



PUBLIC SATISFACTION WITH THE SERVICE PROGRAM FOR THE SECOND ELIMINATION OF MOTOR VEHICLE TITLE TRANSFER FEES (BBNKB II) AT THE SIMALUNGUN SAMSAT IN 2025

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ABSTRACT

In Simalungun Regency, this policy is implemented through the One-Stop Integrated Administrative System (SAMSAT). However, the success of this policy is not determined solely by the elimination of fees, but also by the quality of services and the capacity of the service system to meet public expectations. Therefore, this study aims to analyze the level of public satisfaction and to identify the factors that hinder public satisfaction with the BBNKB II Elimination Program at the Simalungun Samsat in 2025. This study employs a qualitative descriptive approach, with data collection techniques including in-depth interviews, field observations, and documentation. The research informants consist of Samsat officers and members of the public who use the BBNKB II elimination service. Data analysis was conducted using the interactive model of Miles and Huberman through the stages of data reduction, data display, and conclusion drawing. The measurement of public satisfaction was analyzed based on the five dimensions of service quality (SERVQUAL), namely tangibles, reliability, responsiveness, assurance, and empathy. The results show that the level of public satisfaction with the BBNKB II Elimination Program at the Simalungun Samsat is still not optimal. These findings indicate that although the BBNKB II elimination policy provides economic benefits to the community, suboptimal service quality remains the main obstacle to increasing public satisfaction. Therefore, improving the service system, upgrading facilities, and strengthening the competence and attitudes of officers are essential steps to enhance the effectiveness of this policy in the future.

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1. INTRODUCTION

Public policy is essentially designed to address societal needs and problems through government intervention. In the context of modern public administration, the success of a policy is not only measured by its legality and policy outputs, but also by the extent to which the policy is able to provide tangible benefits and satisfaction to the public as service users (Dwiyanto, 2006; Pasolong, 2010). One fiscal policy that has direct implications for the broader community is the policy on motor vehicle taxation, particularly the Motor Vehicle Title Transfer Fee (BBNKB).

Conceptually, BBNKB is a levy imposed on the transfer of ownership rights of motor vehicles, functioning both as a fiscal instrument and an administrative instrument to ensure orderly motor vehicle ownership data (Siahaan, 2005). However, in practice, especially for the second transfer of ownership (BBNKB II) involving

used vehicles, the amount of fees imposed often becomes an obstacle for the public to carry out the title transfer process. As a result, many motor vehicles are not registered under the names of their actual owners, leading to administrative problems, tax arrears, and a weak database of regional tax objects.

In response to these issues, the central government, through Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD Law), stipulates that BBNKB is only imposed on the first transfer of motor vehicles. Consequently, the second and subsequent transfers of motor vehicles are no longer subject to BBNKB. This provision establishes the elimination of BBNKB II not merely as a temporary incentive policy, but as a nationally mandated and permanent legal directive. At the regional level, this policy is reinforced through various gubernatorial regulations and technical policies, including in North Sumatra Province, which implements it through tax amnesty and BBNKB II exemption programs carried out at all Samsat offices, including the Simalungun Samsat.

From a public administration perspective, the implementation of the BBNKB II elimination policy cannot be separated from the quality of services provided by Samsat as the technical implementing agency. According to Zeithaml, Parasuraman, and Berry (1988), service quality is determined by five main dimensions, namely tangibles, reliability, responsiveness, assurance, and empathy. These five dimensions shape public perceptions of the quality of services they receive. If service quality is low, even policies that are substantively beneficial to the public will not result in high levels of public satisfaction.

Public satisfaction itself is a crucial concept in evaluating public policy and public services. According to Oliver (1980), satisfaction arises from a comparison between expectations and perceived actual performance. Kotler (2014) also emphasizes that satisfaction is the result of a subjective evaluation of service performance relative to user expectations. In the context of public services, public satisfaction reflects the level of public trust in government as well as the legitimacy of the policies being implemented (Pasolong, 2010). Therefore, the elimination of BBNKB II needs to be evaluated not only in terms of tax revenue or administrative compliance, but also in terms of public satisfaction as service recipients.

