

***ANALYSIS OF THE IMPLEMENTATION OF PROGRESSIVE TAX RATES  
FOR MOTOR VEHICLES AT SAMSAT PATRANG, JEMBER REGENCY***

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***ABSTRACT***

*The purpose of this study is to analyze how the implementation of Progressive Taxation is with the existence of a report on the realization of PKB revenue. However, in the implementation of Progressive Tax there are still obstacles and barriers where one or two taxpayers commit fraud and do not pay taxes so that the target has exceeded the realization of Progressive PKB revenue. This study is included in qualitative research. The types of data used in this study are primary data and secondary data. The results of this study indicate that the implementation of Progressive Tax Rates shows that the realization report has exceeded the target even though many taxpayers commit fraud and deliberately do not pay taxes, so that Samsat must conduct related socialization to taxpayers. Based on the results of the realization of the Progressive PKB revenue report, there is a realization report that exceeds the target. Regarding the classification of the realization report so that Samsat managers can provide clear information to taxpayers.*

***Keyword : Report On Realization Of Progressive Motor Vehicle Tax Rate Receipts***