

Implementation of Annual Motor Vehicle Tax Payment Policy through the E-Samsat Application at Samsat Manyar, East Surabaya

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ABSTRACT

This study aims to analyze the implementation of the annual Motor Vehicle Tax (PKB) payment policy through the e-Samsat application and identify the inhibiting factors in Samsat Manyar, East Surabaya. The background of this research is based on the transformation of public services from conventional to digital (Samsat 4.0) to increase transparency, accountability, and Regional Original Revenue (PAD) after the Covid-19 pandemic. The research method used was qualitative descriptive with data collection techniques through interviews, observations, and documentation. The data analysis used the George C. Edwards III policy implementation model which included four variables: communication, resources, disposition, and bureaucratic structure. The results of the study show that the implementation of the e-Samsat policy in Samsat Manyar has gone well, characterized by a significant increase in PKB receipts through e-Samsat compared to manual payments. Communication factors, resources, disposition, and bureaucratic structure have been met, although there are still technical constraints in the form of server disruptions and limited payment bank options.

INTRODUCTION

Bureaucratic reform in Indonesia after 1998 has brought a fundamental paradigm shift from centralization to decentralization. Based on Law Number 23 of 2014 concerning Regional Government, local governments are given broader authority to manage their own resources and finances for local prosperity. The fiscal independence of this region is highly dependent on the ability of the regions to explore Regional Original Revenue (PAD). In East Java Province, the Motor Vehicle Tax (PKB) is the *prima donna* and the main contributor to PAD, considering the high mobility and ownership of motor vehicles by the community. Therefore, optimizing PKB collection is very crucial for the sustainability of regional development.

In the process of implementation, the conventional tax payment system is still faced with various bureaucratic pathological phenomena. Classic problems such as long queues, time inefficiency, to the practice of prostitution and abuse of authority by officials are still complaints in the community. This condition was exacerbated by the arrival of the Covid-19 pandemic which limited physical interaction, thus demanding a transformation of services. In response, the East Java Provincial Government through the Regional Revenue Agency (Bapenda) launched the Samsat 4.0 innovation in May 2021 as a follow-up to Presidential Regulation Number 5 of 2015 concerning the Implementation of the One-Stop Manunggal Administration System (Republic of Indonesia, 2015). This policy is an effort to digitize the annual PKB payment service that allows taxpayers to pay their obligations without having to be physically present at the Samsat office, in order to increase transparency and public accountability.

The phenomenon of shifting taxpayer behavior from conventional to digital methods can be seen at the research location, namely Samsat Manyar, East Surabaya. Based on internal data, there has been an interesting trend in the last three years. Manual payments have experienced a consistent decline, from 151,700 tax objects in 2022 to 130,500 tax objects in 2024. On the other hand, payment participation through e-Samsat showed a significant spike, from 70,162 tax objects in 2022 to 94,493 tax objects in 2024 (UPT PPD East Surabaya, 2025). This data indicates that the e-Samsat policy is starting to be accepted, but the dominance of manual methods is still quite large, indicating that the transition process has not been completely completed.

The data shows a positive trend, but previous research has given mixed reviews of the effectiveness of this tax digitalization. Saragih et al. (2019) in their study in Bali Province found that the implementation of e-Samsat has not had a significant impact on increasing PKB income and ease of administration after one year. The same thing was expressed by Yani (2023) who reviewed the implementation of the SIGNAL application in South Pesisir Regency, where the electronic service is still minimally used because people tend to choose manual methods due to lack of socialization and technical constraints.

There are also studies that show the success of the implementation of digital services. Kusuma et al. (2023) found that the implementation of *the e-filing* program at KPP Pratama Surabaya Gubeng succeeded in significantly increasing taxpayer compliance. The difference between the research gap between studies

showing the ineffectiveness of e-Samsat in several regions and the phenomenon of increasing trends in the use of e-Samsat in Samsat Manyar is an interesting empirical basis to be studied. This raises fundamental questions about what determinants of the implementation of this policy are different in East Surabaya compared to other regions.

