

## ***ABSTRACT***

Dependence on technology such as the internet and smartphones that provide convenience and benefits for humans. Financial technology, often known as financial technology, can bring improvements and breakthroughs in more contemporary financial services. The development of payment systems in transactions, especially QRIS, has been significantly influenced by the growth of technology and internet users (Quick Response Code Indonesian Standard). According to the theory of diffusion of innovation, this study was conducted to determine whether there is an interest in using the QRIS feature as an online PBB tax payment platform in Bandung City with the characteristics of relative advantage, suitability, complexity, testability, and observability. Purposive sampling was used to collect primary data from 100 respondents, namely taxpayers in Bandung City who use the QRIS feature distributed through social media. Descriptive analysis and statistical analysis, including classical assumption test, multiple linear regression analysis, and hypothesis testing, are the methods used in the analysis.

The results state that partially the variables of relative advantage, complexity, testability, and observability have a significant positive effect on the interest of taxpayers in Bandung City to adopt the QRIS feature as a medium for online PBB tax payment, while the suitability variable has no significant positive effect. In addition, simultaneously the variables of relative advantage, suitability, complexity, testability, and observability have a significant influence on the interest in adopting taxpayers in the city of Bandung to adopt the QRIS feature as a medium for online PBB tax payments. Based on the research results of the Bandung City Regional Revenue Agency to continue to improve the innovation of online PBB tax payments, there are adjustments to the use of PBB tax payment media provided by the Bandung City government.

*Keywords : Difussion of Innovation Theory, QRIS, Financial Technology, Interest in Adopting, Online*