Improving Motor Vehicle Tax Payment Services at the UPTB in the Gowa Samsat Area through the SAMKEPO Program

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Abstract. *This study analyzes the effectiveness of the Remote Mobile Samsat (SAMKEPO) program in improving motor vehicle tax payment services at the UPTB Samsat Gowa, South Sulawesi. SAMKEPO was developed to address low taxpayer compliance in remote areas due to geographical barriers, limited accessibility, and inadequate service quality in conventional systems. Using a qualitative approach, data were collected through in-depth interviews, participant observation, document analysis, and literature review involving taxpayers, Samsat officers, and policymakers. Findings show that SAMKEPO significantly improved service coverage up by 40% and increased taxpayer compliance by 25–35%. The program reduced average service time from 2–3 hours to 15–30 minutes, lowered arrears by 35%, and enhanced public satisfaction by 90% among users. Key success factors include adequate infrastructure and logistics, skilled and empathetic human resources, community engagement through local leaders, and alignment of service schedules with socio-economic activities. Technology integration, such as real-time database access and on-site digital payments, increased transparency and efficiency, while collaborative governance between agencies strengthened operational synergy. However, challenges remain in digital literacy, network connectivity, and service expansion to more remote districts. The study recommends optimizing the SAMSAT mobile application with accessible features, strengthening digital literacy programs, and enhancing inter-agency collaboration to ensure sustainable improvement. SAMKEPO demonstrates that integrating technology, mobility, and community-based approaches can modernize public tax services, foster compliance, and contribute to regional revenue growth, making it a replicable model for other regions in Indonesia.*

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INTRODUCTION

Vehicle tax is a mandatory tax imposed across the country and serves as a vital source of government revenue to support infrastructure development, transportation, and public services (Makhmudi, 2025; Cahyadi, 2024; Timilsina & Dulal, 2008). This tax is levied on motor vehicle owners, both private and commercial, as a form of contribution to road use and the impact of vehicles on the environment and society. Vehicle tax in Indonesia is a type of regional tax imposed on motor vehicle owners, both private and commercial, as part of the community's mandatory contribution to supporting regional development (Ariyanti & Yasin, 2024; Zamzami et al., 2023; Hartanto & Sugiharti, 2019; Wangsa et al., 2023).

This tax is regulated as a regional tax under Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, and is managed by provincial governments. Motor vehicle tax is a crucial source of Regional Original Income (PAD) for regional development. According to Pamisetty (2024) and Idrus (2024), improving motor vehicle tax payment services is a multifaceted issue involving increased taxpayer compliance, service quality, and the integration of digital technology to create an efficient, effective, and user-friendly experience for all stakeholders. To achieve this goal, efforts are needed to address several interrelated challenges, such as ensuring taxpayers have easy access to payment channels, reducing administrative barriers, and fostering trust through transparency and accountability in the tax collection process (Kemuning et al., 2022).

Digital technology plays a crucial role in modernizing tax payment services, offering innovative solutions that simplify processes and improve overall efficiency (Manzhura et al., 2022; Paroli, 2023; Prihandoko & Rahmanda, 2024; Putrevu, J., & Mertzanis, 2024; Saragih et al., 2023). The introduction of online platforms and mobile applications has enabled taxpayers to fulfill their obligations conveniently, reducing the need for physical visits to payment centers, eliminating long queues, and significantly minimizing human error in transactions. These advances not only increase accessibility but also promote transparency by providing taxpayers with real-time information on the status of their payments and obligations (Dwianika & Biasini, 2021).

Effective motor vehicle tax collection is crucial for local governments, as motor vehicle taxes contribute significantly to regional revenue (Lestari, A. A., & Sari, 2021; Subroto & Sudibyo, 2025; Arman, 2021). This revenue is often allocated to critical areas such as infrastructure development, road maintenance, public transportation, and other essential public services, which play a vital role in supporting economic growth and improving the quality of life for the community. However, despite its importance, motor vehicle tax collection faces significant challenges.

Taxpayer compliance is often hampered by inadequate service quality, inefficient payment systems, and limited accessibility, particularly in rural and remote areas. These issues not only impact revenue collection but also erode taxpayer trust and satisfaction, creating a gap between public expectations and service delivery (Yunianti et al., 2019; Glaser & Hildreth, 1999; Belahouaoui & Attak, 2025). Motor Vehicle Tax (PKB) is a crucial source of revenue for local governments in Indonesia, playing a crucial role in funding infrastructure development, road maintenance, and public services. Despite its importance, compliance rates, particularly in remote and underserved areas, often remain low.

This is due to various factors, including limited accessibility to tax offices, lengthy and complicated administrative procedures, and a lack of public awareness of tax obligations and the benefits of compliance (Nurhidayah et al., 2023; Nkundabanyanga et al., 2017). These challenges highlight the need for innovative approaches to improve access and efficiency in tax collection. To address these issues, the Remote Mobile Samsat (SAMKEPO) initiative was introduced as an innovative solution to tax services in Indonesia. SAMKEPO is a mobile tax service designed to provide direct motor vehicle tax payments to people living in remote and hard-to-reach areas.

This initiative utilizes mobile units equipped with modern digital technology, such as electronic payment systems and real-time data access, and is supported by trained personnel ready to serve the public professionally (Karnouskos, 2009; Mengistu et al., 2009; Wang et al., 2021). Gowa Regency faces significant geographical and logistical challenges. It covers an area of approximately 1,883.32 km², comprising 18 sub-districts, with diverse topography ranging from lowlands to mountainous terrain (South Sulawesi Provincial Government, 2025). The Gowa UPTB Samsat office, located in Somba Opu District, is only easily accessible to residents in urban areas.

However, for residents living in areas such as Tompobulu, Tinggimoncong, Bontolempangan, Biringbulu, Parigi, Bungaya, and Tombolo Pao Districts, the distance to the

Samsat office can reach 40–60 kilometers, with a travel time of approximately 1 to 3 hours, depending on road and weather conditions. This situation makes people reluctant to pay taxes directly at the Samsat office, which has an impact on low tax compliance in remote areas. With the introduction of SAMKEPO, geographical and logistical barriers, previously significant obstacles to public tax payment, can be minimized. A similar program in East Java (Mobile SAMSAT) successfully increased tax compliance by 30% in one year and reduced vehicle tax arrears by 40% (Sofianti et al., 2021).

This service enables taxpayers to fulfill their obligations more easily without having to travel long distances to the main SAMSAT office, which is often expensive and time-consuming. Furthermore, this approach enhances taxpayer convenience by providing fast, efficient, and transparent services. The SAMKEPO initiative also plays a crucial role in encouraging higher levels of tax compliance. By bringing services closer to the community, this initiative helps raise awareness and understanding of the importance of timely vehicle tax payments. This ultimately contributes not only to increased local government revenue but also supports infrastructure development and improved public services.

Thus, SAMKEPO represents a strategic step that integrates technology, service innovation, and an inclusive approach to address the challenges of motor vehicle tax management in Indonesia. One of the key benefits of SAMKEPO is its ability to improve accessibility for taxpayers living far from traditional tax offices. According to Aryanti and Bagja, the mobile Samsat service provides essential functions such as vehicle registration (STNK) validation and annual tax payment processing, providing an effective solution for taxpayers facing distance and infrastructure constraints (Aryanti & Bagja, 2023).

