

INTISARI

Tujuan – Untuk menganalisis strategi optimalisasi Pajak Kendaraan Bermotor (PKB) dan Bea Balik Nama Kendaraan Bermotor (BBNKB) yang diterapkan oleh Pemerintah Provinsi Daerah Istimewa Yogyakarta (DIY) sebagai respons terhadap pemberlakuan opsen pajak

Metode penelitian – Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Data dikumpulkan melalui wawancara semi terstruktur dan analisis dokumen yang relevan.

Temuan – Penerapan opsen pajak dalam UU No 1 Tahun 2022 mengubah mekanisme penerimaan PKB dan BBNKB yang berdampak pada penurunan pendapatan pajak. Penelitian ini menemukan bahwa Pemerintah Provinsi DIY (BPKA DIY) menjalankan strategi optimalisasi PKB dan BBNKB pasca penerapan opsen pajak melalui rangkaian program yang berfokus pada perluasan akses layanan, penguatan kepatuhan, dan kolaborasi lintas aktor. Strategi tersebut diwujudkan melalui sinergi lintas instansi dengan kabupaten/kota melalui sinergi program kegiatan serta belanja, sinergi bersama Bank BPD DIY. Selain itu, pemerintah mengembangkan inovasi layanan, memperpanjang jam pelayanan, menambah titik layanan di lokasi publik dan tingkat kelurahan, serta memperkuat digitalisasi pembayaran. Strategi juga dilengkapi dengan pemberian insentif dan reward, disertai penegakan kepatuhan melalui razia dan sanksi administratif, sosialisasi dan edukasi berkelanjutan, promosi kolaboratif, serta pendataan dan penagihan aktif.

Batasan/Implikasi – Penelitian ini terbatas pada strategi optimalisasi Pendapatan Pajak Kendaraan Bermotor (PKB) dan Bea Balik Nama Kendaraan Bermotor (BBNKB), dalam kaitannya dengan implementasi kebijakan opsen pajak berdasarkan UU HKPD di Pemerintah Provinsi Daerah Istimewa Yogyakarta.

Orisinalitas – Penelitian ini mengisi celah terkait dengan penelitian opsen pajak dengan menganalisis strategi optimalisasi dengan mempertimbangkan fenomena penerapan opsen pajak, serta dampaknya. Dengan demikian, hasil penelitian ini diharapkan menjadi masukan praktis bagi pembuat kebijakan dalam mempertimbangkan pelaksanaan opsen pajak dan bagi pemerintah daerah khususnya pemerintah provinsi dalam memperkuat strategi optimalisasi pasca opsen pajak, sekaligus memperkaya bukti empiris mengenai upaya pemerintah dalam menghadapi opsen pajak. Penelitian ini juga dapat memberikan gambaran strategi optimalisasi bagi pemerintah provinsi daerah lain.

Kata kunci: Strategi Optimalisasi, Opsen Pajak, Pajak Kendaraan Bermotor, Bea Balik Nama Kendaraan Bermotor

ABSTRACT

Purpose – To analyze the optimization strategies for Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Tax (BBNKB) implemented by the Provincial Government of Yogyakarta Special Region (DIY) in response to the implementation of tax options

Research Methods – This study used a qualitative method with a case study approach. Data were collected through semi-structured interviews and analysis of relevant documents.

Findings – This study found that the DIY Provincial Government (BPKA DIY) implemented a strategy to optimize PKB and BBNKB after the implementation of tax options through a series of programs focused on expanding service access, strengthening compliance, and cross-actor collaboration. This strategy is realized through cross-agency synergy with regencies/cities through program and expenditure synergy, as well as synergy with Bank BPD DIY. In addition, the government has developed service innovations, extended service hours, added service points in public locations and at the village level, and strengthened payment digitalization. The strategy is also complemented by incentives and rewards, accompanied by compliance enforcement through raids and administrative sanctions, ongoing socialization and education, collaborative promotion, and active data collection and billing. Overall, the optimization strategy emphasizes collection efforts and service quality improvement to maintain PKB and BBNKB revenue amid changes in the regional revenue structure.

Limitation/Implications - This study is limited to strategies for optimizing Local Own-Source Revenue (PAD), particularly Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Tax (BBNKB) revenue, in relation to the implementation of tax policy options based on the HKPD Law in the Special Region of Yogyakarta Provincial Government. This study does not cover the perspectives of regency/city governments or policy analysis at the regency/city level.

Originality - This study fills a gap by analyzing optimization strategies, taking into account the phenomenon of tax option implementation and its impact. Thus, the results of this study are expected to provide practical input for policymakers in considering the implementation of tax options and for local governments, especially provincial governments, in strengthening optimization strategies after tax options, while enriching empirical evidence regarding government efforts in dealing with tax options and maintaining fiscal capacity amid changes in the structure of regional revenue.

Keywords: Optimization Strategy, Tax Options, Vehicle Tax