

Effectiveness of Public Services in the Two-Wheeled Motor Vehicle Tax Amnesty Program at the Samsat in Cirebon Regency

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Abstract. This study examines the quality of public services in the implementation of the Motor Vehicle Tax Amnesty Program at the Cirebon Regency Samsat. Using a descriptive qualitative method and collecting data through in-depth interviews with the head of the Samsat, front office service officers, and taxpayers who directly benefited from the program. The research analysis framework refers to Campbell's effectiveness theory, which covers five main dimensions: program success, target success, level of satisfaction with the program, the relationship between input and output, and overall goal achievement. The results show that the amnesty program was able to encourage public participation by serving around 8,500–9,000 taxpayers and generating additional regional revenue of approximately Rp 45–55 billion. However, the effectiveness of the program is still influenced by a number of constraints, such as limited infrastructure, relatively long waiting times, and suboptimal human resource capacity. In general, this study concludes that the tax amnesty program is quite effective in increasing tax compliance and regional revenue, but it still requires strengthening of facilities and development of human resources in order to maximize its effectiveness.

Keywords: Effectiveness, Public Service, Amnesty Program, Vehicle Tax, SAMSAT

1 Introduction

Public service is at the heart of modern government and serves as the main benchmark for the success of the bureaucracy in meeting the needs of the community. High-quality service demonstrates the extent to which the government is able to respond to increasingly complex public demands in the digital age. According to [1], Effective public services are not only oriented towards achieving results, but also towards the level of public satisfaction and trust in public institutions. In line with [2] which emphasizes that service quality requires professionalism, transparency, and accountability in every process.

Various policies in Indonesia, bureaucratic reforms are aimed at improving the effectiveness of public services in various sectors, including local tax administration. In realizing good governance, the government is obliged to provide fast, transparent, and efficient services to the community. [3] states that the effectiveness of public services contributes significantly to increasing the legitimacy and public trust in government institutions, particularly in sectors that directly affect the economic interests of the community.

Motor vehicle tax services provided through the One-Stop Integrated Administration System (SAMSAT) are one of the strategic public services at the regional level because they play a direct role as the main source of Regional Original Revenue (PAD) and as a direct point of contact between the government and the community. However, in practice, regional taxation services often face obstacles such as complicated procedures, unclear information, and limited human and technological resources. A study of [4] found a gap between public expectations and service performance in various Samsat units in Indonesia, particularly in terms of service speed and transparency of administrative processes.

The Motor Vehicle Tax Amnesty Program is organized by the West Java Provincial Government in collaboration with the Cirebon Regency Government, which is a policy to waive fines/penalties and provide administrative relief for taxpayers in arrears. This initiative aims to increase public awareness and compliance in paying taxes while strengthening regional revenue. The implementation of the program in Cirebon Regency is based on Cirebon Regency Regulation Number 1 of 2024 concerning Regional Taxes and Levies, which serves as the legal basis for the collection and granting of tax relief at the regional level. This regulation strengthens the formal legitimacy of the program and supports the improvement of public service effectiveness, particularly in the field of regional taxation.

The implementation of the amnesty program at the Cirebon Regency Samsat still faces various obstacles, such as long queues and long waiting times, slow vehicle physical inspection processes due to limited human resources, and unresponsive services and frequent changes in operating hours without clear notification. In addition, dependence on offline service systems means that the vehicle registration renewal process is not yet fully efficient, while public communication and dissemination of service schedule information are still less than optimal. Furthermore, there are indications of illegal fees being charged, which could undermine public confidence in the integrity of public services.

A study that was conducted by [5], using a quantitative approach to examine the effect of the amnesty program, mobile Samsat services, and service quality on motor vehicle tax compliance. The study shows that the amnesty program and service quality have a positive impact on taxpayer compliance. However, the study has not explored in depth the effectiveness of public service delivery from the perspective of the organizers, including aspects of the process, administrative constraints, and the community's experience when receiving services. Thus, there is a research gap that needs to be filled through a qualitative approach to understand the extent to which the services in the amnesty program are truly effective in accordance with the policy objectives.

