

Collaborative Governance in the Management of Motor Vehicle Tax Option Revenue in Malang City

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ARTICLE INFO

Keywords: Collaborative Governance, Tax Option, Motor Vehicle Tax, SAMSAT, BEV

Received : 12, May

Revised : 14, June

Accepted: 22, July

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ABSTRACT

Law Number 1 of 2022 (UU HKPD) introduces significant changes to local tax governance through the Motor Vehicle Tax (PKB) Option scheme. This study analyzes the implementation of collaborative governance in managing PKB Option revenue in Malang City and identifies the supporting factors, inhibiting factors, and disruptions caused by Battery Electric Vehicles (BEVs). Utilizing a descriptive qualitative method, data was collected through in-depth interviews, observations at the Malang City SAMSAT Joint Office, and documentation studies. The findings indicate that the collaboration among the East Java Regional Revenue Agency (Bapenda), Malang City Bapenda, the Police Force (Satlantas), and PT Jasa Raharja has operated participatively through the stages of starting conditions, institutional design, and collaborative processes. IT system integration and leadership commitment serve as the primary supporting factors. Conversely, technical server disruptions and revenue target stagnation due to the 0% tariff policy for BEVs are the main obstacles. This study recommends enhancing digital infrastructure capacity and formulating cross-incentive policies to address the potential loss of tax revenue from electric vehicles.

INTRODUCTION

Fiscal decentralization in Indonesia continues to experience dynamics and improvements to actualize regional independence. One tangible manifestation of this effort is the restructuring of local tax collection authority as mandated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD). This policy shifts the paradigm from a passive revenue-sharing system to a more proactive Tax Option (Opsen) system (Ministry of Finance of the Republic of Indonesia, 2022). This change not only requires regulatory adjustments at the regional level but also demands bureaucratic reform in the collection process.

The Motor Vehicle Tax (PKB) Option is an additional tax levy based on a certain percentage in this case, set at 66% of the tax base calculated by the Provincial Government, which is directly allocated to the Regency/City Government (Siahaan, 2023). Before this policy fully takes effect at the beginning of 2025, the Malang City Government heavily relied on Revenue Sharing Funds (DBH) transfers from the East Java Provincial Government, the disbursement of which often experienced time lags. With the PKB Option, the cash flow into Malang City's Locally-Generated Revenue (PAD) is expected to become faster, more transparent, and measurable.

For Malang City, revenue from the motor vehicle tax sector is one of the primary contributors to PAD. The consistent annual growth in the number of motor vehicles aligns with Malang City's role as a center of education, tourism, and trade in East Java. However, this potential increase cannot be executed unilaterally by city-level agencies alone. A collaborative governance approach is required to bind various government entities and state-owned enterprises within a single public service ecosystem (Ansell & Gash, 2008).

Table 1 illustrates the projected comparison of revenue schemes before and after the implementation of the PKB Option, based on empirical data on motor vehicle growth. This scheme alteration requires Malang City to transition from a passive recipient to an active actor in billing and service provision efforts.

Table 1. Comparison of Revenue-Sharing Schemes and PKB Option Projections in Malang City (In Billions of IDR)

Year	Revenue Scheme	Total PKB Realization/Projection	East Java Provincial Gov. Share (70% / 34%)	Malang City Gov. Share (30% / 66%)
2023	Revenue Sharing	Rp 450.5	Rp 315.3	Rp 135.1
2024	Revenue Sharing	Rp 475.2	Rp 332.6	Rp 142.5
2025*	PKB Option	Rp 510.8	Rp 173.6	Rp 337.1
2026*	PKB Option	Rp 535.4	Rp 182.0	Rp 353.3

Source: East Java Bapenda, 2026.

The management of the PKB Option is implemented through an integrated administration system under the umbrella of the SAMSAT Joint Office (One-Stop Administration System). SAMSAT involves cross-agency collaboration encompassing the Provincial Bapenda, the Police Traffic Unit, PT Jasa Raharja, and now, the intensive involvement of the City Bapenda. High sectoral egos, differences in standard operating procedures (SOPs), and distinct hierarchical command systems among agencies frequently become stumbling blocks in practical collaboration on the ground (Purwanto, 2021). Therefore, aligning differing organizational objectives into a single integrated PKB Option service necessitates a solid collaborative governance approach (Emerson et al., 2012).

