

Abstract

This study aims to determine the results of testing taxation taxes, tax sanctions, and service quality on motor vehicle taxpayer compliance at Samsat City Makassar Region 1. The sampling technique uses simple random sampling with a total sample of 100 mandatory taxes. Testing the analysis using multiple linear regression with IBM SPSS 23. The test results show that taxation taxes, tax sanctions, and service quality have an effect on motor vehicle taxpayer compliance at Samsat City Makassar Region 1.

Keywords : *Taxpayer Compliance in Paying Motor Vehicle Taxes, Tax Understanding, Taxpayer Awareness, Tax Sanctions, Tax Service Quality*