

Quality of Motor Vehicle Tax Payment Services at The Joint Samsat Office in Bangkalan Regency

Adelia Putri Utami^{ID}, Tukiman^{ID}

Public Administration, Faculty of Social and Political Sciences, UPN Veteran East Java, Surabaya, Indonesia

Corresponding Author Email: aputriutami130@gmail.com

ABSTRACT

Received: May 5, 2025

Revised: May 27, 2025

Accepted: June 29, 2025

Keywords:

Administration,

Service Quality, Tax, Samsat

SAMSAT (One Roof Integrated Administration System) is a government institution in Indonesia that is tasked with managing motor vehicle administration. The Samsat Office operates with the aim of providing fast, efficient, and transparent services to the public. The purpose of this study is to describe and analyze the Quality of Payment Services. The method used is descriptive qualitative, using observation and interview techniques. The purpose of this study is to describe and analyze the Quality of Motor Vehicle Tax Payment Services at the Joint Samsat Office in Bangkalan Regency. The results of the study The Joint Samsat Office of Bangkalan Regency is obliged to satisfy its customers as a public service organization. This is one effort to increase public satisfaction in terms of service quality. The author will describe the data analysis in accordance with the research plan that has been in the research proposal on the Quality of Motor Vehicle Tax Payment Services at the Joint Samsat Office of Bangkalan Regency after summarizing the results of the study in the form of interviews and other supporting data related to the Bangkalan Samsat Office. There are several dimensions of service quality at the Samsat Office that are still lacking, so that it requires improvement in the performance of employees/apparatus of the Samsat office in Bangkalan Regency. based on the results of the assessment of the five dimensions of service quality including; tangible, reliability, responsiveness, assurance, and empathy, it can be concluded that overall the services provided by the Samsat office in Bangkalan district have shown quality. But there is still one dimension whose service is lacking, so it needs improvement.

INTRODUCTION

The Republic of Indonesia has an obligation to serve and fulfill the basic rights and needs of every citizen in the context of organizing public services which is a mandate of the 1945 Constitution of the Republic of Indonesia in the fourth paragraph, which includes 4 (four) aspects of the main service of the apparatus to the community, namely protecting all Indonesian people and all of Indonesia's homeland. The constitution was followed up by the Decree of the Minister of State Apparatus Empowerment Number 63 of 2003 concerning general guidelines for organizing public services such as service procedures, service requirements, service officer capabilities, service speed, fairness in obtaining services, certainty of service costs, and certainty of service schedules, so the government has consequences to improve services in the public service sector.

According to Law Number 35 of 2023 concerning Regional Taxes and Levies, it states that regions are divided into two types, namely provincial taxes and district/city taxes. Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform Number 17 of 2017 concerning guidelines for assessing the Performance of Public Service Delivery Units and Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform Number 30 of 2014 concerning guidelines for public service innovation regulates that public service innovation is a breakthrough type of service which is an original creative idea/idea or adaptation

that provides benefits to the community, both directly and indirectly. With this regulation, the public service innovation in question is in order to improve the quality of public services.

The large number of motorized vehicles is the main reason why services in the field of Motor Vehicle tax payments need extra attention from the government in order to increase public satisfaction in paying taxes.

With the increase in the number of motorized vehicles from year to year, the number of motorized vehicles is increasing, supported by data from the Police. Regarding the total number of motorized vehicles in 2024. The data shows that the total number of motorized vehicles in Indonesia in August 2024 was 25 (twenty five) million or equivalent to 15.61% in East Java Province. One type of public service that needs sufficient attention is services in the field of tax payments. This is based on the fact that taxes are the largest source of income in Indonesia today, so that various elements in tax payment services are expected to have been formed properly.