Theoretically, this study fills the *theoretical gap* by using the George C. Edwards III policy implementation model approach which focuses on four main variables: communication, resources, disposition, and bureaucratic structure (Edwards III, 1980). Many previous studies have focused more on the aspect of technology acceptance or user satisfaction alone, but less on the dynamics of bureaucracy and the readiness of implementing resources (*street-level bureaucrats*) in responding to policy changes from manual to digital. In-depth analysis using the scalpel of Edwards III theory is expected to be able to map structural and cultural barriers that are not visible from statistical data alone.

The urgency of this research lies in the importance of maintaining the momentum of increasing PAD amid global economic instability and post-pandemic recovery. If obstacles in the implementation of e-Samsat such as server disruptions, limited payment channels that are only dominated by certain banks, and lack of digital literacy of the community are not immediately identified and addressed, it is feared that the existing positive trend will stagnate or even decrease. Therefore, this study aims to comprehensively analyze the implementation of the annual PKB payment policy through the e-Samsat application in Samsat Manyar, East Surabaya, and formulate strategic recommendations to overcome existing obstacles for the realization of excellent public services.

THEORETICAL REVIEW

Public Policy and Policy Implementation

Public policy is a series of actions that the government chooses to take or not to take in order to solve public problems (Dye, 2017). The success of a policy depends heavily on the process of its implementation. According to Van Meter and Van Horn, implementation connects policy objectives with the results of government activities (Akib, 2010).

This study uses the implementation theory framework of George C. Edwards III (1980), which states that the success of policy implementation is influenced by four main variables that interact with each other:

- 1) Communication: Transmission of clear and consistent information to policy implementers.
- 2) Resources: Availability of staff, information, authority, and supporting facilities.
- 3) Disposition: The attitude and commitment of the policy implementer (bureaucrats) to the policy.
- 4) Bureaucratic Structure: There is a *Standard Operating Procedure* (SOP) and clear organizational fragmentation.

Public Service Innovation

Public service innovation is a breakthrough of creative ideas that provide direct benefits to the community (Permenpan RB No. 91 of 2021). The e-Samsat application is a form of digital innovation that offers convenience, time certainty, and transparency in paying taxes, minimizing illegal levies, and supporting *a cashless society*.

METHODOLOGY

This study uses a qualitative descriptive research type. This approach was chosen to describe and analyze the phenomenon of PKB payment policy implementation in depth (Sugiyono, 2020). The research was carried out at the East Surabaya Regional Revenue Management Unit (PPD) (Samsat Manyar). The research informants include the Head of the Payment and Billing Sub-Division, Data Operator Staff, and Taxpayers (individuals and companies). Data was collected through in-depth interviews, direct observation of the service process, and performance report documentation. The data analysis technique refers to the Miles, Huberman, and Saldana (2014) model which includes data collection, data reduction, data presentation, and conclusion drawn. The validity of the data was tested using source triangulation.

RESULTS

Overview of the implementation of the annual motor vehicle tax payment policy through the e-Samsat application at Samsat Manyar, East Surabaya

Based on Governor's Regulation Number 34 of 2024, tax payments can be made through an electronic system. Samsat Manyar has implemented *a multi-channel* payment system that includes *e-commerce* (Tokopedia), digital wallets (LinkAja, GoPay), minimarkets (Indomaret, Alfamart), and banking (Bank Jatim).

The following is comparative data on PKB receipts manually and through e-Samsat at UPT PPD East Surabaya:

Table 1. Comparison of Annual PKB Receipts Manually and e-Samsat

Year	Payment Manually		Payment by e-Samsat		Percentage (%)
	Object	PKB (Rp)	Object	PKB (Rp)	
2022	151.700	205.052.023.450	70.162	75.944.343.600	37,04
2023	135.933	207.095.708.350	79.356	93.631.855.400	45,21
2024	130.500	205.457.366.950	94.493	119.637.588.100	58,23

Source: UPT PPD East Surabaya Performance Report, 2025

The data in Table 1 shows a positive trend where tax objects using the e-Samsat service continue to increase every year, while manual payments tend to decrease. This indicates the successful migration to digital services.

