

Analysis of the Implementation of Earmarking Tax on Motor Vehicle Tax at the Regional Financial and Asset Management Agency (BPKAD) of Jember Regency
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ABSTRACK

Motor Vehicle Tax (MVT) is one of the regional revenue sources that contributes significantly to Regional Original Revenue. In its implementation, MVT is expected to support regional development financing, particularly in the road infrastructure sector; through the earmarking tax mechanism. This study aims to analyze the implementation of earmarking tax on Motor Vehicle Tax in financing road development and maintenance. This research employed a qualitative research method with a descriptive approach. Data collection techniques included interviews, observation, and documentation. The research informants consisted of the Head of Division and Subdivision of Budget at the Regional Financial and Asset Management Agency (BPKAD), as well as the Head of the Finance Division and the Head of the Road Division at the Department of Public Works, Highways, and Water Resources (DPUBMSDA). Data analysis was conducted through data reduction, data presentation, and conclusion drawing. The results indicate that the implementation of earmarking tax on Motor Vehicle Tax has been carried out through the Revenue Sharing Fund and Motor Vehicle Tax Surcharge (Opsen), which are allocated for road development and maintenance. However, in practice, several constraints remain, including budget limitations, differences in development priority needs, and policy adjustments due to regulatory changes. Nevertheless, the implementation of earmarking tax on Motor Vehicle Tax is considered to have contributed to supporting regional government financing for road infrastructure.

Keywords : *Earmarking Tax, Motor Vehicle Tax, Road Development, Road Maintenance.*