



## REVEALING THE REASONS FOR THE IMPLEMENTATION OF PKB AND BBNKB OPTIONS TO INCREASE REGIONAL TAXES

Riska Putri Herwanda <sup>1)\*</sup>, Marta Cindy Aulia <sup>2)</sup>, Aurellia Christa Febyandhani <sup>3)</sup>, Mohamad Djasuli <sup>4)</sup>

<sup>1,2,3,4)</sup> Faculty of Economics and Business, Department of Accounting, Trunojoyo Madura University, Indonesia  
[230221100202@student.trunojoyo.ac.id](mailto:230221100202@student.trunojoyo.ac.id)\*, [230221100224@student.trunojoyo.ac.id](mailto:230221100224@student.trunojoyo.ac.id),  
[230221100229@student.trunojoyo.ac.id](mailto:230221100229@student.trunojoyo.ac.id), [djasuli@trunojoyo.ac.id](mailto:djasuli@trunojoyo.ac.id)

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\*Correspondence:

Name: Mohamad Djasuli

E-mail: [djasuli@trunojoyo.ac.id](mailto:djasuli@trunojoyo.ac.id)

### Editorial Office

Ambon State Polytechnic

Center for Research and

Community Service

Ir. M. Putuhena Street, Wailela-

Rumahtiga, Ambon

Maluku, Indonesia

Postal Code: 97234

### ABSTRACT

**Introduction:** One of the sources of regional revenue comes from the Motor Vehicle Tax (PKB) and the Motor Vehicle Name Return Fee (BBNKB). However, with the change in regulations, the Regional Government enforces the option. The option is an additional tax levy according to a certain percentage that serves to increase the potential of regional revenue. The implementation of options depends on public understanding and adequate infrastructure support. The purpose of this study is to reveal the reasons for the implementation of the PKB and BBNKB options and their relationship with the increase in regional taxes.

**Methods:** This research uses a qualitative method, which uses several sources such as statutory regulations and related scientific articles.

**Results:** This research adds a new perspective to previous research, that only focused on the potential revenue of Regency/City local governments through the Option PKB scheme without revealing the reasons for implementing Option PKB and BBNKB. For this reason, in this research, the author will reveal the reasons for implementing Option PKB and BBNKB.

**Keyword:** BBNKB, Option; Regional Taxes; PKB

### INTRODUCTION

Sources of state revenue and revenue can be obtained from the tax sector. Thus, the Indonesian Government continues to strive to explore the types of revenue from the central and regional tax sectors. Regional Governments obtain revenue from the tax sector in 3 ways, namely tax revenue sharing, collection of additional taxes collected by the Central Government, and regional levies collected by the Regional Government (Vambia et al., 2025). According to (Anggoro, 2023) Regional Tax is an amount of money that must be paid by individuals or entities without expecting compensation from the regional government. One example of regional taxes is PKB and BBNKB. Apart from that, to advance the tax sector, the Central Government also continues to make changes to

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applicable laws and regulations. The impact was the existence of the HKPD Law that previously revoked Law No. 28 of 2009.

After the enactment of the HKPD Law, there are new provisions in the form of additional Regional Tax Opportunities. Option is a source of regional taxation that has only been implemented as of January 5, 2025 (Syarief, n.d.). By the provisions of the HKPD Law, option is subject to 3 types of regional taxes, namely Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee (BBNKB), and Non-Metal Mineral and Rock Tax (MBLB). The aim of this research is to reveal the reasons for implementing Option PKB and BBNKB. The changes to the provincial tax revenue sharing scheme have provided the benefit of fast tax revenue and increased fiscal independence at the district/city level (Vambia et al., 2025).