Quality public service is one of the important factors in creating public satisfaction, especially in agencies that are directly related to the administrative needs of the community, such as the Samsat office. Samsat is a public service that manages administration related to motor vehicles, such as registration, STNK renewal, and payment of motor vehicle tax. Therefore, the quality of service in government agency offices is very important to ensure fast, efficient, and satisfactory service. The driving force for public agencies in

East Java to improve services began with the momentum of the implementation of public service improvement held in East Java in 2004. In this case, it aims to improve services by prioritizing dimensions of service quality that are easier, faster and more transparent. This concept has been continuously developed in government agencies in East Java Province, one of which is by the UPTD Joint Office of SAMSAT Bangkalan Regency.

The driving force for public institutions in East Java to improve services began with the momentum of the implementation of public service improvement held in East Java in 2004. In this case, it aims to improve services by prioritizing the dimensions of service quality that are easier, faster and more transparent. This concept has been continuously developed in government institutions in East Java Province, one of which is by the UPTD Joint Office of SAMSAT Bangkalan Regency.

In fulfilling their tax obligations and rights, taxpayers incur a number of costs commonly referred to as compliance costs. Ideally, the costs incurred by taxpayers do not burden taxpayers and do not become a factor inhibiting taxpayers in fulfilling their tax obligations. The high cost of tax needs can cause taxpayers to be reluctant to pay taxes. Tax compliance costs have a negative effect on taxpayer compliance, meaning that if tax compliance costs are higher, tax compliance is lower (Saputra et al., 2021).

SAMSAT (One Roof Integrated Administration System) is a government institution in Indonesia that is tasked with managing motor vehicle administration. Samsat also functions to facilitate the administration of motor vehicles, especially in the issuance of STNK, TNKB (vehicle registration plate), Payment of Motor Vehicle Tax (PKB), Motor Vehicle Transfer Fee (BBNKB), and Mandatory Contributions to Road Traffic Accident Funds. Samsat also develops various services such as Mobile Samsat, Drive Thru Samsat, and *E-Samsat* to facilitate the public in paying motor vehicle taxes without having to come directly to the Samsat office (Hertiarni, 2016).

Samsat Office operates with the aim of providing fast, efficient, and transparent services to the public. and it is expected that the vehicle administration process will be easier so that the public does not need to visit various agencies to complete vehicle affairs. Service standards at the Samsat Office are an important element in creating a positive experience. And to ensure that the service quality standards at the Samsat Office continue to be met, periodic evaluations need to be carried out.

This program has been running since 2017 where the The Joint Office of SAMSAT Bangkalan is a service for validating annual motor vehicle tax payments located in the main market that has facilities that are not found in the Joint Office of Samsat. The Joint Office of Samsat Bangkalan is a Joint Office of Samsat that serves Motor Vehicle Tax payments covering 18 Districts. Payment of Motor Vehicle Tax at the Joint Office of Samsat can be done in addition to coming directly to the Joint Office of Samsat in Bangkalan Regency. The public can also pay taxes via e-samsat. The e-samsat program is used to make it easier for taxpayers to pay for motor vehicles by using electronic devices such as ATMs, especially in Bangkalan Regency.

Vehicle tax is a tax on ownership and/or control of motor vehicles. Motor vehicle tax as referred to in Article 12 and 13 paragraph 1 of Law Number 28 of 2009 Motor vehicle tax is a tax on ownership and/or control of motor vehicles in its

implementation, the collection of which is carried out at the Joint Samsat Office. The novelty of the current research is by using Parasuraman's theory which identifies five main dimensions, namely, tangible, reliability, responsiveness, assurance, and empathy. This model emphasizes the importance of measuring the gap between customer expectations and perceptions of the service received. This dimension is designed to improve a clear picture of what needs to be improved. While previous research used the Gronroos service quality model, which in this model distinguishes between technical quality and functional quality, so that both aspects are different and can provide a holistic understanding of the customer experience. And this model is more flexible in terms of how service quality can be assessed, and is not tied to rigid dimensions.

