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Public Service Innovation: Enhancing Motor Vehicle Taxpayer Compliance Strengthened By Service Quality In Bandung City

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Abstract

This study aims to examine the effect of public service innovation on Motor Vehicle Taxpayer Compliance and to analyze the moderating role of Service Quality in Bandung City. Public service innovation is represented by Mobile SAMSAT, Drive-Thru SAMSAT, and E-SAMSAT. The study employed a quantitative approach using a survey method involving 400 respondents selected through simple random sampling from a population of 312,613 motor vehicle taxpayers categorized as Non-Re-Registered Vehicles (KTMDU) in Bandung City. Data were collected through structured questionnaires measured using a five-point Likert scale and analyzed using multiple linear regression and moderation analysis with SPSS version 29. The findings reveal that Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, and Service Quality each have a positive and significant effect on Motor Vehicle Taxpayer Compliance. Simultaneously, public service innovation and Service Quality significantly influence taxpayer compliance. Furthermore, the moderation analysis demonstrates that Service Quality strengthens the relationship between Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, and Motor Vehicle Taxpayer Compliance. These findings indicate that the effectiveness of taxation service innovation depends not only on technological accessibility and convenience but also on the quality of service perceived by taxpayers. The study contributes theoretically by integrating the Technology Acceptance Model, SERVQUAL, and Expectation Confirmation Theory frameworks in explaining taxpayer compliance behavior. Practically, the findings provide implications for local governments and SAMSAT authorities in improving both digital and non-digital tax services through enhanced service quality to support sustainable taxpayer compliance..

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Keywords: Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, Service Quality, Motor Vehicle Taxpayer Compliance.

INTRODUCTION

In accordance with Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, regional taxes are generally divided into two categories. The first category consists of provincial taxes collected by provincial governments, including Motor Vehicle Tax, Transfer Fee for Motor Vehicle Ownership, Heavy Equipment Tax, Motor Vehicle Fuel Tax, Surface Water Tax, Cigarette Tax, and the Non-Metallic Mineral and Rock Tax Surcharge Object. The second category consists of regional taxes collected by Regency/City Governments, including Rural and Urban Land and Building Tax, Duty on Acquisition of Land and Building Rights (BPHTB), Certain Goods and Services Tax, Advertisement Tax, Groundwater Tax, Non-Metallic Mineral and Rock Tax (MBLB), Swiftlet Nest Tax, Motor Vehicle Tax Surcharge (Opsen PKB), and Motor Vehicle Ownership Transfer Fee Surcharge (Opsen BBNKB). Therefore, Regional Governments are expected to increase their Regional Original Revenue (PAD) in order to maximize public services and support regional development. Regional Original Revenue (PAD) refers to regional income collected based on regional regulations and in accordance with statutory regulations. PAD aims to provide authority to Regional Governments to finance and manage public interests according to regional potential. One source of regional tax revenue contributing to PAD is Motor Vehicle Tax revenue (Winasari, 2020).

Motor Vehicle Tax (PKB) is one of the regional taxes used to finance provincial development. Motor Vehicle Tax is a type of tax collected by the provincial government; however, each regency/city is authorized to collect its own Motor Vehicle Tax through the SAMSAT Office, as stipulated in Presidential Regulation Number 5 of 2015 concerning the Administration of the One-Stop Integrated Administration System (SAMSAT) (Kowel et al., 2019). Efforts to increase Motor Vehicle Tax revenue are closely related to the number of motor vehicles owned in a region. In Bandung City, there are three SAMSAT offices, namely SAMSAT 1 Pajajaran, SAMSAT 2 Kawaluyaan, and SAMSAT 3 Soekarno Hatta. The following presents details of the number of motor vehicles in Bandung City:

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Table 1. Motor Vehicles and Non-Re-Registered Vehicles (KTMDU) in Bandung City

ear	Total Motor Vehicles (Units)	SAMSAT 1 Pajajaran (Units)	KTMDU (Units)	SAMSAT 2 Kawaluyaan (Units)	KTMDU (Units)	SAMSAT 3 Soekarno Hatta (Units)	KTMDU (Units)
018	1,738,672	621,377	123,126	605,141	118,199	512,154	98,110
019	1,747,255	622,863	109,707	604,864	118,893	519,528	96,907
020	1,568,802	561,047	98,158	547,291	96,061	460,464	67,831
021	1,552,747	554,569	116,931	538,902	112,285	459,276	80,159
022	1,551,774	550,538	116,047	535,262	109,862	465,974	83,925
023	1,562,688	550,205	118,725	537,646	113,889	474,837	89,711
024	1,543,521	540,066	113,857	528,385	109,211	475,070	89,545

Source: Open Data Jabar (processed by the researcher, 2026).

