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Criminal Sanctions: An Analysis of the Effectiveness of Law Enforcement Against Motor Vehicle Tax Delinquents in Jambi City

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Abstract: The purpose of this study is to determine and analyze the effectiveness of enforcing criminal sanctions against taxpayers who are in arrears in paying motor vehicle taxes in Jambi City and to determine and analyze the solutions implemented for the effectiveness of enforcing criminal sanctions against taxpayers who are in arrears in paying motor vehicle taxes in Jambi City. The research method used in this study is empirical juridical, namely legal research regarding the implementation or enforcement of normative legal provisions in *action* in every specific legal event that occurs in society. The results of the study indicate that the effectiveness of enforcing sanctions criminal payment tax, must tax must pay according to the adjusted tempo, and if No pay in accordance with the tempo, even in arrears, payment will be subject to sanctions. In Article 10 of the Criminal Code, criminal sanctions, namely: Imprisonment, Death Penalty, Imprisonment, Criminal fines, and imprisonment. In the application of criminal sanctions against taxpayers who are in arrears in paying motor vehicle tax applied Samsat Jambi City to must tax is to pay a fine. The fine for must tax Which in arrears in payment of motor vehicle tax, provided by the Jambi City Samsat as high as 2% per the month. So, if the annual tax is large, tax Which given to must tax by 24% per year. Solutions implemented to effectively enforce criminal sanctions against taxpayers who are in arrears in paying motor vehicle taxes in Jambi City include: Vehicle tax amnesty, exemption from motor vehicle transfer fines, progressive motor vehicle tax exemption, and outreach programs.

Keywords: Indonesia, Law Enforcement, Tax.

INTRODUCTION

The increasing number of motorized vehicles has led to increased congestion, leading to increased fuel consumption due to longer travel times due to congestion. This growth in the number of motorized vehicles is not commensurate with the growth in roads and the public's awareness of fulfilling their obligations to validate vehicle registration documents (STNK) and pay annual vehicle taxes (Anugrah et al., 2026). Disobedience of motor vehicle owners to implement This obligation has resulted in the process of forensic data identification of motor vehicles carried out by the Indonesian National Police in uncovering criminal cases involving motor vehicles being hampered, as well as the development of road growth being hampered and the cost of fuel subsidies provided by the government increasing (Arifany, 2021) and (Dacholfany et al., 2023).

Traffic Law Enforcement is one of the traffic functions that has a role so that Traffic Laws are obeyed by every road user. Basically, traffic law enforcement activities can be grouped into three parts, namely, first, preemptive law enforcement which includes activities with traffic education and counseling programs carried out by the Traffic Police Education and Engineering Unit, second, preemptive law enforcement which includes traffic regulation activities, traffic guarding, traffic escorting and traffic patrols, where in its implementation these activities are a traffic security system where one subsystem cannot be separated from another subsystem (Wen, 2020).

Traffic Law Enforcement in the Repressive field includes taking action against violations and investigating traffic accidents, while the tasks of taking action against traffic law violations include educational action, namely taking action against traffic violations sympathetically by giving warnings or reprimands to traffic violators, while legal action can be interpreted as taking action against traffic violations legally which includes taking action using Tickets, specifically against 27 types of certain violations as stated in the Ticket form and taking action using a Short/Sumir/Tipiring Report as well as action carried out using a Regular Report (Siregar et al., 2020).

Through the functions and duties of the Traffic Unit as a servant and guidance in the midst of society, especially in creating road safety, one of which is to regulate Motor Vehicle Ownership Books (BPKB), Motor Vehicle Registration Certificates (STNK), and Motor Vehicle Number Plates as proof of ownership and operation of motor vehicles. The provisions above are in line with the contents of Article 4 of Law No. 22 of 2009 concerning Traffic and Road Transportation which stipulates: This Law applies to foster and organize safe, secure, orderly, and smooth Traffic and Road Transportation through: a) Activities of moving Vehicles, people, and/or goods on the Road, b) Activities that use supporting facilities, infrastructure, and facilities for Traffic and Road Transportation, and c) Activities related to registration and identification of Motor Vehicles and Drivers, traffic education, Traffic Management and Engineering, and enforcement of Traffic and Road Transportation laws (Laberta et al., 2025) and (Bagus et al., 2024).

