

ABSTRACT

Tax is the largest and most important source of State revenue for the implementation and improvement of national development to achieve prosperity and prosperity for the people. In realizing regional independence for development in the area, the local government is given the opportunity to explore or search for financial resources in the region. One tax that must be paid by taxpayers is Motor Vehicle Tax (PKB).

This research was conducted to determine the effect of Taxpayer Awareness, Taxpayer Knowledge, and Tax Sanctions on Compliance with Paying Motor Vehicle Taxes partially or simultaneously.

This research is included in the type of descriptive research. The population in this study are taxpayers who have vehicles registered with the Bandung Samsat I Pajajaran. The sample determination technique uses incidental sampling method, where all populations are sampled as many as 100 taxpayers. The data used in this study was analyzed using multiple linear regression analysis and hypothesis testing and was preceded by a classic assumption test using IBM SPSS version 25.0 software.

The results showed that simultaneous Taxpayer Awareness, Taxpayer Knowledge, and Tax Sanctions had an effect on Compliance with Paying Motor Vehicle Taxes. Partially the Taxpayer's Awareness has a positive effect on Compliance in Paying Motor Vehicle Taxes while Taxpayers' Knowledge and Tax Sanctions have no significant effect on Compliance in Paying Motor Vehicle Taxes.

Based on the results of the study, then to improve compliance in paying motor vehicle taxes is the government is expected to build awareness and knowledge about the importance of paying taxes to taxpayers as well as giving strict sanctions to taxpayers who do not make motor vehicle tax payments so that taxpayers are more timely in paying tax on motorized vehicles.

Keywords : *Taxpayer Awareness, Taxpayer Knowledge, Sanctions Taxation, Compliance in Paying Vehicle Taxes Motorized.*