Implementation of the Use of E-Tax Cards for the Collection of Non-Metallic Minerals and Rocks Tax in Lumajang Regency

Samadikun[1], Abubakar Eby Hara[2], Djoko Poernomo[3]
[1,2,3]Universitas Jember, Jember, Indonesia
Email: emaildikun@gmail.com

Abstract

The transformation of e-government implementation allows local governments to innovate using information technology to improve their performance. One of the e-government innovations in the taxation sector that supports the increase in Local Own-Source Revenue (Pendapatan Asli Daerah) is the electronic collection of Non-Metallic Minerals and Rocks Tax (Pajak MBLB) implemented by the Lumajang Regency Government. The use of the E-Tax Card for MBLB has proven to increase tax revenue by 46% compared to the previous year's receipts and minimize the negative impacts of mining. This study aims to explain the factors influencing the implementation of the E-Tax Card for MBLB in collecting the Non-Metallic Minerals and Rocks Tax in Lumajang Regency. The theory used is a combination of Syahruddin's and George C. Edward III's theories, which include aspects of Policy Makers/Initiators, Field Officers, and Target Groups. This study employs a qualitative descriptive method with data collection techniques through interviews, documentation, and observations at portal units and mining sites. The research results indicate that the implementation of the E-Tax Card for MBLB in collecting the MBLB Tax in Lumajang Regency is less than optimal in the factors of bureaucratic structure, resources, and disposition.

Keywords: *Non-Metallic Minerals and Rocks Tax, E-Government, Local Taxes.*

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A. INTRODUCTION

The regional autonomy policy is an important instrument to enhance development and public welfare. Through regional autonomy, an effective and efficient relationship between the government and its citizens can be established, as public services become closer and faster. Additionally, the regional autonomy policy aims to create financial independence for the regions. This encourages local governments to innovate in increasing their local revenue (PAD) from local taxes and levies.

The utilization of information and communication technology (ICT) through the development of e-government is a way for the government to improve the quality of public services and government performance toward achieving good governance. E-government is believed to bring benefits for higher quality, effective, efficient, transparent, and accountable public services. E-government itself is defined as a form of government administration and public service management that transforms the traditional manual workflow system into an electronic one (Riksfardini et al., 2023). In this context, the concept of e-government represents a transformation from conventional governance to modern governance using increasingly advanced technology.

The transformation of e-government implementation provides an opportunity for local governments to innovate based on information technology to enhance their performance. One of the innovations in the field of local taxes that supports e-government is the electronic collection of Non-Metallic Minerals and Rocks Tax (MBLB Tax) using the E-Tax Card for MBLB, which is implemented in Lumajang Regency. The E-Tax Card for MBLB facilitates electronic reporting of mined materials and cashless tax payments. The Cooperation Agreement between the Regional Tax and Retribution Agency of Lumajang Regency and PT. Bank Pembangunan Daerah Jawa Timur Tbk, Lumajang Branch, states that the E-Tax Card for MBLB is an Android-based application service used by tax collection officers to scan a QR code or tap the card on a phone or smartphone to pay the MBLB Tax.

Considering the importance of the MBLB Tax as a source of local revenue (PAD) to support the Regional Revenue and Expenditure Budget (APBD) and depict regional financial independence, the MBLB Tax is the primary source of PAD and a mainstay of the Lumajang Regency Government. This is because Lumajang Regency has abundant mining resources, such as sand and stones. According to Bappeda Jawa Timur (2012), Lumajang Regency has the largest and most extensive iron sand reserves in Indonesia, covering an area of 60,000 hectares. The sand quality is also considered the best in the country. Therefore, the local government is actively striving to maximize tax revenue through innovations in control, supervision, reporting, and tax payment by miners.

Before the implementation of the E-Tax Card for MBLB, the collection of the MBLB Tax in Lumajang Regency was conducted manually. The reporting, control, and payment mechanisms were done in cash to tax collectors. From the literature reviewed, the Lumajang Regency Government has regulated sand mining management through various regulations: (1) Lumajang Regent Regulation No. 40 of 2022 on Integrated Stockpile Locations; (2) Lumajang Regent's Decision No. 188.45/370/427.12/2022 on Special Road Routes for Mining Areas; (3) Lumajang Regent's Decision No. 188.45/68/427.12/2023 on the Reference Prices for the Sale of Non-Metallic Minerals and Rocks; (4) Lumajang Regent's Decision No. 188.45/341/427.12/2022 on the Sand Mining Task Force; and (5) Lumajang Regent Regulation No. 44 of 2019 on the Non-Metallic Minerals and Rocks Tax Collection System, as efforts to control, supervise, and administer MBLB Tax collection using information technology.