This research is important because it requires a comprehensive evaluation of the effectiveness of public services in the Samsat environment, given that this institution plays a direct role in community economic affairs. The findings are expected to not only enrich the theoretical basis regarding the effectiveness of public services [6], but also produces practical recommendations for improving service quality in the future. This study aims to analyze the effectiveness of public services in the implementation of the motor vehicle tax amnesty program at the Cirebon Regency Samsat, using Campbell J.P.'s theory of effectiveness, which covers five dimensions: program success, target success, program satisfaction, input-output levels, and overall goal achievement. With a qualitative approach, this study seeks to provide a comprehensive understanding of service performance, identify administrative and operational constraints, and evaluate the extent to which the service process of this program is in line with the principles of effectiveness and strategic objectives of improving the quality of public services at the regional level.

2 Literature Review

2.1 Public Service

According to [2], In his book "Transformation of Public Services," he explains that public services are a series of activities carried out by government agencies to meet the needs of the community in accordance with legal provisions. The evaluation of these services is not limited to the end results, but also includes how the services are provided and the level of satisfaction of the community as beneficiaries. Meanwhile, [1] emphasizes that the effectiveness of public services depends on the application of the principles of accountability, transparency, and responsiveness to citizens' needs.

According to [7] Public service is the government's effort to provide services to the community in an effective, efficient, transparent, and accountable manner, in order to meet the needs and protect the rights of citizens to access high-quality services. This view emphasizes that public service goes beyond mere administration and also reflects the moral and professional responsibility of the government to provide convenience, justice, and certainty for the community.

2.2 Effectiveness

Effectiveness is a key indicator in assessing the success of public organizations in achieving their established goals. According to Handoko, effectiveness refers to an organization's ability to set appropriate goals and determine the most appropriate methods for achieving them. Komaruddin adds that effectiveness is a measure of the extent to which bureaucratic management activities succeed or fail to achieve predetermined targets [6].

According to Campbell in (Mutiarin & Zaenudin, 2014) In his book entitled "Bureaucratic Management and Policy," he explains that the effectiveness of public organizations can be evaluated through the following five dimensions:

- a. Program success: the degree to which a program achieves its planned outcomes.
- b. Target achievement: the organization's ability to meet predetermined operational targets.
- c. Satisfaction with the program: level of acceptance and satisfaction among service recipients.
- d. Input-output ratio: balance and efficiency between resources used and outputs produced.
- e. Overall goal achievement: the extent to which the program contributes to the fulfillment of the organization's strategic goals.

According to Campbell's theory, the five dimensions of effectiveness are considered to be interrelated and cannot be assessed separately. An organization is considered effective if it is able to maintain a balance between all these dimensions. This means that even if a program successfully achieves its output targets and objectives, its effectiveness is still questionable if it neglects the satisfaction of beneficiaries or uses resources inefficiently.

Conversely, a high level of satisfaction without supporting the achievement of the organization's strategic goals only reflects temporary effectiveness. Through the application of Campbell's theory, the process of evaluating effectiveness becomes more comprehensive and objective because it combines the perspectives of program outcomes, operational processes, user experience, resource utilization efficiency, and the resulting strategic impact.

Afifah[8] Defining effectiveness as the ability to formulate objectives and utilize appropriate means and infrastructure so that results can be achieved quickly and accurately. In this context, the effectiveness of any public program is measured by the operational capacity of the organization to carry out activities that are in line with the objectives that have been set. Therefore, the assessment of effectiveness is not only limited to the achievement of results, but also includes the organization's ability to manage resources efficiently, maintain alignment between processes and results, and adjust policies to the needs of the community.

Effectiveness in public services can be understood as the extent to which government agencies are able to implement programs that are targeted, efficient, and capable of satisfying the community as beneficiaries. In this study, the concept of effectiveness is used as the main framework for evaluating the success of the motor vehicle tax amnesty program in Cirebon Regency, particularly in assessing the performance of public services provided by SAMSAT in Cirebon Regency.

2.3 Tax Amnesty Program

The motor vehicle tax amnesty program is a prime example of effective public service implementation in the local tax administration sector. This program exemplifies the principle of effectiveness in public policy, which has a direct impact and benefits the interests of the wider community.

The motor vehicle tax amnesty program is a regional fiscal policy that provides relief or elimination of administrative penalties for taxpayers in arrears. This policy aims to increase taxpayer compliance, increase Regional Original Revenue (PAD), and raise public awareness of regional tax obligations. Motor vehicle tax amnesty is considered an effective form of regional fiscal innovation in accelerating revenue realization, especially among communities affected by economic downturns.