Implementation of the annual motor vehicle tax payment policy through the e-Samsat application at Samsat Manyar, East Surabaya

To analyze the success of the implementation of the annual Motor Vehicle Tax (PKB) payment policy through the e-Samsat application in Samsat Manyar,

East Surabaya, this study uses a policy implementation model analysis knife developed by George C. Edwards III. This model was chosen because it offers a holistic approach in dissecting bureaucratic dynamics through four crucial variables that interact with each other and affect each other, namely communication, resources, disposition, and bureaucratic structure. These four factors do not stand alone, but work simultaneously in determining whether policies that have been formulated at the provincial level can be effectively executed at the level of technical implementation units. The following is an in-depth description of each variable based on empirical findings in the field.

Communication

According to Edwards III (1980), communication is the first step for policy implementation to run effectively. Policy orders and information must be transmitted to implementers accurately, clearly, and consistently. In the context of Samsat Manyar, the process of transmitting policy information from the provincial level (Bapenda Jatim) to the UPT level runs with a structured mechanism. The Head of UPT acts as the main communicator who forwards strategic policies to the entire staff through a morning apple every Monday and monthly evaluation meetings.

Empirical conditions in the field show that internal communication is very intensive. The Head of UPT consistently provides technical instructions regarding the monthly performance target that must be achieved, which is a minimum of Rp 125,000,000,-/month with an emphasis on employee discipline (zero delays). The clarity of this information is crucial so that there is no distortion of interpretation among the fielders (*street-level bureaucrats*). Officers at the service counter and data teams understand their specific roles in the e-Samsat ecosystem, from data verification to complaint handling.

The dimension of external communication to the community is also in the spotlight. Bapenda East Java has utilized various communication channels, ranging from social media (Instagram, Facebook Samsat Manyar), official websites, to the installation of banners and *x-banners* in strategic areas. The communication material focuses on tutorials on how to pay through e-channel applications such as Tokopedia and LinkAja, as well as appeals to avoid brokers. This is in line with the findings of Pitaloka and Novaria (2024) which state that effective public communication is characterized by easy access to clear and accountable service information.



Source: KB Samsat East Surabaya, 2025

Figure 1. Motor Vehicle Tax Payment Posters Can Be Anywhere

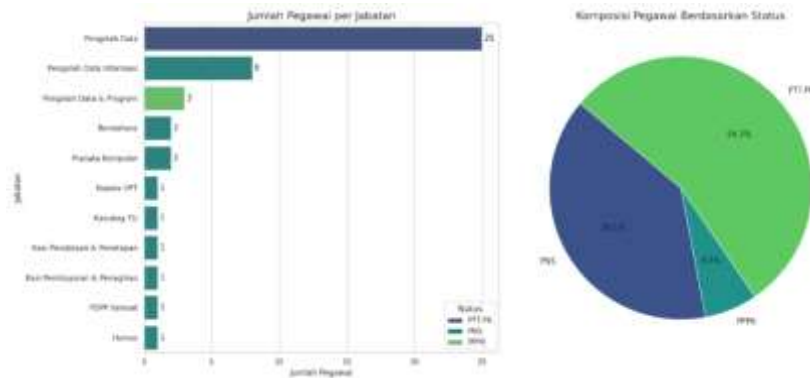
When compared to the study by Saragih et al. (2019) in Bali which found that minimal socialization led to low adoption of e-Samsat, Samsat Manyar shows more proactive efforts. However, there is still a communication gap where some elderly people or those who lack digital literacy have not been touched by this information in its entirety. Some taxpayers still come to the Samsat office just to ask about the procedures that are actually available online, indicating that digital communication channels have not fully reached all demographic segments.

Message consistency is also maintained through the complaint service. The existence of a responsive complaint channel helps to correct taxpayers' misunderstandings regarding the e-Samsat procedure. *Front office officers* are equipped with persuasive communication skills to explain the flow of STNK endorsement based on QR Code, which is often misunderstood by the public as invalid if there is no wet stamp. This direct education is a form of interpersonal communication that complements mass communication.

Overall, the communication variables in Samsat Manyar have met the prerequisites for successful implementation, especially in terms of message clarity and consistency. Although there are still challenges in the reach of socialization to the general public of technology, the *feedback* mechanism built through regular evaluation meetings allows for continuous improvement of communication strategies.

