

## ABSTRACT

***Akbar Nugraha Ramadhan (2023) The Role Of The E-Samsat Program To Increase Awareness Law To Pay Vehicle Tax (Case Study in Region of Bandung 2 Soreang)***

*This research is motivated by a lot of taxpayers who are still not aware of their duty to pay vehicle tax, so that many taxpayers are late or even not pay vehicle tax. This research is purpose to increase taxpayer's legal awareness to pay vehicle tax through government program who call e-samsat program. Research method is used case study research located in region of Bandung 2 Soreang with the subject is taxpayers, e-samsat officer, and Head of Regional Income Center Management (RICM) Region of Bandung 2 Soreang. Data collection tools are interviews, observation, and documentation studies. Data analysis is case study qualitative data. The results showed: (1) taxpayer's legal awareness to pay vehicle tax in Bandung Regency is still in low level; (2) the presence of e-samsat program with various facilities are able to attract taxpayers to pay vehicle tax on time; (3) e-samsat's problems such as insufficient information about e-samsat, unstable signal, and incomplete socialization; (4) the efforts to overcome e-samsat's problems such as using social media as a form socialization to the community and used strong operator. Based on this matter indicates that taxpayer's legal awareness to pay vehicle tax can increase with existence of e-samsat program.*

***Keywords: E-Samsat, Legal Awareness, Vehicle Tax,***