

ABSTRACT

The continuous growth of motor vehicle ownership in Indonesia, particularly in Sleman Regency, Yogyakarta, presents significant potential for local tax revenue. However, this growth is not accompanied by optimal taxpayer compliance, especially regarding vehicle tax obligations. Factors such as public understanding of tax duties, the quality of public service, and the application of sanctions are believed to influence compliance levels. With the implementation of the motor vehicle tax "opsen" policy starting in 2025, local governments are expected to be more efficient in managing revenues and promoting compliance among taxpayers.

This study aims to analyze the influence of tax socialization, taxpayer awareness, service quality, and tax sanctions on motor vehicle taxpayer compliance in Sleman. The research also seeks to determine the most dominant factor affecting compliance, thus providing a basis for formulating more targeted and effective public policies.

The study uses a quantitative method with a survey distributed to 100 registered taxpayers at the Sleman Samsat office. Data analysis includes validity and reliability tests, multiple linear regression, and t and F tests to examine both the individual and joint effects of independent variables on the dependent variable.

The findings reveal that all four variables—socialization, awareness, service quality, and sanctions—significantly influence taxpayer compliance. Among them, tax sanctions emerge as the most dominant factor. This indicates that consistent and strict enforcement of sanctions can more effectively enhance taxpayer compliance compared to other variables.

This research offers empirical insights for local tax policy development, particularly for optimizing motor vehicle tax collection. Recommendations include expanding digital socialization platforms, improving integrated service systems, and ensuring transparency and consistency in sanction implementation. Strengthening these aspects is expected to sustainably improve taxpayer compliance in the region.

Keywords: *Motor Vehicle Tax Socialization, Quality of Motor Vehicle Tax Service, Tax Penalties, Taxpayer Awareness, Taxpayer Compliance.*