# ABSTRAK

Penelitian ini bertujuan untuk menndeskripsikan efektivitas program Pemutihan Pajak Kendaraan Bermotor (PKB) dalam meningkatkan Pendapatan Asli Daerah (PAD) di UPT Samsat Pangkalan Brandan. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Kajian ini menggunakan teori efektivitas program Sutrisno (2007) yang terdiri dari lima indikator: pemahaman program, sasaran, waktu, pencapaian tujuan, dan perubahan nyata. Hasil penelitian menunjukkan bahwa program Pemutihan PKB di UPT Samsat Pangkalan Brandan tergolong efektif dalam meningkatkan PAD dari sektor PKB. Hal ini dilihat dengan beberapa indikator adalah: Pemahaman program: Sosialisasi melalui media massa, media sosial, dan terjun langsung (PMKP) dilakukan, namun pemahaman masyarakat belum optimal. Ketepatan sasaran: Program diikuti 13.950 unit kendaraan dengan tunggakan PKB dan memberikan manfaat bagi masyarakat yang mengalami kesulitan ekonomi dan memiliki akses informasi terbatas. Ketepatan waktu: Pelaksanaan program mengalami penundaan dari target awal karena penyesuaian target pendapatan dan masih banyaknya masyarakat yang belum memanfaatkan program. Meskipun mengalami penundaan, program tetap dianggap tepat waktu karena berhasil mencapai target yang telah ditetapkan. Tercapainya tujuan: Tunggakan PKB senilai Rp12.602.454.662 berhasil dibayarkan dan denda dan bunga PKB senilai Rp1.555.917.512 dihapuskan, menjangkau wajib pajak yang tidak aktif. Perubahan nyata: Program membawa dampak nyata dan positif bagi masyarakat dan pemerintah daerah, seperti meringankan beban keuangan masyarakat, meningkatkan pendapatan daerah, dan menurunkan tingkat tunggakan PKB. Sehingga program ini mencapai tujuannya karena pihak UPT SAMSAT Pangkalan Brandan didukung oleh komunitas politik terkait target penerimaan juga melakukan sosialisasi dari rumah ke rumah dalam penyederhanaan proses pembayaran, dimana partisipasi aktif masyarakat merupakan faktor kunci keberhasilan program. Meskipun program ini positif, program ini juga berpotensi menciptakan dampak negatif, seperti budaya ketergantungan, persepsi keliru di masyarakat, dan rasa ketidakadilan bagi wajib pajak yang taat.

**Kata Kunci: Efektivitas, Program Pemutihan, Pajak Kendaraan Bermotor, Pendapatan Asli Daerah**

*ABSTRACT*

*This research aims to describe the effectiveness of the Motor Vehicle Tax (PKB) Amnesty Program in increasing Regional Original Income (PAD) in the UPT Samsat Pangkalan Brandan. A qualitative descriptive method with observation, interviews, and documentation techniques was used. Sutrisno's (2007) program effectiveness theory with five indicators: program understanding, targeting, timeliness, goal achievement, and real change, was the basis of the study.The results show that the PKB Amnesty Program in UPT Samsat Pangkalan Brandan is effective in increasing PAD from the PKB sector. Some indicators are: Program understanding: Socialization through mass media, social media, and direct outreach (PMKP) was carried out, but public understanding is not yet optimal. Target Accuracy: The program was followed by 13,950 vehicles with PKB arrears and provided benefits to people experiencing economic difficulties and limited access to information. Timely: The implementation of the program was delayed from the initial target due to revenue target adjustments and the large number of people who had not yet utilized the program. Despite the delay, the program is still considered timely because it has succeeded in achieving the set target. Goal achievement: PKB arrears of Rp12,602,454,662 were successfully paid and PKB fines and interest of Rp1,555,917,512 were abolished, reaching inactive taxpayers. Real change: The program has a real and positive impact on the community and local government, such as easing the financial burden on the community, increasing regional revenue, and lowering the PKB arrears rate Thus, the program achieved its objectives due to the UPT SAMSAT's support from the political community regarding revenue target, as well as door to door socialization and the simplification of payment processes.The active participation of community was a key factor in the program' success. However, despite its positive aspects, this program also has the potential to create negative impacts, such as a culture of dependency, misperceptions in the community, and a sense of injustice for compliant taxpayers.*

*Keywords: Effectiveness, Amnesty Program, Motor Vehicle Tax, Regional Original Income*