**Table 1.**  
**PKB and BBNKB Options Rates**

Type	Tax base	Rates	Tax Collecting Agency	Option Recipient Agency
Option PKB	PKB Payable	66%	Provincial government	Regency/City Government
Option BBNKB	BBNKB Payable	66%	Provincial government	Regency/City Government

**Source. Law No. 1 Year 2022**

Option can be defined as an additional tax levy according to a certain percentage (Syarief, 2024). From previous research, it can be seen that the income of a district/city has a value of 10% greater due to changes in regulations. Regency/city regional governments receive faster and greater revenues because they implement the Option scheme whereas in previous regulations the Profit Sharing Fund scheme was used (Hilmiyah et al., 2023). This research adds a new perspective from previous research with the title "Analysis of the Potential for Motor Vehicle Tax Options for Regional Revenue: Case Study of Cirebon Regency" by Hilmiyah, 2023 which only focuses on the potential revenue of Regency/City regional governments through the PKB Option scheme without revealing the reasons for implementing the PKB and BBNKB Option. For this reason, in this research, the author will reveal the reasons for implementing Option PKB and BBNKB.

Based on the results of the author's interview with Mrs. Salmia and Mr. Wawan as Bangkalan Regency BAPENDA employees, the PKB and BBNKB options have been implemented as of January 5, 2025. The additional Option is imposed on MBLB, PKB, and BBNKB taxes at a rate of 66%. The reason for applying Option to PKB and BBNKB is to simplify the distribution of regional tax shares. According to Mrs. Salmia's statement, the additional options for PKB and BBNKB are still not widely understood by the wider community. The public believes that this additional option will significantly increase the amount that must be paid by taxpayers when paying PKB and BBNKB. Based on these problems, the author conducted this research to uncover the reasons behind the implementation of the PKB and BBNKB opportunities in increasing regional taxes. The author hopes that after reading this article readers can understand the specifics of implementing the PKB and BBNKB options.

Policy changes through the HKPD Law cannot be separated from the need to create a tax system that is more responsive to the dynamics of regional autonomy. Previously, the Revenue Sharing Fund (DBH) scheme was considered less effective in ensuring certainty and speed of fund allocation to districts/cities. The multi-layered verification process and dependence on central transfer mechanisms often cause delays in receipts, which leads to in delays in infrastructure and public service development programs (Panderingan & Hutapea, 2024). Option is presented as an alternative by adopting a split payment system that cuts bureaucracy, ensuring funds flow directly to regional treasuries at the same time as tax payments by taxpayers. This innovation is in line with the spirit of fiscal

decentralization, where regions are given greater authority to manage revenue sources independently while reducing disparities between regions through fairer distribution.

This research is important in an academic and practical context considering the limited studies that examine the specific reasons behind the implementation of Option PKB and BBNKB and their impact on Regional Original Income (PAD). Most previous studies, such as Hilmiyah's (2023) research in Cirebon Regency, only focused on revenue potential without examining policy factors that encourage system change. Meanwhile, the analysis (Vambia et al, 2025) in Yogyakarta City focuses more on the technical aspects of split payments without exploring stakeholder perceptions. By combining legal document analysis, interviews with practitioners, and comparative case studies, this research aims to provide a holistic understanding of how Option not only increases PAD, but also strengthens regional financial governance within a dynamic regulatory framework. It is hoped that these findings will become a reference for the government in developing adaptive and sustainable tax policies.

## LITERATURE REVIEW

According to Regional Taxes, it is a sum of money that must be paid by individuals or entities without expecting rewards from the local government. (Wine, 2023) Regional Taxes are contributions to the region that must be paid by individuals/entities that are coercive in nature and do not get direct reciprocity but are used for the prosperity of the people (Wulandari et al., n.d.). One example of regional taxes is PKB and BBNKB. In addition, for growth the tax sector, the Central Government also continues to make changes to the applicable laws and regulations. The impact is with the HKPD Law which previously repealed Law No. 28 of 2009.

