THE INFLUENCE OF VEHICLE TAXES AND TITLE TRANSFER FEES THROUGH REGIONAL OWN SOURCE REVENUE OF EAST JAVA

(A Case Study on Regional Own Source Revenue Agency (BAPENDA) of

East Java 2014-2018)

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ABSTRACT. This research aimed to examine the effect of Vehicle Tax (PKB) and Title Transfer Fee (BBNKB) on Regional Own Source Revenue (PAD) of East Java in the period of 2014-2018. The population was all the data on Vehicle Tax, Vehicle Title Transfer Fees, and Regional Own Source Revenue in East Java area. The data that have been used were the secondary data using the time series for the period of 2014-2018. The analysis used a multiple linear regression analysis with SPSS (Statistical Product and Service Solutions) version 24. The result showed that the PKB and BBNKB had a positive effect on the East Java's Original Revenue for the period of 2014-2018. In other words, the higher the PKB and BBNKB of an area, the higher the PAD received by the region.

Keywords: *Regional Own Source Revenue (PAD), Title Transfer Fee (BBNKB), Vehicle Tax (PKB)*

1 Introduction

The own sources of regional revenue are obtained from the regional tax sector and regional levies which include the results of the services in Regional Public Service Agency (BLU), the results of wealth management, and other local revenue legitimate. Regional Own Source Revenue (PAD) is a form of regional income. One of the local government's capital to get development funds and to meet regional expenditure is PAD. PAD is useful for local governments to reduce dependence on getting funds from the central government. Vehicle Tax (PKB) and Title Transfer Fee (BBNKB) are part of the PAD revenue. PKB is a regional tax that has the potential for revenue from the PAD of East Java. According to the Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, regional taxes are divided into Regional Taxes or Regency/City taxes. The vehicle tax and the transfer of Title Transfer fees are a type of tax related to the provision of one group of related families whose the revenue will be submitted to the Regency/City with a revenue sharing system from Vehicle Tax (PKB) and Title Transfer Fee (BBNKB) fees for Regional Own Source Revenues are considered quite high.

The higher the growth of vehicles, the higher the tax that will be charged to the owner. It also caused an increase in regional income own sources, especially from the Vehicle Tax sector. East Java is the second province with the largest population in Indonesia after West Java province, with a population of approximately 38 million people [1]. Comparison of the P-ABD target data and the realization of the P-APBD of the Regional Own Source Revenue (PAD) of BAPENDA of East Java in the 2014-2018 fiscal year can show the size of the influence of PKB and BBNKB.

Table 1. Target and Realization of PKB and BBNKB

No.	Tahun	Target		Realisasi	
		PKB	BBNKB	PKB	BBNKB
1	2014	4.150.000.000.000	4.000.000.000.000	4.309.073.589.585	4.064.715.327.300
2	2015	4.800.000.000.000	3.700.000.000.000	4.911.629.320.175	3.534.090.028.065
3	2016	5.000.000.000.000	3.300.000.000.000	5.300.947.249.143	3.710.574.601.900
4	2017	5.130.000.000.000	3.480.000.000.000	5.889.902.148.485	3.705.349.480.779
5	2018	5.400.000.000.000	3.650.000.000.000	6.448.682.014.411	4.089.176.162.767

Sumber: BAPENDA Jatim (2018)

In this research, the factors that have been used by the researchers were Vehicle Tax and Title Transfer Fee Duties. Based on the description above, the researchers developed it for a research of the effect on the Regional Own Source Revenues in East Java. The reason of the researchers took the object in East Java was to find out how much it influenced the increase in the number of Vehicles and the imposition of a tax rate set by the East Java Regional Government on Regional Own Source Revenue in East Java.

Theoretical Framework

Understanding and Function of Tax

According to Soemitro, taxes are people's contributions to the state treasury based on the law (which can be forced), but it does not receive direct reciprocity (contra) which can be intended and use to pay public expenses [2]. The official tax definition contained in Act Number 16 of 2009 which is in the fourth amendment to Act Number 6 of 1983 concerning General Provisions and Tax Procedures or known as the KUP Law. Waluyo et al stated about the tax function [3], namely:

a. Reception function (Budgeter)
   It means that the tax function is used as a source of funds intended for financing government expenditures. For the example, the inclusion of taxes in the APBN as domestic revenues.
b. Regulating Function (Regular)
   It means that the tax as a regulating function is tax as a tool to regulate or implement the policies in social and economic fields. For example, the imposition of a higher tax on liquor so that the seller can be suppressed, as well as luxury goods.