Several previous studies indicate that policies on the exemption or amnesty of BBNKB have a positive impact on tax compliance and revenue. A study by Citra Elivia Febriana, Sugiharto, and Dewi Kirowati (2025) found that the exemption of BBNKB and motor vehicle tax amnesty significantly affect motor vehicle taxpayer compliance. Similarly, research by Jeksi Mukri Artati and Mainita Hidayati (2021) concluded that the exemption of BBNKB II is effective in increasing regional tax revenue, although obstacles remain in the form of insufficient socialization and incomplete taxpayer documentation. Meanwhile, Husaini (2020) showed that the BBNKB amnesty policy in Malang City was highly effective from a fiscal perspective, with a revenue effectiveness ratio exceeding 100 percent.

However, most of these studies emphasize fiscal aspects and taxpayer compliance, while research on public satisfaction as users of Samsat services remains relatively limited. From a public service perspective, the public acts not only as taxpayers, but also as citizens who are entitled to services that are simple, fast, transparent, and fair. The elimination of BBNKB II, which is normatively beneficial to the public, may lose its significance if, in its implementation, the public continues to face complicated procedures, long queues, limited facilities, and a lack of clear information.

In Simalungun Regency, this phenomenon is evident from various public complaints related to insufficient socialization, limited facilities and infrastructure, and the suboptimal responsiveness of officers in handling the surge of applicants for the BBNKB II elimination program. These conditions create a gap between policy objectives and the reality of service delivery in the field. Therefore, research on public satisfaction with the BBNKB II Elimination Program at the Simalungun Samsat is essential to provide empirical insights into the extent to which this policy is truly perceived as beneficial by the public, as well as to identify the factors that hinder the realization of public satisfaction.

2. RESEARCH METHODS

This study employs a qualitative descriptive approach aimed at obtaining an in-depth understanding of the level of public satisfaction with the Second Motor Vehicle Title Transfer Fee (BBNKB II) Elimination Program at the Simalungun Regency Samsat in 2025. A qualitative approach was chosen because this study not only seeks to identify surface-level satisfaction, but also to explore more deeply the experiences, perceptions, and evaluations of the public regarding the quality of services they received during their participation in the BBNKB II elimination program. Through this approach, the social realities experienced by both the public and Samsat officers can be understood in a holistic and contextual manner.

The study was conducted at the Simalungun Regency Samsat Office as the public service unit directly responsible for implementing the BBNKB II elimination policy. The informants in this study consisted of Samsat officers involved in the BBNKB II service process and members of the public who processed motor vehicle title transfers through the program. Data were collected through in-depth interviews, direct observation, and documentation studies. The collected data were then analyzed using the interactive analysis model of Miles and Huberman, which includes the processes of data reduction, data display, and conclusion drawing. To ensure data

validity, this study applied triangulation techniques by comparing data obtained from different sources and methods. Data from interviews were verified through observation and documentation so that the research findings can be scientifically accounted for. Accordingly, the results of this study are expected to provide an objective and comprehensive depiction of public satisfaction with the implementation of the BBNKB II Elimination Program at the Simalungun Samsat.

3. RESULT AND ANALYSIS

Public Satisfaction with the Service Program for the Elimination of BBNKB II

Public satisfaction with the service program in this study is understood as the level of public assessment of the overall service process they receive in the Second Motor Vehicle Title Transfer Fee (BBNKB II) Elimination Program at the Simalungun Samsat. Satisfaction is not only related to the economic benefit of fee elimination, but also includes how the policy is implemented through service mechanisms, ranging from procedural ease, clarity of information, and staff attitudes to the comfort of the facilities used by the public.

Thus, public satisfaction with the service program reflects the extent to which the BBNKB II elimination policy is translated into high-quality public services. In this study, such satisfaction is analyzed through five dimensions of service quality, namely tangibles, reliability, responsiveness, assurance, and empathy, which together shape the public's experience in participating in the program.

Tangibles

According to Parasuraman, Zeithaml, and Berry (1988), tangibles refer to everything that can be directly observed by service users, such as physical facilities, equipment, technology, and staff appearance. Tangibles form the initial impression and the image of an organization's service quality. In the context of public satisfaction with the service program, the tangibles dimension indicates the extent to which the physical facilities and infrastructure of the Simalungun Samsat are able to support the smooth implementation of the BBNKB II Elimination Program. The research findings show that limited waiting areas, an insufficient number of seats, and the lack of procedural information boards make the public feel less comfortable when participating in this program. Although the BBNKB fee has been eliminated, inadequate physical service conditions cause some members of the public to remain dissatisfied with the implementation of the program.