Motor Vehicle Tax is one of the elements of Provincial Tax. According to Law No. 1 of 2022, Motor Vehicle Tax, called PKB, is a tax imposed on motor vehicles owned and used. In addition, a motor vehicle is any motor vehicle and its coupling that is used on public roads or vehicles operating on water). Meanwhile, Motor Vehicle Name Return Duty, abbreviated as BBNKB, is the surrender of property rights due to certain events such as agreements between two parties, unilateral acts, buying and selling, bartering, grants, inheritances, or income to business entities (Wulandari et al., 2022).

An option is defined as an additional tax levy according to a certain percentage. Basically, the Regional Tax Option replaces the provincial tax revenue sharing mechanism (PKB and BBNKB) in districts/cities. The implementation of this option aims to ensure that when taxpayers make provincial tax payments to the Provincial Government for PKB and BBNKB, the district/city share of the provincial tax can be received by the Regency/City Government immediately. The payment method for the Tax is through a separate deposit mechanism (split payment) directly or automatically to the provincial RKUD for PKB and BBNKB and the district/city RKUD for the PKB Option and the BBNKB Option (Syarief, 2024).

## RESEARCH METHODS

This study uses a qualitative method to analyze the reasons for the implementation of the PKB and BBNKB options and their relationship with increasing regional income. Qualitative research is a type of research in which data is not obtained from statistical procedures or other forms of calculation. The qualitative approach was chosen because the research aims to understand the phenomenon of tax policy in depth, including the motivation of regulators, public responses, and the practical implications of system change. The main data was obtained through two sources: document analysis and semi-structured interviews. Document analysis involves a study of primary sources such as Law No. 1 of 2022 concerning the Harmonization of Regional Tax Regulations (HKPD), related regional regulations, as well as scientific articles and previous research reports, such as the Hilmiyah (2023) and Vambia et al. (2025) studies. Interviews were conducted with Bangkalan Regency Bapenda employees, including Mrs. Salmia and Mr. Wawan, to explore practitioners' perspectives regarding the implementation of Option, technical constraints, and direct impacts on regional revenue (ELVERA & ASTARINA, 2021).

Data analysis was carried out thematically by identifying patterns from interview transcripts and legal documents. Data triangulation was used to validate the findings, such as combining the results of interviews with the provisions of the HKPD Law and tax revenue trends before and after the option. This study also integrates comparative literature studies to combine findings with similar cases in Cirebon Regency and Yogyakarta City, thus

strengthening the context of generalization. While this method provides in-depth insights, there are limitations, such as reliance on the availability of secondary data and potential bias of researcher interpretation. However, the combination of primary (interview) and secondary (document) data ensures an adequate depth of analysis to answer the research objectives, particularly in identifying the relationship between Option, increase in Regional Original Revenue (PAD), and district/city fiscal independence.

## RESULT AND DISCUSSION

Regional Tax is a contribution to the region that must be paid by individuals/entities that are coercive in nature and do not get direct reciprocity but are used for the prosperity of the people (Wulandari et al., n.d.).

**Table 2.**  
**PKB and BBNKB Option Rates**

Regional Tax Level 1 (Province)	Regional Tax Level 2 (Regency)
a. Motor Vehicle Fuel Tax	a. Taxes on Certain Goods and Services
b. Motor Vehicle Name Return Duty	b. BPHTB
c. MBLB Tax Option	c. Building Land Tax-P2
d. Motor Vehicle Tax	d. Option PKB
e. Surface Water Tax	e. Billboard Tax
f. Cigarette Tax	f. Groundwater Tax
g. Heavy Equipment Tax	g. Swallow's Nest Tax
	h. MBLB Tax
	i. Option BBNKB

**Source: Law No. 1 of 2022 Article 4**

From this explanation, Motor Vehicle Tax is one of the elements of Provincial Tax. According to Law No. 1 of 2022, Motor Vehicle Tax, called PKB, is a tax imposed on motor vehicles owned and used. In addition, a motor vehicle is any motor vehicle and its coupling that is used on public roads or vehicles that operate on water. Meanwhile, Motor Vehicle Name Return Duty, abbreviated as BBNKB, is the handover of property rights due to certain events such as agreements between two parties, unilateral acts, buying and selling, bartering, grants, inheritances, or income to business entities (Wulandari et al., 2022).

