



The Relationship between Public Policy and Democracy: Motor Vehicle Tax Amnesty Policy in West Java

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Abstract

The motor vehicle tax amnesty initiative implemented in West Java during the governorship of Dedi Mulyadi constitutes a form of public policy intervention aimed at fostering taxpayer compliance by eliminating administrative sanctions and tax arrears. From the perspective of public policy and democracy, this policy gives rise to debates between short-term fiscal effectiveness and long-term implications for social justice, accountability, and potential moral hazard. The present study employs a dual methodological approach, integrating the tenets of tax compliance theory and the principles of fiscal justice within the context of a democratic system. The findings indicate that the efficacy of tax bleaching is not exclusively determined by fiscal incentives; rather, it is also contingent on the consistency of law enforcement, policy transparency, and public participation in the formulation process. Consequently, such policies should be regarded as a component of a democratic governance design that demands equal treatment for all citizens before the law and state fiscal policy. The ramifications of this policy underscore the significance of institutional reform, thereby ensuring that tax incentives do not serve merely as a fiscal expedient, but rather evolve into a catalyst for fostering public trust within the ambit of a just and participatory democratic state.

Keywords: *Tax Bleaching, Public Policy, Tax Compliance, Fiscal Justice, Motor Vehicles.*

1. INTRODUCTION

The program, which was started by West Java Governor Dedi Mulyadi, is a financial plan that aims to ease the financial strain on the community while encouraging people to pay their vehicle taxes on time. This program lets people in West Java extend the validity period of their vehicle taxes by paying the current year's tax. This eliminates the need to settle outstanding taxes from previous years. The policy is in effect from March 20 to June 6, 2025, with an extension for payment submission until June 30, 2025. West Java Governor Dedi Mulyadi has said that during the current tax amnesty period, people who have not yet paid their taxes will not be allowed to drive vehicles in West Java (Tempo, 2025). This policy was created because many motor vehicles haven't paid their taxes. In West Java, there are almost 6 million motor vehicles that haven't paid their taxes. Some vehicles have even been recorded as having unpaid taxes for over 18 years. 18 years is a very long time. This policy also applies to people outside West Java who want to move there. As a reward for their participation, they are granted a one-year tax exemption. This initiative is a strategy to increase the amount of money collected in taxes while encouraging more residents to contribute to local revenue (Herdiana, 2025).



From a public policy perspective, the vehicle tax amnesty program in West Java is strategic and has positive impacts. A recent study demonstrated the program's effectiveness in increasing regional revenue in the short term. Notably, a surge in vehicle tax revenue was observed, reaching Rp500 billion in the first month after the policy was implemented. This figure constitutes approximately 60% of the initial target. Furthermore, the program encourages the timely payment of outstanding taxes, thereby enhancing tax compliance and positively impacting local government revenue. From an administrative perspective, the program facilitates the streamlining of the transportation system and vehicle management by making vehicle data more current and organized (Kompas, 2025). The public has expressed relief, citing the removal of financial penalties and outstanding tax liabilities as significant factors. These obstacles have been a persistent challenge for taxpayers and have now been addressed, providing taxpayers with a sense of relief. However, it's important to note that this policy's effectiveness depends on implementing long-term strategies to mitigate the potential risks of moral hazard. To ensure long-term taxpayer compliance, measures such as ongoing tax education initiatives and rigorous enforcement of legal provisions against tax defaulters must be. Consequently, the implementation of the motor vehicle tax amnesty policy in West Java has yielded multifaceted outcomes, including financial advantages and enhanced effectiveness in local tax administration.

While a given policy may be regarded as optimal, the author contends that all policies are accompanied by a certain degree of risk or potential adverse consequences. A key concern is whether taxpayers who have always paid their taxes will feel treated unfairly. Those who have been following the rules may feel like they're being treated unfairly because they're missing out on the same benefits and incentives that people who don't pay taxes get. This could lead to social jealousy among taxpayers who follow the rules. Also, when these policies are used often, people might think the government will definitely implement another amnesty program. This could make people less aware of the importance of paying taxes on time and more dependent on these policies.

The author thinks it is important to talk about the Vehicle Tax Amnesty. The author of this text is from West Java. He is a resident of West Java, and he understands the importance of taxes and how to manage them. In addition to meeting the requirements of the Public Policy course, he believes it is important to address this issue. As the title says, this article will talk about Vehicle Tax Amnesty in West Java from the point of view of public policy.