One of the objectives of the implementation of Law No. 22 of 2009 concerning Traffic and Road Transportation above is regarding the registration and identification of motorized vehicles. Registration and identification of motorized vehicles is a function of the Police to provide legitimacy of the origin and suitability, ownership and operation of Ranmor, control functions, Police forensics and services to the public through verification, recording and data collection, numbering, issuing and providing proof of registration and identification of Ranmor, archiving and providing information (Ramli et al., 2025).

Based on opening Constitution Base Country Republic Indonesia The year 1945 had the goal of realizing development nationally; to realize one of these goals, funds are needed. Enough accommodate. Government Indonesia as regulator And maker policy has given authority to each area toarrange and create an economy that can bring prosperity to society. It is hoped that every region, whether province, city, or district, can with independent provide funds use finance activity their respective economies (Hashim, 2012). In a government, which can increase services to its people, each area is exempt from burdensome levies on the public, in the form of tax payments. Taxes are source income country Which done by the government and arranged based on the Constitution taxation And own role important for the sustainability of the country's economy. Tax administration is carried out by the government; the government area, Also still do organization tax on regional level (Journal et al., 2025).

Based on Article 1 number 1 of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, it states that tax is a mandatory contribution to the state owed by individuals or bodies that is of a mandatory nature based on the law, without receiving direct compensation, and is used for state needs for the greatest prosperity of the people. Because taxes are mandatory and coercive, the state imposes sanctions on taxpayers who do not pay taxes and/or deliberately refuse to pay taxes (Susanto, 2026). In Law Number 28 of 2007 it is explained that taxpayers who refuse to pay taxes in accordance with the provisions of tax laws and regulations may be subject to administrative sanctions and/or criminal sanctions (Susanti et al., 2019).

Criminal sanctions are regulated in Article 39 paragraph (1) letter i of Law Number 28 of 2007 concerning General Provisions and Tax Procedures, which states that " any person who intentionally does not pay tax that has been deducted or collected so that it can cause losses to state revenues shall be punished with imprisonment for a minimum of 6 (six) months and a maximum of 6 (six) years and a fine of at least 2 (two) times the amount of tax owed that is not or underpaid and at most 4 (four) times the amount of tax owed that is not or underpaid . " Type tax Which set Country Republic Indonesia There is two, namely: Central Tax and Regional Tax. In Regional Tax there are two types Also, that is: Tax Province And Tax Regency/City. Wrong One tax district/city is options tax vehicle motorized. Development people's use of motorized vehicles is increasing from year after year, be it two-wheeled or four-wheeled motor vehicles Because public Already consider that vehicle motorized Also is need they For support activity they a day- a day (Wen, 2020) and (Nur, 2024).

Role government area in dig And develop various regional potentials are very important in determining the success of carrying out tasks governance, development and public services in the region. Main characteristics which shows that a region can be said to be capable of autonomy is if the region has the authority and ability to dig finance alone. Then existence income results Regional original income must be the largest part of the finances in a region. aside from that local governments also do not have to depend on government assistance center However as much as possible Possible must pressed as much as possible Possible, so that get the results that Good (Muhammad & Rahmadina, 2023).

Locally-generated revenue is a source of income areas which are sources of funds that must be optimally explored for Supporting regional government development. Increasing Original Income Area This is Wrong One step government For increase reception area, specifically in collection tax motor vehicle. Voting vehicle tax motorized to become Wrong One source income Which must optimized for the sake of support development and regional economy (Yasin et al., 2025).

In Article 2 paragraph (1) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the types of provincial taxes are divided into 5 (five) types of taxes, namely Motor Vehicle Tax (PKB), Motor Vehicle Transfer Fee (BBNKB), Motor Vehicle Fuel Tax (PBBKB), Surface Water Tax (PAP) and Cigarette Tax. Of the five types of taxes, Motor Vehicle Tax (PKB) is the largest source of regional income (Oleh et al., 2025). This occurs because along with the increase in population every year, it causes an increase in dependence on the need for transportation such as motorized vehicles, both four-wheeled and two-wheeled, and this is also caused by one of them, namely the long distances for school children or people working so they have to use vehicles. This is also supported by various conveniences provided by *dealers* in purchasing motorized vehicles so that people are interested in having them and changing tastes make people have a fairly high desire to have more than one vehicle, resulting in an increase in the number of cars and motorbikes every year (Hutabarat et al., 2023).

Based on the results of the author's initial observations, the total number of motorized vehicles, both in total and those in arrears in Jambi City throughout 2021 to 2023, is as follows. In 2021, there were approximately 608,302 motorized vehicles, with 58,247 taxpayers in arrears. In 2022, there were approximately 740,623 motorized vehicles, with 109,984 taxpayers in arrears. Meanwhile, in 2023, there were approximately 960,814 motorized vehicles, with 125,663 taxpayers in arrears (Nur, 2024).