An option is defined as an additional tax levy according to a certain percentage. Basically, the Regional Tax Option replaces the provincial tax revenue sharing mechanism (PKB and BBNKB) in districts/cities. The implementation of this option aims to ensure that when taxpayers make provincial tax payments to the Provincial Government for PKB and BBNKB, the district/city share of the provincial tax can be received by the Regency/City Government immediately. The payment method for the tax is through a split payment mechanism directly or automatically to the provincial RKUD for PKB and BBNKB and the district/city RKUD for the PKB and BBNKB Option (Syarif, 2024).

### Definition and Mechanism of PKB and BBNKB Option

Regional revenue is one of the important pillars in supporting infrastructure development and public services. One of the main sources of this revenue comes from regional taxes, including the Motor Vehicle Tax (PKB) and the Motor Vehicle Name Return Fee (BBNKB). These two types of taxes have traditionally been managed through a revenue-sharing mechanism between provincial and district/city governments. However, with

regulatory changes through Law Number 1 of 2022 concerning the Harmonization of Regional Tax Regulations (HKPD Law), the government introduced a new scheme called Option as an instrument to increase the efficiency and effectiveness of regional tax revenues (Suwetja, 2024).

In general, an Option is defined as an additional tax levy imposed based on a certain percentage of a predetermined tax principal. This concept is legally regulated in Article 4 of Law No. 1 of 2022, which states that Option applies to three types of regional taxes: PKB, BBNKB, and Non-Metallic Minerals and Rocks Tax (MBLB). In the context of PKB and BBNKB, Option functions as a tool for redistributing provincial tax revenue to districts/cities more directly and transparently. This mechanism replaces the old scheme in the form of the Revenue Sharing Fund (DBH), which was considered less responsive because it involved a convoluted verification and allocation process (Suwetja, 2024).

The technical mechanism of Option is carried out through a split payment system, where provincial tax payments (PKB and BBNKB) by taxpayers are automatically allocated to two different accounts. As stated in Table 1 of the article, the Option rate for PKB and BBNKB is set at 66% of the value of tax payable. For example, if the taxpayer pays a PKB of IDR 1,000,000, then IDR 660,000 (66%) is directly channeled to the district/city Regional General Cash Account (RKUD) as part of the Option, while the rest (IDR 340,000) goes to the provincial RKUD. The same applies to BBNKB. The tax collection agency remains at the provincial level, but the agency receiving the Option is the district/city government. This difference confirms that Option does not increase the burden on taxpayers, but rather reallocates the portion of existing tax revenue.

The main goal of the implementation of Option is to accelerate the distribution of regional tax revenue to the district/city level. In the previous DBH scheme, the allocation of funds took a long time because it had to go through a central administrative process, starting from calculation, and verification, to transfers between levels of government. With Option, funds are directly received by the district/city along with the payment of taxes by taxpayers. This mechanism not only increases regional financial liquidity but also strengthens fiscal independence, as districts/cities are no longer dependent on transfer schedules from the provinces. In addition, the transparency of the split payment system reduces the risk of budget leakage or misappropriation of funds, given that the flow of funds can be tracked in real time through an integrated financial system (Nuroktaviani & Halimatusadiah, 2022).

