## **ABSTRACT**

Motor vehicle tax is one of the things that must be paid for people who own motorized vehicles to increase regional income. If the realization of motor vehicle tax revenue does not reach the target, the government will take action to solve the problem. One of the strategy to overcome the problem is by communicating with the public through public service advertising, as was done by the Central Java Regional Development Planning Agency (BAPENDA) to change people's behavior. This study consist of one independent variable, namely Advertising Message (X), and one dependent variable, namely Audience Attitude (Y). This study aims to examine the influence of advertising message on audience attitude and to see how much the advertising message influences the attitude of the audiences. This research uses quantitative methods with descriptive research-causality and simple linear regression data analysis. Sampling technique used was purposive sampling type under nonprobability sampling, with the total number of 440 respondents. The results show that the magnitude of the influence of the Advertising Message variable (X) on Audience Attitude (Y) is 64.9% while the remaining 35.1% is influenced by other factors which are not examined in this study. The result of the t-test show that the Advertising Message (X) has a value of t count greater than the value of t table because t count (28.429)> t table (1.649) from the significance level of 0.000 < 0.005. It indicates that  $H_0$  is rejected and  $H_1$  is accepted. It can be concluded that the Public Service Advertising Message "Denda Pajak Kendaraan Dihapus" on Twitter social media (X) has a significant effect on the dependent variable Audience Attitude (Y).

Keywords: Advertising Message, Attitude, Public Service Advertising