Regional Own Source Revenue

According to the Law of the Republic of Indonesia No. 33 of 2004 that is concerning in Fiscal Balance and Finance between the Central and Regional Governments, Regional Own Source Revenue (PAD) is the revenue that is obtained by the region which is levied based on Regional Regulations with statutory regulations accordingly. The

higher PAD was owned by the region, the higher ability of the region to implement decentralization and the higher the level of independence of the region.

Vehicle Tax (PKB)

According to East Java Regional Regulation No. 9 of 2010 in concerning Regional Taxes, Vehicle Tax or abbreviated as PKB is texted about the tax on ownership and / or control of Vehicles. According to East Java Regional Rule No. 9 of 2010, article 5, the subject of a Collective Labor Agreement is a person who is an individual or entity that owns and / or controls a Vehicle. According to East Java Regional Rule No. 9 of 2010, article 4, the object of the Collective Labor Agreement is ownership and / or control services of Vehicles registered in East Java and Vehicles outside the region which are used for more than 3 months in the regions shall report to the head of the local service.

According to the East Java Regional Rule No. 9 of 2010, articles 7 and 8, Vehicle Tax rates are set at:

a. 1.5% (one point five percent) first ownership for private and corporate vehicles;

b. 1.0% (one point zero percent) for motorized transport vehicles

c. 0.5% (point five percent) for ambulances, fire engines, social and religious institutions, Government/Republic of Indonesia Armies/Republic of Indonesia Police and Regional Governments; and

d. 0.2% (zero point two percent) for vehicles with heavy equipment and large equipment.

While the ownership of four-wheeled private Vehicles and two-wheeled Vehicles which fill 250 cc cylinders and above, second and so on are subject to progressive tariffs. The rates of progressive rates are as follows:

a. Second ownership 2% (two percent);

b. Third ownership 2.5% (two point five percent);

c. Fourth ownership 3% (three percent);

d. The fifth ownership and so on is 3.5% (three point five percent).

Title Transfer Fee (BBNKB)

According to East Java Regional Rule No. 9 of 2010 concerning Regional Taxes, Fees for Transfer of Vehicles, hereinafter abbreviated as BBNKB, are taxes on the transfer of ownership rights of Vehicles as a result of a two-party agreement or unilateral actions or circumstances that occur due to sale and purchase, exchange, grants, inheritance, or income to in a business entity. According to East Java Regional Rule No. 9 of 2010, article 21, BBNKB taxpayers are required to register the delivery of Vehicles no later than thirty working days from the time of delivery.
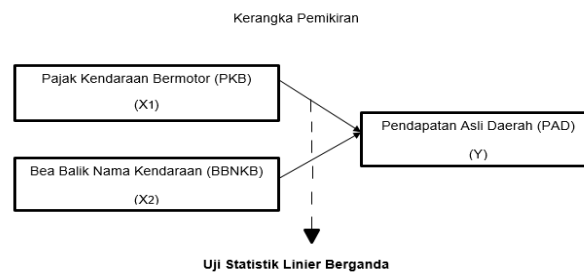
According to East Java Regional Rule No. 9 of 2010, article 18, the basis for imposition of BBNKB is the Sales Value of Tax Objects (NJKB) which is guided by the Minister of Home Affairs Regulation. The sale value of Vehicles is determined based on the general market price of a Vehicle in the first week of December of the previous year. According to East Java Regional Rule No. 9 of 2010, Article 19, the BBNKB rates are determined as follows:

a. The first submission was 15% (fifteen percent).

b. Second surrender and so on 1% (one percent).

Whereas specifically for heavy duty Vehicles and large equipment, the BBNKB fee is determined as follows:

a. The first submission was 0.75% (zero point seventy-five percent).

b. Second and subsequent submission is 0.075% (zero point zero seventy five percent).

The amount of BBNKB tax payable is calculated by multiplying the rate with the tax base.