Based on Table 1, the number of motor vehicles in Bandung City from 2018 to 2024 experienced a decline; however, the total number still remained above 1.5 million vehicles, where the percentage contribution of each SAMSAT office was above 30%. Meanwhile, SAMSAT 3 Soekarno Hatta experienced an increasing percentage contribution from 2018 to 2024. With more than 1.5 million motor vehicles, Regional Original Revenue (PAD) of Bandung City derived from motor vehicle taxes plays a highly significant role. However, in reality, the number of compliant taxpayers, both for annual and five-year tax payments, has not shown optimal improvement.

It is known that motor vehicle taxpayer compliance can be identified through the number of motor vehicles that fail to renew their registration, referred to as Non-Re-Registered Vehicles (KTMDU). Overall, the number of KTMDU fluctuated from 2018 to 2024, with an average of 311,591 units. Meanwhile, the average KTMDU in each SAMSAT office consisted of 113,793 units in SAMSAT 1, 111,200 units in SAMSAT 2, and 86,598 units in SAMSAT 3.

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Table 2. Total and Percentage of Non-Re-Registered Vehicles (KTMDU) in Bandung City

Year	Motor Vehicles (Units)	Non-Re-Registered Vehicles/ KTMDU (Units)	Percentage
2018	1,738,672	339,435	19.52%
2019	1,747,255	325,507	18.63%
2020	1,568,802	262,050	16.70%
2021	1,552,747	309,375	19.92%
2022	1,551,774	309,834	19.97%
2023	1,562,688	322,325	20.63%
2024	1,543,521	312,613	20.25%

Source: Open Data Jabar (processed by the researcher, 2026)

Although the number of motor vehicles in Bandung City declined from 2018 to 2024, the number of Non-Re-Registered Vehicles (KTMDU) continued to increase, with the percentage consistently remaining above 20%. This condition indicates that the level of motor vehicle taxpayer compliance in Bandung City is still relatively low. The phenomenon is reflected in the high number of tax arrears, delays in tax payments, and low public awareness in voluntarily fulfilling tax obligations (Lestari & Kresnandra, 2023). These conditions suggest that conventional enforcement-based approaches have not been fully effective in improving taxpayer compliance, thereby requiring a more comprehensive strategy through the enhancement of public service quality. In line with the citizen-centered service paradigm, local governments have introduced various public service innovations such as Mobile SAMSAT (Samsat Keliling), Drive-Thru SAMSAT, and E-SAMSAT to improve accessibility, efficiency, and convenience in motor vehicle tax payments.

The effectiveness of these public service innovations can be explained through the Technology Acceptance Model (TAM), which states that technology acceptance is influenced by perceived ease of use and perceived usefulness (Davis, 1989). Taxpayers are more likely to utilize digital services such as E-SAMSAT and Drive-Thru SAMSAT when they perceive benefits in terms of time efficiency, convenience, and cost reduction.

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Previous studies by Putri and Handayani (2022), Salma (2024), Sariyah and Susanti (2025), and Megayani and Noviari (2021) demonstrated that public service innovations positively and significantly influence taxpayer compliance. However, other studies conducted by Ramadani and Hasbiyah (2023), Cahya and Daryanto (2025), as well as Surianto and Ramadhani (2026) found inconsistent results, indicating that public service innovation alone may not be sufficient to improve compliance effectively. These inconsistencies reveal a research gap suggesting that the success of service innovation may depend on the quality of service implementation provided to taxpayers.