One of the government agencies that has authority in this matter look after withdrawal tax vehicle motorized is office SAMSAT (System Administration United One Roof). SAMSAT formed For expedite And speed up service interest public Which The activities are carried out in one building. The SAMSAT office is a system that works in an integrated manner with the Police, Revenue Service Province, PT. Service Raharja (Limited) in service For publish STNK (Vehicle Registration Certificate) which is linked to income money to the state treasury either through motor vehicle tax, vehicle name transfer fee Vehicle Motorized, And Donation Must Accident Fund So Cross (Pratiwi et al., 2024).

Tax payments with approval are related, so that before the taxpayer pays the motor vehicle tax it is impossible vehicle registration (Letter Sign Number Vehicle) can approved. Although in regulatory aspects which regulates, the annual validation of the STNK is authority of the Indonesian National Police (Amelia et al., 2023). Based on Article 70 Paragraph 2 of Law Number 22 of 2009 concerning Traffic and Road Transportation states that " STNK (Vehicle Registration Certificate) and Vehicle Registration Number Motorized Valid during 5 (five) year, Which must requested the approval is every year ”. The number of improvement in users motor vehicle, so will increase also amount must tax Which must pay tax motor vehicles. However, there are also quite a few taxpayers who are in arrears For pay tax vehicle motorized. The existence of must tax Which often neglect their obligation to pay taxes, also can occur Because existence regulation implementation Constitution Which often No inconsistent, lack of guidance or outreach regarding tax collection, weak law enforcement regarding tax payments for organizers country, sanctions which are given to the obligatory tax Still less so must tax Still do arrears in payment tax vehicle motorized, and other and so on (Ramli et al., 2025).

However, as good citizens we must obey pay tax, specifically for must tax Which own vehicle 2 (two) or 4 (four) wheeled motorbikes. If the motorcyclist No pay tax so rider motorized the No can show vehicle registration Which legitimate. According to SK. No. Police:SKEP/443/IV/1998 regarding the Technical Instructions Book on the Use of Traffic Ticket Forms regarding violation Then cross road certain explain that in accordance Law-Invite Number 8 year 1981 about Law Program Criminal (Criminal Procedure Code) driving a motor vehicle without being able to show a driving license (Letter Permission Driving), vehicle registration (Letter Sign Vehicle Motorized), And Valid BPKB (Motor Vehicle Ownership Certificate) or other proof Which required according to provision legislation Then cross or he can show but time its validity Already expired can classified as a specific road traffic violation (Häkkinen & Mäkelä, 1996).

In addition, the sanctions motor vehicle tax crimes as regulated in Article 82 of the Regional Regulation Jambi Province Number 6 Year 2011 concerning Regional Taxes state that: a) If must tax Which Because his negligence No convey SPPKB or fill in with No Correct or No complete or attach information that is incorrect or incomplete so causing losses to regional finances can be punished with imprisonment for a maximum of 1 year (One) year And or the maximum fine Lots 2 (two) time tax owed , b) Taxpayers who intentionally do not submit SPPKB (tax return letter) registration and data collection of motor vehicles) or filling in with incorrect or incomplete or attaching information that is not correct or incomplete so that it can harm regional finances shall be punished with imprisonment for a maximum of 2 (two) years or a maximum fine of 4 (four) time amount of tax owed (Kusbianto & Zaen, 2023).

Therefore, if a taxpayer is in tax arrears vehicle motorized can made into as offender law And will get sanctions criminal Because criminal main according to Chapter 10 Book The Criminal Code is divided into: Death Penalty; Imprisonment; Imprisonment; Fine; Imprisonment. This matter can be made into a criminal matter and given sanctions criminal due to if must tax do arrears motor vehicle tax payments will be subject to penalties in the form of fines in accordance with Constitution And regulation area or regulation governor Which arrange about punishment formust tax Which do arrears in payment tax vehicle good motor whether it is an annual tax or not (Anugrah et al., 2026) and (Anugrah et al., 2026).