Kerangka Pemikiran

| Pajak Kendaraan Bermotor (PKB) (X1) |
| Bea Balik Nama Kendaraan (BBNKB) (X2) |
| Pendapatan Asli Daerah (PAD) (Y) |

Uji Statistik Linier Berganda

Fig 1. The Theoretical Framework

Hypothesis

The hypotheses in this research are as follows:

H1: Vehicle Tax (PKB) has a positive effect on the Regional Own Source Revenue

H2: Title Transfer Fee (BBNKB) has a positive effect on the Regional Own Source Revenue

2 Research Method

Operational Variables and Definitions

In this research, the independent variables are Vehicle Tax (X1) and Title Transfer Fee (X2). The dependent variable in this research is Regional Own Source Revenue (Y). The operational definition is the determination of the contract or nature to be studied so that it becomes a measurable variable [4]. Operational definitions describe the specific methods used to examine and operate constructs, making it possible for other researchers to replicate measurements in the same way or develop better ways of measuring constructs. The variables used in this research consisted of two independent variables (X), namely the vehicle tax (X1), Title Transfer fees (X2), and one dependent variable, namely local income (Y). The research chose 2014 to 2018 as the object of research is to see the successful implementation of regional autonomy in East Java.

Population and Sample

Population is a generalization area that consists of objects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions [5]. In this research, the population was all data of Vehicle Tax and Title Transfer Fee to the Regional Own Source Revenue in East Java every month from the period of 2014-2018. The data that has been used in the form of secondary data were data that obtained by the researchers indirectly through intermediary media. This research discussed how the influence of Vehicle Tax and Title Transfer Fee on Regional Own Source Revenue in East Java. The sample was a part of the number and characteristics that possessed by the population while the advantage of taking samples for population research was adequate and representative sampling [6]. The sample in this research were the entire population of 60 months from 2014-2018 (PKB and BBNKB) to PAD in East Java.

Technique of Data Collection

Data Type

The data that has been used were a secondary data. In this study researchers used secondary data. Secondary data is data that is used to support primary information obtained from literature, literature, further research, books, and so on.

Data source

The data that have been used in this research are the secondary data using data of the late four years, 2014 – 2018. The data was obtained directly from the Regional Own Source Revenue Agency (BAPENDA) of East Java which is located at Jalan Manyar Kertoarjo No. 1, Manyar Sabrangan, Surabaya City, East Java.

Data collection

The technique of data collection through documentation was carried out by collecting the notes / data that were needed according to the research. The data could be carried out from the relevant department, office, agency or institution with observation and literatur review. In this research, the analyzed data is data related to the amount of PAD, Vehicle Tax and Transfer of Vehicle Title Fee in East Java from 2014 to 2018.

Data Quality Test

Normality test

Normality test aimed to test whether in the regression model, confounding or residual variables have a normal distribution [7]. One way to detect whether a residual has a normal distribution or not is by chart analysis. In principle, normality can be detected by looking at the spread of data (points) on the diagonal axis of the graph or by looking at the histogram of the residuals.

Classic assumption test

Classical Assumption Test was performed to see whether the assumptions needed in linear regression analysis are met. The classic assumption test in this research tested the Multicollinearity test, the Autocorrelation test, and the Heterokedasticity test.

Hypothesis Testing and Analysis Techniques

Multiple Linear Regression Analysis Techniques

In this research, the data analysis tool used was a multiple linear regression technique which was a measure of the strength of the relationship between two or more variables and also showed the relationship between the dependent variable and the independent variable [7]. This analysis tool was used because it was in accordance with the conditions to be tested, to determine the effect of independent variables or independent variables in this research, namely PKB and BBNKB, while for the dependent variable or dependent variable in this research, namely PAD. The equation of the multiple linear regression was as follows:

$$PAD = a + B1PKB + B2BBNKB + e$$

Information:

PAD = Regional Own Source Revenue

PKB = Vehicle Tax

BBNKB = Title Transfer Fee Motorized

B1-B2 = Regression Coefficient

a = constant

e = Standard Error

Hypothesis testing

1. Model Suitability Test (Statistical Test F)
   Regression analysis using F statistical tests with a significance level of 0.05. F statistical test is used to determine the suitability of the model. F statistical test results can be seen from the ANOVA table [7].
2. Hypothesis Testing (Statistical Test T)
   All hypotheses in this research use the t statistical test to test the effect of the independent variables consisting of Vehicle Tax and Vehicle Title Transfer Fees on the dependent variable, namely Local Revenue. The t test statistic basically shows how far the influence of one independent variable individually in explaining the variation of the dependent variable tested at the significance level of 0.05 [7].
3. Coefficient of Determination (R2)
   The coefficient of determination (R2) basically measures the extent of the attachment or contribution of the PKB and BBNKB variables to the PAD variable which can be seen from the magnitude of the coefficient of determination (R square) [8].

