

## **SOCIAL BEHAVIOR OF MOTOR VEHICLES IN RESPONSE TO PUBLIC SERVICES IN TECHNICAL IMPLEMENTATION UNIT MAKASSAR I, SOUTH SULAWESI REGIONAL REVENUE AGENCY**

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### **ABSTRACT**

Payment of Motor Vehicle Tax (PKB) is an obligation based on law. The fact shows that the PKB arrears in the payment of the PKB in this research area are still high. Based on this reality, it is assumed that there is a different meaning of the taxpayer actor for the PKB payment service. The exploration of this meaning uses the theory of symbolic interaction. Therefore, this study aims to; analyze perceptions, attitudes and actions of motor vehicle taxpayers on PKB services; analyzing strategies to encourage changes in the perceptions, attitudes and actions of PKB compulsors from not being tax-compliant to being obedient based on service aspects, and analyzing the synchronization model between the PKB compulsory social action patterns and service policies at the One-stop Administration Services Office (SAMSAT) Makassar I Office. This study uses a qualitative approach to the type of case study. This research was conducted from January 2020 to May 2020, Technical Implementation Unit (UPT) Revenue Office, Makassar City. The research informants were determined purposively. There are 12 informants who are the primary data sources for this study. The results showed that the perceptions and attitudes of PKB compulsory differ from the reality of actor actions. Acts of actors are determined by the actor's response to the sociological structure and not the psychological structure as argued by Blumer (1986). PKB arrears occur because of the reality of the actor's self-response in response to the flexibility of objects in the form of weak sanctions and the actor's economic condition. There is no collective action (joint action) in PKB payments because actions occur because of pressure from sanctions not from collective action initiated collectively by taxpayer actors. Changes in actors' perceptions of CLA and services can occur through consistency in the implementation of policies by all related objects, intensity of interaction, and provision of rewards. Consistently and firmly implementing regulations and service behavior are the main keys to integrating the actions of PKB obliged actors with PKB policies. The conclusion of this research shows that theoretically, not all perceptions and attitudes of actors are in accordance with social reality when actors have taken action, interaction and joint action. Perceptions and actions of actors are influenced sociologically by objects. Changes in the actor's actions can occur due to the large pressure from the object. The concept of joint action (joint action) is not an action based on collectivity but an action between the same actors on an object. Practically, the strength of pressure from objects, such as regulations related to PKB, determines the compliance of PKB payments. Thus, the future of symbolic interactionism theory can continue to develop if it opens itself to sociological aspects and not merely psychological aspects. The acceptance of the reality of the sociological structure strengthens the role of this theory in the future.

**Keywords:** Actor, PKB, service, perception, attitude, social action.