METHOD

Method Research is a method used by researchers, including the form and type of research, nature of research, data sources, data collection tools and data analysis on a problem topic being researched. In line with the problem to be examined, the type of research that will be used in this research is empirical legal research or Also known as field research, this is the collection of research materials that must be sought or sought out independently because they are not readily available. Therefore, this research requires direct fieldwork to obtain data that is not readily available. The approach used in this research is a *socio-legal research approach* . The *socio-legal research approach* is to identify and conceptualize law as a real and functional social institution in the real-life system. [1]*The socio-legal research* approach emphasizes research aimed at obtaining empirical legal knowledge by going directly into the field, namely learning about law enforcement. sanctions criminal to must tax Which in arrears payment tax vehicle motorized in Jambi One-Stop Integrated Administration System (Samsat).

Data source: The author collected data in this study by: a) Field Research*,* which is a data collection method carried out directly in the field and looking for data that is appropriate to what is needed. For example, by means of interviews, b) Library Research*,* which is conducting research by studying laws and regulations, reference books, notebooks, and internet sites that are scientific and theoretical in nature, which are related to the problems discussed and can be used as a basis for research and analyzing the collected data. Data collection techniques used were interviews and documentation (Umar, 2002). As for analysis, the data analysis technique used is descriptive qualitative, namely providing a comprehensive and systematic picture of law enforcement. sanctions criminal to must tax Which in arrears payment tax vehicle motorized in the Jambi One-Stop Integrated Administration System (Samsat) is then carried out qualitatively, namely the process of concluding not through numbers, but based on laws and regulations that are adjusted to existing realities.

RESULTS AND DISCUSSION

A. Effectiveness of Criminal Sanction Enforcement Against Taxpayers Who Are in Arrears of Motor Vehicle Tax Payments in Jambi City

Law and law enforcement are an inseparable whole. can separated, both of them must can walk with simultaneously. Enforcement law meaningful as step For down norm law contained in the Taxation Law. Constitution The General Provisions and Tax Procedures (UU KUP) state that " law enforcement can be carried out by imposing administrative sanctions." And sanctions criminal to must tax Which violate rule in payment tax". In frame increase development national And economy country, government must need funds Which Enough Lots so that development national the can implemented in a way evenly in Indonesia. So with thus, government need fundsaddition Which can paid by people, However Also No charge to people. By Because That, government stage payment taxes that charged to the people Indonesia (Dacholfany et al., 2023) and (Lemar & Nekzada, 2014).

[1]Soerjono Soekanto, *Introduction to Legal Research* , UII Press, Jakarta, 1996, p. 51.

Objective existence payment tax This is For finance various type expenditure country And Also For stage development Which can support activity public. Voting tax, Which paid by must tax Of course must pay tax on time according to the due date. Tax payments in Indonesia exist various types, one of which is motor vehicle tax which is usually paid in office Samsat closest accessible by taxpayer. As with the people in Jambi City who are subject to For pay tax (Durst et al., n.d.). They as stated For pay tax, specifically tax vehicle motorized is public Which own Motorized vehicles, whether motorbikes or cars. Jambi City residents can pay their motor vehicle tax (PKB) through the tax office. The nearest SAMSAT in Jambi City. The One-Stop Integrated Administration System (SAMSAT) was established in year 1976 with letter decision together three minister, that is Minister Defense and Security/Commander of the Indonesian Armed Forces, Minister of Finance and Minister Domestic. In operationalization in a way coordinative And integrative done by three agency namely: State Police Republic of Indonesia (POLRI), which has functions and authority in the field of registration and identification vehicle motorized, Revenue Service Area Province Jambi and PT. Service Raharja (Limited) Which authorized in collection donation mandatory traffic accident fund road (Kusbianto & Zaen, 2023) and (Durst et al., n.d.).

Samsat this too aim For provide services Registration And Identification *(Registered)* Vehicle Motorized, payment tax on motor vehicles and mandatory contributions to traffic accident funds and road transportation must be carried out in an integrated and coordinated manner fast, precise, coordinated, accountable, and transparent (Dacholfany et al., 2023). The large PKB revenue in Jambi City is due to the continued increase in the number of motorized vehicles in the city. Based on data obtained from the Jambi City SAMSAT Office, in 2024 there were a total of 960,814 motorized vehicles in Jambi City. This number represents a significant increase compared to previous years. This indicates that the number of motorized vehicles in Jambi City can increase very rapidly in just one year. Details of the increase in motorized vehicle ownership in Jambi City can be seen in the table below.