2. METHOD

In this article, research will be conducted using a qualitative approach with the aim of examining the motor vehicle tax amnesty policy in West Java initiated by Governor Dedi Mulyadi. This approach was chosen because the author aims to gain a deep understanding of fiscal policy phenomena and their impact on taxpayer behavior, as well as analysis from a public policy perspective. This research will use the Theory of Planned Behavior and Compliance Theory to explain the factors that influence tax compliance and the effectiveness of the motor vehicle tax amnesty program.

To collect relevant data (Creswell, 2018), the author will use several techniques, including:

1. Literature Review: Conducting a review of literature related to motor vehicle tax policy, tax behavior theory, and relevant previous studies.
2. Secondary Data Collection: Using existing data from other sources, such as government reports or previous research data.

This research method is expected to provide a comprehensive overview of the implementation of the motor vehicle tax amnesty policy in West Java, as well as its impact on taxpayer behavior and the effectiveness of the program in improving tax compliance. The results of this study will contribute to fiscal policy research, particularly in the context of motor vehicle tax management in Indonesia.



3. RESULTS AND DISCUSSION

Tax Amnesty In West Java As Public Policy

Before talking about vehicle tax amnesty, it is important to understand some basic terms. These include policy, democracy, tax, local tax, motor vehicle tax, taxpayer compliance, and tax amnesty.

Public policy is a series of actions designed and executed by people, groups, or government institutions in a particular social context. The main goal of these actions is to improve opportunities and overcome obstacles to achieve specific goals. This policy is a government action, whether active or passive, to address issues using available instruments. The most important part of the policy cycle is the implementation stage. At this point, we can see if the policy is working. (Manganti, 2023)

At the same time, democracy is a system of government in which the people have the most power. The government's job is to represent the people and meet their needs. The basic ideas of democracy include letting the people rule, holding fair elections, protecting freedom of speech, ensuring equal rights under the law, dividing government powers, protecting human rights, and putting the constitution first. The governor has also announced plans to implement a whitening policy on social media platforms like TikTok. This is scheduled to take effect in 2025. Also, this democratic system follows certain ethical principles. These principles include honesty, fairness, representation, and commitment to the public interest. Public policy and democracy are closely linked. There are many factors that connect these two systems, and they have many implications for both.

In a democratic system, policies should reflect the will of the people and be created through a process that involves the public. In a perfect world, all government decisions would be focused on helping people and improving society. But there's a problem. The government needs to make policies efficiently, but democracy needs transparency, accountability, and participation. So, the success of public policy depends not only on its results, but also on how well it includes everyone and follows the rules. Public policies that are made well should put the needs of the people first and be made to make people's lives better. In a democratic system, the process of creating policies must be designed to allow for the public to participate as much as possible. This can be done through public dialogue, consultation, or other mechanisms that allow for public participation. As a result, the policies created are said to be made with the people's interests in mind. To make sure things turn out well, it's crucial that the values of honesty, fairness, and putting the public first take priority over those of a small group of people or a specific elite. However, creating a strong democratic system for implementing public policies is a difficult task (Ichlas et al., 2022)

One type of local tax that many people know about is the Motor Vehicle Tax (PKB). This tax is on the ownership or use of motor vehicles, including land and water vehicles that use engines. It's important to think about why we tax cars and trucks. The main reason for this is that these vehicles use public infrastructure owned by the state, including highways. While it does not fully cover the costs, money from the motor vehicle tax can help pay for the upkeep of roads. Additionally, money from this tax can be used for other important areas, such as supporting public services and developing the region (Amelia, 2021).

Article 74(2) of Law No. 22 of 2009 says that if you don't re-register a vehicle within two years after the STNK expires, the vehicle will no longer be yours. If you don't pay the taxes and renew the STNK on time, the vehicle will be considered unregistered. In this situation, the tax amnesty program is very important. The main goal of this policy is to help vehicle owners who have unpaid taxes. The goal of the initiative is twofold: first, to reduce the financial burden on taxpayers, and second, to encourage future tax compliance through enhanced discipline. (Ahmad & Devyanthi, 2025).



Theory

In this section, theories directly related to the case study that is the focus of the author's discussion will be explained, including:

1. Theory of Planned Behavior

This theory is also known as the Theory of Rational Action, which was developed by Icek Ajzen and Martin Fishbein in 1967. Ajzen (1991) posits that the Theory of Planned Behavior emerged from various influences, one of which is the presence of intention in behavior. This intention or desire is influenced by three primary factors: attitude toward an action, subjective norms, and perceived behavioral control. Attitude toward an action refers to an individual's assessment of whether a behavior is considered positive or negative. Subjective norms are defined as the social influences that an individual perceives in terms of engaging or avoiding certain behaviors. Conversely, perceived behavioral control is defined as the extent to which an individual perceives their ability to execute actions and surmount potential impediments.