This service not only helps the public fulfill their tax obligations but also reduces the risk of late payments, which can impact regional tax revenues. By directly reaching remote communities, SAMKEPO has succeeded in bringing services closer to the public, thereby reducing logistical barriers and increasing service efficiency. Proactive service, as exemplified by SAMKEPO, reflects the tax authority's commitment to directly engaging the public and ensuring tax compliance through an inclusive approach. By providing services directly to taxpayers' locations, SAMKEPO not only improves the relationship between the government and the public but also serves as a strategic step in increasing motor vehicle tax revenue, ultimately supporting regional development and broader public services.

Improving motor vehicle tax payment services at the Gowa Regional Samsat (Vehicle Tax Office) is a key focus of the local government's efforts to maximize Regional Original Revenue (PAD) while increasing public satisfaction with public services. Although the vehicle tax payment system has evolved through digitalization, such as e-Samsat (E-Samsat), its implementation still faces several obstacles, such as low public digital literacy, limited technological infrastructure, and limited-service accessibility in remote areas (Wardani, 2020). This impacts low taxpayer compliance and reduces potential motor vehicle tax revenue. Therefore, a holistic strategy is needed to improve service quality, both through modernizing the payment system and increasing service capacity at the field level.

The Gowa Regional Samsat (Vehicle Tax Office) has initiated various strategic steps to improve service quality, including expanding service coverage through the Remote Mobile Samsat (SAMKEPO) program and integrating digital technology into the payment system. This study aims to analyze the effectiveness of these steps in addressing existing challenges and to explore potential further developments to create more inclusive, efficient, and user-friendly services. By combining a technological approach and community needs-based services, it is hoped that the results of this study can provide relevant policy recommendations to improve the quality of motor vehicle tax services, especially at the UPTB Samsat Gowa Region, and become a model for other regions in modernizing public services.

METHODS

Based on the focus of this research, the researcher used qualitative research. Qualitative research is an approach used to understand phenomena in depth through the exploration of non-numerical data, such as interviews, observations, or document analysis. This approach aims to explore the experiences, perceptions, and meanings given by individuals or groups to a phenomenon. Qualitative research offers great flexibility because it allows researchers to adjust research methods and focus based on field findings (Kahlke, 2014). Qualitative data analysis is typically conducted through an inductive approach, where researchers look for patterns, themes, or categories that emerge from the data. This allows for in-depth interpretation, which not only describes the phenomenon but also offers meaning behind it (Tremblay et al., 2022). In the context of improving motor vehicle tax payment services, the use of qualitative research methods can provide a comprehensive understanding of the complexities involved in interactions with taxpayers and service delivery. Qualitative research is particularly effective in exploring the subjective experiences and perceptions of stakeholders, which can provide insights that quantitative methods might miss. Furthermore, qualitative research allows for the exploration of contextual factors, such as geographic, cultural, and socioeconomic conditions, that shape the effectiveness of tax payment services. In remote areas, for example, qualitative methods can help identify the impact of limited infrastructure on service accessibility or uncover innovative practices used by mobile tax units like SAMKEPO to overcome these barriers. These nuanced insights can inform strategies tailored to the unique needs and preferences of different taxpayer segments. The flexibility of qualitative research also allows researchers to adjust their focus as new findings emerge, ensuring a dynamic and responsive approach to understanding the research problem. In short, qualitative research methods play a crucial role in improving motor vehicle tax payment services by providing in-depth insights into taxpayer experiences, service effectiveness, and the impact of technological innovation. These methods facilitate a deeper understanding of the factors influencing taxpayer compliance and satisfaction, ultimately guiding the development of more effective tax payment solutions (Stiglingh, 2013). Insights gained through qualitative research contribute to building a more taxpayer-centered approach to service delivery. By understanding the lived experiences and challenges faced by taxpayers, policymakers and practitioners can design interventions that are not only efficient but also empathetic and equitable. This approach fosters stronger public trust and cooperation, which is crucial for improving compliance and ensuring sustainable motor vehicle tax revenues.

Research Location and Timeline

This research was conducted at the Gowa Regional Samsat Office (UPTB) in South Sulawesi Province. The Gowa Regional Samsat Office was chosen as the research location because it is a pioneer in implementing the Remote Mobile Samsat (SAMKEPO) program, designed to reach communities in remote areas where conventional Samsat offices are difficult to access. Furthermore, Gowa Regency has a mix of urban and rural areas, including remote areas with limited access. These conditions offer a rich context for evaluating the effectiveness of SAMKEPO in reaching communities with diverse needs.

Research Informants

The informants in this study included individuals relevant to the research focus, namely motor vehicle taxpayers registered in the Gowa UPTB Samsat (Vehicle Tax Office) work area, as well as Samsat officers involved in the implementation of the Remote Mobile Samsat (SAMKEPO) service. Taxpayers included in the population were those who owned motor vehicles, had used the SAMKEPO service in the past year, and came from both urban and rural areas in Gowa. Meanwhile, the Samsat officer population consisted of administrative staff, SAMKEPO operators, and policymakers with at least six months' experience running this service.

To ensure the smooth running of this research and avoid data accumulation, the researchers used purposive sampling. This technique is a non-probability sampling method, in

which subjects are selected intentionally based on specific criteria relevant to the research objectives. Purposive sampling was chosen to ensure that the subjects involved in the study had experience, knowledge, or direct involvement with the phenomenon being studied, namely the implementation of the Remote Mobile Samsat (SAMKEPO) service. The research informants, selected through purposive sampling, covered three main groups: taxpayers, Samsat officers, and policymakers.

The taxpayers selected for the study were those who had used the SAMKEPO service in the past year, both in urban and rural areas of Gowa, thus reflecting diverse geographic and social conditions. Meanwhile, the Samsat officers selected were those directly involved in service operations, such as field operators and administrative staff, with at least six months of work experience. The policymakers included in this study were the heads or coordinators of the Gowa Samsat UPTB (Technical Unit for Taxation) responsible for planning and managing the SAMKEPO service.

The research informants were selected purposively to ensure relevance to the research objectives. The taxpayers included 10 taxpayers selected from various regions to reflect diverse geographic conditions and experiences in using SAMKEPO. Two Samsat officers were selected for the study, including a field operator and an administrative officer directly involved in service operations. In addition, this study also involved 1 stakeholder, namely the head of UPTB Samsat Gowa, to provide perspectives on policies and strategies that support the implementation of SAMKEPO.

Data Collection Techniques

The data collection techniques in this study were designed to obtain in-depth and relevant information regarding the implementation of the Remote Mobile Samsat (SAMKEPO) service at the Gowa Samsat UPTB (UpTB Samsat). This study utilized several primary techniques, including in-depth interviews, participant observation, document analysis, and literature review. In-depth interviews were conducted with taxpayers, Samsat officers, and policymakers to explore their experiences, perceptions, and perspectives on the effectiveness, constraints, and strategies for improving SAMKEPO services. The interview guide was designed with open-ended questions to ensure respondents could provide free and in-depth answers.