3 Results and Discussion

Based on the results of data collection and continued with data processing, the data obtained from the Vehicle Tax (X1), Title Transfer Fee (X2), and Regional Own Source Revenue (Y).

Table 2. List of the Vehicles Taxes for new vehicles from 2014 to 2018 (in rupiah)

Bulan	2014	2015	2016	2017	2018	Rata-rata
januari	314,036,440,886.00	377,496,090,875.00	372,219,416,259.00	460,403,223,730.00	485,023,327,892.00	401,835,699,928
februari	303,052,573,504.00	370,913,118,338.00	366,300,598,815.00	388,596,658,774.00	426,227,231,622.00	371,018,036,211
maret	329,909,696,381.00	373,738,099,149.00	409,688,688,162.00	448,195,388,997.00	480,471,257,800.00	408,400,626,098
april	347,668,298,362.00	375,513,212,481.00	404,750,128,251.00	421,806,158,504.00	473,818,640,545.00	404,711,287,629
mei	354,068,821,595.00	385,648,672,421.00	424,674,942,267.00	486,711,448,756.00	524,012,176,291.00	435,023,212,266
juni	398,843,775,808.00	487,292,950,224.00	511,636,339,980.00	434,588,471,983.00	431,571,376,875.00	442,786,582,950
juli	389,585,101,877.00	408,313,147,388.00	392,919,833,182.00	527,990,286,948.00	572,790,562,951.00	458,319,786,469
agustus	357,800,636,027.00	393,046,657,594.00	455,928,788,882.00	501,848,171,267.00	504,988,461,033.00	442,722,343,161
september	391,252,733,468.00	400,439,805,676.00	463,833,699,526.00	469,196,987,434.00	516,894,361,750.00	448,323,517,571
oktober	370,716,659,377.00	425,659,174,758.00	465,416,531,533.00	514,577,503,201.00	623,962,275,150.00	480,066,428,804
november	342,311,240,389.00	422,358,453,182.00	538,115,161,597.00	580,921,680,225.00	642,325,225,750.00	505,206,352,229
desember	409,827,611,911.00	541,191,138,089.00	495,448,843,809.00	654,996,898,156.00	766,597,116,752.00	573,612,321,743
Rata-rata	359,089,465,798.75	409,300,793,347.92	441,744,414,428.58	490,819,406,497.92	537,390,167,867.58	447,668,849,588

Sumber : Data PKB, BAPENDA Jatim (Lampiran 1)

Table 2 showed that the average value of the Vehicle Tax for new vehicles from 2014 to 2018 tended to increase, where the average Vehicle Tax in 2014 was Rp.359,089,465,799.75 and the average Vehicle Tax in the year 2018 in the amount of Rp. 537,890,167,867,58.
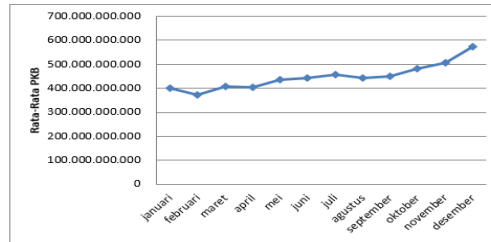
Sumber: Data Diolah Peneliti (2019)

Fig. 2. The average graphic of The Vehicles Taxes

Based on Figure 2, it showed that the average in the PKB data obtained every month within a period of 5 years, from 2014 to 2018 increased, where the average Vehicle Tax in 2014 was Rp. 359,089,465,799.75 and the average Vehicle Tax in 2018 of Rp. 537,890,167,867,58.