To implement point (5) of Lumajang Regent Regulation No. 44 of 2019, the Lumajang Regency Government entered into a cooperation agreement between the Regional Tax and Retribution Agency of Lumajang Regency and PT. Bank Pembangunan Daerah Jawa Timur Tbk, Lumajang Branch, regarding Financial Services for Non-Cash Collection of Non-Metallic Minerals and Rocks Tax. This cooperation agreement is an effort by the local government to control and supervise the collection of MBLB Tax to prevent leakage. One of the points stipulated is the electronification of MBLB Tax collection.

Many conveniences and benefits are gained from the electronification of MBLB Tax collection. Through the innovation of using the E-Tax Card for MBLB, the control and supervision of the extraction of mining materials and their tax payments have become more effective and efficient. The E-Tax Card for MBLB electronic system adopts the e-Toll system generally used on national toll roads. However, the magnetic chip on the E-Tax Card for MBLB contains the identity of legal miners with valid mining permits.

Since the Lumajang Regency Government implemented the use of the E-Tax Card for MBLB in 2023, the MBLB Tax revenue has increased significantly compared to the previous year. The realization of MBLB Tax revenue for the Lumajang Regency Government in 2022 was IDR 15,092,932,500, from a target of IDR 19,450,000,000, while in 2023, the revenue realization increased to IDR 22,101,565,000, from a target of IDR 24,805,000,000 (LRA BPRD, 2023). The increase in bureaucratic performance in generating MBLB Tax revenue was 46% compared to the previous year. This improvement is largely influenced by the collection innovation carried out by the local government. The local government seems to understand the importance of information technology in this digital era. The implementation of electronic MBLB Tax collection will undoubtedly make public services more transparent and responsive to the general problems caused by mining activities.

However, it is widely known that every policy will face challenges and receive both positive and negative responses. Mining activities, while contributing positively to tax revenues, also have negative impacts on the environment and society. Social and economic inequality conflicts, conflicts between local manual miners and licensed mining operators, road damage, tax leakage, and other issues are common negative factors. Through the intervention of the Lumajang Regency Government with the electronification of MBLB Tax collection, it is possible to minimize tax leakage and other negative impacts. However, the implementation of the E-Tax Card for MBLB still faces problems and shortcomings. Preliminary interviews with key informants revealed that the use of the E-Tax Card for MBLB has not been implemented for all miners. There is still the use of the old system, namely the Certificate of Origin of Goods (SKAB), for calculating tax payments. Another issue is the resistance from some mining transport drivers, further exacerbated by incidents of demonstrations and the vandalism of tax monitoring posts (KompasTV Jember, March 22, 2024).

Based on the above description, the researcher is interested in studying the extent to which the implementation of the E-Tax Card for MBLB as an effort to collect MBLB Tax has truly increased tax revenue in Lumajang Regency. The researcher aims to examine policy implementation from three perspectives, as presented by Syahruddin (2020): the perspective of policy makers/initiators (*the center*), the perspective of field officers (*the periphery*), and the behavior of the target groups.

B. LITERATURE REVIEW

1. Policy Implementation

This study will use the top-down model of public policy implementation theory. The focus is solely on discussing the top-down public policy implementation theory, as the policy for the collection of Non-Metallic Minerals and Rocks Tax (MBLB Tax) is a top-down policy. To gain a deeper understanding of the implementation of the E-Tax Card for MBLB, the researcher uses the theory proposed by Syahruddin (2020). Additionally, the researcher combines it with the primary theory of policy implementation by George C. Edwards III (1980).

The most crucial part of local government policy is its implementation. Policy implementation is a further process following the policy formulation stage (Syahruddin, 2020). Meanwhile, Tachjan (2006) argues that policy implementation is a practical stage, distinct from policy formulation, which can be seen as a theoretical stage. When a policy is formulated and established, it will not materialize if not implemented. The implementation of local government policy is carried out through a series of programs, activities, actions, and measures within a certain system. Implementing the policy requires skilled implementers with innovation and a good understanding of the issues. The capacity of implementers, in this case, the bureaucrats, is demanded to be high-performing to translate the policy into desired outcomes (policy outcomes).

The policy implementation process requires good management, given that this stage is complex and complicated. It is understood that many elements are involved in the policy implementation process, which often leads to problems in the field, such as technical implementation issues, target group behavior, human resources, funding sources, and economic, social, and political conditions. The success or failure of policy implementation depends on the courage to act and the bureaucrats' ability to coordinate its execution.