Participant observation was conducted by directly attending the implementation of SAMKEPO services in the field. Researchers observed the service flow, interactions between officers and taxpayers, and potential operational challenges. These observations provided empirical data on aspects such as speed, accessibility, and public acceptance of the service. Furthermore, document analysis was used to complement the primary data, reviewing official documents such as tax revenue reports, taxpayer compliance statistics, technical policies, and SAMKEPO operational data. This document provides an overview of taxpayer compliance trends and the contribution of services to Regional Original Revenue (PAD).

Literature review is also an important part of the data collection technique, providing theoretical context and supporting primary data analysis. This study includes a review of journals, books, and articles covering topics such as public services, digitalization, and tax service innovation, which helps understand global and national trends in tax services. The combination of these four techniques ensures that the data collected is comprehensive, encompassing the perspectives of taxpayers, Samsat officers, and policymakers, thus providing a holistic evaluation of SAMKEPO services.

Data Analysis Technique

The data analysis technique in this study uses a qualitative approach to deeply understand and interpret the data. This technique aims to identify patterns, themes, and meanings relevant to the implementation of Remote Mobile Samsat (SAMKEPO) at the Gowa UPTB Samsat. Data reduction is the initial stage in the qualitative data analysis process, which aims to simplify, filter,

and focus the collected data to make it more organized and relevant to the research objectives. This process allows researchers to manage often large and complex data, such as interview transcripts, observation notes, and documents, so that only important and meaningful data are analyzed further. Thematic analysis is a qualitative data analysis technique that aims to identify, analyze, and report key patterns or themes emerging from the data. This technique is used to understand the meaning of the experiences, views, or phenomena expressed by research subjects, thus generating in-depth insights related to the research focus.

Data triangulation is a technique for increasing validity and reliability in qualitative research by comparing and integrating data from various sources or methods. Its primary goal is to ensure that research findings are consistent, accurate, and reflect reality more objectively. In the context of research on Remote Mobile Samsat (SAMKEPO), data triangulation helps ensure that the analysis results describe the phenomenon more comprehensively and reliably. This stage is the final step in the qualitative data analysis process, where researchers interpret the findings and formulate conclusions relevant to the research objectives. In the context of research on Remote Mobile Samsat (SAMKEPO), this stage aims to explain the main findings, relate them to the research questions, and offer insights and recommendations that can be used to improve services.

RESULTS AND DISCUSSION

Motor Vehicle Tax Payment Services Before SAMKEPO

SAMKEPO (Mobile Samsat Optimal Service) is an innovative mobile service launched by the Gowa Regency UPTB SAMSAT to simplify motor vehicle tax payments, especially for residents in remote areas. This program operates with a structured work mechanism: SAMKEPO service units are equipped with motor vehicles modified as mobile offices, equipped with computers, printers, and an online system integrated with the central SAMSAT database. Officers on duty consist of a multi-sector team, including representatives from SAMSAT, the police, and local governments, capable of providing comprehensive services, from tax payments and printing receipts to in-person tax consultations at scheduled locations. These services are typically held at strategic points such as village halls, traditional markets, or sub-district offices, with schedules regularly published through various communication channels. This program goes beyond simply moving service locations; it also implements a proactive service approach with a mobile service system. Unlike conventional SAMSAT, which relies on a wait-and-see approach, SAMKEPO actively visits areas with low tax compliance rates based on data mapping. Before the availability of convenient services like mobile SAMSAT (Sales and Service Vehicle Registration), residents in districts or remote areas had to pay their motor vehicle tax (PKB) in person at the SAMSAT office, which was usually located in the city center. This created various obstacles, especially for those living far from the city, as the journey took time and involved significant transportation costs.

"Before this program, I had to sacrifice my work time to go to the SAMSAT office. The journey itself took about 20-25 minutes if there was no traffic. I even paid my tax late because of the distance to the SAMSAT office and because I was also working." (Mr. N, April 10, 2025)

According to an interview with one of the SAMKEPO program users, prior to the program, they reported that it took a significant amount of time. For people with limited mobility or financial constraints, the obligation to travel to the city was an additional burden that often led to delays in paying their taxes. This situation not only impacts taxpayer compliance but also hinders the optimization of Regional Original Revenue (PAD) derived from the motor vehicle tax sector. Repeated late payments increase the potential fines that the public must pay, creating inconvenience and reluctance to fulfill their tax obligations. Furthermore, the lack of information and outreach regarding tax payment procedures, as well as limited digital literacy among rural communities, exacerbates compliance levels.

"Observations on the ground show that many residents in remote areas still do not fully understand the procedures and requirements for paying motor vehicle taxes, especially regarding online systems. They are also unfamiliar with digital technology, so many experience difficulties and fear making mistakes when trying to access electronic payment services." (Mr. KS, April 10, 2025)

In this context, adaptive and inclusive service solutions are needed so that all levels of society, including those in remote areas, can easily access public services fairly and efficiently. Initiatives such as the Remote Mobile Vehicle Tax Office (SAMKEPO) program are a concrete example of the government's efforts to provide services that directly reach the public, overcome geographical barriers, and encourage active participation in fulfilling motor vehicle tax obligations.

The process of paying vehicle taxes at the central SAMSAT office is also often marked by long queues, especially as the tax period approaches its end. People must arrive early to get a queue number, and it's not uncommon for them to spend hours waiting just to complete the payment. This situation is exacerbated by the limited number of service counters and staff, leading to inconvenience and complaints from taxpayers.

"...if we arrive near the end of the tax period, the lines can be very long. We have to arrive very early to get a queue number, and it's not always easy to get through. Sometimes it can take hours just to pay our vehicle taxes. There are limited counters, while the number of taxpayers is very high, especially as the payment deadline approaches. This situation makes us feel uncomfortable and sometimes we consider delaying or even not paying on time, not because we don't want to pay, but because the service process is so time-consuming and labor-intensive." (Mrs. AD, April 15, 2025)

Many complain about the wasted time and energy on administrative matters that should be simpler. This situation highlights the need for reform in the public service system, particularly in the area of regional taxation. Inefficient administrative processes not only disrupt public productivity but can also undermine trust in government institutions. In the long term, this has the potential to foster resistance or apathy towards tax obligations, especially among those who feel they are not receiving services commensurate with their contributions. Therefore, service innovations are needed to reduce administrative burdens, shorten waiting times, and provide convenience to taxpayers. The presence of services like SAMKEPO is one such breakthrough, offering not only technical and geographic convenience but also reflecting the spirit of bureaucratic reform, which is oriented towards excellent service.

Through a proactive approach, this service is able to provide more equitable access and provide real solutions to the classic problems of the conventional tax service system. In addition to queues, complicated administrative procedures also pose a barrier. People often don't understand the complete requirements, resulting in repeated trips to the SAMSAT office due to incomplete documents. Informants stated that if there are errors in vehicle ownership documents or other documents, taxpayers must return to the village or sub-district office to complete the documents before they can complete the payment.

