INTRODUCTION

E-Government can define as the distribution of government services and information using digital. The implementation of e-Government requires the application of a complete online system so that the service implementation went well [1]. One of the technological innovations in e-Government is applying the SAKPOLE e-Samsat service issued by the Samsat of Central Java Province. This service makes it easier for the public obtain information to make their motor vehicle tax payments online. The SAKPOLE e-Samsat service is still not widely used as a means to make online motor vehicle tax payments by the public [2]. So it can be said that this service has not been received optimally by the community.

With the development of information technology, of course this e-Samsat service will also certainly be developed to achieve maximum service functions [4]. Therefore, it is necessary to determine whether this service has provided benefits as it should. Hence, it is necessary to evaluate how this service can be helpful and make it easier to interact with its users. According to Tujni and Hutrianto [5], acceptance and user ratings of the behavioral intention to use the service can influence by the ease of interaction between users and information systems. Therefore, it needs research to determine how this service can make it easy to interact with its users and has provided the value of usefulness that it should have.

Several models can be used to determine user reactions to information systems. Some of these models include Technology Readiness (TR), Technology Acceptance Model (TAM), Theory of Reasoned Action (TRA), and Unified Theory of Acceptance and Use of Technology (UTAUT). In the Technology Readiness (TR) model, Parasuraman [30] uses four components related to a person's personality, that is optimism (optimism), innovation (innovativeness), a feeling (discomfort), and a sense of insecurity (insecurity) to measure the readiness of users to use new technology. Model Technology Acceptance Model (TAM), the usefulness and convenience felt by users to find out how their attitude to using technology [31]. The Theory of Reasoned Action (TRA) model itself, according to Lee & Kotler [32], is based on the behavioral interest of the user to measure his behavior in using new technology. The Unified Theory of Acceptance and Use of Technology (UTAUT) model can better assess user reactions to information systems. This model has four primary constructs that directly determine user intentions and behavior, that is performance expectations, social influence, effort expectations, and facilitation conditions [33].

. In this study, we use the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) as a model to measure and analyze the factors that influence people's behavioral intention to use a service, which objects in this study is SAKPOLE e-Samsat service. According to Pertiwi & Ariyanto [6], the UTAUT2 model is based on human behavior problems. If this model implementing into applications, technology and users in the same industry can give different results. The use of UTAUT2 model in this study is because this model can understand the user's behavioral intentions well based on the determinant and significant variables contained in it, such as performance expectancy, Habit, and hedonic motivation that influence users to use technology. Some recent studies have found that the performance expectancy variable can be the best predictor variable related to behavioral intention [7].

Previous research has been analyzing factors that can influence behavioral intention to use e-Government services in general and in other community areas [8]. This research will measure and analyze the factors that can influence Karanganyar Regency people's behavioral intention to use the SAKPOLE e-Samsat service. The analysis will use the variables in the UTAUT2 model as assessment variables. The variables used as an assessment are Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Condition, Public Value, Habit, Trust of Internet, Trust of Government, and Trust of Service.