On the other hand, the implementation of the PKB Option faces disruption challenges from national policies regarding Battery Electric Vehicles (BEVs). Based on central government regulations, BEVs receive a tax exemption incentive of a 0% PKB tariff (Ministry of Home Affairs, 2023). This creates a dilemma for regional governments: on one side, they are pressured to increase PAD through the PKB Option, while on the other side, their tax base is eroded by the green energy transition that exempts electric vehicles from taxes.

Although numerous previous studies have discussed service quality at SAMSAT or fiscal analysis regarding the impact of the HKPD Law on regional finances (Fauzi, 2024), a research gap analysis reveals that there is still a scarcity of research specifically examining the PKB Option mechanism through the lens of Collaborative Governance theory, particularly during its early transitional phase. Furthermore, previous studies have not sufficiently captured how actors within this governmental collaboration respond to regulatory anomalies, such as the 0% incentive for BEVs within the SAMSAT ecosystem. Consequently, this study aims to fill this literature gap by focusing on Malang City as the locus.

THEORETICAL REVIEW

Public Administration

Public administration has evolved from a traditional, hierarchical bureaucratic approach to a more inclusive, citizen-centric paradigm. Fundamentally, it is defined as a strategic and collaborative process involving state apparatus and society to formulate, implement, and evaluate public policies efficiently and ethically to achieve state goals (Keban, 2008). Modern perspectives, heavily influenced by the New Public Service (NPS) paradigm, emphasize democratic values, treating people as sovereign citizens rather than mere customers, and shifting the government's role from steering to serving (Denhardt & Denhardt, 2009). Furthermore, contemporary public administration demands adaptability to complex environmental dynamics, technological disruptions (e-government), and the principles of good governance, which necessitate balanced cooperation between the state, private sector, and civil society (Pasolong, 2010).

Collaborative Governance

Collaborative governance emerged as an alternative to traditional, siloed bureaucracies to address complex, multidimensional public issues known as wicked problems. It is defined as a governing arrangement where one or more public agencies directly engage non-state stakeholders in a formal, consensus-oriented, and deliberative collective decision-making process to make or implement public policy (Ansell & Gash, 2008). The concept has expanded beyond state-initiated forums to include boundary-spanning structures that bridge diverse organizational cultures and authorities to achieve goals unattainable by a single entity (Emerson & Nabatchi, 2015). Successful collaborative governance relies heavily on risk-sharing, voluntary strategic partnerships (Donahue & Zeckhauser, 2011), and the capacity of public managers to build trust, resolve conflicts, and operate effectively within non-hierarchical public networks (O'Leary & Bingham, 2009).

Model of Collaborative Governance

While various models of collaborative governance exist such as the horizontal-vertical integration model (Weber, Lovrich, & Gaffney, 2005) and the obstacle-opportunity identification model (Ratner, 2012) the framework developed by Ansell and Gash (2008) remains the primary analytical tool for formal, state-initiated collaborations. The Ansell and Gash (2008) model posits that successful collaboration is driven by four highly interrelated variables:

1. **Starting Conditions:** The pre-existing context that sets the stage for cooperation, encompassing power and resource asymmetries among stakeholders, the historical background of conflict or cooperation, and the specific constraints or incentives for actors to participate.
2. **Institutional Design:** The fundamental protocols and ground rules for collaboration. A robust design requires participatory inclusiveness, clear procedural rules, and absolute process transparency to ensure equity among actors.
3. **Facilitative Leadership:** The presence of leaders who act as mediators. Rather than using command-and-control tactics, facilitative leaders empower weaker stakeholders, manage conflicts, and maintain the integrity of the consensus-building process.
4. **Collaborative Process:** The core engine of the framework, functioning as a non-linear, iterative cycle. It consists of face-to-face dialogue, trust-building, commitment to the process, the development of a shared understanding, and the achievement of intermediate outcomes or small wins that sustain momentum.