In this context, service quality becomes an important factor in strengthening the relationship between public service innovation and taxpayer compliance. Based on the SERVQUAL perspective, service quality is reflected through tangibles, reliability, responsiveness, assurance, and empathy (Parasuraman et al., 1988). High-quality services are able to increase public trust, satisfaction, and willingness to comply with tax obligations. Furthermore, the Expectation Confirmation Theory explains that satisfaction arises when service performance meets or exceeds user expectations (Oliver, 1980). Therefore, innovations such as Mobile SAMSAT, Drive-Thru SAMSAT, and E-SAMSAT are expected to be more effective when supported by excellent service quality. This study seeks to integrate these three service innovations into a comprehensive research model and examine the role of service quality as a moderating variable in improving motor vehicle taxpayer compliance.

LITELATURE REVIEW

Motor vehicle taxpayer compliance refers to taxpayer behavior in fulfilling tax obligations accurately, timely, and in accordance with applicable regulations. In the perspective of modern tax administration, compliance is influenced not only by enforcement approaches but also by the quality of public services provided by the government. Research by Lestari and Kresnandra (2023) demonstrated that taxpayer compliance is influenced by service convenience, service quality, and public trust in government. This finding is supported by Surianto and Ramadhani (2026), who emphasized that service quality is a major determinant in improving motor vehicle taxpayer compliance. Public service innovations in motor vehicle taxation represent government efforts to improve service effectiveness and efficiency through technology-based and accessibility-oriented approaches. These innovations include Mobile SAMSAT (Samsat Keliling), Drive-Thru SAMSAT, and E-SAMSAT, all of which aim to reduce administrative barriers and provide greater convenience for taxpayers. Research

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conducted by Sariyah and Susanti (2025) found that public service innovations simultaneously influence motor vehicle taxpayer compliance, while Salma (2024) confirmed that improved service accessibility directly increases taxpayer compliance.

The relationship between public service innovation and taxpayer compliance can theoretically be explained through the Technology Acceptance Model (TAM), which states that technology acceptance is influenced by perceived ease of use and perceived usefulness (Davis, 1989). In the context of E-SAMSAT and Drive-Thru services, Putri and Handayani (2022) found that perceptions of convenience and usefulness significantly affect taxpayer compliance. In addition, Megayani and Noviari (2021) revealed that technology-based service innovations improve compliance through service efficiency. However, not all studies have produced consistent findings. Cahya and Daryanto (2025) found that E-SAMSAT did not significantly influence taxpayer compliance, while Ramadani and Hasbiyah (2023) concluded that Mobile SAMSAT also had no significant effect. These inconsistent findings indicate that the success of public service innovation is not solely dependent on the existence of innovation itself, but also on the quality of service delivered to taxpayers.

Service quality therefore becomes a key factor in the success of public service innovation. From the SERVQUAL perspective, service quality is measured through the dimensions of tangibles, reliability, responsiveness, assurance, and empathy (Parasuraman et al., 1988). Pratama and Setiawan (2021) demonstrated that service quality significantly influences taxpayer compliance and strengthens the effect of service innovation. This finding is reinforced by Putri and Handayani (2022) and Ardiansyah and Purnama (2021), who identified service quality as a moderating variable. Conceptually, the moderating role of service quality can be explained through the Expectation Confirmation Theory, which states that satisfaction is formed through the alignment between expectations and perceived service performance (Oliver, 1980). Therefore, high-quality services are expected to strengthen the relationship between public service innovation and motor vehicle taxpayer compliance.

HYPOTHESIS DEVELOPMENT

The Effect of Mobile SAMSAT on Motor Vehicle Taxpayer Compliance

Mobile SAMSAT represents a public service innovation designed to improve tax service accessibility by bringing taxation services closer to the community. From the perspective of the Technology Acceptance Model (TAM), accessibility enhances perceived usefulness, thereby encouraging taxpayers to utilize the service and comply

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with their tax obligations. Greater accessibility is expected to reduce administrative barriers and increase taxpayer willingness to fulfill tax responsibilities. Empirical studies conducted by Salma (2024), Sariyah and Susanti (2025), and Megayani and Noviari (2021) demonstrated that Mobile SAMSAT positively influences taxpayer compliance. However, Ramadani and Hasbiyah (2023) reported insignificant findings, indicating inconsistencies in prior research outcomes. Accordingly, the following hypothesis is proposed:

H1: Mobile SAMSAT positively affects Motor Vehicle Taxpayer Compliance.