RESEARCH METHOD

In the method avoid writing conceptual, write why the method was chosen, the reasons must be written, who the participant are, their characteristics, the data to be collected, the instruments used. Descriptive research uses a qualitative approach and therefore also emphasizes data in the form of words and images compared to statistics (Erlianti, 2019). In addition, all information collected as part of the investigation is expected to be kept confidential. This study uses purposive sampling and data sources and snowball sampling are used to calculate the sample size. Sampling and data sources in this study are purposive, and the sample size is determined using the snowballing technique. Triangulation is the method used to collect data. Qualitative data analysis is used, and the findings highlight the importance of generalization. The method used is a descriptive research method that aims to describe or describe in detail the quality of motor vehicle tax services at the Bangkalan Regency Samsat Office by reviewing information according to the perceptions of the author and informants, as well as the interview process.

According to Sugiyono, 2018 in Wulandari & Fitria, (2021) data collection can be done from various sources and in various ways. Sugiyono (2018) as stated by Wulandari (2021) states that primary data collection is information collected directly from research subjects. Questionnaires, observations, and interviews are examples of research tools that can be used to collect primary data. On the other hand, secondary data collection involves collecting information indirectly through sources such as literature, archives, or documentation. Secondary data also includes information that has been processed by certain organizations or agencies, such as the profile data of the Bangkalan Samsat Joint Office. In qualitative research, data analysis is carried out three times: before field visits, during field research, and after field research. In addition, according to Erlianti, (2019) formulate and describe the problem before entering the research field, and this must continue until the research results. Data analysis in qualitative research focuses on the fieldwork stage rather than data collection.

RESULT AND DISCUSSION

Public service is any activity or series of activities carried out in order to meet the needs of all citizens and residents in the form of goods, services, and/or administrative services provided by public service providers in accordance with laws and regulations. Public service is a service to the community or other parties interested in the organization while adhering to the established basic policies and procedures. The Joint Samsat Office of Bangkalan Regency is obliged to satisfy its customers as a public service organization. This is one of the efforts to increase public satisfaction in terms of service

quality. The author will describe the data analysis in accordance with the research plan that has been in the research proposal on the Quality of Motor Vehicle Tax Payment Services at the Joint Samsat Office of Bangkalan Regency after summarizing the research results in the form of interviews and other supporting data related to the Quality of Motor Vehicle Tax Payment Services at the Joint Samsat Office of Bangkalan Regency.

1. Tangible, has dimensions including:
 - a) Appearance of officers/apparatus in providing services to customers
 - b) Physical appearance, building, and equipment at the Joint Samsat Office in Bangkalan Regency.
2. Reliability, has dimensions including:
 - a) Ability of officers/apparatus in using equipment in handling motor vehicle tax payment services at the Joint Samsat Office in Bangkalan Regency.
 - b) Expertise of officers/apparatus in using tools to assist in the motor vehicle tax payment service process at the Joint Samsat Office in Bangkalan Regency
3. Responsiveness, has dimensions including:
 - a) Responding to every customer or applicant who immediately needs motor vehicle tax payment services at the Joint Samsat Office in Bangkalan Regency.
 - b) Officers/apparatus provide fast service in Motor Vehicle Tax Payment Services at the Joint Samsat Office in Bangkalan Regency.
 - c) Officers/apparatus provide timely service in providing motor vehicle tax payment services at the Joint Samsat Office in Bangkalan Regency.
4. Assurance, has dimensions including:
 - a) Officers/apparatus provide a guarantee of timely service for motor vehicle tax payments at the Joint Samsat Office in Bangkalan Regency.
 - b) Officers provide a guarantee of costs for motor vehicle tax payment services at the Joint Samsat Office in Bangkalan Regency.
5. Empathy, has dimensions including:
 - a) Officers serve with a friendly, polite and courteous attitude towards customers paying motor vehicle tax at the Joint Samsat Office in Bangkalan Regency.
 - b) Officers serve without sorting or separating one customer from another.