This theory posits that not all human behavior is performed consciously or under the individual's absolute control. Consequently, perceptions of behavioral control become a crucial element in elucidating actions that are not entirely planned or influenced by external factors. Consequently, even if an individual possesses a positive attitude and receives support from their social environment, if they perceive a lack of ability or control, their intention to perform the action may diminish or fail to materialize. The initial application of this theory was in the study and prediction of consumer marketing behavior. However, the field has evolved to encompass diverse disciplines, including social psychology, education, public health, and organizational behavior, largely due to the contributions of multidisciplinary research. This finding underscores the theoretical framework's adaptability and its capacity to inform our understanding of diverse human behaviors within varied contexts. The aforementioned theory also lends itself to the domain of taxation, particularly in terms of comprehending taxpayers' propensity to fulfill their tax obligations. A positive attitude toward taxes, social influence from the surrounding environment (e.g., family or colleagues), and the belief that taxpayers can fulfill their tax obligations without obstacles are key factors in determining the level of tax compliance.

The decision of an individual to fulfill their tax obligations, including the payment of taxes, is contingent upon their perception of the overall situation. This assessment is likely to provoke a range of responses, including positive actions such as timely tax payments, as well as negative responses such as delaying or evading obligations. These responses are indicative of the intricate interplay among attitudes, social norms, and perceptions of control within individuals.

2. Compliance Theory

The present study seeks to contribute to the extant body of knowledge on the subject by offering a novel theoretical framework to facilitate a more nuanced understanding of the extent to which individuals obey applicable rules and authorities. The theoretical framework under consideration, which is hereby referred to as "Compliance Theory," is a significant approach to the aforementioned endeavor. This notion was initially posited by Stanley Milgram in 1963 through his experimental study, which elucidated the extent to which individuals are willing to acquiesce to authority figures, even when those authorities act in contravention of their personal moral principles. Milgram's findings indicated that individuals often exhibit a propensity to acquiesce to authority figures, particularly when such authority is perceived as legitimate. This tendency is further compounded by the fact that such authority figures often issue commands that are perceived as rational and acceptable within the context of the prevailing social norms. According to the Indonesian Dictionary (KBBI), compliance is defined as the act of adhering to established directives, regulations, and conventions. This suggests that obedience is not merely a passive form of adjustment, but rather, it also reflects acceptance and awareness of the



prevailing system. As posited by Fitrianti (2023), the concept of obedience is intricately linked to the dynamic interplay between individuals and the social and legal systems that govern them. This relationship, characterized by its perpetual evolution, underscores the multifaceted nature of obedience as a social and legal construct.

In practice, Compliance Theory has proven to be highly relevant in various sectors, including taxation. Taxpayer compliance is a concrete manifestation of the application of this theory, whereby individuals or business entities fulfill their tax obligations in accordance with legal provisions. Two primary factors influence the level of compliance: internal and external factors. The internal factors that must be considered include the awareness, views, and attitudes of individuals with regard to taxes. The comprehension of the advantages associated with taxation, coupled with a sense of civic duty, serves to foster intrinsic motivation, thereby engendering a propensity to adhere to tax regulations. The primary motivating factors intrinsic to the organization include personal principles, cognizance of the role of taxation in development, and moral rectitude. Conversely, external factors encompass a myriad of influences from external sources that have the potential to either reinforce or impede compliance. A number of significant external factors must be considered when assessing motor vehicle taxation. Among these are government policies, such as tax amnesty programs, public education about taxes, and improvements in related government services. For instance, tax amnesties have been shown to eliminate late payment penalties, thereby increasing people's propensity to pay taxes. Educational campaigns are of paramount importance in raising public awareness regarding the significance of regular tax payments. Furthermore, the provision of high-quality public services that are readily accessible, transparent, and responsive has been demonstrated to enhance taxpayer comfort and trust. The public's sense of value in the public service process has been shown to increase its compliance. A comprehensive understanding of the theoretical underpinnings and the factors that influence compliance, from both psychological and public policy standpoints, can assist governmental entities in formulating more efficacious strategies to promote tax awareness and compliance, particularly within the context of the motor vehicle sector. This is of particular importance given that taxes are one of the primary sources of Local Government Revenue (PAD), which in turn supports development. (Susilawati & Khalida, 2023)