The implementation of tax amnesty policies is generally based on local regulations. In Cirebon Regency, the legal basis is contained in Cirebon Regency Regulation Number 1 of 2024 concerning Local Taxes and Levies, which regulates the mechanism for providing tax incentives, including the elimination of administrative sanctions for motor vehicle taxpayers. This provision is in line with local government efforts to improve the quality of public services through the principles of transparency and ease of tax administration.

2.4 Two-wheeled Vehicle

Transportation has contributed to the socio-economic life of society. The existence of adequate transportation supports the mobility of people, facilitates the movement of goods, and the movement of services and information. In addition, transportation facilities play an important role in the allocation of economic resources.

Motorcycles are the most popular mode of transportation in developing countries, including Indonesia. Motorcycles are considered effective and efficient as a means of daily transportation, especially in congested traffic and on small roads. In addition, motorcycles are affordable for middle and lower income groups, and are also considered to save time and money. This is why motorcycles remain popular among the public, and demand for them is even increasing. This has led many people to use motorcycles as an alternative means of transportation in certain areas that are often affected by traffic congestion [9].

The large population of Indonesia and the increasing demand for motor vehicles in Indonesia illustrate the market opportunity for motorcycles. This condition will attract motorcycle companies to compete with each other to increase their market share of various brands. Companies have also increased their motorcycle promotions to compete for consumers. This competition has made it easier to obtain motorcycles. Several factors influence the demand for motorcycles in Indonesia, namely credit interest rates, per capita income, and the number of public transportation options. Credit interest rates affect the demand for motorcycles in Indonesia [9]. On the other hand, the per capita income of Indonesians also provides greater opportunities to purchase motorcycles, supporting more affordable transportation costs for the community.

2.5 Previous Research

The role of public services is considered crucial in supporting the success of the motor vehicle tax amnesty program. Therefore, various studies have evaluated the effectiveness of this policy from various perspectives:

- a. Rahmanika[5], In his research entitled "The Effect of Motor Vehicle Tax Amnesty Programs, Mobile Samsat Programs, and Service Quality on Motor Vehicle Taxpayer Compliance (A Case Study at the Cirebon Regency Samsat Office)," the results show that tax amnesty programs, mobile Samsat services,

and service quality have a positive impact on taxpayer compliance. These findings indicate that improvements in the quality of public services and ease of access to tax services are associated with increased compliance in motor vehicle tax payments. Thus, this study is quantitative in nature and has not explored in depth the effectiveness of public services from the perspective of policy implementers at the Samsat agency.

- b. Fadhilah[10], In his study entitled “The Effectiveness of the Motor Vehicle Tax Amnesty Program in Increasing Local Revenue in Padang City,” he concluded that the implementation of the motor vehicle tax amnesty program in Padang City was proven to be effective in increasing local revenue (PAD). This effectiveness was linked to local fiscal policy support and increased public service efficiency. However, the study focused more on the regional financial aspects and did not explore in detail how the public service process contributed to the success of the program.
- c. Alfajri[11], In his research entitled “Determinants of Motor Vehicle Tax Compliance at the Cirebon II Ciledug Samsat,” the results show that the tax amnesty program has a positive impact on taxpayer compliance. These findings indicate that improvements in the quality of public services and ease of access to tax services are associated with increased compliance in tax payments. This role is important in public services to build taxpayer trust in the Samsat. However, this study focuses more on taxpayer behavior and does not examine the effectiveness of services from the perspective of the Samsat organization internally.

The three previous studies described above differ from the basis of this study. Previous studies generally focused on the effect of tax amnesty programs on taxpayer compliance using a quantitative approach. In contrast, this study will examine the effectiveness of public services in the implementation of motor vehicle tax amnesty programs at the Cirebon District Samsat using a descriptive qualitative approach to provide a more comprehensive understanding of the performance of local public services.

3 Research Method

This study uses a descriptive qualitative approach. The qualitative approach is intended to understand the phenomenon comprehensively by describing the actual conditions in the field through the collection of descriptive data in the form of words, behaviors, and documents. This research approach was chosen because it focuses on analyzing the effectiveness of public services in the implementation of the motor vehicle tax amnesty program at the Cirebon Regency Samsat from the perspective of both the implementers and service recipients. Thus, researchers are expected to gain a deep understanding of the implementation process, obstacles encountered, and the achievements of the program [10].

This study focuses on analyzing the effectiveness of public services in implementing the motor vehicle tax amnesty program at the Cirebon Regency Samsat. This analytical framework is used with reference to Campbell's indicators of effectiveness [6], which includes five dimensions: program success, target success, satisfaction with the program, input and output levels, and overall goal achievement. Using these five dimensions, the effectiveness of public services is comprehensively assessed in terms of policy implementation, target achievement, public satisfaction levels, and resource utilization efficiency.