METHODOLOGY

This study utilized a qualitative approach with a descriptive research design (Creswell & Poth, 2018). The qualitative approach was chosen because the researcher intended to gain a profound understanding of the dynamics of inter-agency collaboration, power relations, and social interactions occurring in the field. The research locus was set at the Malang City SAMSAT Joint Office and the

Malang City Bapenda, acting as the control center for the PKB Option implementation.

Data were collected through three primary techniques: passive participant observation, in-depth interviews, and documentation (Sugiyono, 2020). Research informants were selected using purposive sampling, comprising: The Head of the East Java Provincial Bapenda UPT in Malang, the Head of Malang City Bapenda, the Head of the Malang City Police Traffic Unit, the Head of the Malang Representative Office of Jasa Raharja, as well as front-desk staff and IT operators at SAMSAT counters. Data validity was tested using source and technique triangulation. Data analysis followed the interactive model by Miles, Huberman, and Saldana (2014), which consists of data condensation, data display, and conclusion drawing/verification.

RESULTS AND DISCUSSION

The implementation of the PKB Option represents a form of cross-hierarchical and cross-institutional collaboration. To analyze this phenomenon, the researcher employed the Collaborative Governance framework developed by Ansell & Gash (2008), which encompasses the dimensions of Starting Conditions, Institutional Design, and Collaborative Process.

Starting Conditions

Starting conditions significantly determine the success of a collaboration. In the context of the PKB Option in Malang City, the starting condition was characterized by resource asymmetry between the Provincial Bapenda and the Malang City Bapenda. Historically, the Province held full control over the taxpayer database, SAMSAT IT systems, and billing infrastructure (Mukti & Haryanto, 2021). Meanwhile, prior to the enactment of the HKPD Law, Malang City Bapenda merely played a passive role in reconciling data to claim Revenue Sharing Funds. This imbalance required Malang City to adapt swiftly and build human resource capacity to stand on equal footing in managing Option data.

Despite the resource asymmetry, there is a highly positive history of cooperation. The SAMSAT ecosystem in Indonesia has operated for decades, bringing together Bapenda, the Police, and Jasa Raharja (Suryono, 2022). This extensive history has built a foundation of trust that minimizes the potential for open conflict at the onset of the Option's implementation. The actors realize their mutual interdependence; the Police require tax legality to register vehicles, Jasa Raharja requires mandatory contributions, and Bapenda (both Provincial and City) requires state revenue.

The incentive to participate is exceptionally high for the Malang City Government. The percentage increase from previously receiving only about 30% of DBH to 66% through the Option serves as the primary driving force. Malang City Bapenda is willing to allocate extra budgets for joint operations (Tax Awareness Operations) because every vehicle netted and paying taxes will directly and instantly augment regional treasury funds in real-time (Malang City Government, 2025).

Table 2. Mapping of Starting Conditions and Resource Contributions of Malang City SAMSAT Collaboration Actors

Actor / Agency	Primary Resource Contribution	Incentive to Participate in PKB Option
East Java Provincial Bapenda (UPT)	Main server, taxpayer database, authority over vehicle sales value determination.	Maintaining taxpayer compliance & provincial targets.
Malang City Bapenda	Operational budget for joint raids, regional demographic data for door-to-door billing.	Massive and real-time increase in City PAD (66%).
Malang City Police	Law enforcement authority, physical vehicle identification, registration (STNK/BPKB).	Orderly administration of motor vehicle registration.
PT Jasa Raharja	Basic traffic accident protection insurance, accident claim data.	Enhancing the collectability of Mandatory Contributions.

Source: Author's Observation Results, 2026

Table 2 confirms that each actor possesses unique bargaining power and resources. This structural dependency forces collaboration to occur, as no single agency can complete the registration and PKB Option collection process independently.

Institutional Design

Institutional design provides clear ground rules for collaborators. In the management of the PKB Option in Malang City, institutional rules are formalized and binding. This is manifested through a Cooperation Agreement (PKS) derived from the Governor's Regulation and the Mayor's Regulation. This rule is highly inclusive (participatory inclusiveness), wherein Malang City Bapenda, which was previously not a core element of SAMSAT, is now granted access to the SAMSAT application dashboard to monitor daily revenue. The transparency of this institutional design is crucial to prevent suspicion regarding fund distribution (Bingham, 2011).