"... I've often not fully understood the documents required to pay vehicle tax. Sometimes I've gone all the way to the SAMSAT office, only to find that the documents I brought were incomplete or contained errors. Then I have to return home or be directed to the village office to process the missing or incorrect documents. This is very inconvenient, especially for people coming from remote areas, as they have to travel long distances and spend hours just to complete the paperwork. If the information had been clearer from the start, it might have reduced the burden and wasted time." (Mr. M, April 10, 2025)

This further prolongs the processing time and adds to the psychological burden on the community. This burden not only involves physical exhaustion from repeated travel but also

frustration and anxiety about potential fines or unintentional delays. For people with limited time, such as farmers, daily laborers, or small traders, this inefficient administrative process can disrupt their daily economic activities. Furthermore, the lack of assistance or information officers at SAMSAT offices often leaves the community confused about the procedures they must follow. In this context, the presence of innovative services like SAMKEPO not only addresses the challenges of distance and time but also simplifies administrative processes through friendly, informative, and flexible direct service. SAMKEPO officers, present in the community, can help explain required documents directly and facilitate faster and more humane administrative processing. This minimizes the bureaucratic hurdles that have plagued tax services, while simultaneously fostering a more harmonious relationship between the government and the public. The impact of this centralized service system is also evident in the low tax compliance rate in remote areas. Many vehicle owners delay or even skip paying their taxes due to access difficulties, potentially leading to legal issues such as traffic tickets or administrative fines.

> *"Long before this program was implemented, one of the challenges we faced was the low level of tax compliance among the public. While services were still centralized at the SAMSAT (Vehicle Tax Office) offices, many taxpayers from remote areas struggled to reach them. It wasn't that they didn't want to pay their taxes, but rather that distance, time, and transportation costs were a constraint. As a result, many delayed or even skipped paying their vehicle taxes, potentially incurring traffic tickets or administrative fines. This situation negatively impacted regional revenues and taxpayer awareness. That's why Bapenda initiated SAMKEPO (Vehicle Tax Office), to make services more accessible and accessible, thereby continuously improving compliance rates and minimizing the risk of violations." (Mrs. ZFZ, April 17, 2025)*

Local governments are also struggling to achieve their tax revenue targets due to low public participation in paying vehicle tax (PKB). This situation indicates that conventional service systems are no longer effective in reaching all levels of society. This unequal access reflects a structural gap in public services, where people living in remote areas are often marginalized. Reliance on a centralized service system without adaptive alternatives reinforces service exclusivity, ultimately resulting in low fiscal contributions from these regions. In the long term, this not only hinders the increase in Regional Original Income (PAD) but also weakens the foundation of social justice in the distribution of state services. Therefore, a new approach is needed that is more inclusive and responsive to the needs of remote communities. The Remote Mobile Samsat (SAMKEPO) program exists as a solution to these limitations, bringing services directly to points previously unreachable by the regular service system. With high mobility and location flexibility, SAMKEPO is able to reach residents who were previously reluctant or unable to visit SAMSAT offices, while simultaneously increasing tax awareness and compliance more evenly across all districts.

Motor Vehicle Tax Payment Services After SAMKEPO

The SAMKEPO (Mobile Samsat Optimal Service) program has brought about a significant transformation in motor vehicle tax payment services in the Gowa UPTB SAMSAT area. According to the latest data from the Gowa Regional Revenue Service (2023), this program has successfully increased service coverage by 40% compared to the conventional system. The implementation of SAMKEPO, which targets strategic locations such as traditional markets, sub-district offices, and other busy centers, has effectively reduced geographical barriers that have been a major obstacle for the community. found that this mobile service approach has been proven to increase public participation by 25-35% in various public programs. This aligns with the principle of equitable distribution of public services, which requires the state to ensure that every citizen, regardless of geographic location, has equal access to basic services, including tax services. SAMKEPO exists not only as a technical solution, but also as a manifestation of the spirit of innovation and bureaucratic reform oriented towards the needs of the community. By prioritizing a proactive approach and location-based services, this program not only saves the public time and money,

but also builds closeness between the government and citizens through more humane, direct interactions.

In terms of time efficiency, SAMKEPO has had a very positive impact. Field data shows that the average service time, which previously took 2-3 hours at the central SAMSAT office, can now be completed in just 15-30 minutes through the mobile service unit. This finding aligns with the concept of emphasizing the importance of time savings in improving public service productivity. In-depth interviews with 15 service users revealed that 90% of them reported higher satisfaction with SAMKEPO's service compared to the previous system. As expressed by a resident in Somba Opu District, "Now I no longer need to take time off work just to pay vehicle tax." This statement reflects the importance of having a flexible and accessible service, especially for those with limited time due to work or family responsibilities. The time efficiency offered by SAMKEPO not only encourages increased tax compliance but also provides space for the public to remain productive without being distracted by administrative matters that previously consumed time and energy. In addition to reducing the administrative burden, this efficiency also impacts public perception of local government performance. Fast, structured, and easily accessible services demonstrate the agency's commitment to improving the quality of public services. This aligns with the principle of excellent service in public administration, which emphasizes speed, accuracy, and convenience as indicators of service success.

The technological aspects integrated into the SAMKEPO program also deserve appreciation. The online system allows officers to access the vehicle database in real time, reducing the risk of data input errors that often occur in manual systems. Technology integration within SAMKEPO has reached the transactional stage, where two-way interaction between the system and users is established. This innovation is supported by research that found that digitizing tax services can reduce administrative error rates by up to 60%. Field officers also reported that data verification is easier because the entire process has been digitized. With this digital system, the service process is faster, more accurate, and more transparent. Officers no longer have to carry large amounts of physical files or manually record data, as all vehicle information and taxpayer data can be accessed directly through electronic devices connected to a central server. This not only improves officer work efficiency but also minimizes the potential for maladministration practices, such as illegal levies or data manipulation. Furthermore, the public has benefited from this technology, particularly in terms of information clarity. During the payment process, they can directly view the tax status, bill amount, and digital proof of payment printed on-site. This transparency strengthens public trust in the system and serves as a crucial foundation for building a culture of sustainable tax compliance.

Thus, the integration of technology into the SAMKEPO program serves not only as a technical tool but has become a crucial part of a public service modernization strategy oriented towards accountability and user convenience. This demonstrates that the use of digital technology in the context of local services can address classic bureaucratic challenges and pave the way for smart, fast, and clean services. The social impact of SAMKEPO goes beyond simply improving tax compliance. The program has created a multiplier effect by increasing public tax literacy. Through its door-to-door service approach and direct outreach, public awareness of the importance of timely tax payments has significantly increased. Data from the Regional Revenue Office (DKI) records a 35% decrease in tax arrears in the past two years. Physical proximity between tax officials and the public builds trust, a key factor in tax compliance. This is reinforced by the statement by the Head of the Gowa UPTB SAMSAT (Source Administration and Tax Administration Unit) that "SAMKEPO is not just about collecting taxes, but also about building harmonious relationships between the government and the community." This statement reflects the fact that the SAMKEPO program has evolved beyond a payment mechanism to become a medium for social interaction that brings government services closer to its citizens.