Resources

Edwards III (1980) asserts that even clear instructions will not be effective without the support of adequate resources. These resources include staff (number and expertise), information, authority, and physical facilities. At Samsat Manyar, the human resources (HR) aspect is managed by placing employees according to their competencies. The total strength of personnel within UPT PPD East Surabaya and Samsat Manyar was recorded at 46 people, consisting of civil servants, PPPK, and PTT-PK. This number is considered proportional enough to serve the working area which covers 6 sub-districts (Gubeng, Tambaksari, Sukolilo, Rungkut, Mulyorejo, and Gunung Anyar).



Source: Staffing Data of UPT PPD East Surabaya (2025)

Figure 2. Employee Formation of UPT PPD East Surabaya

In terms of human resource quality, employees are required to have good technological literacy considering that the e-Samsat system is integrated with a digital database. Regular technical training and *briefings* are carried out to ensure that staff are able to operate backend applications and provide assistance to taxpayers who experience technical problems. This is different from the findings of Yani (2023) in the case of the SIGNAL application in the South Coast, where the limitations of the technical capabilities of officers are an obstacle. At Samsat Manyar, the existence of 2 Computer Institutions and 8 Information Data Processors is the backbone of technical operations.

Physical facilities and information technology are the next critical resources. Samsat Manyar has been equipped with computer devices connected to the Bapenda intranet network and the ERI (Electronic Registration and Identification) of the National Police. The integration of NIK data with Dukcapil has also been carried out to validate vehicle ownership (progressive). However, empirical findings show that there are constraints on central server capacity that often experience *downtime* or *lagging* when payment traffic is high. This hinders the automatic verification process and sending proof of payment notifications (E-TBPKP) to taxpayers.

Budget support (financial resources) is also available to support operations, including device maintenance costs and employee incentives. The availability of this budget ensures that the service is not interrupted due to equipment damage or the absence of consumables such as *tax notice paper*. This financial stability provides a guarantee of the long-term sustainability of the e-Samsat program.

When associated with the research of Kusuma et al. (2023), the availability of reliable IT infrastructure is the main determinant of user satisfaction of e-government services. In Samsat Manyar, although in general the infrastructure is adequate, the issue of server stability needs serious attention because it is directly related to public *trust* in the reliability of the system. Authority resources have also been well distributed through a clear division of duties (Tupoksi) between the Head of UPT, Head of TU, and the Head of Department, so that there is no overlap of authority. Analytically, the resource variables in Samsat Manyar are in quite good condition with records. Adequate staffing and clarity of authority are strengths, but vulnerabilities in server infrastructure are weak points that must be

strengthened. Without the stability of the IT system, the convenience offered by e-Samsat cannot be optimally enjoyed by the public.

Disposition

The disposition or attitude of the implementer is the third variable in the Edwards III model (1980), which includes the commitment, willingness, and behavioral tendencies of bureaucrats in implementing policies. The success of e-Samsat depends largely on whether the implementer sees this policy as a burden or an opportunity. At Samsat Manyar, the disposition of the implementers shows a very positive trend through the implementation of the 3S service culture (Smile, Greet, Greeting). This culture is not just a slogan, but is internalized in daily interactions with taxpayers.

Empirical conditions show a strong commitment to maintaining service integrity. Cashiers, for example, are required to provide change to avoid rounding up the value of taxes to the detriment of the community, a small practice that has a major impact on the perception of bureaucratic honesty. A responsive attitude is also seen when helpdesk officers help taxpayers who have difficulty downloading electronic payment receipts. This accommodative attitude is especially important in a period of digital transition where user confusion often occurs.

Incentives play an important role in forming a positive disposition. Edwards III (1980) stated that incentives can motivate the implementer. At Samsat Manyar, the implementation of measurable performance targets (such as timely delivery of invoices) and a *reward* system and *punishment* for employees who are late, have formed a disciplined work ethic. Employees feel that their performance is supervised and appreciated, so that there is a *sense of ownership* for the success of the e-Samsat program.

Previous research by Iswati et al. (2024) highlighted that poor disposition often arises as a result of sectoral egos. However, in Samsat Manyar, the collaboration of three agencies (Bapenda, Polri, Jasa Raharja) runs harmoniously without significant sectoral ego friction. Each party understands that e-Samsat is a shared product whose success becomes a positive image for all institutions involved.

