

ABSTRAK

Penelitian ini bertujuan : (1) Untuk mengetahui dan menganalisis kinerja Pajak Kendaraan Bermotor (PKB) melalui layanan *drive thru* di Provinsi Jambi. (2) Untuk mengetahui dan menganalisis seberapa besar kontribusi Pajak Kendaraan Bermotor yang dipungut melalui layanan SAMSAT *drive thru* terhadap penerimaan Pajak Kendaraan Bermotor di Provinsi Jambi tahun 2016 – 2023. Penelitian ini menggunakan data sekunder dengan jenis data *time series* selama kurun waktu 2016 – 2023 dan data primer yang dikumpulkan langsung oleh peneliti. Metode yang digunakan dalam penelitian ini merupakan analisis deskriptif kualitatif. Hasil penelitian memberikan hasil (1) Kinerja penerimaan Pajak Kendaraan Bermotor (PKB) di Provinsi baik. (2) Kontribusi Pajak Kendaraan bermotor (PKB) melalui sistem layanan *drive thru* terhadap penerimaan Pajak Kendaraan Bermotor (PKB) di Provinsi Jambi tahun 2016 – 2023 rata – rata sebesar 5,00 persen.

Kata Kunci : Pajak Kendaraan Bermotor, SAMSAT Drive Thru, Kinerja dan Kontribusi.

ABSTRACT

This study aims to: (1) identify and analyze the performance of Motor Vehicle Tax (PKB) through the drive-thru service in Jambi Province, and (2) determine and analyze the contribution of Motor Vehicle Tax collected via the drive-thru of One-stop Administration Services Office to Motor Vehicle Tax revenue in Jambi Province from 2016 to 2023. This research employs secondary data in the form of time-series data from 2016 to 2023 and primary data collected directly by the researchers. The method used in this study is qualitative descriptive analysis. The findings indicate that: (1) the performance of Motor Vehicle Tax revenue in the province is good, and (2) the contribution of Motor Vehicle Tax collected through the drive-thru service to the Motor Vehicle Tax (PKB) revenue in Jambi Province from 2016 to 2023 averages 5 percent.

Keywords: *Motor Vehicle Tax, SAMSAT Drive-Thru, Performance, and Contribution.*