The following is a description of the discussion of the results of the research that has been carried out in the form of data analysis and findings using sequential theoretical foundations for each focus and target of the research study as follows:

In this section, the author will describe the findings of the research on the Quality of Motor Vehicle Tax Payment Services at the Joint Samsat Office in Bangkalan Regency, using a theoretical approach (Zeithaml Parasuraman & Berry). Based on the formulation of the problem and research objectives, which aims to describe and analyze the Quality of Motor Vehicle Tax Payment Services at the Joint Samsat Office in Bangkalan Regency. This study uses the theory (Zeithaml Parasuraman & Berry) which consists of 5 focuses, namely: Tangible, Reliability, Responsiveness, Assurance, and Empathy. The following is a description of the discussion of the research results in the form of data analysis using a theoretical basis in accordance with the focus and objectives of the study, as follows:

Tangible

Tangible according to Parasuraman (1990) is a form of actualization that can be physically observed or used by employees according to their use and utilization. This can help those who want service, so that they feel satisfied with the service received, and ensure that the service received provides good service. Tangible includes several dimensions, namely; the appearance of officers, the appearance and ability of physical facilities and infrastructure (waiting rooms, service rooms, places of worship, toilets, and so on), and the equipment used. Tangible is one of the important aspects in measuring service. Of course, the public will use their sense of sight and assess the quality of the public.

Quality of Motor Vehicle Tax Payment Services at the Joint Samsat Office in Bangkalan Regency, in the Tangible dimension based on several elements that have been used in the study, it can be said to be of good quality. The first element is the appearance of officers. Employees/apparatus for motor vehicle tax payment services at the Joint Samsat Office in Bangkalan Regency are already neat, polite and in accordance with the provisions in force, so that taxpayers who will pay motor vehicle tax feel comfortable in the service process.

According to Parasuraman (1990) Reliability is one type or quality of an employee with excellent work performance. Dependability provides reliability in providing relevant services based on a person's level of knowledge, expertise in the field of work demonstrated, and dependability in utilizing work technology which is a service dimension. Based on the results of the study, reliability at the Joint Samsat Office in Bangkalan Regency is described by 2 elements, namely; (1) employees/apparatus are able to use vehicle tax payment equipment and are responsible if there are complaints in the service process. (2) the expertise of officers in using service process tools, in this case the tax payment service employees/apparatus are very competent in providing services. Based on the results of the study, it states that the first and second elements of service quality at the Joint Samsat Office can be said to be of high quality. The Samsat Office has provided competent services and there are no errors in using computers so that there are no errors in making payments and employees provide a quick response if taxpayers need help.

And based on the results of the study, it can be concluded that in the second element, namely physical appearance, Building. The Joint Samsat Bangkalan office has provided adequate facilities. Thus, it can be concluded that in the Tangible dimension, it is of quality. Based on the first aspect and the second aspect based on the tangible dimension, the Samsat Bangkalan office has provided quality facilities, infrastructure, and the appearance of officers. According to (Risnawati et al., 2020), tangible is a number of factors, which include how the service officers appear when providing services, and how comfortable the facilities are provided to taxpayers. Based on the results of the study, at the Samsat Bangkalan office based on the appearance of officers, and the comfort of the facilities, the Samsat Bangkalan office has provided comfortable services and adequate facilities to taxpayers.

Thus, it can be concluded that based on the tangible dimension of the quality of motor vehicle tax payment services at the Joint Samsat Office of Bangkalan Regency based on several elements, it can be said that the Bangkalan Samsat Office is qualified in providing facilities and infrastructure and showing the appearance of quality officers.

Reliability

According to Parasuraman (1990) Responsiveness is the ability of officers to provide quality service to customers. In this case, employee responses to customers will affect the level of customer satisfaction which will examine the officer's reaction to each complaint in order to determine how the Responsiveness dimension affects service quality. Based on the research results, responsiveness can be described in 3 (three) elements, namely; (1) employees/apparatus respond to customers who immediately need service (2) officers/apparatus provide fast service, (3) officers/apparatus provide service in a timely manner. In these three elements, the Bangkalan Samsat Office has provided quality service. Employees/apparatus at the Bangkalan Samsat Office provide fast and prompt service, responding to taxpayers who are having trouble or need help in paying motor vehicle taxes.

Based on the results of the study, it states that the first and second elements of service quality at the Joint Samsat Office can be said to be qualified. The Samsat Office has provided competent service and there are no errors in using the computer so that there are no errors in making payments and the employees provide a quick response if taxpayers need help.