This study consists of primary and secondary data. Primary data was collected directly from the field through in-depth interviews and observations of public service implementation at the Cirebon Regency Samsat. Primary data includes the views, experiences, and assessments of informants regarding the effectiveness of public services during the implementation of the motor vehicle tax amnesty program. Research informants were selected using purposive sampling, which is a deliberate selection based on specific criteria considered to best understand the research problem [12]. The main informants consisted of the head or representative of the Cirebon Regency Samsat, service/front office staff, and taxpayers participating in the tax amnesty program. Informants were selected to ensure that the data obtained was representative of public service delivery in the field. Secondary data was obtained from official documents and archives, such as program implementation reports, local government publications, laws and regulations, and relevant scientific literature reviews.

The data collection techniques for this study included three main methods: in-depth interviews, observation, and documentation. In-depth interviews were conducted in a structured manner to explore in-depth information about program implementation, obstacles encountered, and informants' perceptions of the effectiveness of public services at the Cirebon District Samsat. Field observations were conducted by observing service activities, interactions between officers and the community, and working conditions to assess the conformity between written procedures and operational practices. In addition, documentation was used to examine relevant regional policies, including Cirebon Regency Regulation Number 1 of 2024 concerning Regional Taxes and Levies, which is the legal basis for the implementation of the motor vehicle tax amnesty program.

The analysis of the research data was conducted interactively [12], which includes three stages: data reduction, data presentation, and conclusion drawing and verification. In the reduction stage, researchers select, focus, and simplify data to reveal the research focus and relevant information. The presentation stage is carried out by compiling the findings in the form of a descriptive narrative so that the patterns and interrelationships between

the findings become clearer. The final stage, namely drawing conclusions and verification, involves interpreting the results of the analysis to produce a comprehensive understanding of the effectiveness of public services in the implementation of the motor vehicle tax amnesty program at the Cirebon Regency Samsat.

This study ensures data validity by applying source triangulation. As stated by [13], Triangulation is used to check the consistency of findings from various sources of information so that the credibility and validity of the research are increased. By comparing data from interviews, observations, and documentation, researchers ensure that the conclusions drawn describe the objective conditions in the field.

By applying this research method, it is hoped that the study can comprehensively and thoroughly describe the effectiveness of public services in the implementation of the motor vehicle tax amnesty program at the Cirebon Regency Samsat, as well as contribute to the development of public service policies at the regional level.

4 Results And Discussion

The Motor Vehicle Tax Amnesty Program at the Cirebon Regency Samsat will be implemented for six months, from March to September 2025, based on the West Java Governor's policy. This program is designed to provide relief for taxpayers who have long-term tax arrears by waiving penalties and the obligation to pay all principal tax arrears. Participants in the program are only required to pay taxes for the last year and the current year to be "cleared" of all arrears.

The results and discussion of this study were analyzed theoretically using Campbell J.P.'s effectiveness theory, which covers five dimensions: program success, target success, satisfaction with the program, input-output levels, and overall goal achievement. The subsequent discussion is based on interviews with relevant informants and analyzed qualitatively by linking empirical field findings with each of these indicators, thereby providing a comprehensive view of the effectiveness of the program under study.

4.1 Dimensions of Program Success

Research Findings: The Motor Vehicle Tax Amnesty Program at the Cirebon District Samsat showed remarkable achievements in terms of program success. During the six-month implementation period, the program successfully served approximately 8,500–9,000 taxpayers and generated additional regional revenue of approximately Rp 45–55 billion. This level of participation illustrates the program's relatively high performance compared to initial projections.

Analysis and Interpretation: This achievement was influenced by several key factors. First, the policy design, which offered incentives in the form of penalty waivers and principal arrears relief, attracted taxpayers who had previously delayed payment. This is in line with Rahmanika's (2022) findings, which show that amnesty programs with strong incentives contribute to increased motor vehicle tax compliance. Second, the implementation of the program was supported by fairly strict data verification procedures, so that only taxpayers who met the criteria were able to take advantage of the program's facilities [5].