The institutional design at Malang City SAMSAT is strengthened by the formation of the Regional SAMSAT Development Team. This team serves not only as a supervisor but also as a forum for dispute resolution. In the event of a server error regarding the 66% fund distribution to the City and 34% to the Province, this team has clear SOPs detailing who is responsible for conducting banking data reconciliation (Bank Jatim). This approach eliminates role ambiguity among agencies when technical issues arise.

The operational design at the service counters (front office) was also fundamentally altered. Officers from various agencies are stationed at an integrated service desk, removing the physical barriers that previously separated them. Taxpayers do not need to realize that they are being served by different institutions. This demonstrates that the institutional design is citizen-centric, transforming the rigid face of tax bureaucracy into excellent public service (Osborne, 2020).

Furthermore, this institutional design encompasses technical procedures regarding the execution of structured joint operations (Tax Awareness Operations). There are cross-sectoral standard operating procedures (SOPs) detailing the division of roles during motor vehicle enforcement on public roads. This ensures that Malang City Bapenda's contribution to funding tax raids has a strong and systematic legal umbrella, ensuring that every enforcement step in the field remains legally valid under both police jurisdiction and regional administration.

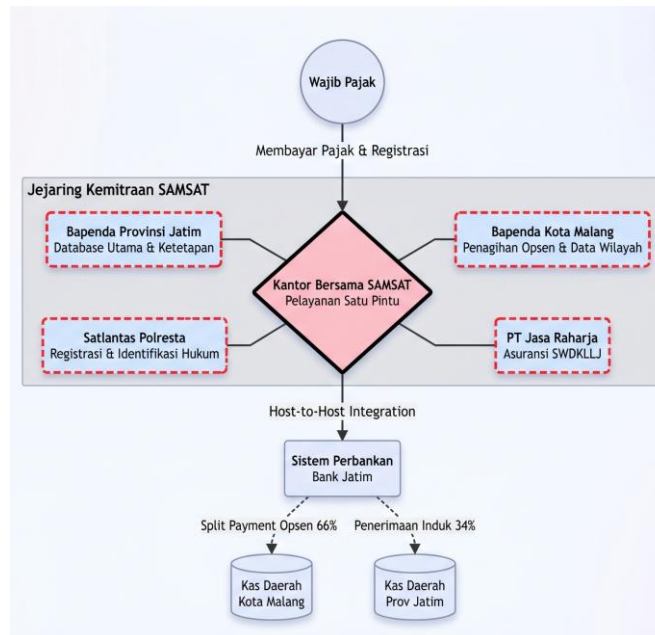


Figure 1. Illustration of the Collaboration Structure of Actors in the SAMSAT Ecosystem (Source: Processed by researcher, 2026)

Figure 1 illustrates the interaction scheme and the division of governance roles within the Malang City SAMSAT ecosystem. It is evident that the coordination flow does not operate in a vertical hierarchy among actors but rather as a networked partnership centered on a single service portal. The East Java Provincial Bapenda acts as the anchor providing the main database, while the Police Traffic Unit, PT Jasa Raharja, and Malang City Bapenda contribute their specific functions equitably. The network design in the figure demonstrates that traditional bureaucratic barriers can be dissolved into an efficient split-payment mechanism that facilitates real-time data reconciliation.

Facilitative Leadership

Facilitative leadership plays a central role in weaving together the differing work cultures among various agencies. The Head of the East Java Provincial Bapenda UPT in Malang and the Head of Malang City Bapenda exhibit an adaptive and accommodating leadership style. Instead of employing traditional bureaucratic command approaches, agency leaders frequently engage in informal coordination, coffee mornings, and cross-agency visits. This significantly aids in resolving cross-vertical and horizontal bureaucratic issues

among regional institutions, centrally-commanded police forces, and state-owned enterprises like Jasa Raharja.