Thus, it can be concluded that based on the tangible dimension of the quality of motor vehicle tax payment services at the Joint Samsat Office of Bangkalan Regency based on several elements, it can be said that the Bangkalan Samsat Office is qualified in providing facilities and infrastructure and showing the appearance of quality officers.

Based on the results of the study, it states that the first and second elements of service quality at the Joint Samsat Office can be said to be of high quality. The Samsat Office has provided competent services and there are no errors in using computers so that there are no errors in making payments and employees provide a quick response when taxpayers need help.

According to (Risnawati et al., 2020) reliability is the capacity of service providers to provide timely and reliable services. Based on the results of the study, it can be explained that employees at the Joint Samsat Bangkalan office provide timely and responsible services when taxpayers need help. The accuracy of employees in using assistive devices such as computers, printers, and so on.

According to (Lupiyoadi, 2013) in (Setiawan et al., 2019) reliability is the ability of each employee to provide services that are only limited to the knowledge, expertise, independence, mastery, and professionalism they have. This is useful for the work activities produced to be a form of satisfactory service, free from complaints and poor perceptions of the services received by the community. Based on the results of the study it can be explained that, at the Bangkalan Samsat office, employees are qualified in providing mastery services, expertise in using tools such as computers, printers, and so on. And employees also provide satisfactory services to taxpayers, one of which is by providing timely services.

Thus it can be concluded that based on the reliability dimension at the Joint Samsat Office of Bangkalan Regency, it is qualified in providing services to the community. Judging from several existing elements, employees/apparatus at the Samsat Office are reliable and can operate computers in order to prevent incorrect information to taxpayers.

Responsiveness

According to Parasuraman (1990) Responsiveness is the ability of officers to provide quality service to customers. In this case, employee responses to customers will affect the level of customer satisfaction which will examine the officer's reaction to each complaint in order to determine how the Responsiveness dimension affects service quality. Based on the research results, responsiveness can be described in 3 (three) elements, namely; (1) employees/apparatus respond to customers who immediately need service (2) officers/apparatus provide fast service, (3) officers/apparatus provide service in a timely manner. In these three elements, the Bangkalan Samsat Office has provided quality service. Employees/apparatus at the Bangkalan Samsat Office provide fast and prompt service, responding to taxpayers who are having trouble or need help in paying motor vehicle taxes.

According to (Risnawati et al., 2020) explains that Responsiveness is the capacity to help service users and provide fast and accurate services. In addition, responsiveness is also interpreted as the ability of each employee/apparatus to help service users and ensure that there is no difficulty in making tax payments. Based on the results of the study, at the Bangkalan Joint Samsat Office, its employees/apparatus have provided quality services. Based on this, its employees/apparatus have provided fast service to taxpayers, in addition to providing assistance to taxpayers if anyone has difficulty in paying motor vehicle tax at the Bangkalan Regency Joint Samsat Office. According to (Lupiyoadi, 2013) in (Setiawan et al., 2019) explains that responsiveness is that each employee can serve the public according to the level of absorption, understanding, and incompatibility of various forms of service that they are familiar with, so employees must be able to respond quickly. This is because each employee prioritizes aspects of service that have a significant impact on customers. In order for the service to get a good response, a mature, comprehensive explanation is needed, as well as encouragement, direction, and persuasion to respond to all forms of work processes and mechanisms that apply in an organization. Based on this explanation, employees/apparatus at the Joint Samsat Bangkalan office have provided quality services. Employees at the Samsat Bangkalan office respond quickly to taxpayers who need help. In addition, the service provided by the officers to taxpayers is fast and provides a good response.

Thus, it can be concluded that in the responsiveness dimension, the Joint Samsat Bangkalan office has provided quality services in providing services to taxpayers. Based on the explanation and its elements, employees/apparatus have provided maximum service, meaning that the community receives responsive services, and the services provided are very fast, employees/apparatus also provide good responses to taxpayers.