The presence of officers within the community, particularly in villages rarely accessed by public services, creates a space for dialogue that allows the public to directly express complaints,

hopes, and aspirations. This interaction not only strengthens the legitimacy of the local government but also fosters a sense of ownership of the tax system as part of a shared contribution to regional development. From an institutional perspective, SAMKEPO has fostered synergy among relevant agencies. The collaboration between the UPTB SAMSAT, the police, and the local government in the program's operation demonstrates sound collaborative governance practices. According to Ansell & Gash (2008), this collaborative model is highly effective in addressing complex issues in public services. A program evaluation showed that coordination between agencies within SAMKEPO reduced data duplication by 40% and accelerated the vehicle ownership validation process. A SAMKEPO officer stated, "With this integrated system, we can verify police and tax data simultaneously, making the process more accurate and faster." This reflects the importance of cross-institutional system integration in creating efficient and responsive public services. No longer working in silos, each agency within SAMKEPO has a complementary strategic role the SAMSAT UPTB as a tax service provider, the police for vehicle verification and legality, and the local government as regional coordinator and operational support provider.

This collaboration not only expedites service delivery but also minimizes the risk of administrative errors that previously often occurred due to overlapping authority or lack of communication between agencies. SAMKEPO's institutional strength also lies in its flexible field coordination system, which is based on local needs. Prior to service implementation, the UPTB coordinates with sub-districts or villages to determine strategic locations, develop service schedules, and identify potential technical and social obstacles. This approach aligns with the principle of service decentralization, where decisions come not only from above but also take into account real-world conditions. With a clear, collaborative structure based on shared interests, SAMKEPO has demonstrated that collaborative public service governance can improve service quality, expand reach, and strengthen accountability between agencies in serving the public. The success of SAMKEPO opens up opportunities for further development.

Based on a gap analysis, the program still has room for improvement, particularly in expanding its reach to remote areas and developing mobile payment features. Recommendations from this study encourage the implementation of a smart mobility service concept that utilizes GPS-based technology to predict service needs in various locations. Service innovation must continuously adapt to evolving community needs. With these improvements, SAMKEPO will not only be a temporary solution but can develop into a standard model for motor vehicle tax services that can be replicated in other regions. Therefore, a sustained commitment from local governments and other stakeholders is needed to support the systemic transformation of this service. Investment in digital infrastructure, training field officers, and integration with other public service platforms are strategic steps in strengthening SAMKEPO's sustainability. Furthermore, active community involvement in the evaluation and service improvement process is also crucial to ensure that program development is truly oriented towards the real needs of users.

DISCUSSION

Factors Considered in Implementing the SAMKEPO Program

Since its inception, the Gowa SAMSAT UPTB has continuously strived to improve service quality, including through digitizing the tax payment process, expanding its network of collaborations with villages/sub-districts, and increasing public outreach. With these breakthroughs, Gowa SAMSAT has achieved significant increases in tax revenue and taxpayer satisfaction, while also becoming a model for innovation-based public services in South Sulawesi. The SAMKEPO (Mobile Samsat Optimal Service) program is an innovative breakthrough to address the challenges of accessibility to motor vehicle tax payments in remote areas of Gowa Regency. Since its launch, the program has demonstrated positive impacts, increasing service coverage and tax compliance. An in-depth analysis of the factors influencing SAMKEPO's

effectiveness is essential to ensure the program's sustainability and replication in other regions. The following factors influence SAMKEPO's effectiveness. a. Infrastructure and Logistics Availability

The availability of infrastructure and logistics is a fundamental factor determining operational success (Awainah et al., 2024; Fajar et al., 2023), particularly for the SAMKEPO Program in Gowa Regency. According to the Resource-Based View theory (Barney, 1991), an organization's capability to provide adequate supporting facilities directly impacts the quality of its services. This statement is supported by several researchers, including Barney et al. (2021); Liu & Wright, (2023); Karttunen et al. (2024). In the context of SAMKEPO, a fleet of operational vehicles equipped with technological devices is the backbone of this mobile service. Data from the Gowa Transportation Agency (2023) shows that 15 SAMKEPO vehicles spread across various sub-districts have increased service coverage to 78% of rural areas, compared to only 40% in the conventional service era. This increased reach is inseparable from logistical readiness, which includes not only vehicles but also supporting equipment such as portable computers, printers, electronic payment systems, and mobile internet networks. Without adequate infrastructure, mobile services are at risk of delays, technical disruptions, and even cancellations at scheduled locations. Furthermore, the reliability of the fleet in adapting to Gowa's varied geographic conditions, ranging from lowlands to hills, is also a crucial consideration. Some sub-districts, such as Tombolo Pao and Bontolempangan, for example, have quite challenging terrain and can only be reached by adapted vehicles.

The technical aspects of infrastructure also include the completeness of supporting devices such as mobile printers, tablets, and internet networks. Research by the Gowa Ministry of Communication and Information (2022) revealed that SAMKEPO units integrated with a real-time online system were able to process 50% more daily transactions than units still relying on a semi-manual system. However, challenges arise when reaching remote areas such as Tinggimoncong District, where limited signal often interferes with data validation. A study on e-government implementation in rural areas found that 65% of technical obstacles stem from uneven digital infrastructure. This situation demonstrates that the success of digital transformation in public services, including SAMKEPO, is highly dependent on the availability of a comprehensive technological infrastructure, extending to the village level. When internet connectivity is unstable, the process of verifying vehicle data, printing payment receipts, and integrating with the central system is hampered, ultimately reducing service efficiency and taxpayer satisfaction. Field officers often have to search for locations with stronger signal strength or even postpone services until the network is stable. This not only slows down the process but also potentially undermines public trust in the digital system.

To address these challenges, several SAMKEPO units have begun implementing alternative solutions, such as the use of high-powered portable modems, offline backup systems, and temporary manual recording that is later synchronized online when the network allows. While these solutions are helpful, they are temporary and unreliable in the long term. Therefore, local governments need to collaborate with telecommunications service providers to expand network coverage and strength in remote areas. Investment in strengthening digital infrastructure will not only support the smooth implementation of the SAMKEPO program but also play a crucial foundation for the future development of other electronic-based public services. Therefore, improving technical aspects of infrastructure must be a priority to promote the effectiveness and sustainability of the motor vehicle tax service program as a whole.

The geographical conditions of Gowa Regency, consisting of highlands and coastal areas, require special adaptations in logistics management. The Ministry of Transportation emphasized the importance of adapting vehicle types to the operating terrain. For example, the use of 4WD double-cabin vehicles for mountainous areas has reduced vehicle breakdowns by 30% compared to the previous year. Interviews with field officers revealed that "access to Parangloe Village requires vehicles with high ground clearance during the rainy season," indicating the need for

special technical specifications. This situation emphasizes that the success of mobile services such as SAMKEPO depends not only on speed and punctuality, but also on the technical readiness of vehicles that can adapt to natural challenges and inadequate road infrastructure. The use of vehicles with special specifications is a strategic solution to maintain service continuity, especially in areas prone to landslides, muddy roads, or unpaved roads. Furthermore, accurate geographic mapping based on spatial data is also needed to develop efficient routes, estimate travel times, and anticipate potential bottlenecks in the field.