Agency leaders act not only as administrative decision-makers but also take an active role as mediators when operational conflicts of interest arise. They bridge the interests between the Provincial Bapenda, which focuses on the stability of aggregate collection targets, and Malang City Bapenda, which aims to accelerate PAD revenue through daily Option inflows. Through an egalitarian communication approach, tense work environments can be de-escalated into more harmonious interactions at the staff level.

In facing policy anomalies such as tariff exemptions for Battery Electric Vehicles (BEVs), responsive leadership is highly demanded. SAMSAT leaders proactively provide clear directions to their ranks to continue recording and serving BEV owners with the same quality standards, without discrimination. While organizing operational services, they also continually initiate high-level dialogues to voice concerns to the central government regarding compensation for lost regional revenue potential.

Distributed leadership is also visibly implemented down to the middle management level within the SAMSAT Joint Office. Daily supervisors from each agency at the counters are granted proportional autonomy to resolve technical complaints from taxpayers swiftly. They do not always have to wait for formal, tiered instructions from top leadership for situational problems in the field. This trust has proven capable of cutting through bureaucratic red tape and accelerating problem-solving.

Collaborative Process

The collaborative process is the heart of the Ansell & Gash framework, running cyclically. The first stage is face-to-face dialogue. In Malang City, this dialogue is routinely conducted in the form of SAMSAT Coordination Meetings held monthly, as well as weekly desk evaluations among IT operators. This dialogue is crucial, especially when resolving public complaints regarding the online SAMSAT application or payment hurdles via e-commerce channels. Direct communication prevents institutions from shifting responsibility onto one another.

The subsequent stage is trust building. Interviews with implementing staff in the field revealed that the sense of serving as One SAMSAT Team has slowly begun to dominate over the ego of their original institutions. When severe complaints arise from taxpayers regarding suddenly spiking tax amounts due to Option tariff adjustments, Police officers assist in calming them down, and Bapenda officers provide persuasive explanations. This trust did not appear overnight but was nurtured through joint problem-solving daily.

Commitment to the process is evidenced by the pooling of resources for service innovation. Malang City Bapenda is now actively contributing personnel and operational vehicles for Mobile SAMSAT services in sub-districts and shopping centers. They share a mutual understanding that proactively reaching out to citizens is the most effective way to increase PKB Option realization, rather than merely waiting at the main office.

However, this shared understanding faces a severe test in the form of Electric Vehicle (BEV) disruptions. Table 3 below illustrates the phenomenon of a surge in BEV registrations subjected to a 0% tariff in Malang City. Collaborators at SAMSAT must adjust their mindset: on one hand, they are tasked with pursuing revenue targets, but on the other hand, they are also state agents who must secure the energy transition policy (Ministry of Environment and Forestry, 2024). The Police and Jasa Raharja remain obligated to record legalities and collect insurance, even though the tax Option for the Regional Government is valued at IDR 0.

Table 3. Growth Data of Electric Vehicle (BEV) Registrations for 2-Wheelers & 4-Wheelers in Malang City

Year	Number of New Registered BEVs	Regular PKB Value if Assumed Non-Electric	BEV PKB & Option Realization (0% Tariff)
2023	452 units	~ Rp 850,000,000	Rp 0
2024	1,280 units	~ Rp 2,450,000,000	Rp 0
2025	3,105 units	~ Rp 6,100,000,000	Rp 0
2026	5,420 units (Projection)	~ Rp 11,000,000,000	Rp 0

Source: Malang City SAMSAT Consolidation Report (Processed, 2026)

Referring to the quantitative data in Table 3, there is a clear projection of a highly significant surge in BEV registrations, rising from merely hundreds of units in 2023 to a projected figure of over five thousand units in 2026. Although the registration numbers and technology adoption skyrocket indicating high purchasing power the actual tax and Option realization entering the regional treasury remains stagnant at IDR 0. This phenomenon of 'growth without revenue' presents an adaptive challenge to the collaborative process in the field. SAMSAT actors are required to maintain their commitment to excellent service and accurate identification recording, even though this series of operational activities does not yield direct financial returns for the Regional Revenue and Expenditure Budget (APBD).