Assurance

According to Parasuraman (1990) Assurance is a certainty given by a service provider to customers in order to build customer trust in the services provided. Based on the explanation above, the Assurance dimension can be described in 2 (two) elements, namely: (1) officers/apparatus provide a guarantee of timely tax payment services, (2) officers/apparatus provide a guarantee of costs in tax payment services. In these two elements, the services provided by the Joint Samsat Office in Bangkalan Regency are of high quality. Its employees/apparatus provide a guarantee of costs, and a guarantee of timeliness in making motor vehicle tax payments.

At the Bangkalan Samsat Office, its employees/apparatus provide a guarantee of costs in accordance with the vehicle tax on each vehicle. and a guarantee of timeliness, its employees/apparatus provide very fast service in order to minimize long queues.

According to (Risnawati et al., 2020) explains that assurance is a dimension of certainty and security, namely regarding the knowledge, politeness, and trust of employees. Based on this explanation, employees/apparatus at the Bangkalan Samsat Joint Office have provided certainty on time, in order to minimize queues, and certainty that the costs in paying motor vehicle tax are in accordance with the nominal amount in the taxpayer's vehicle tax.

According to (Lupiyoadi, 2013) in (Setiawan et al., 2019) explains that assurance is certainty of the services provided which is very necessary for all types of services. In order for service recipients to feel satisfied and confident that all service matters have been completed in accordance with the speed, accuracy, ease, smoothness, and quality of service provided, the form of service certainty is determined by employees. Based on the explanation above, employees at the Bangkalan Samsat office have provided quality services. The services provided to taxpayers provide a guarantee on time quickly, so that taxpayers are satisfied with the services provided.

Thus it can be concluded that in the assurance dimension at the Bangkalan Samsat office has provided quality services. Its employees/apparatus have provided a guarantee of timely service, and ease in serving taxpayers. In addition, its employees/apparatus also provide a guarantee of costs in accordance with the nominal stated on each taxpayer's motor vehicle tax.

Empathy

According to Parasuraman (1990) Empathy is planning and implementing service activities according to the level of understanding of each party, empathy in a service refers to attention, seriousness, sympathy. In order to encourage integration, the party being served must be aware of the capabilities and limitations of the party providing the service. Based on the results of the study, the empathy dimension has two elements, namely; officers serve with a friendly and polite attitude; and officers serve without differentiating or discriminating. In the first element at the Bangkalan Samsat office, it has not been optimally implemented, taxpayers feel that the employees at the Samsat office are still not friendly enough, so taxpayers feel uncomfortable with the service. And in the second element, at the Bangkalan Samsat Joint Office, the employees do not differentiate between one and another, all are served equally regardless of the vehicle or economy of the taxpayers.

According to (Risnawati et al., 2020) explains that empathy is known as sympathy, meaning an attitude of sincere, individual, or personal attention given to service users by understanding a desire. Service providers are expected to have knowledge and understanding of service users. Based on the explanation above, the Bangkalan Samsat office employees have not provided optimal service from the empathy dimension. This dimension is included in the important things for the convenience of taxpayers in carrying out services.

According to (Lupiyoadi, 2013) in (Setiawan et al., 2019) explains that empathy is every service action or activity that requires an understanding of shared assumptions or interests regarding a topic related to the service. And if all parties involved in the service have the same commitment to the

service or have empathy when completing or maintaining it, then the service will run smoothly and with quality. Based on this explanation, the Bangkalan Samsat Joint Office still has not provided quality service to taxpayers. One of the polite and courteous attitudes is a commitment that the service can run effectively.

Based on the results of the study, it can be concluded that the empathy dimension at the Joint Samsat Bangkalan office is not yet fully qualified. There are still some things that need to be improved, such as the attitude of employees in serving the community, because this is one of the keys if the service wants to be of quality and taxpayers feel comfortable in the service of paying motor vehicle taxes.