The quality of human resources (HR) officers is one of the determining factors in the success of the SAMKEPO program in Gowa Regency. The competence and skills of HR directly impact the quality of public services. In the context of SAMKEPO, field officers are not only required to master tax technical skills but also to possess a high level of adaptability in serving diverse communities across diverse locations. Data from the Gowa SAMSAT UPTB shows that 85% of service users expressed satisfaction with the competence of officers, as reflected in the accuracy of information and speed of response. Furthermore, the quality of HR is also evident in the ability of SAMKEPO officers to utilize the digital technology that forms the backbone of this service. They are required to be able to operate mobile devices, understand the motor vehicle database system, and resolve various technical challenges that may arise in the field. These skills enable the service process to continue smoothly, even when faced with various technical obstacles or changing needs at the community level. The successful combination of technical skills with a humane service approach makes SAMKEPO not only procedurally efficient but also provides a positive experience for taxpayers.

The technical competence of SAMKEPO officers is continuously improved through regular training programs. According to records from the Regional Revenue Service, 12 intensive training sessions were conducted in 2023, covering topics on vehicle tax information systems, mobile device usage, and technical problem-solving in the field. Post-training evaluations showed a 40% increase in transaction processing speed compared to the previous period. However, challenges persist when dealing with specific cases such as vehicle ownership disputes or inconsistent data in the system. More specific follow-up training is also being developed to deepen officers' understanding of the legal aspects of motor vehicle administration, assertive communication with taxpayers, and service risk management in areas with high levels of complexity. Support from experts and external sources is also an added value, enabling SAMKEPO officers to master various problem-solving patterns that can be applied adaptively in the field.

The soft skills of SAMKEPO officers also play a crucial role. Empathy and communication skills contribute up to 30% to user satisfaction. In the field, SAMKEPO officers often interact with people of various educational backgrounds and ages, including elderly people who are less familiar with technology. Interviews with users revealed that officers' patience in explaining procedures is a key factor appreciated by the public. This demonstrates that motor vehicle tax services are not only about speed and technical accuracy, but also about how officers are able to create a comfortable and inclusive communication environment. Many taxpayers in remote areas feel helped because SAMKEPO officers not only handle transactions but also provide direct education on the importance of taxes for regional development. Their friendly, patient, and proactive attitude in responding to public questions and complaints has enhanced SAMKEPO's positive public image and fostered a harmonious relationship between the government and the community. Quality communication also contributes to mitigating potential conflicts that may arise from data errors or other technical issues. With adaptive communication skills, officers can reduce friction and provide clear explanations regarding necessary next steps. This enables SAMKEPO services to function not only as a payment channel but also as a vehicle for public education regarding tax procedures and the value of tax compliance for regional development.

A key challenge in SAMKEPO's human resource management is maintaining the motivation and performance of field officers. The mobile work system, which requires high mobility to various locations, often leads to physical and mental fatigue. An internal survey showed that 60%

of officers complained about increased workloads during tax season. Herzberg's theory of hygiene factors and motivators highlights the importance of providing adequate incentives, both material and non-material, to maintain optimal officer performance. The need for work appreciation and career development opportunities are also important factors. Several officers expressed that recognition from superiors and opportunities for further training can boost work enthusiasm and loyalty to the agency. By providing space for officers to develop skills and feel the value of their work, SAMKEPO can create a workforce that is not only productive but also more dedicated and adaptable in facing changing service needs.

Equitable workload distribution also requires special attention, given that SAMKEPO's operational patterns require solid teamwork. Fair work schedules, rotating assignments, and reward systems for high-performing officers can help reduce the risk of burnout and employee turnover. Some regions have begun adopting team-based work patterns, where collaboration among members can lighten individual workloads and expedite service delivery. Future efforts to develop SAMKEPO's human resource capacity require attention to several key aspects. First, strengthening case-based training in the field. Second, developing specific training modules to address vulnerable groups such as the disabled and the elderly. Third, developing a clear career system for field officers. The training emphasizes the importance of measuring the impact of training not only on knowledge but also on behavioral changes and work outcomes. The application of the Kirk Patrick model allows the agency to map the level of training effectiveness from aspects of participant reactions, learning levels, changes in work behavior, and the actual impact on improving service quality.

By systematically measuring and monitoring these developments, SAMKEPO management can formulate relevant and adaptive follow-up training strategies according to field needs. This also allows policymakers to identify skills gaps and fill inadequate competency needs, ensuring excellent service for all levels of society. Strengthening collaboration with external parties, such as academics and training institutions, can also enrich training methods for SAMKEPO officers. This collaboration can provide learning experiences from various case studies and examples of public service practices from other regions, so that they can be translated into more efficient work patterns that are tailored to the specific needs of Gowa Regency. The integration of simulation technology and active learning methods can also be used to train SAMKEPO officers in communication skills and digital technology.

Continuous human resource development not only positively impacts the current implementation of SAMKEPO services but also transforms staff into agents of change in regional public services. By focusing on technical training, soft skills development, and implementing a clear career system, SAMKEPO can grow as a model for adaptive, inclusive, and efficient motor vehicle tax services. By integrating technical competency, interpersonal skills, and an adequate support system, the quality of SAMKEPO's human resources can be continuously improved to provide optimal service to the public, particularly in remote areas of Gowa Regency. Qualified human resources can also expand the positive effects of this program, from increasing awareness and discipline in paying taxes to growing public trust in local government institutions. By continuously updating training programs, expanding career development opportunities, and strengthening collaboration between relevant agencies, SAMKEPO can emerge as a model for motor vehicle tax services that is not only efficient but also humane and has a long-term impact on regional development. Sociocultural factors play a significant role in determining the level of acceptance and effectiveness of the SAMKEPO Program in Gowa Regency.

Communities in remote areas, particularly those in isolated areas, often possess unique sociocultural characteristics, such as trust in government services, habits in fulfilling administrative obligations, and an understanding of the importance of motor vehicle tax. According to research by Supriyanto (2022), communities in rural areas tend to be more responsive to programs that involve local figures or traditional leaders as intermediaries. This was evident in the implementation of SAMKEPO, where the involvement of village heads and

community leaders increased community participation by up to 35% compared to outreach through official media alone. Face-to-face communication patterns facilitated by traditional and religious leaders also played a significant role in shaping community acceptance and participation. They not only hold social authority but also serve as trusted sources of information for residents who do not yet fully understand the mechanisms or technology used in SAMKEPO services.

Support from these figures facilitates the message about the importance of paying motor vehicle tax, even among initially skeptical or indifferent community groups. With this approach, SAMKEPO can grow as a program that not only addresses administrative service needs but also serves as a form of public service that respects the values and social structures prevailing in the region. As a result, public trust in SAMKEPO services continues to grow, making this program a concrete example of the integration of socio-cultural values with modern service technology, positively impacting the region and the local community. The strong culture of mutual cooperation and kinship in Gowa society also contributes to SAMKEPO's effectiveness. Close social networks can accelerate the dissemination of information and increase trust in new programs. For example, in some villages, information on SAMKEPO's arrival schedule is disseminated through religious study groups or community social gatherings (arisan), reaching a wider audience. Furthermore, a culture of respect for local authority makes communities more compliant when invited to fulfill their tax obligations by trusted figures. Research by Supriyanto (2022) found that rural communities are more responsive to government programs that involve the active role of village heads, religious leaders, or traditional leaders as intermediaries.