Table 1 : Number of PKB Objects that Have and Have Not Paid PKB year 2022 -2024

No	Year	Total PKB Objects (units)	The Unit that makes the Payment	Unused Units Do Payment	Sanctions
1	202 2	608,302	550,055	58,247	Fine
2	202 3	740,623	630,639	109,984	Fine
3	202 4	960,814	835,151	125,663	Fine
Amount		**2,309,739**	**2,015,845**	**293,894**	

Data Source: Jambi City SAMSAT Office

In collection tax vehicle motorized in Samsat Jambi City use collection with system *Official Assessment System* , matter This was explained by Mr. Dr. Mustarhadi, S.Hi, MH, Head of UPTD Samsat Jambi City, state that: "In collection tax vehicle motorized in Samsat Jambi City use system collection *Official Assessment System* , Which where the collection is authorized by the government to determine the amount of tax owed by issuing a letter provisions regional taxes" . By Because That in give convenience service to the community especially must tax, For management registration vehicle motor, tax payments, mandatory contributions to traffic accident funds road. Then a joint office was formed with Samsat to make it easier for taxpayers tax in pay vehicle tax motorized (Siregar et al., 2020). Of course, paying motor vehicle tax doesn't always go smoothly. with Good Because Still Lots must tax Which No orderly in payment tax, Wrong the only one is do arrears in tax payments. Each Samsat in various regions have sanctions Which charged to must tax for Which do arrears against payment tax vehicle motorized, in Samsat Jambi City Alone apply sanctions criminal in the form of fine (Durst et al., n.d.).

The sanctions in the form of fines imposed by the Jambi City Samsat are one of the actions of implementing criminal sanctions. In the Criminal Code The Criminal Code (KUHP) expressly regulates the principal penalties, which are listed in Article 10, as following: a) Criminal Death , b) Criminal Prison , c) Criminal Imprisonment , d) Fines , and e) Criminal Cover. In Article 10 of the Criminal Code, a fine is one of the criminal penalties. sanctions criminal And if must tax do arrears in This motor vehicle tax payment is a method used in Jambi City Samsat to impose sanctions on taxpayers with the aim of so that they can make motor vehicle tax payments according to with timetable Which Already set And No in arrears in payment. So must tax must pay tax vehicle motorized according to fall tempo (Journal et al., 2025).

Criminal sanctions for motor vehicle tax applied at Samsat Jambi City, namely criminal sanctions in the form of fines, Mr. Dr. Mustarhadi, S.Hi, MH, Head of UPTD Samsat Jambi City convey that: "Sanctions criminal Which given to must tax If they in arrears in paying motor vehicle tax is subject to a fine of 2% per month, then if annual tax will be affected fine as much as 24%" . Payment of motor vehicle tax is mandatory for all public Which have vehicle motorized. Samsat Jambi City as The driving force in paying motor vehicle tax always emphasizes so that public Jambi No use broker in payment taxes because it can violate the law, it would be better to pay The motor vehicle tax is paid by the taxpayer himself to Samsat office. Paying motor vehicle tax at Samsat is very easy made easier for taxpayers (Oleh et al., 2025) and (Hastuti, n.d.).

This was also explained by Mr. Dr. Mustarhadi, S.Hi, MH, Head of UPTD Samsat, Jambi City Which revealed that: " We always emphasize to the people of Jambi to make payments tax at Samsat which has been provided, because the payment service Tax payments are now fast. Jambi City Samsat provides 2 (two) services, that is: First, service fast Which usually 3-5 minute Already So because this fast service serves which if the motorbike is taxable the No have problem. On service fast This usually do extension Letter Sign Vehicle Motorized (STNK), and both annual PU or 5-year motorcycle tax, annual PU This separated the mechanism Because the process reasonable long compared to the fast service. So for the mechanism Public Works the annual period, namely: a) no change plate number , b) no come back name , c) fox color and changed form , d) and mutation enter That differentiated (Bagus et al., 2024) and (Durst et al., n.d.).

Service fast is service Which can it is said services that make things easier for the public because taxpayers do not need to waiting a long time to renew the STNK, taxpayers only need to bring STNK and KTP. The counters provided for fast service are also sufficient Lots, so it is mandatory no tax need wait Which long. Payment of motor vehicle tax for the people of Jambi now Already very easy Because Samsat always own objective For get closer to taxpayers so that they are not subject to sanctions and do not in arrears in payment tax, Good That tax vehicle motorized or other taxes. The services provided by Samsat are also always make things easier must tax so that must tax No in arrears on moment make motor vehicle tax payments. However, the reality is that In the field, there are still many taxpayers who are in arrears in payment tax motor vehicle (Susanto, 2026) and (Wediawati & Setiawati, 2016).