Table 3. List of the Title Transfer Fee from 2014 to 2018 (in rupiah)

Bulan	2014	2015	2016	2017	2018	Rata-rata
januari	321,649,915,400	317,167,698,500	291,277,026,500	306,868,591,279	370,186,613,200	321,429,968,976
februari	306,881,456,600	289,457,992,300	270,813,589,900	291,615,668,800	327,510,250,700	297,255,791,660
maret	321,537,550,600	289,314,447,000	315,810,481,000	313,169,554,500	351,139,337,200	318,194,274,060
april	328,343,396,550	303,800,890,700	307,451,781,300	276,285,667,800	352,980,524,500	313,762,452,170
mei	324,772,796,200	300,287,513,600	306,591,556,400	323,559,460,100	378,641,417,100	326,770,548,680
juni	379,982,428,500	330,665,621,800	393,197,060,500	299,454,400,600	261,041,554,800	332,868,213,240
juli	379,515,137,000	291,876,542,300	262,459,710,300	338,409,852,600	393,306,624,667	333,113,573,373
agustus	318,101,375,100	276,393,567,200	339,994,883,100	349,853,388,400	348,387,156,600	326,546,074,080
september	347,018,353,200	278,398,456,115	304,038,139,800	307,266,075,500	318,678,839,800	311,079,972,883
oktober	343,867,293,100	291,519,342,000	287,158,252,300	307,484,123,300	338,190,724,100	313,643,946,960
november	317,488,850,350	268,265,565,250	298,225,224,500	297,891,260,000	313,314,969,600	299,037,173,940
desember	375,556,774,700	296,913,551,300	333,543,096,300	293,454,637,900	335,848,150,500	327,063,242,140
Rata-rata	338,726,277,275	294,505,099,005	309,213,400,158	308,776,056,732	340,764,680,231	318,397,102,680

Sumber : Data BBNKB, BAPENDA Jatim (Lampiran 1)

Table 3 showed that the average value of Title Transfer Fee for new vehicles from 2014 to 2018 tended to fluctuate which the lowest average Title Transfer Fee occurs in 2015 amounting to Rp.294.505,099,005 and the average, the highest transfer of Title Transfer fees occurred in 2018 of Rp. 340,764,689,231. The following graphic showed the average value of transfer fees for Vehicles from January to December:
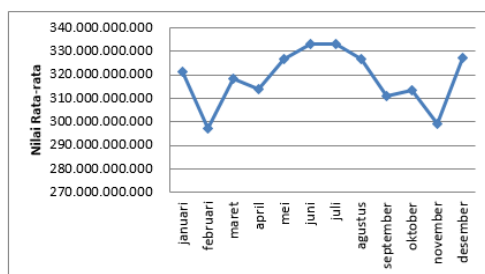
Sumber: Data Diolah Peneliti (2019)

Fig 3. The average graphic of Title Transfer Fee

Based on Figure 3, it showed that the average BBNKB data obtained every month in the period of 5 years, namely 2014 to 2018 tended to fluctuate, where the lowest average BBNKB occurred in 2015 amounting to Rp.294.505.099.005 and an average The highest BBNKB occurred in 2018 of Rp. 340,764,689,231.

**Table 4. List of the East Java Source Own Revenue from 2014 to 2018 (in rupiah)**

Bulan	Tahun					Rata-rata
	2014	2015	2016	2017	2018	
januari	819,218,092,631.60	902,854,724,354.00	857,772,273,261.00	950,194,588,909.00	1,048,050,355,208.00	915,618,006,872.72
februari	760,402,351,414.00	837,713,329,338.00	816,172,392,793.00	853,128,096,931.00	938,987,800,687.00	841,280,794,220.60
maret	814,981,999,293.00	820,784,430,706.00	886,180,485,139.00	921,811,036,019.73	1,001,669,108,659.00	889,085,411,963.35
april	846,320,937,078.00	858,125,681,173.00	883,869,711,836.20	882,237,391,899.00	1,025,106,819,951.00	899,132,088,387.44
mei	845,889,471,597.00	870,793,368,273.00	902,273,702,339.00	986,315,892,342.00	1,098,159,376,058.00	940,686,362,121.80
juni	953,815,332,533.00	961,896,883,603.00	1,078,609,410,902.00	921,003,745,523.00	893,847,370,412.00	961,834,548,594.60
juli	941,500,035,385.00	892,419,870,048.00	821,384,874,657.00	1,051,201,533,161.70	1,167,487,260,801.00	974,798,714,810.54
agustus	835,695,652,888.00	874,258,482,482.00	978,600,321,272.00	1,045,162,372,799.00	1,065,946,010,338.00	959,932,567,955.80
september	923,411,074,441.00	885,133,822,186.00	948,376,489,531.86	970,732,707,882.00	1,046,250,648,746.00	954,780,948,557.37
oktober	895,883,501,639.00	916,474,805,999.00	928,787,029,845.00	1,017,031,629,533.00	1,169,829,367,755.00	985,601,266,954.20
november	850,284,847,219.00	893,439,648,718.00	1,013,530,227,542.00	1,069,713,206,764.00	1,170,750,136,977.00	999,543,613,644.00
desember	973,404,600,371.00	1,090,386,753,463.00	1,004,333,483,997.00	1,131,001,870,944.00	1,308,026,005,558.00	1,089,430,542,866.60
Rata-rata	871,733,983,040.80	895,356,816,778.58	926,657,533,587.92	983,294,506,058.95	1,077,842,521,762.50	950,977,072,245.75