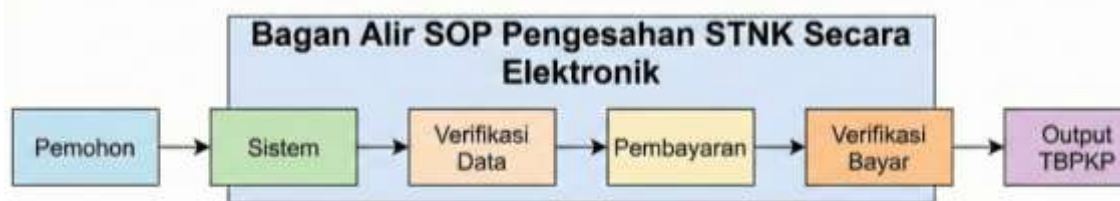
An adaptive attitude towards technology is also an indicator of good disposition. Senior employees who may be used to manual methods inevitably have to learn to use digital systems. The absence of open resistance or sabotage to the new system shows that the *change management process* is running quite smoothly. The support of the leadership (Head of UPT) who actively monitors and provides examples is a catalyst for the formation of positive attitudes of staff. It can be concluded that the disposition variable in Samsat Manyar is one of the main driving factors for the success of implementation. The attitude of service, anti-pungli integrity, and employee discipline have created a service climate that is conducive to the implementation of e-Samsat.

Bureaucratic Structure

The fourth factor according to Edwards III (1980) is the bureaucratic structure, which is related to the *Standard Operating Procedure* (SOP) and organizational fragmentation. Overly complex organizational structures or

convoluted SOPs can hinder implementation. Samsat Manyar operates under the unique umbrella of Samsat because it combines three different agencies. This fragmentation challenge is overcome through the formation of the East Java Provincial Samsat Coaching Team which formulates joint SOPs.

Empirical conditions show that the implementation of e-Samsat is based on the SOP that has been ratified in May 2023. This SOP regulates in detail the workflow, starting from registration, determination, payment, to the ratification of the STNK. The existence of this written SOP is a standard guideline that minimizes the wild discretion of officers in the field. For example, the SOP for the Issuance of Extended STNK and the SOP for Electronic Ratification of STNK provide certainty of service time (for example, 10 minutes for verification), so that the public has a guarantee of service standards (*Service Level Agreement*).



Source : Source: KB Samsat East Surabaya, 2025

Figure 3. SOP Flow Chart for Electronic STNK Verification

Structurally, the East Surabaya PPD UPT has a lean hierarchy. The division of sections (Data Collection & Determination Section, Payment & Billing Section) allows for efficient task specialization. The Billing Section focuses on the pursuit of arrears, while the Data Collection Section ensures the accuracy of vehicle data. Coordination across agencies (Bapenda, Polri, Jasa Raharja) is carried out through an actual one-stop mechanism, where problem solving is carried out at a common table without time-consuming tiered bureaucracy.

A study by Wibisono, Muchsin, and Sunariyanto (2022) found that unclear division of authority is often an obstacle to policy implementation at the local level. This does not happen in Samsat Manyar because the limit of authority has been rigidly regulated in regulations (Presidential Regulation No. 5 of 2015). The National Police is authorized to identify and register (STNK/TNKB), Bapenda in tax collection (PKB/BBNKB), and Jasa Raharja in insurance (SWDKLLJ). The integration of these three functions in one e-Samsat application proves that bureaucratic fragmentation can be bridged by technology.

The bureaucratic structure of e-Samsat also faces challenges in terms of feature integration. Currently, the e-Samsat service is still on a third-party platform (*marketplace* or *mobile banking*) and does not yet have a full-service standalone application for all types of services (such as replacing 5-year plates). This shows that in terms of system structure, there is still a dependence on external parties that require additional bureaucratic coordination (cooperation agreements with vendors/banks). Overall, a supportive bureaucratic structure with clear SOPs and solid cross-sector coordination has become a solid foundation for the implementation of e-Samsat. The workflow efficiency created from this structure contributes directly to the speed of service that the community perceives.

Based on a comprehensive analysis using the four dimensions of George C. Edwards III's theory, it can be concluded that the implementation of the e-Samsat policy in Samsat Manyar, East Surabaya is in the category of successful success. The four variables show positive synergy: Intensive communication has built mutual understanding; Competent human resources support operations despite records on server infrastructure; The disposition of the executive with integrity and service creates public trust; and an integrated bureaucratic structure through clear SOPs that ensure service certainty. The synergy of these four factors is the key behind the significant increase in digital tax payment participation in the region.