This study also found that although the level of community participation was quite high, the number of participants was still slightly lower than in the same period in the previous year. Macroeconomic conditions, particularly the weakening of people's purchasing power and the decline in new vehicle sales, were limiting factors in achieving greater participation. This is in line with Fadhillah et al. (2025), who emphasized that the effectiveness of amnesty programs is not only determined by policy design, but also influenced by the surrounding economic context [14]. Thus, the realization of revenue amounting to Rp 45–55 billion continues to show a tangible contribution to Local Own-Source Revenue (PAD). Overall, the program can be considered to have fulfilled the dimensions of program success through significant participation and revenue achievements, even though it is still influenced by external factors at the macroeconomic level.

4.2 Dimensions of Target Success

Research Findings: From a technical implementation perspective, the program was carried out in a uniform and non-discriminatory manner. All taxpayers with arrears had the same opportunity to take advantage of the program, with a verification mechanism in place to ensure that only registered taxpayers who met the criteria could be served. The use of an integrated database also helped identify potential taxpayers who had not yet participated in the program, thereby making the process of achieving the target more systematic.

Analysis and Interpretation: The success of the target is reflected in the high level of accuracy in reaching beneficiary groups. The use of an integrated database system, a queue mechanism based on order of arrival, and a data pre-screening process demonstrate the organization's commitment to transparency and fairness in the distribution of program benefits. The findings of Alfajri et al. (2021) highlight the importance of data verification quality and the accuracy of taxpayer identification in the success of local taxation programs [15].

Critical notes have emerged regarding perceptions of fairness, with some taxpayers who have been compliant in paying their taxes feeling that they have not received any benefits, while those who are in arrears have received significant relief. This situation shows that, although operational targets have been achieved, the aspect of distributive justice remains a challenge in policy formulation. In line with the views of Mutiarin and Zainudin (2014), the success of objectives is not measured solely by technical accuracy, but also by the perception of fairness among all stakeholders, including those who do not receive direct benefits [6]. Thus, the success of the program's objectives is considered to have been achieved from a technical and operational perspective, but more attention needs to be paid to the perception of fairness in the development of similar policies in the future.

4.3 Dimensions of Satisfaction with the Program

Research Findings: Field observations show that most people, around 70–80%, say they are quite satisfied to very satisfied with the services provided. The public appreciates the service process, which is considered efficient, with an average waiting time of around 10–15 minutes per visitor, which is considered fast given the high volume of transactions. Samsat officers are also considered friendly, professional, patient, and communicative, and convey information in a clear and easy-to-understand manner. For some taxpayers, this program is perceived as a form of government attention to people who have tax arrears.

There are aspects that are still considered uncomfortable, especially regarding physical facilities. The waiting room is considered cramped and not cool enough to accommodate a large number of visitors, while the availability of seats is insufficient, forcing some visitors to wait while standing. This note becomes an unpleasant experience in the service process, although it does not completely diminish the appreciation for the performance of the officers.

Analysis and Interpretation: The relatively high satisfaction level (70–80%) indicates that the Cirebon Regency Samsat has succeeded in building public trust through responsive and professional service quality. In line with Dwiyanto's (2021) view, public satisfaction with government services is an important indicator of the legitimacy of public institutions. The consistency of officers in providing fast service, even under high service loads, reflects the dedication and work ethic of the team.

The views of front office staff reinforce these findings. They strive to work in accordance with standard operating procedures (SOPs) with a work ethic that emphasizes service readiness so that no taxpayer is neglected. Support and guidance from management also help optimize the use of available resources. In line with Kurniawan (2005), user satisfaction is not only determined by service output, but also by the quality of interaction between staff and the [2].

Infrastructure limitations remain a factor restricting satisfaction from reaching higher levels. Inadequate facilities and service environments cause certain inconveniences, although they do not lead to total dissatisfaction. The findings of Heryanto et al. (2023) show that the quality of physical facilities and the work environment have a real influence on the satisfaction of public service users (Heryanto et al., 2023). Therefore, improving facilities is key to optimizing public satisfaction. In general, the tax amnesty program has fulfilled the dimensions of program satisfaction, but there is still room for improvement in terms of service infrastructure.

4.4 Input-Output Level Dimension

Research Findings: In terms of input, the computerized infrastructure and information systems of Samsat are functioning quite well and are stable, enabling real-time database access for transaction verification and recording processes. Supporting devices such as payment machines, printers, and service counters are available, although their number is still limited (around 8–10 counters). With the available resources, officers are able to process a high volume of transactions with an average service time of 10–15 minutes per visitor.

