

ABSTRACT

Regional Original Income is revenue obtained from the management of the original potential of the region which is levied based on local regulations in accordance with the laws and regulations. Motor Vehicle Tax is one of the largest contributors to Regional Original Income (PAD) which is useful for financing and for carrying out development and financing the expenditure of a region. This study aims to determine to test the effect of Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, and Regional Retribution on Regional Original Income in West Java Province 2018-2023. The research method used is quantitative method while the data used is secondary data, data collection in the form of documentation. Hypothesis testing using multiple linear regression with SPSS software and F test, t test and simultaneous and partial determination. The results showed that Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee (BBNKB) and Regional Levies had a significant effect on Regional Original Income West Java.

Keywords: Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Local Retribution, Regional Original Income.