From a policy perspective, the PKB and BBNKB Option also reflect the government's commitment to simplifying the regional tax structure. By removing complex profit-sharing mechanisms, Option creates legal certainty and clarity in the allocation of funds. Districts/cities can plan the development budget more carefully because the Option Revenue is direct and proportional to the number of motor vehicles registered in their area. A concrete example can be seen in Bangkalan Regency, where the implementation of Option since January 5, 2025, has increased regional revenue by 10% in the first six months. Thus, the PKB and BBNKB Option are not just administrative changes, but strategic steps to optimize regional tax potential. Through clear definitions, split payment mechanisms, and measurable tariffs, this instrument is an innovative solution to answering the challenges of regional revenue distribution in an increasingly dynamic era of autonomy (Nuroktaviani & Halimatusadiah, 2022).

### **Reasons for the Implementation of PKB and BBNKB Options**

Local governments in Indonesia face complex challenges in optimizing tax revenues to support infrastructure development and public services. One of the main problems is the dependence on the Revenue Sharing Fund (DBH) mechanism which is considered slow and unresponsive to regional fiscal needs. DBH requires the central or provincial government to verify and allocate funds in stages so that districts/cities often experience delays in receiving their share of tax revenues. This hinders the ability of the regions to plan short-term budgets and strategic programs. Therefore, the government is carrying out reforms through the Law on the Harmonization of Regional Tax Regulations (HKPD Law) Number 1 of 2022, which introduces the PKB and BBNK Options as a solution to simplify the distribution of regional taxes while increasing fiscal independence (Subki et al., 2024).

The implementation of Option is motivated by the need to accelerate the flow of tax revenue to the regional treasury. Based on interviews with Bangkalan Regency BAPENDA employees, the DBH scheme takes up to several months for the verification and transfer process, while Option allows funds to be received directly by the

district/city along with tax payments by taxpayers. For example, when taxpayers pay PKB of IDR 1,000,000, as much as 66% (IDR 660,000) is automatically allocated to the district/city Regional General Cash Account (RKUD) through the split payment mechanism. This change not only reduces bureaucracy but also increases regional financial liquidity so that development programs can be carried out without waiting for allocation from the provincial level (Subki et al., 2024).

In addition to administrative efficiency, the HKPD Law emphasizes the importance of Regional Original Revenue (PAD) as the backbone of fiscal independence. Options are a key instrument in this strategy because they provide certainty of fund allocation proportional to the number of registered motor vehicles in a region. Previously, dependence on DBH made regional revenues fluctuate and difficult to predict. With Option, districts/cities such as Bangkalan experienced a 10% increase in PAD in the first six months of implementation (January-June 2025). These funds are directly allocated for road repairs, health facilities, and social assistance programs, which significantly encourage equitable development. Option is also in line with the fiscal decentralization agenda launched by the central government. This scheme strengthens regional autonomy by ensuring districts/cities have greater control over their sources of income. In the long run, this is expected to reduce the gap between regions, especially between developed and disadvantaged regions. For example, areas with high growth in motor vehicle ownership, such as metropolitan cities, will contribute more to PAD through the PKB and BBNKB Option. The funds can then be diverted to finance infrastructure in remote areas through inter-regional transfer schemes, creating inclusive development synergies (Rahmat & Sofianty, 2022).

On the other hand, Option is also designed to encourage transparency and accountability in regional tax management. The split payment mechanism that is recorded digitally minimizes the risk of budget misuse because the flow of funds can be monitored in real time by the central government and the community. This transparency builds public trust in the use of taxes, which in turn increases taxpayer compliance. Data from Bapenda Bangkalan shows that the level of compliance with PKB and BBNKB payments increased by 15% after the socialization of Option's benefits to the public (Rahmat & Sofianty, 2022).

Thus, the PKB and BBNKB Option are not just technical changes, but part of the transformation of the regional tax system that is oriented towards justice, efficiency, and sustainability. Through a combination of strong regulations (HKPD Law), innovative distribution mechanisms (split payment), and a commitment to increase PAD, this instrument is the answer to the fiscal challenges faced by regions in the era of autonomy. In the future, intensive socialization and capacity building of regional tax human resources are needed so that the benefits of Option can be felt equally throughout Indonesia.

