



## **STUDI PERBANDINGAN KEBIJAKAN OPSEN PAJAK KENDARAAN BERMOTOR ANTARA INDONESIA DAN INDIANA**

Joan Ragawidya<sup>1</sup>, Arvie Johan<sup>2</sup>

### **INTISARI**

Opsen Pajak Kendaraan Bermotor dalam Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintahan Daerah ditetapkan sebagai pajak daerah dengan hasil distribusi ke kabupaten/kota. Meskipun dimaksudkan memperkuat kapasitas fiskal lokal, desain kebijakan ini justru menimbulkan ketimpangan penerimaan (*revenue disparity*) akibat distribusi berbasis lokasi kendaraan terdaftar tanpa mempertimbangkan beban pelayanan publik. Penelitian ini bertujuan mengevaluasi ketentuan normatif Opsen Pajak Kendaraan Bermotor di Indonesia dengan studi perbandingan terhadap praktik di Indiana, Amerika Serikat.

Metode yang digunakan adalah pendekatan hukum normatif dan perbandingan hukum, dengan ilustrasi kasus dari Provinsi Daerah Istimewa Yogyakarta dan Jawa Barat. Analisis dibagi dalam aspek materiil dan formil, serta struktur kewenangan fiskal antaryurisdiksi.

Hasil studi menunjukkan bahwa desain Opsen Pajak Kendaraan Bermotor Indonesia belum memenuhi tujuh karakteristik pajak daerah ideal menurut Richard Miller Bird. Tarif seragam, distribusi tanpa formula korektif, ketiadaan insentif afirmatif, dan tidak adanya sistem tagging menyebabkan lemahnya daya respons terhadap kebutuhan fiskal daerah. Sebaliknya, Indiana menunjukkan fleksibilitas kebijakan lokal, distribusi berbasis kebutuhan, dan integrasi skema insentif.

Pelajaran dari Indiana menunjukkan perlunya reformasi atas Peraturan Pemerintah Nomor 35 Tahun 2023 tentang Ketentuan Umum Pajak Daerah dan Retribusi Daerah dan peraturan pelaksana Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintahan Daerah. Reformasi meliputi pengembangan formula korektif, penyesuaian tarif, pembangunan sistem tagging, dan integrasi insentif afirmatif agar Opsen Pajak Kendaraan Bermotor menjadi instrumen fiskal yang lebih adil, transparan, dan responsif.

**Kata kunci: Opsen Pajak Kendaraan Bermotor, Ketimpangan Penerimaan, Perbandingan Hukum, Pajak Piggyback**

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<sup>1</sup> Mahasiswa Departemen Hukum Pajak, Fakultas Hukum, Universitas Gadjah Mada, Yogyakarta.

<sup>2</sup> Dosen Departemen Hukum Pajak, Fakultas Hukum, Universitas Gadjah Mada, Yogyakarta.

## **A COMPARATIVE LEGAL STUDY OF MOTOR VEHICLE TAX PIGGYBACKING POLICIES BETWEEN INDONESIA AND INDIANA**

Joan Ragawidya<sup>3</sup>, Arvie Johan<sup>4</sup>

### **ABSTRACT**

The Motor Vehicle Tax Piggyback (Opsen Pajak Kendaraan Bermotor) under Law Number 1 of 2022 on Fiscal Relations between the Central Government and Regional Governments is designated as a regional tax whose revenues are distributed to regencies and municipalities. Although intended to strengthen local fiscal capacity, the policy design has resulted in revenue disparity due to the distribution mechanism being based solely on vehicle registration location, without accounting for differences in public service needs. This study aims to evaluate the normative provisions of the Motor Vehicle Tax Piggyback in Indonesia through a comparative analysis with the policy practices in Indiana, United States.

This research employs a normative legal approach and comparative legal analysis, with case illustrations from the Special Region of Yogyakarta and West Java. The analysis covers material and formal aspects, as well as the structure of interjurisdictional fiscal authority.

The study finds that the design of the Motor Vehicle Tax Piggyback in Indonesia does not yet fulfill the seven ideal characteristics of a local tax as formulated by Richard Miller Bird. The use of uniform rates, lack of corrective distribution formulas, absence of affirmative incentives, and the unavailability of a tagging system contribute to the system's limited responsiveness to regional fiscal needs. In contrast, Indiana demonstrates local policy flexibility, need-based distribution, and integrated incentive mechanisms.

The lessons from Indiana indicate the need for reform of Government Regulation Number 35 of 2023 on General Provisions of Regional Taxes and Retribution and the implementing regulations of Law Number 1 of 2022. These reforms should include the development of corrective formulas, tariff adjustments, the establishment of a tagging system, and the integration of affirmative incentives, so that the Motor Vehicle Tax Piggyback may become a fairer, more transparent, and more responsive fiscal instrument.

**Keywords: Motor Vehicle Piggyback Tax, Revenue Disparity, Interjurisdictional Comparison, Piggyback Tax**

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<sup>3</sup> Student of Tax Law Department, Faculty of Law Universitas Gadjah Mada, Yogyakarta.

<sup>4</sup> Lecturer at Tax Law Department, Faculty of Law Universitas Gadjah Mada, Yogyakarta.