The existence of tax vehicle motorized This very influential For development financing in Jambi City . Thus, the number of must tax Which Still in arrears in payment tax vehicle motorized This can hinder income area Because Wrong One The largest source of regional income is tax contributions from public. Tax vehicle motorized Which paid must tax through Samsat Which Already provided, Also deposit to government province For allocated. So if payment tax hampered and many are in arrears the government cannot provide good enough development and to pay for it arrears tax government area can borrow Money. Results analysis writer, according to the author about implementation sanctions criminal penalties for taxpayers who are in arrears in paying motor vehicle tax in Jambi City Samsat , can be stated as not causing taxpayers in Jambi City to be deterred and will continue to be in arrears in paying taxes. vehicle motorized Because sanctions criminal Which given only in the form of fine (Hutabarat et al., 2023) and (Hastuti, n.d.).

Implementation sanctions criminal Which should given to must tax in arrears in paying motor vehicle tax, namely criminal fines or imprisonment. This has been implemented by the government Jambi City area , listed in the Regional Regulation Jambi Province Number 6 Year 2011 concerning Regional Taxes states that " Taxpayers who due to negligence do not submit SPTPD or fill it in incorrectly or incompletely or attach incorrect information which causes losses to regional finances can be punished with imprisonment for a maximum of 1 (one) year or a maximum fine of 2 (two) times the amount of tax owed which is not or is underpaid ." If the criminal sanction of imprisonment or imprisonment cannot be given to taxpayers who are in arrears with their motor vehicle tax. The Jambi City Government continues to use criminal sanctions in the form of fines, However Samsat cooperate with the police with the aim that if the taxpayer have not paid their motor vehicle tax arrears, then the vehicle motorized Which Not yet paid the tax can confiscated by party Which authorized and can take blacklist action motor vehicles so that not operating on the highway and adjusted to the tempo that will be later can be applied. If the taxpayer wants to take back the vehicle Taxpayers can pay off all outstanding vehicle tax arrears motorized in Nearest Samsat (Kusbianto & Zaen, 2023).

As regulated in Law Number 22 of 2009 concerning Traffic and Road Transportation, in Article 74, paragraph (2) , letter (b), motorized vehicles that do not carry out re-registration at least 2 (two) years after the STNK expires removed from the motor vehicle registration and identification list. The standard procedure carried out by taxpayers is when the motor vehicle tax payment period is due as stated in the tax notice/STNK, then taxpayers are asked to fulfill their obligation to pay motor vehicle tax. The process of paying PKB, STNK validation can be completed in less than one hour from the time of registration/submission of application documents a(Tahunan & Report, 2018). Motor vehicle tax itself is paid once a year while the STNK is valid for 5 (five) years but every year validation is carried out simultaneously with the PKB payment. The requirements that must be brought when paying PKB which is accompanied by STNK validation in the One-Stop Integrated Administration System (Samsat) are the Original STNK, Owner's Identity Card and Photocopy of BPKB.

Tax compliance is a critical issue worldwide, in both developed and developing countries. Failure to comply can lead to the desire to engage in tax avoidance, evasion, and neglect. One way to improve taxpayer compliance is to provide good service to taxpayers. Tax payment is a manifestation of state obligations and the role of taxpayers in directly and collectively fulfilling their tax obligations, which are used to finance the country and contribute to national development (Bagus et al., 2024). Taxpayers who fail to fulfill their motor vehicle tax obligations will be subject to legal action. Law enforcement in motor vehicle taxation is implemented through sanctions, namely the imposition of penalties on taxpayers who fail to make payments by the due date stated in the Regional Tax Assessment Letter (SKPB). Sanctions play a crucial role in teaching tax defaulters to stop underestimating tax regulations. Police officers are reluctant to take firm action against taxpayers who fail to pay their annual motor vehicle taxes at the Samsat (Vehicle Tax Office) office. Many taxpayers pay for five years at once or not at all. The lack of tax sanctions leads people to underestimate their tax obligations (Tahunan & Report, 2018) and (Estrada et al., 2019).

Late tax payments are one of the factors that lead to sanctions. Taxes that are not paid or underpaid after the payment due date, at that time the tax officials in charge of managing central or regional taxes are authorized to collect taxes along with the imposition of sanctions in the form of interest of 2% per month, essentially becoming a burden on the taxpayer for negligence, whether intentional or unintentional, which results in the timely payment of taxes that are their obligation. The taxpayer's obligation related to sanctions in the form of interest is to pay the tax in full within the specified time period as stated in the tax collection basis. The imposition of criminal sanctions in the form of fines on taxpayers is calculated based on the expiration date of the validity period stated in the STNK of the motor vehicle and has not renewed or has not paid the tax on time will be subject to a motor vehicle tax fine of 2% per month (Hutabarat & Rosmiati, 2022) and (Nur, 2024).