The present study utilizes the theoretical frameworks of the Theory of Planned Behavior and the Theory of Compliance to elucidate the public behavior patterns concerning motor vehicle tax obligations within the context of the West Java Province's motor vehicle tax amnesty program, which was initiated by Governor Dedi Mulyadi. The utilization of this theoretical framework facilitates the comprehension of the motivations underlying an individual's decision to either fulfill or evade their tax obligations. In contrast, the Compliance Theory posits that tax awareness is not solely influenced by internal factors but is also shaped by external elements, including authority figures and public services. In this case, Dedi Mulyadi, as a regional leader and public figure, serves as a prominent authority figure. When the tax amnesty program is meticulously structured, accompanied by a communicative and transparent approach, and bolstered by effective service delivery, public trust is likely to be enhanced, resulting in improved compliance. The humanistic approach employed in the program's campaign has been shown to enhance citizens' moral awareness and sense of responsibility. A synthesis of these two theoretical perspectives suggests that the efficacy of tax amnesty programs is contingent not solely on financial incentives, but also on social and psychological approaches that influence individual intentions and behaviors. The programs promoted by Dedi Mulyadi exemplify the application of behavioral and compliance theory in the development of effective public policy. These programs are designed to address the practical aspects of the field.

Program Effectiveness

A program's effectiveness can be measured by evaluating the alignment between the initial plan and the achieved results. If the achievements and actions taken do not meet the standards or deviate from the set goals, resulting in the failure to achieve the target, then the program can be considered ineffective.



According to Budiani and Amelia, the effectiveness of a program can be evaluated by examining several key indicators that reflect its success in practice. The following indicators merit particular attention:

1. The term "Ketepatan Sasaran Program" is employed to denote the degree to which the program's participants align with the initial target demographic. The efficacy of the program is contingent upon the participation of individuals who are genuinely interested in its objectives.
2. The dissemination of information is a critical component of the effectiveness of the program. The ability of the program's organizers to provide information in a comprehensive and coherent manner, particularly to the target audience, is a pivotal factor in the program's success. Absent of an effective support system, the objectives of the program may become misaligned.
3. The Level of Achievement of Objectives: This indicator is designed to assess the extent to which the outcomes of a program align with the objectives that were initially delineated. The efficacy of the program is contingent upon the degree of congruence between its initial objectives and the subsequent outcomes. The greater the congruence, the more effective the program is likely to be.
4. The effectiveness of a program is not determined by its completion at the level of implementation alone. Rather, it is also contingent on the continuation of subsequent measures, such as the monitoring and evaluation of the program post-implementation. This is a critical step to ensure the continuity and visibility of the program's activities (Hutapea, 2023).

In the context of Governor Dedi Mulyadi's motor vehicle tax amnesty program in West Java, these four variables can be used to evaluate its effectiveness.

Appropriateness of Program Target: The program targets owners of vehicles with tax arrears to reduce arrears and increase compliance. There are reportedly around six million vehicles with tax arrears in West Java, and the program has encouraged many taxpayers to settle their arrears. **Information Dissemination:** The West Java provincial government disseminated information about the tax amnesty program through various media, including social media. This effective socialization increased public participation in the program. **Program Objective Achievement:** Motor vehicle tax payments generated nearly IDR 184 billion within eight days of the program's launch. This demonstrates the program's success in increasing local tax revenue in the short term. **Program Monitoring:** The government continues to monitor program implementation and provide regular reports on results. This monitoring is important for evaluating the program's effectiveness and making improvements where necessary. However, it should be noted that, while the program is effective in increasing tax revenue in the short term, repeated implementation of the program could have negative consequences.

This could reduce people's motivation and awareness to pay taxes on time, as well as create dependency on similar policies in the future. Therefore, to ensure the sustainability of the program's effectiveness, the government needs to consider long-term strategies that encourage tax compliance without relying on the bleaching program.

Program Challenges

As we know, the PVRM program aims to increase taxpayer compliance and improve tax administration data. Although this policy program has had a positive impact in the short term, there are challenges that need to be faced and solutions provided to ensure its sustainability and effectiveness.

Challenges in Motor Vehicle Tax Bleaching

1. **Injustice to the Compliant Community:** A bleaching program may create a perception of injustice among people who always pay their taxes on time, as they do not get direct benefits such as the elimination of fines or rebates. This could potentially reduce their motivation and compliance in the



future.

