

## **ABSTRACT**

*Motor vehicle tax is one of the sources of local tax revenue that contributes quite a lot in financing regional development. The effectiveness of the motor vehicle tax is said to be successful if the income level of motor vehicle tax revenues reaches the target of revenue realization from the tax sector. Then the local government is given the opportunity to look for financial sources in the area, namely the Motor Vehicle Tax (PKB).*

*This study was conducted to determine the effect of Taxpayer Awareness, Taxpayer Knowledge, and Tax Sanctions on Motor Vehicle Taxpayer Compliance Samsat Bandung 1 Pajajaran 2023.*

*In the research method used is a type of descriptive research, the population in this study is taxpayers who own motor vehicles registered at Samsat Bandung 1 Pajajaran and the sample in this study is 100 respondents. The sampling technique uses the incidental sampling method, where all populations are sampled, namely as many as 100 taxpayers. The data used in this study were analyzed using multiple linear regression methods and hypothesis tests and preceded by classical assumption tests using IBM SPSS Software version 25.0*

*The results showed that simultaneously Taxpayer Awareness, Taxpayer Knowledge, and Tax Sanctions on Motor Vehicle Taxpayer Compliance Samsat Bandung 1 Pajajaran. Partially, taxpayer awareness and taxpayer knowledge have a positive effect on motor vehicle taxpayer compliance. Meanwhile, Tax Sanctions do not have a significant effect on Taxpayer Compliance.*

**Keywords:** *taxpayer awareness, taxpayer knowledge, tax sanctions, compliance in paying motor vehicle tax*