Public Service, and Sambara