Abstract

This final report entitled "OPTIMIZATION of the POLL TAX of a MOTOR VEHICLE in IMPLEMENTING REGIONAL TECHNICAL SERVICE AREA REVENUE in MANADO, NORTH SULAWESI PROVINCE" which aims to study and describe the problems encountered by the Central Government of North Sulawesi province, in particular the problem of motor vehicle Tax as one of the original sources of revenue of the regional province of North Sulawesi.

The reseach method used is qualitative approaches. As for the technique of data collection conducted by writer doing observation, interview and documentation to support the data obtained when the execution of the internship.

Based on research conducted the author found that the factors that led to the realization of the delinquent tax collection to optimize motor vehicles is abandoned with the lack of means of awareness of the community, minimal, accounts receivable data as well as the buildup of the obscurity of ownership. Attempts UPTB SAMSAT Manado in conducting the poll Tax Arrears in regard to the optimization of the motor vehicle: with the opening of SAMSAT Corner, Mail Billing Invoices tax areas and removal of tax arrears.

To optimize receptivity of the tax arrears of a motor vehicle, the authors suggested that the need for further study/research will be the factors that influence the intensity of public awareness as WP (Taxpayers) in carry out payment responsibility PKB (motor vehicle Tax). So that it can reduce the amount of delinquent taxes motor vehicles and on the other hand can also help the working units of the device UPTB (Implementing Technical Assistance) on Manado BP2RD (the property management tax and Regional Levies) of North Sulawesi province, in increasing the number of motor vehicle tax revenues.

Keywords: Optimization, the poll tax motor vehicle, UPTB Manado