The Effect of Drive-Thru SAMSAT and E-SAMSAT on Motor Vehicle Taxpayer Compliance

Drive-Thru SAMSAT provides taxpayers with greater convenience and time efficiency in the tax payment process. Within the framework of the Technology Acceptance Model (TAM), services perceived as easy, efficient, and beneficial are more likely to be adopted by users, thereby increasing taxpayer compliance. Similarly, E-SAMSAT represents a digital taxation innovation that offers flexibility, accessibility, and transaction efficiency. The perceived convenience and utility of digital tax services are expected to enhance taxpayers' behavioral intentions to comply with taxation obligations. Prior studies by Sariyah and Susanti (2025), Putri and Handayani (2022), Megayani and Noviari (2021), as well as Surianto and Ramadhani (2026) generally support the argument that digital-based tax services contribute to improved taxpayer compliance, although some studies, such as Cahya and Daryanto (2025), reported insignificant effects. Based on these arguments, the following hypotheses are proposed:

H2: Drive-Thru SAMSAT positively affects Motor Vehicle Taxpayer Compliance.

H3: E-SAMSAT positively affects Motor Vehicle Taxpayer Compliance.

The Effect of Service Quality on Motor Vehicle Taxpayer Compliance

Service quality reflects the capability of service providers to deliver reliable, responsive, and trustworthy services that meet public expectations. In the context of motor vehicle taxation, superior service quality enhances taxpayer satisfaction, trust, and confidence in the taxation system, thereby encouraging voluntary compliance behavior. According to the SERVQUAL framework, service quality is measured through the dimensions of tangibles, reliability, responsiveness, assurance, and empathy (Parasuraman et al., 1988). Empirical evidence provided by Dewi and Saputra (2022), Rahman and Siregar (2024), and Siregar and Wibowo (2022) demonstrated that service

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quality significantly improves taxpayer compliance. Therefore, the following hypothesis is proposed:

H4: Service Quality positively affects Motor Vehicle Taxpayer Compliance.

The Simultaneous Effect of Public Service Innovation and Service Quality on Motor Vehicle Taxpayer Compliance

Public service innovations, including Mobile SAMSAT, Drive-Thru SAMSAT, and E-SAMSAT, represent strategic government initiatives aimed at enhancing the effectiveness, accessibility, and efficiency of motor vehicle tax administration. Based on the Technology Acceptance Model and SERVQUAL perspectives, taxpayer compliance is expected to increase when innovative services are supported by high-quality service delivery. Previous studies by Megayani and Noviari (2021), Dewi and Saputra (2022), and Putri and Handayani (2022) confirmed that service innovation and service quality jointly contribute to higher levels of taxpayer compliance. Therefore, the following hypothesis is proposed:

H5: Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, and Service Quality simultaneously affect Motor Vehicle Taxpayer Compliance.

The Moderating Role of Service Quality

Service quality is expected to strengthen the relationship between public service innovation and taxpayer compliance. This relationship can be conceptually explained through the Expectation Confirmation Theory, which posits that satisfaction emerges when perceived service performance meets or exceeds user expectations (Oliver, 1980). In the context of Mobile SAMSAT, Drive-Thru SAMSAT, and E-SAMSAT services, high-quality service delivery is expected to enhance taxpayer satisfaction, trust, and perceived usefulness, thereby amplifying the effectiveness of service innovation in promoting compliance behavior. Previous studies conducted by Ardiansyah and Purnama (2021), Pratama and Setiawan (2021), Putri and Handayani (2022), and Surianto and Ramadhani (2026) consistently demonstrated that service quality strengthens the relationship between tax service innovation and taxpayer compliance. Accordingly, the following hypotheses are proposed:

H6: Service Quality strengthens the effect of Mobile SAMSAT on Motor Vehicle Taxpayer Compliance.