Reliability

Reliability is defined as the ability of an organization to deliver services accurately, consistently, and in accordance with promises and regulations. According to Parasuraman et al., reliability is the core of service quality because the public expects services that are dependable and free from errors. Service reliability reflects the ability of the Simalungun Samsat to implement the BBNKB II Elimination Program in a precise, consistent, and regulation-compliant manner. The research results indicate that there are still inconsistencies in the provision of information and in the accuracy of service processes. Some members of the public have to return because their documents are considered incomplete or because procedures change, meaning that the service program has not yet been fully perceived as easy and reliable.

Responsiveness

According to Parasuraman et al., the public will feel satisfied if staff are responsive, willing to provide explanations, and quick in responding to service users' needs. In the implementation of the BBNKB II Elimination Program, staff responsiveness is an important factor influencing public satisfaction with the service program. The findings show that when the number of applicants increases, staff tend to become overwhelmed, resulting in slower responses to public questions and complaints. This makes the public feel less attended to, even though they are benefiting from fee relief under the policy.

Assurance

Assurance refers to the knowledge, competence, courtesy, and ability of staff to instill trust and a sense of security in the public. The public must be confident that the process they undergo is legal, correct, and risk-free. The assurance dimension relates to the extent to which staff are able to provide security, trust, and certainty to the public in participating in the BBNKB II Elimination Program. The research findings indicate that although staff strive to work in accordance with regulations, a lack of clear information and socialization causes some members of the public to remain doubtful and uncertain about the process they are undergoing. This condition affects the level of public satisfaction with the service program.

Empathy

Empathy refers to the individualized attention, care, and humane treatment provided by staff to the public. According to Parasuraman et al., the public wants to be treated as individuals, not merely as queue numbers. Staff empathy reflects how the public is treated while participating in the BBNKB II Elimination Program. The research findings show that staff attitudes are not entirely consistent. Some staff demonstrate care and friendliness, while others are less patient when serving the public in situations involving long queues. This difference in treatment leads to varying levels of public satisfaction with the service program.

Factors Hindering Public Satisfaction with the BBNKB II Elimination Program

Based on the research findings and the analysis of the five dimensions of service quality (SERVQUAL), several major factors can be identified that hinder the realization of public satisfaction with the BBNKB II Elimination Program at the Simalungun Samsat. These factors do not stand alone but are interrelated and collectively influence the public's experience in receiving services.

The first factor is the limited-service facilities and infrastructure. Narrow waiting areas, an insufficient number of seats, and the lack of information boards and an organized queuing system indicate that the physical facilities have not been designed to accommodate the surge of applicants for the BBNKB II elimination program. These conditions make the public feel uncomfortable and fatigued, thereby reducing their perception of service quality, even though they benefit from fee relief under the policy.

The second factor is the suboptimal service system and work procedures. The findings show that the service system remains largely manual and is not well integrated between service counters, making the process slow and prone to errors. Inconsistent information regarding requirements and service flow forces the public to repeatedly complete documents, which ultimately reduces perceptions of service reliability.

The third factor is the limited human resources. The number of officers is not proportional to the high volume of applicants for the BBNKB II elimination program, resulting in long queues and service delays. Under such conditions, staff responsiveness declines, causing the public to feel less attended to and less optimally served.

The fourth factor is the lack of socialization and clarity of information regarding the BBNKB II elimination policy and its procedures. Many members of the public do not fully understand the requirements, stages, and benefits of the program before coming to Samsat. As a result, they feel doubtful, uncertain, and worried about making mistakes, which reflects a low level of assurance in service delivery.

The fifth factor is the inconsistent empathetic attitude of officers in serving the public. Work pressure due to the high number of applicants and limited facilities causes some officers to be less patient and less friendly in interacting with the public. This condition affects the empathy dimension and leads to uneven public service experiences.

4. CONCLUSION

The study on public satisfaction with the Second Motor Vehicle Title Transfer Fee (BBNKB II) Elimination Program at the Simalungun Samsat in 2025 concluded that the policy has provided significant benefits, especially in reducing financial burdens and promoting orderly vehicle ownership. However, service quality has not been optimal. Based on the SERVQUAL model, satisfaction across five service dimensions remains subpar. Issues include inadequate facilities, inconsistent procedures, limited staff, lack of clear information, and uneven officer empathy. The primary challenges are insufficient infrastructure, limited use of technology, human resource constraints, and inadequate socialization. Although the BBNKB II elimination has benefited the public, improvements in facilities, staff competence, service systems, and transparency are needed to achieve the policy's goal of fair and accessible public services.

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