Effectiveness here concerns all stages of tax administration, from identifying taxpayers, establishing the Taxable Sales Value (NJKP), collecting taxes, enforcing the tax system, and recording revenues. Three factors determine this effectiveness: taxpayers, tax officials, and law enforcement.

1. Taxpayer

Registered taxpayers are those who own and have registered their vehicles at the Jambi City Samsat Office. Because taxpayers play a crucial role in measuring the effectiveness of motor vehicle tax collection at the Jambi City Samsat Office, taxpayers are encouraged to register their vehicles promptly. The more registered taxpayers, the more likely they are to achieve the target for motor vehicle tax revenue, and the more likely they are to increase regional revenue. Taxpayer awareness of motor vehicle taxes is quite good, as evidenced by the comparison between the number of motor vehicles and the number of delinquent vehicles.

2. Tax Officer

While carrying out their duties, tax officers must adhere to existing and applicable regulations. The quality of a tax officer can be assessed by their mastery of their duties and their ability to complete their work effectively, achieving optimal results and satisfying service recipients. The number of employees must also be commensurate with the organization's workload. In other words, the number of employees must be sufficient to meet the workforce needs for completing their tasks. To increase Motor Vehicle Tax revenue, tax officers coordinate with various relevant agencies. Tax officers have even implemented several breakthroughs to improve services, such as collaborating with companies and providing support services such as the Mobile Samsat (Samsat Keliling), Paten Samsat (Samsat Paten), and Siaga Samsat (Samsat Siaga).

3. Law Enforcement

Law enforcement itself is a process of implementing efforts to uphold or function legal norms in real terms as guidelines for actors in traffic or legal relations in social and state life. To advance the law in motor vehicle taxation, this can be realized by imposing a sanction in the form of an administrative sanction in the form of 2% interest per month for a maximum of 15 (fifteen) months from the time the tax is owed. Law enforcement carried out by the Jambi City Samsat Office is in accordance with regulations and is able to help achieve the stated goals.

Based on the implementation of the three indicators above—Taxpayers, Tax Officers, and Law Enforcement—it can be said that the Motor Vehicle Tax collection carried out by the Jambi City Samsat Office is considered ineffective. Effectiveness itself is a measure of an organization's success in achieving its goals. If an organization succeeds in achieving its goals, it can be said to be operating effectively. Effectiveness only determines whether a program or activity has achieved its stated objectives.

B. Implemented Solutions for Effective Enforcement of Criminal Sanctions Against Taxpayers Who Are in Arrears of Payment of Motor Vehicle Tax in Jambi City

In law enforcement of motor vehicle tax arrears, the police's authority is limited to issuing a stamp of approval. Based on Article 67 of Law Number 22 of 2009 concerning Road Transportation and Traffic, criminal sanctions can only be given if the 5-year validity period of the vehicle registration certificate has expired and is not renewed. This article also explains that the tax approval letter which is an integral part and the STNK routinely paid every year is not part of the provisions of the Traffic and Road Transportation Law that can be subject to sanctions. Criminal sanctions are punishments decided by a judge, therefore every If a case occurs that can be subject to criminal sanctions, the case must be submitted to general court. Criminal sanctions can be in the form of criminal fines, imprisonment, or imprisonment. Article 70 paragraph (2) of Law Number 22 of 2009 concerning Traffic and Road Transportation states that Motor Vehicle Registration Certificates and Motor Vehicle Registration Plates are valid for 5 (five) years, and must be validated annually. Therefore, the researcher concluded that the police are only authorized to issue tickets if the driver's STNK is not validated annually (Masni & Hutabarat, 2021).

Vehicle registration certificates (STNK) cannot be validated until the vehicle owner fulfills their tax obligations. Therefore, from a legal perspective, expired taxes can be enforced through ticketing. However, the legal argument focuses not on the expired tax but rather on the validity aspect, not the expired tax. Tax payment and validation are closely related, so the STNK cannot be validated until the taxpayer pays the motor vehicle tax, even though the regulations stipulate that annual STNK validation falls under the authority of the National Police (Anugrah et al., 2026).