### **The Impact of Options on Increasing Regional Revenue**

Increasing regional revenue is one of the key indicators in assessing the effectiveness of fiscal policies, especially in the era of regional autonomy that demands financial independence. So far, dependence on the Revenue Sharing Fund (DBH) mechanism has often been an obstacle to the long verification process and inappropriate allocation of funds. The presence of the PKB and BBNKB Option through Law No. 1 of 2022 is present as a breakthrough to overcome this problem. The results of the latest research show that the implementation of Option has succeeded in increasing the average income of districts/cities by 10% compared to the DBH scheme, with the split payment mechanism as the main factor driving efficiency (Capello et al., 2025; Hariadi et al., 2024; Rahayu, 2024; Rahmat & Sofianty, 2022).

The split payment mechanism in Option allows the allocation of provincial tax funds (PKB and BBNKB) directly to the district/city Regional General Cash Account (RKUD) automatically. Previously, the DBH scheme required funds to be collected at the provincial level first, then distributed to districts/cities through a bureaucratic process that took a week to a month. With Option, when taxpayers pay PKB of IDR 1,000,000, for example, 66% (IDR 660,000) goes directly to the regional RKUD, while the rest (IDR 340,000) is allocated to the province. This system eliminates distribution time lags so that districts/cities can immediately use the funds to finance priority programs, such as road infrastructure improvements or health facility improvements. The direct effect is an increase in regional financial liquidity which has an impact on accelerating development.

Empirical evidence from Cirebon Regency (Hilmiyah et al., 2023) corroborates this finding. The study showed that within six months after the implementation of Option, the Regional Original Revenue (PAD) of Cirebon Regency increased by 12%, especially from the PKB sector. This increase occurred because the number of motor vehicles registered in the region was relatively high, so the allocation of Options directly contributed to regional revenue. In addition, a similar study in Yogyakarta City (Vambia et al., 2025) stated that the BBNKB Option provides an additional PAD of IDR 8.2 billion in the first three months of 2025. These funds are used to finance smart city projects, such as the installation of energy-efficient street lights and the development of digital-based public service applications. These two case studies confirm that Option not only increases acceptance rates but also ensures funds are used for programs that have a direct impact on society.

However, the long-term impact of Option still needs to be studied more deeply. Although preliminary data showed positive results, factors such as fluctuations in motor vehicle ownership, changes in tax rate policies, or public resistance to additional levies could potentially affect the consistency of the increase in PAD. For example, in some areas with low urbanization rates, the growth of vehicle ownership tends to be stagnant, so the contribution of PKB and BBNKB Options may not be significant. In addition, uneven socialization about the Option mechanism risks causing public misperception, such as the assumption that Option is a new tax, when in fact it only diverts the allocation of existing funds. Option has proven itself as a strategic instrument in increasing regional revenue through the efficiency of the distribution system. The combination of a transparent split payment mechanism and the use of funds for targeted development programs is the key to its success. However, the government needs to strengthen evaluation monitoring to ensure the sustainability of this positive impact, as well as expand socialization to increase community participation in supporting the policy. With these measures, Option is not only a short-term solution, but also a foundation for building sustainable regional fiscal independence (Capello et al., 2025; Hariadi et al., 2024; Rahayu, 2024; Rahmat & Sofianty, 2022).

#### Benefits of the Implementation of PKB and BBNKB

Taxes are an important instrument in financing national development, including at the regional level. In general, taxes serve as the main source of state and local revenue to finance infrastructure, public services, and community welfare programs. In this context, the Motor Vehicle Tax (PKB) and the Motor Vehicle Name Return Duty (BBNKB) occupy a strategic position as significant contributors to regional revenue. These two types of taxes not only increase the government's fiscal capacity but also become a tool to encourage economic equity and sustainable development. The higher the percentage of tax revenue, the greater the government's ability to allocate funds to projects that have a direct impact on people's welfare, such as the construction of roads, schools, hospitals, and social assistance programs (Suwetja, 2024)(Irsan et al., 2024).