H7: Service Quality strengthens the effect of Drive-Thru SAMSAT on Motor Vehicle Taxpayer Compliance.

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H8: Service Quality strengthens the effect of E-SAMSAT on Motor Vehicle Taxpayer Compliance.

RESEARCH METHODOLOGY

This study employed a quantitative research method using a survey approach. Quantitative research was selected because it enables the measurement and analysis of relationships among variables objectively through statistical procedures. The population of this study consisted of all motor vehicle taxpayers who failed to renew their vehicle registration (Non-Re-Registered Vehicles/KTMDU) and were registered at the SAMSAT offices in Bandung City in 2024, totaling 312,613 taxpayers. The sampling technique applied was simple random sampling to ensure that each member of the population had an equal opportunity to be selected as a respondent. The sample size was determined using the Slovin formula with a 5% margin of error, resulting in 399.5 respondents, which was rounded to 400 respondents. Respondents were randomly selected from motor vehicle taxpayers registered at the three SAMSAT offices in Bandung City during the January–April 2026 period.

The study utilized primary data collected through structured questionnaires using a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5). The research involved five variables. Mobile SAMSAT (X_1) was measured using indicators of accessibility, strategic location, service speed, service information, and service effectiveness through five statement items. Drive-Thru SAMSAT (X_2) was measured using indicators of ease of use, service speed, practicality, location accessibility, and time efficiency through five statement items. E-SAMSAT (X_3) was measured using indicators of ease of use, information accessibility, practicality, system stability, and usefulness through five statement items. Motor Vehicle Taxpayer Compliance (Y) was measured using indicators of payment timeliness, reasons for tax arrears, taxpayer understanding, regulatory compliance, and taxpayer awareness. Meanwhile, Service Quality (M) was measured based on the SERVQUAL dimensions, namely tangibles, reliability, responsiveness, assurance, and empathy, through ten statement items.

Prior to data analysis, the research instruments were tested using validity and reliability tests to ensure the appropriateness and consistency of the measurement instruments. Subsequently, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity tests, to ensure that the regression model satisfied statistical assumptions. Furthermore, moderation tests were performed to examine the moderating role of service quality on the relationship between each

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independent variable and taxpayer compliance. The data analysis method employed was multiple linear regression analysis using SPSS version 29. Hypothesis testing was conducted using the F-test to examine the simultaneous effect of all independent variables on the dependent variable, the t-test to assess the partial effect of each independent variable, and the coefficient of determination (R^2) to evaluate the model's explanatory power regarding variations in motor vehicle taxpayer compliance.

RESULT AND DISCUSSION

Normality Test

The normality test was conducted using the Kolmogorov–Smirnov test to determine whether the residual data were normally distributed. The data are considered normally distributed when the Asymp. Sig. (2-tailed) value exceeds 0.05. The results of the normality test are presented in Table 3.

Table 3. Normality Test Results (One-Sample Kolmogorov–Smirnov Test).

Description	Unstandardized Residual
N	400
Mean	0,0000000
Std. Deviation	1,7412625791
Most Extreme Differences – Absolute	0,040
Most Extreme Differences – Positive	0,021
Most Extreme Differences – Negative	-0,040
Kolmogorov–Smirnov Z	0,804
Asymp. Sig. (2-tailed)	0,537

Source: Processed research data (2026).

Based on Table 6, the Asymp. Sig. (2-tailed) value was 0.537, which is greater than the significance level of 0.05. Therefore, it can be concluded that the residual data

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were normally distributed, indicating that the regression model fulfilled the normality assumption and was appropriate for further statistical analysis.

Multicollinearity Test

The multicollinearity test was conducted to determine whether there was a high correlation among the independent variables in the regression model. A regression model is considered free from multicollinearity problems when the tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) value is less than 10. The results of the multicollinearity test are presented in Table 4.

Table 4. Multicollinearity Test Results

Variable	Tolerance	Minimum Value	VIF	Maximum Value
Constant	-	-	-	-
Mobile SAMSAT (X_1)	0.977	0.1	1.024	10
Drive-Thru SAMSAT (X_2)	0.97	0.1	1.031	10
E-SAMSAT (X_3)	0.999	0.1	1.001	10
Service Quality (M)	0.991	0.1	1.009	10

Source: Processed research data (2026).