2. **Dependence on Similar Programs:** Repeated implementation of bleaching may create an expectation among taxpayers that the government will continue to provide relief in the future. This may lead to decreased compliance and long-term reliance on similar programs.
3. **Administrative Burden:** A surge in the number of taxpayers taking advantage of the bleaching program in a short period of time may overburden the administrative system and tax officers, potentially reducing service quality.
4. **Policy Implementation Uncertainty:** Uncertainty in policy implementation, such as the timeliness of payments and the amount of fees to be paid, can create uncertainty and confusion among taxpayers.
5. **Reduced Trust in the Taxation System:** If the whitening program is carried out without careful planning and is not accompanied by a better monitoring system, this can reduce public confidence in the tax system as a whole. (Herdiana, 2025)
6. The sense of dissatisfaction experienced by compliant taxpayers is attributable to the fact that certain taxpayers who have been subject to tax amnesty have been adversely affected by the provisions of the aforementioned legislation, as they have not been granted equivalent concessions. This perception of inequity has the potential to diminish their motivation to pay taxes in the future.

Does This Policy Violate the Principles of Public Policy and Democracy

The Governor of West Java, Dedi Mulyadi, started a program that lets people pay their car taxes without being punished. This program has been criticized by many people. On the one hand, this policy is seen as a quick response to the social and economic situation of the affected population. However, some people are worried about the policy. They are concerned that it might go against the principles of public policy and democracy. Eliminating fines and tax arrears is an example of countercyclical fiscal policy. This type of policy is intended to ensure regional economic stability in the face of declining revenue resulting from an economic slowdown. It is believed that offering incentives, like removing some of the extra taxes, will encourage the community to pay their taxes. In this situation, the policy can be said to be adaptive and solutive (Shara, 2022)

However, within the context of a democratic public policy framework, the implementation of such a bleaching policy gives rise to a significant justice dilemma. A significant number of taxpayers who have adhered to the established deadlines and remitted their payments in a timely manner perceive a lack of gratitude. It has been observed that such infractions are addressed with greater leniency when accompanied by the prospect of financial write-offs. This phenomenon engenders a perceptual discrepancy, which has the potential to undermine the public's confidence in the rectitude of governmental policy. From a democratic perspective, this unequal treatment has the potential to undermine the principles of distributive justice and government accountability to its citizens. Furthermore, if the aforementioned bleaching program is carried out repeatedly without a thorough evaluation, it can encourage the formation of a pattern of dependence on incidental policies. Consequently, there is a possibility that awareness and discipline regarding the timely payment of taxes the long term, will not only weaken the local taxation system, but also disrupt the principle may diminish. This phenomenon, in es of good governance based on fairness, transparency, and fiscal sustainability (Judijanto, 2025)

Consequently, while the objective of this policy is to stimulate socioeconomic development, its implementation necessitates meticulous planning and a rigorous monitoring system. In a public and democratic context, the efficacy of a policy is not solely determined by its immediate impact; rather, it is also assessed by its capacity to uphold principles of fairness, legal consistency, and public trust (Sosilo, 2022).



CONCLUSION

The plan to get more motor vehicle owners in West Java to follow tax rules has had good results. We can see this because the region has more money, and people are following the rules more quickly. There are a number of challenges and risks that must be addressed to make sure that the tax system is sustainable and fair. The program has been shown to reduce tax obligations by increasing regional revenue. This revenue can be used to develop infrastructure and public services. The public was excited about the cancellation of fines, which suggests that there is a chance to increase awareness and compliance with tax obligations among people who are required to pay taxes. The study used two theories, the theory of planned behavior and the theory of compliance, to understand what affects people's decisions about paying their taxes. However, the problems this decision creates cannot be ignored. The issue of unfair treatment by compliant taxpayers has become more important. These taxpayers feel that they are being treated unfairly compared to people who have delayed their tax payments. This could lead to feelings of dissatisfaction and make people less likely to pay their taxes in the future. Also, we have to be careful about relying on this programs in the future could potentially compromise the adherence to tax obligations and foster the perception that taxes can be evaded. The issue of systemic risk with respect to the tax system has also become a subject of considerable interest. Should the public perceive this as unfair or lacking in transparency, it may adversely impact their confidence in the government and the tax system. In a democratic context, it is imperative for public officials to demonstrate principles of fairness, accountability, and transparency to ensure public acceptance.

Therefore, it is very important to thoroughly evaluate the tax amnesty program. Local governments must talk about how to make policies that are fairer and better for the long term. These policies should prioritize not only short-term incentives, but also increasing public awareness and compliance with tax regulations. If we make socialization more intensive and inclusive, and communicate more effectively, people will be more likely to pay their taxes. Even though tax amnesty might work for a short time, it's very important that this plan doesn't go against our most important values.

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