Supporting Factors

The primary supporting factor in this collaborative governance is highly mature Information Technology (IT) integration coupled with strong local political will. The Core Tax System built by the East Java Provincial Bapenda has proven robust enough to automatically divide (split payment) balances into the Malang City regional treasury account daily. This system closes revenue leakage loopholes and accelerates reconciliations that previously took months (Widiastuti & Handayani, 2023). Full support from the Mayor of Malang and the Governor of East Java through swiftly issued technical regulations also provides legal certainty for officers on the ground.

The second supporting factor is the deeply rooted SAMSAT organizational culture. Because the SAMSAT Joint Office has existed for decades, familial values and a public service ethos among the apparatus have been well-

established (Denhardt & Denhardt, 2015). The shift in the scheme from Revenue Sharing to the Tax Option is considered a mere procedural change in financial governance and does not undermine the culture of mutual cooperation among agency officers in serving taxpayers at the frontline.

Inhibiting Factors

Although the IT system serves as a supporting factor, digital infrastructure vulnerabilities also act as the most disruptive technical hurdle. Server downtime caused by access spikes during tax amnesty periods or at month-end frequently results in long queues and taxpayer frustration. When the host-to-host system among Bank Jatim, provincial servers, and the National Police Traffic Corps experiences synchronization failures, frontline officers lose the capability to process the PKB Option. This demonstrates that a collaboration highly dependent on technology carries systemic vulnerability risks.

Another significant inhibiting factor is macro-regulatory in nature, namely the anomaly of the BEV tax exemption policy. The increasing trend of electric vehicles, as presented in Table 3, creates a potential tax black hole for Malang City (Prasetyo, 2025). As taxpayers transition from conventional vehicles to BEVs, the burden on city road infrastructure remains the same (or increases), yet the Option tax compensation vanishes to zero percent. The absence of a cross-compensation scheme from the Central Government to the Regional Governments for the loss of potential tax due to the National Electric Vehicle policy fosters pessimism in achieving Malang City's Regional Medium-Term Development Plan (RPJMD) targets in the future.

CONCLUSIONS AND RECOMMENDATIONS

The implementation of collaborative governance in managing Motor Vehicle Tax (PKB) Option revenues in Malang City has operated effectively, dynamically, and in a structured manner. Referring to the Ansell & Gash model, this collaboration is supported by conducive starting conditions characterized by a history of SAMSAT cooperation, a transparent institutional design based on IT split payments, and a collaborative process grounded in facilitative leadership from respective agency heads. This process has transformed the Malang City Bapenda from a passive recipient into a proactive actor. Nevertheless, this implementation faces obstacles in the form of server system vulnerabilities and national policy disruptions involving a 0% tariff for Battery Electric Vehicles (BEVs), which threatens the sustainability of the Locally-Generated Revenue base.

Based on field findings, the researcher recommends several strategic measures. First, the SAMSAT Development Team at the Provincial and City levels must immediately upgrade bandwidth capacity and construct multi-layered backup servers (disaster recovery centers) to prevent service paralysis during peak payment days. Second, the Malang City Government, through APEKSI (Association of Indonesia Municipalities), is advised to push for judicial reviews or engage in dialogue with the Central Government and the Parliament to establish a Special Allocation Fund (DAK) scheme or green economy compensation incentives to offset the loss of potential PAD from the PKB Option

caused by the massive growth of BEVs. Third, it is imperative to continuously conduct joint capacity-building programs among SAMSAT agencies to maintain service solidity at the front-office level.

FURTHER STUDY

Future research is recommended to expand the scope of analysis by comparing collaborative governance practices in different regions and examining how variations in institutional capacity, stakeholder engagement, and digital governance influence the effectiveness of motor vehicle tax option revenue management. Additionally, employing mixed-method or longitudinal approaches would provide a deeper understanding of the sustainability of inter-organizational collaboration, policy implementation outcomes, and their long-term impact on regional revenue optimization and public service quality.

ACKNOWLEDGMENT

The author sincerely thanks all parties who provided support and assistance in completing this research.

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