Sumber : Data PAD, Jatim (Lampiran 1)

Table 4 showed that the average value of Regional Own Source of East Java from 2014 to 2018 tended to increase which the lowest average original income of East Java occurred in 2014 amounting to Rp.871,733,983,040.80 and the average The highest average of original income in East Java occurred in 2018

amounting to Rp.1,077.842521,762.50. The following graphic showed the average value of the Regional Own Source Revenue of East Java from January to December:
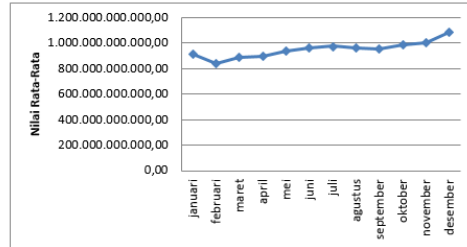
Fig 4. The Average Graphic of East Java Regional Own Source Revenue

Based on Figure 4, it showed that the average of PAD data was obtained every month in the period of 5 years, from 2014 to 2018. It has increased which the lowest source own revenue of East Java occurred in 2014 amount to Rp.871,733. 983,040.80 and the highest average of original income in East Java occurred in 2018 amounting to Rp.1,077.842521,762.50.
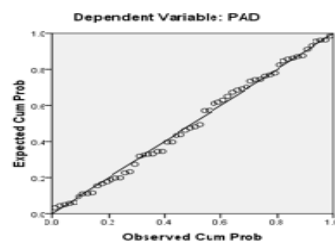
Table 5. One Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	,0001404
	Std. Deviation	13200337120,00000000
Most Extreme Differences	Absolute	,057
	Positive	,057
	Negative	-,046
Test Statistic		,057
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

From the SPSS output display in table 5, it showed that the probability number. Sig. (2-tailed) was obtained 0.990 where this value exceeds 0.05 (in this case using a significance level of 5% or $\alpha = 5\%$). Then, the residuals followed the normal distribution.

Fig 5. The Graphic of Normality

Figure 5 showed that the residual value spreads around the diagonal line and follows the direction of the diagonal line, which means the regression model meets the normality assumption.

Table 6. VIF Value and Tolerance

Variabel	VIF
PKB	1,051
BBNKB	1,051

The results of the calculation of the value of the Variance Inflation Factor (VIF) in table 6 which showed the same thing was that there was no single variable that has a VIF value of more than 10. So, the conclusion was that the variable of Vehicle Tax and Title Transfer Fee was free from the classic assumption of multicollinearity because the result was smaller than 10.

Table 7. Durbin-Watson Value

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.993ᵃ	.985	.985	1.343E10	1.087

a. Predictors: (Constant), BBNKB, PKB
b. Dependent Variable: PAD

Based on table 7 showed to detect the presence or absence of autocorrelation could be seen from the Durbin Watson table, if the DW number was between -2 to +2 means that there is no autocorrelation. DW test results show a DW value of 1.087 which means the DW number lies between -2 to +2 (-2 <1.087 <2). It could be concluded that the regression model does not contain symptoms of autocorrelation.

Table 8. Rank Spearman Correlation Value

Variabel	Tingkat signifikansi
PKB	0,784
BBNKB	0,956

Based on table 8, it could be concluded that the resulting multiple linear regression model does not occur heteroscedasticity, because the level of significance in the variable Vehicle Tax and Title Transfer Fee Exceeds 5% (sig> 5%).