Factors that hinder the payment of annual motor vehicle tax through the e-Samsat application in Samsat Manyar, East Surabaya

The implementation of the e-Samsat policy has shown a positive trend, findings on the ground identify a number of obstacles that need to be overcome. First, technical infrastructure constraints. The stability of the central server of the East Java Bapenda is a crucial issue. There are often interruptions where after the taxpayer successfully transfers payments, the system fails to send an SMS notification containing a link to download the Proof of Payment Obligation Payment Certificate (E-TBPKP). This failure to synchronize data in *real-time* forces taxpayers to still come to the Samsat office to print proof of payment manually, which ironically negates the main goal of e-Samsat to reduce physical presence.

Second, the limited options of banking payment channels. Currently, the direct payment feature that is fully integrated in the vehicle tax payment menu in *the Mobile Banking* application is still dominated exclusively by Bank Jatim. For people who are not customers of Bank Jatim, they are forced to use payment options through *marketplaces* (such as Tokopedia) or digital wallets (LinkAja) which charge an additional administration fee of IDR 6,000 to IDR 10,000 per transaction. These additional fees, while seemingly small, can be a disincentive for price-sensitive people, especially when compared to cash payments at the counter that have no additional admin fees.

Third, fragmentation of service features. The e-Samsat application is currently not present as a comprehensive standalone platform (*super apps*), but is spread as an additional feature on various third-party platforms. Its functionality is still limited to annual tax payments. More complex services such as vehicle mutation (entry/exit), replacement of 5-year STNK, or the management of lost STNK still require a face-to-face manual process. The absence of *digital end-to-end* services creates the public perception that e-Samsat is still half-mature.

Fourth, cultural barriers and digital literacy. There are still segments of society, especially the older generation (*baby boomers*), who have low trust in digital transaction proofs. They feel that they have not been a fool if they do not hold physical evidence of wet stamped paper. In addition, the lack of digital literacy makes some people feel that the online payment procedure—which involves entering a frame number, machine number, and payment code—is too complicated compared to submitting the STNK to a service bureau or broker.

Fifth, the socialization gap. Although banners and social media have been used, face-to-face socialization that touches the grassroots level (RT/RW) is still

minimal. Information about the convenience of e-Samsat tends to circulate among urban people who are technologically literate, but have not yet penetrated to the suburbs or informal worker communities. As a result, there are still many taxpayers who are willing to queue for hours at the Mobile Samsat because they do not know that there are easier options in the palm of their hands.

Comprehensively, the five obstacles above form an accumulation of obstacles that cause e-Samsat to not yet fully become the main choice of the community. Although the system is ready from the bureaucratic side of the implementation (Edwards III), the supporting ecosystem—ranging from IT infrastructure, banking integration, to the cultural readiness of the community—still needs serious improvement. If these technical and structural barriers are not immediately addressed, e-Samsat will only cease as a secondary payment alternative, rather than as a primary solution that replaces the conventional system entirely.

CONCLUSIONS AND RECOMMENDATIONS

The implementation of the annual PKB payment policy through the e-Samsat application at Samsat Manyar, East Surabaya has been running successfully. Based on Edward III's theoretical analysis, the factors of communication, resources, disposition, and bureaucratic structure have been well met. This is evidenced by a significant increase in public participation in using e-Samsat (reaching an increase of up to 85% in the observation period) and a community satisfaction index with a value of A. The e-Samsat application has been proven to be effective in increasing transparency, accountability, and service time efficiency.

To optimize the e-Samsat service, it is recommended that the East Java Provincial Bapenda immediately increase the capacity and stability of the server to ensure *zero downtime services* and the delivery of real-time proof of payment notifications. In addition, it is necessary to expand *host-to-host* cooperation with major national banks (such as BNI, BRI, Mandiri, BCA) so that the vehicle tax payment feature can be available directly in the *mobile banking* menu of these banks without burdensome admin fees.

FURTHER STUDY

Future research may examine the effectiveness of the E-Samsat application across different regions and analyze user satisfaction, compliance levels, and technological challenges in implementing digital tax payment policies.

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