This is reflected in the practice in several villages, where outreach activities carried out directly by hamlet heads or mosque imams have succeeded in increasing the number of taxpayers coming to mobile service points by up to 35% compared to when outreach activities were only delivered through formal media. However, challenges arise when dealing with groups that remain skeptical about the benefits of paying taxes, particularly among older motorcyclists who view taxes as an additional burden. In this context, an educational approach that taps into local values is key to bridging this perception gap. Socialization programs presented in easy-to-understand language and with concrete examples of the benefits of paying taxes can help change the mindset of initially skeptical residents. The active involvement of religious and traditional leaders can also broaden the message's acceptance, as advice from respected individuals is far more impactful than formal government outreach alone. By leveraging the solidarity and shared values that have developed at the village level, SAMKEPO can continue to develop as a program that prioritizes not only administrative services but also strengthens cooperation and collective awareness in supporting regional development.

The community's level of digital and financial literacy is also a determining factor in the utilization of SAMKEPO services. Although the program is equipped with digital payment technology, not all residents, especially the elderly, have smooth access to it. Data from the Gowa Regency Communications and Informatics Office (2023) shows that only 45% of residents in remote areas actively use smartphones for financial transactions. This situation results in a reliance on cash payments and assistance from officers in filling out digital forms. Rogers' (2003) study on the diffusion of innovation explains that adopting new technology requires time and guidance, especially for communities with limited education. Therefore, SAMKEPO needs to provide inclusive service options, including special assistance for residents unfamiliar with digital systems. Training and education on digital literacy can also be a strategic step to expand SAMKEPO's reach. Small workshops involving youth or local facilitators can serve as agents of change, helping bridge the technological gap for groups unfamiliar with digital payments. This approach allows communities to gradually transition from manual payment methods to more efficient and transparent digital ones. Support from SAMKEPO and collaboration with regional authorities are also needed to adapt the technology to the needs and skills of users in remote areas.

If these steps are implemented consistently, the community's digital and financial literacy levels can grow along with the increased effectiveness of SAMKEPO as the spearhead of motor vehicle tax payment services in Gowa Regency. Traditions and community economic activities also determine the appropriate timing for SAMKEPO services. For example, in coastal areas like Bungaya District, service schedules must be adjusted to the fishing season to avoid conflicts with residents' livelihood activities. Similarly, in agricultural areas, SAMKEPO visits should not occur during the harvest season when residents are busy working in the fields. The cultural sensitivity approach to public service management (Shirazi & Somerville, 2018) emphasizes the importance of understanding the community's rhythm of life to determine appropriate strategies. By adjusting SAMKEPO's operational schedule based on residents' calendar activities, the program can reach more participants without disrupting their productivity.

This adjustment not only positively impacts community participation but also strengthens SAMKEPO's image as a friendly service that understands residents' needs. This is in line with the study by Kartodiharjo & Suhardjito (2020), which states that the success of community-based public service programs depends heavily on an understanding of local social structures and existing informal communication channels. In this context, SAMKEPO, which adapts its communication strategy to local traditions, is more easily accepted by the community. By prioritizing service patterns that align with the community's work cycle and lifestyle, SAMKEPO can build closer and more trusting relationships with taxpayers. Support from traditional leaders and regional officials can also be utilized to convey information about the service schedule, so that it is well received and anticipated by local residents. This adaptive service model allows SAMKEPO to grow as an example of public service practices that are not only technically efficient but also socially and culturally sensitive and inclusive, making motor vehicle tax services more than just an administrative obligation, but also a form of state appreciation and respect for the lifestyles and values of local communities.

Strategy for Improving Motor Vehicle Tax Payment Services Through the Digitalization of the SAMKEPO Program

The rapidly evolving era of digital transformation has opened up significant opportunities to increase the effectiveness and accessibility of motor vehicle tax payment services. This persistently high level of digitalization indicates untapped potential in the digitization of tax services, particularly in the motor vehicle sector. The main challenges lie in the digital divide between urban and rural areas, the diversity of technological literacy among taxpayers, and the fragmented system that has not been holistically integrated. Optimizing the SAMSAT mobile application can be analyzed using the Technology Acceptance Model (TAM) approach developed by Davis (1989), which explains that perceived usefulness and perceived ease of use are two key factors influencing individuals' acceptance and adoption of new technology. In this context, if the SAMSAT mobile application is designed with an intuitive interface, responsive features, and tangible benefits such as time and cost savings, its adoption rate will increase significantly. A recent study by Almalki & Aziz (2021) in the Government Information Quarterly also confirmed that the success of an app-based e-government system is largely determined by public perception of its practicality and ease of use.

Optimizing the SAMSAT mobile app is a strategic step in accelerating the digital transformation of motor vehicle tax services in Indonesia. This app needs to be developed as a comprehensive platform that not only provides payment features but also serves as an integrated information and service center for vehicle owners. According to data from the Ministry of Home Affairs (2023), a well-optimized SAMSAT app can increase taxpayer participation by up to 45%, especially among the younger generation and urban communities. Experience in several regions, such as West Java and Bali, shows that user-friendly mobile apps can reduce physical visits to SAMSAT offices by up to 60%, while reducing operational costs by 35%. However, the main challenge lies in the disparity in technological adaptability across regions, with rural communities and the elderly still requiring assistance in using digital-based apps. SAMSAT mobile app feature

development should focus on simplifying transaction flows and personalizing the user experience. Key features that need to be implemented include a one-click payment system with vehicle data storage, location-based notifications (geofencing) for tax due date reminders, and an AI-based chatbot capable of answering frequently asked questions 24/7.

Implementing biometric authentication technology, such as facial or fingerprint recognition, can improve security and simplify the login process, especially for users unfamiliar with password systems. Data from the East Java Regional Revenue Directorate (DJPenda) (2023) shows that applications with biometric features experienced a 55% increase in usage compared to conventional versions. Furthermore, integration with local banking and e-wallet systems needs to be expanded to provide flexible payment options, given the diverse public preferences for digital payment methods. A crucial aspect in optimizing the SAMSAT mobile application is ensuring accessibility for all levels of society. A lite version of the application, with a small size (under 10MB) and partial offline operational capabilities, needs to be developed specifically for areas with limited internet connectivity. Experience in East Nusa Tenggara (NTT) shows that a lite version of the application can increase adoption in the 3T (Underdeveloped) regions by 40% (BPS NTT, 2023). Additionally, the app interface should be designed with universal design principles in mind, incorporating accessibility features such as text-to-speech for the blind, high-contrast displays for visually impaired users, and optimized navigation for entry-level devices.

App user guides should also be provided in various formats (video tutorials, infographics, and audio versions), and content translated into several major regional languages to reach a wider audience. Socialization and education strategies are crucial for the successful adoption of the SAMSAT mobile application. Partnerships with various stakeholders, such as automotive communities, community organizations, and local influencers, are essential to expand promotional reach. Community-based training programs using a train-the-trainer approach can create a multiplier effect in improving the public's digital literacy. Data from the Ministry of Communication and Information (2023) shows that regions implementing an application mentoring program through digital cadres experienced a 65% increase in mobile service usage within six months. Reward systems such as cashback, loyalty points, or prize draws have also proven effective in encouraging people to try and continue using the application, as evidenced by the success of the program in DKI Jakarta, which increased mobile transactions by 80% in one year.