The Equation of Multiple Linear Regression

Table 8. The Equation of Multiple Linear Regression

Model	Koefisien Regresi
(Constant)	159520628580,712
PKB	1,084
BBNKB	0,962

Based on the results from table 8, it can be developed using the multiple linear regression equation model as follows:

$$Y = 159520628580,712 + 1,084\ X1 + 0.962X2$$

1. Equal Costanta to 159520628580,712 means that if PKB and BBNKB were constant, the PAD of Rp.159,520,628,580,712.
2. KB regression coefficient of 1.084 means that every increase of one PKB unit would increase PAD of 1.084. And conversely, every reduction of one PKB unit, will reduce PAD by 1,084 assuming that BBNKB remains. The sign (+) indicates the direction of a direct relationship between the PKB variable and the PAD.
3. BBNKB regression coefficient of 0.962 means that every increase of one unit of BBNKB will increase PAD by 0.962. And conversely, every reduction of one BBNKB unit, will reduce PAD by 0.962 assuming that PKB is fixed. The sign (+) indicates the direction of a direct relationship between BBNKB variables and PAD

Table 9. F test and t test

Model	t hitung	Sig.	R square
PKB	53,877	0,000	
BBNKB	17,385	0,000	0,985
F hitung = 1899,948		0,000	

Based on table 9, the F-count was 1899,948 with a significant value of 0,000 with a value below 0.05. This shows that simultaneously the PKB and BBNKB variables had a significant (joint) effect on PAD. T test results in table 9 could be concluded that the PKB variable obtained tcount of 53.877 with a significant value of 0.000 whose value was below 0.05. Besides that, the regression coefficient on the PKB variable was positive which was 1.084. Thus H1 was accepted which means that PKB partially had a significant positive effect on PAD. While the BBNKB variable was obtained by tcount of 17.338 with a significant value of 0.000 whose values were above 0.05. Besides that, the regression coefficient on the BBNKB variable was positive, amounting to 0.962. Thus, H2 was accepted, which means BBNKB partially had a significant positive effect on PAD. The coefficient of determination ($R2$) measures how far the model's ability to explain variations in sales variables. The value of the coefficient of determination between 0 and 1. A value of $R2$ close to one means the independent variable of the research provides almost all the information needed to predict variations in sales variables. From table 4.9 above, it can be seen that the coefficient of determination ($R2$) is 0.985. This means that the ability of the PKB and BBNKB variables in explaining the variation in PAD variable changes by 98.5% while the remaining 1.5% is explained by other factors outside the regression model analyzed.

The Effect of PKB with PAD of East Java

According to PAD data from period of 2014 to 2018, it showed that the average value of East Java's Original Revenue from 2014 to 2018 tends to increase, where the lowest average East Java Regional Own Source Revenue occured in 2014 of IDR 871,733,983,040.80 and the highest average of original income of East Java occurred in 2018 amounting to IDR 1,077.842521,762.50. T test results showed the value of tcount was 53.877 with a significant value of 0.000 whose value is below 0.05. This means that the regression coefficient on the PKB variable was positive that was equal to 1.084. Thus, H1 was accepted which means that PKB partially has a significant positive effect on PAD.

The influence of BBNKB with the PAD of East Java

Based on data on Title Transfer Fee for the new vehicles from 2014 to 2018, it showed that a value tends to fluctuate, where the lowest average Title Transfer Fee occurred in 2015 amounting to Rp.294,505,099,005.00 and an average of the highest transfer fee for vehicle names occurred in 2018 amounting to Rp.340,764,689,231.00.

Conclusion dan Suggestion

Based on the research data which have been processed by using multiple linear regression method, the researchers were drawn the conclusion below:

1. Vehicle Tax (PKB) has a positive effect on increasing PAD.

2. Transfer of Title Fee (BBNKB) has a positive effect on increasing PAD.

Meanwhile, based on the results of the discussion, the suggestions that the researchers can be given for future researches were below:

1. The Government of East Java is expected to be able to maintain and try more to increase the acceptance of PKB because its acceptance in East Java has a significant influence on PAD in East Java by tightening sanctions and improving the existing administrative system.

2. Although BBNKB has proven to be fluctuating but still has a positive influence on PAD in East Java, the government still needs to increase its revenue. This can be done by conducting regular outreach and also giving warning letters to taxpayers or vehicle owners who have not paid their obligations.

3. Future research are expected to be able to add other variables that can affect PAD in East Java, such as other regional taxes or regional levies so that it can be known whether other regional revenues affect PAD and are expected to use data that has a longer time span so that they are more able to be able to generalization of the results of the research was conducted.

4   Acknowledgement

5   References

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