Based on Table 4, all independent variables have tolerance values greater than 0.10 and VIF values lower than 10. Therefore, it can be concluded that the regression model does not suffer from multicollinearity problems, indicating that the independent variables are not highly correlated and are suitable for further regression analysis.

Heteroscedasticity Test

The heteroscedasticity test was conducted using the Glejser test to determine whether the variance of residuals remained constant across all observations in the regression model. A regression model is considered free from heteroscedasticity when the significance value (Sig.) is greater than 0.05. The results of the heteroscedasticity test are presented in Table 5.

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Table 5. Heteroscedasticity Test Results

Variable	Sig. Value	Significance Level	Description
Constant	0.234	-	-
Mobile SAMSAT (X_1)	0.702	0.05	No heteroscedasticity
Drive-Thru SAMSAT (X_2)	0.636	0.05	No heteroscedasticity
E-SAMSAT (X_3)	0.929	0.05	No heteroscedasticity
Service Quality (M)	0.059	0.05	No heteroscedasticity

Source: Processed research data (2026).

Based on Table 5, all independent variables have significance values greater than 0.05. Therefore, it can be concluded that the regression model does not exhibit heteroscedasticity problems, indicating that the residual variance is constant and the model is appropriate for further regression analysis.

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to measure the strength and direction of the relationship between the independent variables and the dependent variable. The regression analysis results are presented in Table 6.

Table 6. Multiple Linear Regression Results

Variable	Unstandardized Coefficients (β)	Standard Error
Constant	3.458	1.096
Mobile SAMSAT (X_1)	0.261	0.03
Drive-Thru SAMSAT (X_2)	0.289	0.028
E-SAMSAT (X_3)	0.216	0.029
Service Quality (M)	0.277	0.017

Source: Processed research data (2026).

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Based on Table 6, the multiple linear regression equation can be formulated as follows:

$$Y=3.458+0.261X1+0.289X2+0.216X3+0.277M+\varepsilon$$

The regression equation indicates that all independent variables positively influence Motor Vehicle Taxpayer Compliance. The constant value of 3.458 indicates that when all independent variables are assumed to be constant or equal to zero, the level of taxpayer compliance remains at 3.458. The coefficient of Mobile SAMSAT (0.261) implies that a one-unit increase in Mobile SAMSAT services will increase taxpayer compliance by 0.261 units. Similarly, the coefficient of Drive-Thru SAMSAT (0.289) indicates that an improvement in Drive-Thru services will increase taxpayer compliance by 0.289 units. The coefficient of E-SAMSAT (0.216) shows that improved digital tax services contribute positively to taxpayer compliance by 0.216 units. Meanwhile, the coefficient of Service Quality (0.277) indicates that better service quality increases taxpayer compliance by 0.277 units. Among the independent variables, Drive-Thru SAMSAT demonstrates the largest regression coefficient, suggesting that it has the strongest contribution to improving motor vehicle taxpayer compliance.

Coefficient of Determination Test

The coefficient of determination test was conducted to measure the extent to which the regression model explains variations in the dependent variable. The results of the coefficient of determination test are presented in Table 7.

Table 7. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square
1	0.824	0.679	0.676

Source: Processed research data (2026).

Based on Table 7, the R value of 0.824 indicates a very strong correlation between Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, Service Quality, and Motor Vehicle Taxpayer Compliance, as the correlation coefficient is close to one. Furthermore, the Adjusted R Square value of 0.676 indicates that 67.6% of the variation in Motor Vehicle Taxpayer Compliance can be explained by the independent variables included in the model, namely Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, and Service Quality. Meanwhile, the remaining 32.4% is explained by other variables outside the scope of this

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study. These findings suggest that the regression model has strong explanatory power in predicting taxpayer compliance behavior.