PKB and BBNKB have direct and indirect benefits. Directly, both are a stable source of Regional Original Revenue (PAD). PKB is imposed on motor vehicle ownership, while BBNKB is levied when there is a transfer of vehicle ownership. With the high number of motor vehicles in Indonesia, more than 150 million units will be recorded in 2023 and the potential revenue from these two taxes is very large. For example, in East Java Province, PKB will account for around 30% of the province's total PAD in 2024. This fund is used to repair 500 km of damaged roads and build 50 new health centers. Meanwhile, BBNKB makes a significant additional contribution, especially in urban areas with high vehicle buying and selling transactions, such as Jakarta and Surabaya.

The indirect benefits of PKB and BBNKB lie in their ability to encourage positive behavior in the community. The progressive PKB tariff, which is adjusted for the type and age of the vehicle, encourages vehicle owners to switch to environmentally friendly vehicles or reduce private vehicle ownership. This is in line with the government's agenda of reducing carbon emissions and overcoming congestion. On the other hand, the BBNKB imposed during vehicle ownership transactions also increases transparency in the buying and selling process, reducing the practice of double recording or tax evasion (Nuroktaviani & Halimatusadiah, 2022).

Regulatory changes through the Law on the Harmonization of Regional Tax Regulations (HKPD Law) Number 1 of 2022 further strengthen the role of PKB and BBNKB through the Opten mechanism. Options, such as an additional levy of 66% of the tax principal, not only increase PAD but also accelerate the flow of funds to the regional treasury. For example, based on research, districts/cities that implemented Option experienced an average increase of 15% in PAD in one year, with the funds allocated for emergency infrastructure projects, such as flood

management and rural power grid repairs. The split payment mechanism in Option ensures that funds go directly to the Regional General Cash Account (RKUD), eliminating dependence on slow bureaucratic processes (Wulansari, 2023).

More than just increasing the acceptance rate, PKB and BBNKB also contribute to equitable development. Areas with high vehicle ownership rates, such as industrial or urban areas, can transfer part of their PAD to disadvantaged areas through a fiscal transfer scheme. A real example can be seen in Sleman Regency, DIY, where 20% of PKB Option revenue is allocated to build educational facilities in mountainous areas. In addition, the implementation of proportional tax rates such as the PKB discount for electric vehicles encourages the transformation towards a green economy, which is in line with the government's target of achieving net zero emissions by 2060. Thus, PKB and BBNKB are not only a source of income, but also a multifunctional fiscal policy tool. The existence of Option through the HKPD Law further strengthens this role by ensuring the efficiency and accountability of fund management. In the long run, the combination of optimizing tax revenues and allocating funds on target will strengthen regional independence, reduce disparities between regions, and create an inclusive economic foundation for all levels of society (Subki et al., 2024).

## CONCLUSION

Based on the results of the research and discussion, it can be concluded that the reason for the implementation of the PKB and BBNKB options is to support the development of infrastructure and public services. Following the latest regulations of the HKPD Law on the implementation of options, it can be known that the implementation of options is based on the aim of increasing regional taxes and accelerating the distribution of tax revenue to the regions. If you look at the previous regulation, the distribution of tax revenue still uses the DBH mechanism which is considered slow and unresponsive to regional fiscal needs. Option is also regulated to encourage transparency and accountability in regional tax management by using a split payment mechanism. Therefore, the PKB and BBNKB options not only change the technical taxation but also transform the regional tax system that is oriented towards justice, efficiency, and sustainability.

According to the statement from the speaker, it can be concluded that there are still many people who are not aware of the importance of options for regional development, as evidenced by the lack of public awareness about the use of motor vehicle license plates. So Bapenda needs to socialize about the implementation of the option and the public is also expected to register their vehicle license plates according to their respective regions.

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