CONCLUSION

Based on the results of descriptive research using observation and interview techniques conducted at the Joint Samsat Office in Bangkalan Regency, regarding the quality of motor vehicle tax payment services, based on 5 (five) dimensions, it has provided quality and less quality services, and the following conclusions can be drawn;

1. in the Tangible dimension, the level of quality of service provided to taxpayers is considered quality. This is evidenced by the neat and polite attitude of the officers, as well as adequate facilities and infrastructure. The infrastructure and facilities at the Joint Samsat Office in Bangkalan Regency have facilitated the service process and provided comfort for taxpayers.
2. Reliability dimension, shows that the motor vehicle tax payment service at the Joint Samsat Office in Bangkalan Regency has provided quality services. The employees/apparatus on duty have adequate competence in carrying out their duties, so as to minimize errors, especially in the nominal payment. In addition, the use of computers has been integrated with the system so that there are no errors in a minimal amount.
3. Responsiveness, in this dimension the quality of motor vehicle tax payment services at the Joint Samsat Office in the Joint Office in Bangkalan Regency has provided quality services. Employees/apparatus provide fast and timely services. Provide quick responses to taxpayers, including taxpayers with special needs, such as people with disabilities.
4. Assurance, in this dimension the quality of motor vehicle tax payment services at the Joint Samsat Office in Bangkalan Regency has provided quality services. Timely service and transparent prices are guaranteed by employees. The nominal amount paid by taxpayers is in accordance with the applicable official bill. This shows the existence of legal guarantees and trust in public services.
5. But in the empathy dimension, the quality of service needs to be improved. Regarding complaints from taxpayers regarding the attitude of employees who are impolite and do not show unfriendliness in interacting. This has an impact on the comfort of taxpayers, so it becomes an important point for additional assessment in order to improve the standard of interpersonal interaction in service.

Based on the results of the assessment of the five dimensions of service quality including; tangible, reliability, responsiveness, assurance, and empathy, it can be concluded that overall the service provided by the Samsat office in Bangkalan Regency has shown good quality. This is based on

the tangible, reliability, responsiveness, and assurance dimensions that have met taxpayers' expectations in providing services in terms of facilities and infrastructure, accuracy of information, speed of service, and certainty of costs. However, in the empathy dimension there are still shortcomings that need more attention. Services that do not show a polite, friendly, and caring attitude towards taxpayers. This is an important note that needs to be fixed immediately so that the services provided are not only technically qualified, but also touch on the humanitarian aspects and comfort of taxpayers.