Regular evaluation and updates are key to maintaining the application's relevance amidst rapid technological developments. A structured feedback system needs to be built into the application to collect user feedback, while usage analytics can help identify areas for improvement. Feature updates should be conducted quarterly, adopting the latest technologies such as augmented reality for user guidance or integration with voice-based virtual assistants. South Korea's experience in developing its vehicle tax application shows that regular updates based on real-world usage data can increase user retention by up to 70% within two years (Korea Transport Institute, 2023). Furthermore, synergies with other platforms such as ride-hailing apps, vehicle insurance, or authorized repair shops can enrich the service ecosystem and increase the app's value to users. The impact of comprehensively optimizing the SAMSAT mobile application will be visible across various aspects. From the government's perspective, operational efficiency can achieve a 40-50% reduction in conventional service costs, while from the public's perspective, the time required to fulfill tax obligations can be shortened from an average of 2 hours to just 10 minutes per transaction. More importantly, digital transformation through this mobile application will accelerate the achievement of financial inclusion targets and the development of the national digital economy.

As exemplified by Malaysia's MySikap application, widespread adoption of the vehicle tax mobile application can be a gateway to the digitization of other public services, creating a positive domino effect in the modernization of the bureaucracy as a whole. With a holistic and sustainable approach, the SAMSAT mobile application will become not only a transaction tool but also a

vehicle for transforming public services in the digital era. Efforts to educate and improve public digital literacy in the context of public services, including motor vehicle tax, can be analyzed using the Diffusion of Innovations theory developed by Rogers (2003). According to Rogers, technology adoption is influenced by five characteristics of innovation: relative advantage, compatibility, complexity, trialability, and observability. In the case of the digital SAMSAT application, the public will adopt technology more quickly if they experience direct benefits (e.g., time and cost efficiency), feel the application aligns with their values and needs, and is easy to learn.

Groups such as farmers, the elderly, or residents of 3T areas often fall into the late majority or even laggard category, requiring a community-based educational approach and intensive mentoring. Community digital education and literacy programs are fundamental pillars in ensuring the success of the digital transformation of motor vehicle tax services. Based on the Ministry of Communication and Informatics' Digital Literacy Survey (2023), only 65% of Indonesians have an adequate understanding of digital transactions, with a significant disparity between urban (78%) and rural (52%) areas. This situation creates serious challenges in implementing digital-based vehicle tax services, particularly for vulnerable groups such as the elderly, those with low education levels, and those living in remote, underdeveloped (3T) areas. The West Java Regional Revenue Agency (DJP) has shown that an intensive education program increased the use of the digital SAMSAT application by 40% within six months, while reducing data input errors by 60%. However, a uniform educational approach has proven ineffective, necessitating strategies that adapt to the demographic and socio-cultural characteristics of communities in various regions.

A digital education model for vehicle tax services needs to be developed using a multi-level and multi-channel approach. At the primary level, educational materials should be designed in various accessible formats, such as short animated videos, digital comics, and audio podcasts that explain the steps for paying taxes through the application. Bank Indonesia (2023) noted that visual-interactive materials improve understanding among those with low education levels by 35% compared to textual guides. At the secondary level, face-to-face community-based training should be encouraged through collaboration with youth groups (Karang Taruna), the Family Welfare Movement (PKK), and Islamic study groups (Majelis Taklim), by training digital cadres in each neighborhood unit (RW) to create a multiplier effect. Meanwhile, at a more advanced level, establishing mobile digital helpdesks targeting traditional markets and places of worship can directly reach marginalized groups. The experience of Banyuwangi Regency demonstrates that this tiered model successfully increased the digital literacy of seniors by 45% in a year.

Local context is a determining factor in designing effective educational materials. Research by the University of Indonesia's Institute for Educational Research (LPEM UI) (2023) revealed that materials in regional languages increased information absorption by 60% among rural communities. Therefore, educational content needs to be translated into various major regional languages and delivered by local speakers who understand the local cultural context. In South Sulawesi, the use of Bugis-Makassarese in video tutorials on the SAMSAT application increased understanding by 55% among people aged 50 and over. Furthermore, an edutainment approach through folk performances such as ludruk or lenong, which incorporate messages about tax digitalization, has proven effective in East Java, with an information recall rate of 75%, according to an evaluation by the local Education Office.

Supporting infrastructure is a crucial component in expanding the reach of digital literacy programs. The establishment of village digital posts equipped with computers and free internet access can serve as community learning centers, especially in underserved areas. Data from the Ministry of Communication and Information Technology (2023) shows that villages with digital posts experience a 30% increase in digital transactions compared to those without similar facilities. Collaboration with internet service providers for affordable data packages specifically for accessing government applications also needs to be intensified, given that 45% of residents cited data costs as a major barrier (APJII Survey, 2023). Initiatives such as "Village Internet for

Taxes" in Garut Regency, which provides free data packages specifically for accessing the SAMSAT application, have successfully increased digital payments by 50% in three months.

Continuous evaluation must be an integral part of education programs to ensure their effectiveness. Measurement systems should include pre- and post-tests for understanding, tracking behavioral changes, and assessing the impact on tax compliance. Tools such as the Digital Maturity Index developed by BPS (2023) can help map the level of digital readiness in each region and adjust educational approaches accordingly. In Jakarta, the implementation of a quarterly evaluation system has successfully increased the effectiveness of the literacy program by 25% through regular material refinement. Furthermore, community feedback mechanisms through citizen forums and social media need to be facilitated to accommodate the aspirations and specific needs of the community. The comprehensive impact of digital literacy programs is evident across various aspects. In addition to increasing tax compliance by 20-35% in various regions, these programs also contribute to: (1) reducing the intergenerational digital divide, (2) empowering the community economically through increased financial literacy, and (3) accelerating digital transformation in other public sectors. This is exemplified by the "SAMSAT Digital Literacy" program in Bali, which not only increased digital tax payments but also created a spillover effect, increasing the use of other e-government services by 40%. With an inclusive, sustainable, and evidence-based approach, digital education programs can be a catalyst for accelerating the modernization of the tax system while equitably distributing the benefits of digital development across all levels of society.

CONCLUSION

Based on the research results, it can be concluded that the success of the SAMKEPO Program in improving accessibility for motor vehicle tax payments in remote areas of Gowa Regency is determined by several key factors. These include: the availability of infrastructure and logistics, the quality of human resources, community socio-cultural aspects, adjustments to SAMKEPO's operational schedule and location, and policy support and collaboration/coordination between agencies. The strategy for improving motor vehicle tax payment services through digitalization. The SAMKEPO Program emphasizes the importance of an inclusive, adaptive, and community-oriented technological approach. These include optimizing the SAMSAT mobile application, educating the public about digital literacy, strengthening supporting infrastructure, and enhancing the reward system.

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