The program generated approximately Rp 45–55 billion in revenue through the conversion of arrears into actual revenue, while also expanding the database of active taxpayers. However, the optimization of input-output relationships is still hampered by limited facilities, such as cramped waiting rooms, an insufficient number of service counters, and the lack of an adequate online service system. Performance evaluations are conducted more through reports and briefings at regular coordination meetings than through formal academic or systematic evaluations.

Analysis and Interpretation: Input-output efficiency in the whitening program shows fairly good results, but is still far from optimal. Revenue of Rp 45-55 billion from a total of 8,500-9,000 participants shows a significant average contribution per participant, reflecting good service productivity. The use of an integrated database system and existing technology has enabled the team to process high volumes relatively quickly.

Afifah et al. (2025) In his research, he emphasizes that effectiveness in public services also depends on adequate infrastructure capacity [8]. Limited physical facilities such as cramped waiting rooms and a limited number of counters create bottlenecks in the service process. If facilities can be repaired and improved, productivity per officer and public satisfaction levels can increase significantly.

The tax amnesty program adequately fulfills the input-output dimension, with relatively efficient use of resources to generate significant revenue output, but still has great potential for improvement if investments are made in infrastructure and human resource capacity.

4.5 Dimensions of Overall Goal Achievement

Research Findings: The tax amnesty program has contributed positively to the strategic objectives of Samsat and the Cirebon Regency Government in several aspects. First, in terms of increasing taxpayer compliance: people who were previously in arrears now feel motivated to pay their taxes regularly every year after experiencing the benefits of the program. They feel that their debt burden has been reduced, which eliminates their fear of seizure or legal problems. Second, in terms of increasing public trust: this program is seen as a form of government support for the community, opening up space for administrative reconciliation for taxpayers who were previously in arrears. The positive image that has been built, although not by all parties, shows an increase in the legitimacy of the Samsat institution in the eyes of the community.

Analysis and Interpretation: The achievement of the overall objectives of the tax amnesty program reflects a significant contribution to the vision and mission of the Samsat organization in improving tax compliance and regional revenue. Nurmani (2021) emphasizes that true public service effectiveness is when programs not only achieve technical targets but are also able to change public perceptions and behavior towards public institutions in the long term [3]. The findings of this study indicate that the program has achieved behavioral change among taxpayers who were previously delinquent but now feel motivated and have confidence in the tax system.

The psychological impact of eliminating financial burdens and fears of foreclosure is an added value that cannot be measured in terms of revenue, but is very important for the sustainability of the program. Mutiarin and Zainudin (2014) explain that achieving overall goals in public organizations is not only about financial output, but also about creating sustainable public value through changes in trust and behavior [6].

The tax amnesty program has successfully fulfilled its overall objectives, creating a positive impact on tax compliance, public trust, and organizational learning for continuous improvement, although it still requires better communication strategies to address perceptions of distributive justice.

5 Conclusion

The results of research on the effectiveness of public services in the implementation of the two-wheeled motor vehicle tax amnesty program at the Cirebon Regency Samsat show that the program was quite effective and the public response to the program was very positive. During the six-month program period, the Cirebon Regency Samsat successfully served around 8,500-9,000 taxpayers who took advantage of the amnesty program. The public showed great enthusiasm, as evidenced by the fact that the Samsat was very busy every day during the program period. The program succeeded in collecting additional revenue of around Rp 45-55 billion, which was converted from arrears into actual revenue. This shows that the amnesty program was able to encourage the public to fulfill their tax obligations again.

Based on an in-depth analysis of Campbell's five dimensions, namely program success, target success, program satisfaction, input-output levels, and overall goal achievement, the implementation of the two-wheeled motor vehicle tax amnesty program at the Cirebon Regency Samsat can be categorized as successful, as evidenced by increased taxpayer participation, high public satisfaction with the services provided, and the program's contribution to increasing regional revenue. In addition, the relatively fast transaction process and the friendly and communicative attitude of the officers contributed to a satisfying service experience for the community.

However, in practice, there are still several obstacles that require special attention, such as limited physical facilities, cramped waiting rooms, a limited number of service counters, and suboptimal human resource capacity, which affect the comfort and smoothness of the service process. In addition, there is a perception of unfairness among some taxpayers who always pay their taxes but do not receive direct benefits from the amnesty program. Therefore, improvements in service infrastructure, strengthening of human resource capacity, and improvements in policy communication strategies are needed to implement similar programs more optimally in the future and provide fair benefits to the community.

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