REFERENCES

- Asti, E., & Ayuningtyas, E. (2020). Pengaruh Kualitas Pelayanan, Kualitas Produk Dan Harga Terhadap Kepuasan Konsumen. *EKOMABIS: Jurnal Ekonomi Manajemen Bisnis*, 1(01), 1–14. <https://doi.org/10.37366/ekomabis.v1i01.2>
- Daerah, P., & Bangkalan, K. (2024). *Bupatibangkalan provins! jawatimur*.
- Dairse. (2009). No TitleФормирование парадигмальной теории региональной экономики. *Экономика Региона, Kolisch* 1996, 49–56.
- Dr. Teddy Chandra, SE., MM Stefani Chandra, B.Bus.Com, MIB Layla Hafni, S, SE, M. (2020). Service Quality, Consumer Satisfaction, Dan Consumer Loyalty : Tinjauan Teoritis. In *Angewandte Chemie International Edition*, 6(11), 951–952.
- Erlianti, D. (2019). Kualitas Pelayanan Publik. *Jurnal Administrasi Publik Dan Bisnis*, 1(1), 15–28. <https://doi.org/10.36917/japabis.v1i1.7>
- Fachrizal, A., Isnaini, I., & Adam, A. (2023). Analisis Kualitas Pelayanan Pembayaran Pajak Kendaraan Bermotor di Kantor Sistem Administrasi Manunggal Satu Atap (Samsat) Kota Lima Puluh Kabupaten Batu Bara Provinsi Sumatera Utara. *Journal of Education, Humaniora and Social Sciences (JEHSS)*, 5(4), 2993–3008. <https://doi.org/10.34007/jehss.v5i4.1691>
- Faruq, U., Adipurno, S., Aziz, A., Faadhilah, N., & Ridwan, M. (2024). Konsep Dasar Pajak dan Lembaga yang Dikenakan Pajak : Tinjauan Literatur dan Implikasi untuk Kebijakan Fiskal. *Jurnal Ekonomi Dan Bisnis*, 16(2), 65–70. <https://doi.org/10.55049/jeb.v16i2.306>
- Finanda, A. S., Fadhila, J. F., & Hayat, H. (2024). Implementasi Prinsip Prinsip Pelayanan Publik. *Public Inspiration : Jurnal Administrasi Publik*, 9(1), 74–78. <https://doi.org/10.22225/pi.9.1.2024.74-78>
- Ginting, R. (2016). Peran Orang Tua dalam Pendidikan Anak Gifted pada Komunitas Parents Support Group for Gifted Children Jogja. *NASPA Journal*, 42(4), 1.
- Gubernur Jawa Timur. (2023). Peraturan Daerah Provinsi Jawa Timur No. 8 Tahun 2023 Tentang Pajak Daerah dan Retribusi Daerah. *Sekretariat Daerah Provinsi Jawa Timur*, 11, 1–2407.
- Hertiarani, W. (2016). Implementasi Kebijakan E-Samsat Di Jawa Barat. *Jurnal Ilmu Administrasi: Media Pengembangan Ilmu Dan Praktek Administrasi*, 13(3), 419–440. <http://jia.stialanbandung.ac.id/index.php/jia/article/view/102>
- Katjong, K., Yanuaria, T., Polontoh, H. M., & Mulyadi, D. (2024). Penerapan Ipteks Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintahan Daerah. *Bakti Hayati: Jurnal Pengabdian Indonesia*, 3(1), 8–14. <https://doi.org/10.31957/bhjpi.v3i1.3855>
- Kemenpan RB. (2017). Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 17 Tahun 2017 tentang Pedoman Penilaian Kinerja Unit Penyelenggara Pelayanan Publik. *Kemenpan RB*, 61. [https://jdih.menpan.go.id/data_puu/final 17.pdf](https://jdih.menpan.go.id/data_puu/final%2017.pdf)
- Menpan. (2003). Keputusan Menteri Pendayagunaan Aparatur Negara No. 63 Tahun 2003 Tentang Pedoman Umum Pelayanan Publik. In *Ombudsman* (p. 1). https://perpus.menpan.go.id/uploaded_files/temporary/DigitalCollection/Njk4YjQ3YjFjNGQyNjJmYTQ3Mzk1ZmM2NDdmNDZmNzFkMzk3NDQ4ZQ==.pdf
- PAN/RB, M. (2019). *Permen PANRB No. 19 Tahun 2021 Tentang Standar Pelayanan di Lingkungan KEMENPANRB*. 3, 1–124.
- Perkasa, E. B., & Tukiman. (2023). Reslaj : Religion Education Social Laa Roiba Journal Sarjanawiyata Tamansiswa Reslaj : Religion Education Social Laa Roiba Journal. *Reslaj : Religion Education Social Laa Roiba Journal*, 5(1), 168–184. <https://doi.org/10.47476/reslaj.v6i3.5563>
- PERMENPANRB No. 30 Tahun 2014, . (2014). Pedoman Inovasi Pelayanan Publik. *Journal of Chemical Information and Modeling*, 110(9), 1689–1699.
- Presiden Republik Indonesia. (2023). Peraturan Pemerintah Nomor 35 Tahun 2023 tentang Ketentuan Umum Pajak Daerah dan Retribusi Daerah. *Lembaran Negara Republik Indonesia Tahun 2023 Nomor 85*, 145795, 3.
- Risnawati, E., Uhaib, M., & Hamdie, N. (2020). Kualitas Pelayanan Publik Di Kelurahan Alalak Selatan Kecamatan Banjarmasin Utara Kota Banjarmasin. *Jurnal Kualitas Pelayanan Publik*. <http://eprints.uniska-bjm.ac.id/id/eprint/3332>