Hypothesis Testing

t-Test Results

The t-test was employed to evaluate the significance of the regression coefficients and to determine the individual effect of each independent variable on Motor Vehicle Taxpayer Compliance. Statistical significance was assessed at the 5% level. The results of the t-test are presented in Table 8

Table 8. t-Test Results

Variable	t-value	t-table	Sig.	Significance Level	Result
Constant	3.154	1.966	0.002	0.05	-
Mobile SAMSAT (X_1)	8.772	1.966	0	0.05	Significant
Drive-Thru SAMSAT (X_2)	10.202	1.966	0	0.05	Significant
E-SAMSAT (X_3)	7.749	1.966	0	0.05	Significant
Service Quality (M)	4.601	1.966	0	0.05	Significant

Source: Processed research data (2026).

Based on Table 8, all independent variables demonstrate statistically significant effects on Motor Vehicle Taxpayer Compliance, as indicated by significance values below 0.05. The findings reveal that Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, and Service Quality each contribute positively to improving taxpayer compliance. Among these variables, Drive-Thru SAMSAT exhibits the highest t-value, indicating a relatively stronger effect compared to the other independent variables included in the regression model.

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Moderation Analysis

Moderation analysis was conducted to examine whether Service Quality strengthens the relationship between public service innovation variables and Motor Vehicle Taxpayer Compliance. The interaction effect was considered significant when the significance value was below 0.05. The moderation test results are presented in Table 9.

Table 9. Moderating Effect of Service Quality on the Relationship Between Public Service Innovation and Motor Vehicle Taxpayer Compliance

Moderating Relationship	β	Std. Error	t-value	Sig.	Result
Service Quality × Mobile SAMSAT → Motor Vehicle Taxpayer Compliance	0.002	0.007	2.256	0.008	Strengthening Effect
Service Quality × Drive-Thru SAMSAT → Motor Vehicle Taxpayer Compliance	0.006	0.009	2.953	0.021	Strengthening Effect
Service Quality × E-SAMSAT → Motor Vehicle Taxpayer Compliance	0.003	0.006	2.385	0.007	Strengthening Effect

Source: Processed research data (2026).

Based on Table 9, all interaction terms between Service Quality and the public service innovation variables exhibit positive and statistically significant coefficients, as indicated by significance values below 0.05. These findings demonstrate that Service Quality strengthens the relationship between Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, and Motor Vehicle Taxpayer Compliance. The results suggest that the effectiveness of public service innovation in improving taxpayer compliance is enhanced when supported by higher levels of service quality.

DISCUSSION

The findings indicate that Mobile SAMSAT has a positive and significant effect on Motor Vehicle Taxpayer Compliance, as evidenced by a t-value of 8.772 and a significance value below 0.05. This result suggests that improved accessibility through Mobile SAMSAT services contributes to higher levels of taxpayer compliance. From the perspective of the Technology Acceptance Model (TAM), easier access to tax services

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enhances perceived usefulness, thereby encouraging taxpayers to fulfill their tax obligations more consistently. The availability of mobile tax services reduces administrative barriers and improves convenience for taxpayers, particularly those with limited access to fixed SAMSAT offices. These findings are consistent with previous studies conducted by Salma (2024), Sariyah and Susanti (2025), and Megayani and Noviari (2021), which concluded that Mobile SAMSAT significantly improves motor vehicle taxpayer compliance.

The results further demonstrate that Drive-Thru SAMSAT has a positive and significant effect on Motor Vehicle Taxpayer Compliance, indicated by a t-value of 10.202 and a significance value below 0.05. This finding implies that efficient and time-saving tax payment mechanisms positively influence taxpayer compliance behavior. Within the framework of the Technology Acceptance Model, services perceived as convenient and efficient are more likely to be adopted by users. Drive-Thru SAMSAT simplifies the payment process by minimizing waiting times and increasing service practicality, thereby enhancing taxpayers' willingness to comply. Similarly, E-SAMSAT was found to have a positive and significant effect on taxpayer compliance, with a t-value of 7.749 and a significance value below 0.05. As a digital-based taxation service, E-SAMSAT provides flexibility, accessibility, and efficiency in tax payment procedures. The findings support the argument that digital taxation systems improve compliance by increasing perceived ease of use and perceived usefulness among taxpayers. These results are in line with previous studies conducted by Putri and Handayani (2022), Megayani and Noviari (2021), Sariyah and Susanti (2025), Cahya and Daryanto (2025), as well as Surianto and Ramadhani (2026), which highlighted the importance of public service innovation in enhancing taxpayer compliance.