Law enforcement has been a long-standing issue. Laws cannot function and be implemented effectively unless they are realized as a shared goal by all parties to uphold existing regulations. Legal instruments consistently fail to effectively regulate relationships between people in fulfilling their obligations as citizens. This includes paying motor vehicle tax, which is the obligation of every motorized vehicle owner. In Jambi City, motorized vehicles are regulated through Regional Regulations. Jambi Province Number 6 Year 2011 concerning Regional Taxes. Based on an interview with Mr. Dr. Mustarhadi, S.Hi, MH, Head of UPTD Samsat, Jambi City, which revealed that several efforts made by the employees of the Jambi Joint SAMSAT Office included:

1. **Vehicle tax amnesty**

Vehicle tax amnesty is a government initiative that provides taxpayers who have previously defaulted on their payments with the opportunity to pay their taxes without incurring late fines. This exemption includes waiving the principal tax fine and the SWDKLLJ (Valid Tax Relief) penalty.

2. **Free of motor vehicle name change fines (BBNKB)**

The elimination of fines for taxpayers who wish to transfer vehicle ownership. This means taxpayers who transfer a vehicle from its previous owner's ownership will not have to pay the Vehicle Registration Certificate (BBNKB). This applies to both two-wheeled and four-wheeled vehicles.

3. **Progressive motor vehicle tax exemption**

A progressive rate is a motor vehicle tax rate that increases according to the number of vehicles a taxpayer owns. Taxpayers who own more than one four-wheeled vehicle do not have to pay motor vehicle tax at the progressive rate.

4. **Outreach program**

The outreach program is a preventive measure where Jambi City's SAMSAT (Vehicle Tax Office) employees conduct fieldwork, bringing notification letters to delinquent taxpayers to raise public awareness. The goal is to encourage taxpayers to pay their taxes, whether through the motor vehicle tax administrative penalty waiver program or not. The Tax Amnesty Program at the Jambi City SAMSAT is generally held at the end of each year, as the government aims to assess taxpayers' awareness of their tax obligations prior to the program's implementation. Research shows that the tax amnesty program at the Jambi City SAMSAT continues to extend the tax amnesty period each year. With the increasing number of taxpayers every year, Jambi City SAMSAT continues to create programs that can make it easier and attract public interest in paying taxes, namely the 5 (five) benefits program which includes motor vehicle tax discounts, free motor vehicle tax fines, free motor vehicle name transfer fees, free motor vehicle name transfer fees, free progressive tax on ownership of one family vehicle implemented by SAMSAT, one of which is this tax amnesty program (Bagus et al., 2024).

In addition to the 5 (five) benefits program, paying taxes can be made easier by making payments online with the government- created application , SIGNAL (National Digital Samsat), which makes tax payments possible anywhere and anytime without requiring taxpayers to pay taxes in person. The various facilities provided by the government in the tax payment process are certainly expected to encourage growth in the number of tax contributors in accordance with the number registered with the Jambi City SAMSAT, which has increased every year. The annual tax amnesty program impacts both taxpayers and the government. For taxpayers, it re-engages them in paying off their outstanding taxes. Meanwhile, for the government, it increases local revenue (PAD) because the amount realized during the tax amnesty month is higher than in the pre-amnesty months (Rashidi et al., 2013) and (Wen, 2020).

CONCLUSION

The conclusion in this study is that: 1) The effectiveness of enforcing sanctions criminal against taxpayers who are in arrears in paying motor vehicle tax applied Samsat Jambi City to must tax is to pay a fine. Fine for must tax Which in arrears in payment of motor vehicle tax, provided by the Jambi City Samsat as big as 2% per the month. So, if the annual tax is large tax Which given to must tax by 24% per year. In the implementation of sanctions enforcement criminal against taxpayers who are in arrears of motor vehicle tax carried out by the Jambi City Samsat Office is considered ineffective , and 2) The solutions implemented for the effectiveness of enforcing criminal sanctions against taxpayers who are in arrears of paying motor vehicle tax in Jambi City are by means of, among others; Vehicle tax amnesty, Free motor vehicle name transfer fines (BBNKB), Free progressive motor vehicle tax, Outreach program. Jambi City SAMSAT continues to create programs that can make it easier and attract public interest in paying taxes, namely the 5 (five) benefits program which includes motor vehicle tax discounts, free motor vehicle tax fines, free motor vehicle name transfer fees, free motor vehicle name transfer fees, free progressive tax on ownership of one family vehicle implemented by SAMSAT, one of which is this tax amnesty program.

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