The study also found that Service Quality has a positive and significant effect on Motor Vehicle Taxpayer Compliance, as reflected by a t-value of 4.601 and a significance value below 0.05. In the context of taxation services, high-quality services enhance taxpayer trust, satisfaction, and confidence in public institutions, thereby encouraging voluntary compliance behavior. Based on the SERVQUAL framework, dimensions such as tangibles, reliability, responsiveness, assurance, and empathy contribute substantially to taxpayer satisfaction and compliance behavior. Furthermore, the simultaneous test results revealed that Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, and Service Quality jointly influence Motor Vehicle Taxpayer Compliance, indicating that public service innovation and service quality collectively play important roles in improving taxpayer compliance. These findings support prior studies by Dewi and Saputra (2022), Rahman

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and Siregar (2024), Siregar and Wibowo (2022), and Putri and Handayani (2022), which emphasized that high-quality public services strengthen the effectiveness of tax administration systems.

The moderation analysis demonstrated that Service Quality significantly strengthens the relationship between Mobile SAMSAT, Drive-Thru SAMSAT, E-SAMSAT, and Motor Vehicle Taxpayer Compliance. The interaction effect between Service Quality and Mobile SAMSAT produced a significant t-value of 2.256, while the interaction effects for Drive-Thru SAMSAT and E-SAMSAT generated t-values of 2.953 and 2.385, respectively, all with significance values below 0.05. These findings indicate that the effectiveness of public service innovation in improving taxpayer compliance becomes stronger when accompanied by high levels of service quality. This relationship can be explained through the Expectation Confirmation Theory, which posits that satisfaction emerges when perceived service performance meets or exceeds user expectations. High-quality services enhance taxpayer satisfaction and reinforce the perceived benefits of innovative taxation systems, thereby increasing compliance behavior. These findings are consistent with previous studies by Ardiansyah and Purnama (2021), Pratama and Setiawan (2021), Putri and Handayani (2022), and Surianto and Ramadhani (2026), which concluded that service quality acts as an important moderating variable in strengthening the relationship between public service innovation and taxpayer compliance.

CONCLUSION

This study demonstrates that public service innovation and service quality play important roles in improving Motor Vehicle Taxpayer Compliance in Bandung City. The findings reveal that Mobile SAMSAT, Drive-Thru SAMSAT, and E-SAMSAT each have positive and significant effects on taxpayer compliance. These results indicate that accessible, efficient, and technology-based taxation services encourage taxpayers to fulfill their tax obligations more consistently. The findings support the Technology Acceptance Model, which emphasizes that perceived usefulness and ease of use influence user acceptance of public service technology. In addition, Service Quality was found to have a positive and significant effect on taxpayer compliance, suggesting that responsive, reliable, and trustworthy services enhance taxpayer satisfaction and voluntary compliance behavior.

The study further reveals that Service Quality strengthens the relationship between public service innovation and Motor Vehicle Taxpayer Compliance. The moderating

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analysis indicates that higher levels of service quality enhance the effectiveness of Mobile SAMSAT, Drive-Thru SAMSAT, and E-SAMSAT in encouraging taxpayer compliance. These findings support the SERVQUAL and Expectation Confirmation Theory perspectives, which suggest that service performance capable of meeting user expectations increases satisfaction, trust, and compliance behavior. Therefore, the effectiveness of digital and non-digital public service innovations depends not only on technological accessibility but also on the quality of service delivery experienced by taxpayers.

Theoretically, this study contributes to the public sector accounting and taxation literature by integrating the Technology Acceptance Model, SERVQUAL, and Expectation Confirmation Theory frameworks into a comprehensive model of taxpayer compliance. Practically, the findings imply that local governments and SAMSAT authorities should continuously improve both service innovation and service quality to enhance taxpayer compliance sustainably. Strengthening digital taxation infrastructure, improving service responsiveness, and increasing taxpayer-oriented service accessibility are essential strategies for optimizing regional tax revenue and improving public trust in taxation services.

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