In policy implementation studies, George C. Edwards III, as cited in Tjilen (2020:30), formulates four key factors that influence the success or failure of policy implementation. These four factors are Communication, Resources, Disposition, and Bureaucratic Structures. These factors interact and relate to each other to form effective policy implementation.

a. *Commucation* (Komunikasi)

a. Communication is an important factor that determines the success of policy implementation. Programs and activities will not be effectively carried out if they are not properly communicated to the implementers and the target groups. Through communication, information is transmitted, and the intent and objectives of the policy are clarified to ensure consistency among the implementers and the target group, preventing the spread of confusing or misleading information.

b. *Resources* (Sumber Daya)

a. Resources are another crucial factor that affects whether policy implementation is optimal. Resources include both personnel resources and

the facilities and infrastructure. Both are equally necessary and must be available in sufficient quantities. If there is a lack of adequacy and capability in personnel resources or facilities, no matter how well-designed the program is, it will not run optimally.

c. *Disposition* (Disposisi)

a. Disposition refers to the attitude and response of the implementers toward the policy being executed. This disposition manifests as the awareness and responsibility of the implementers regarding the program they are running. If the implementers in the field do not fully understand the policy's objectives, directions, or guidelines, it can negatively impact the policy's effectiveness. The attitude and sense of responsibility of the implementers will develop and are closely related to the communication factor and the availability of adequate facilities provided by the executing officials.

d. *Bureaucatic structures* (Struktur birokrasi)

a. The organizational design must align with the environmental conditions of the area where the program is implemented. A flexible structure of the implementing agency will support policy effectiveness by providing clear direction and established standard operating procedures. When the bureaucratic structure matches the environmental conditions, it becomes easier for the executing officials to allocate personnel and procure the necessary facilities and infrastructure. This bureaucratic structure factor is closely related to the previous factors: communication, resources, and disposition. All these factors are interconnected and influence whether the policy implemented by bureaucrats is optimal.

The approach model for measuring policy implementation performance has been explained by experts, such as George C. Edwards. In this study, the researcher tends to combine this with the views expressed by Syahruddin (2020). Syahruddin argues that the policy implementation process can be analyzed from three perspectives:

a. Policy makers/initiators (*the center*): From this perspective, the focus is on the efforts made by senior officials or central-level institutions to gain compliance from lower-level or regional institutions or officials or to change the behavior of the target group in the community.

b. Field officials (*the periphery*): This perspective examines the actions of officials and agencies in the field to address disturbances or challenges occurring within their areas of responsibility.

Target Group this perspective focuses on the effectiveness and efficiency of the services provided by the government in changing the behavior and lifestyle of the target group.

2. E-Goverment

One of the key elements in achieving good governance in the current era of regional autonomy is the implementation of e-government (Electronic Government).

In general, e-government is defined as the use of information and communication technology (ICT) in public services provided by the government. According to Presidential Regulation No. 95 of 2018 on Electronic-Based Government Systems (SPBE), e-government is defined as the administration of government that utilizes ICT to provide services to government agencies, civil servants, business actors, the public, and other stakeholders.

The desired conditions for the implementation of e-government in Indonesia, as outlined in the Master Plan for the Electronic-Based Government System (Presidential Regulation No. 95 of 2018), can be described as follows:

a. Central and Regional Government Agencies should not prioritize rigid and slow bureaucracy but instead aim to produce high-performing bureaucracy characterized by being integrative, dynamic, transparent, and innovative.
b. Central and Regional Government Agencies are expected to develop public services that are integrated, effective, responsive, adaptive, and easily accessible to the public while providing opportunities for public participation in the formulation of policies and development programs.
c. The rapid development of ICT provides opportunities for ICT innovation in government administration. Effective and efficient use of ICT is expected to be achieved through the integration of infrastructure, application systems, information security, and ICT services.

The implementation of e-government aims to create public services that are effective, efficient, transparent, and accountable. Utilizing information and communication technology helps the government minimize the potential for moral hazards in governance. Various forms of abuse of authority, such as collusion, corruption, and manipulation, can be minimized by transforming the government's workflow system from manual to electronic.

The drive to achieve good governance in local government administration encourages innovation to improve the quality of public services. Various public service innovations based on information technology are often found in government administration. For example, the e-Filing application, an electronic tax reporting platform developed by the Directorate General of Taxes, and the innovation of the E-Tax Card for MBLB, implemented by the Lumajang Regency Government as a means of collecting the MBLB Tax in the region. This leads to the conclusion that the e-government era has encouraged the government to innovate in transforming public services from manual processes to digitalization, aiming to achieve good governance.

3. E-Tax Card for MBLB

In general, the E-Tax Card for MBLB is the use of advanced information technology as a tool for the electronic collection of Non-Metallic Minerals and Rocks Tax (MBLB Tax). In the cooperation agreement between the Regional Tax and Retribution Agency of Lumajang Regency and PT. Bank Pembangunan Daerah Jawa Timur Tbk, Lumajang Branch, regarding Financial Services for Non-Cash Collection

of Non-Metallic Minerals and Rocks Tax, it is stated that the Electronic Tax Card for Non-Metallic Minerals and Rocks, abbreviated as the E-Tax Card for MBLB, is a non-cash tax payment medium using an Android-based application service. This application is used by tax collection officers to scan a QR code or tap the card on a phone or smartphone to pay the Non-Metallic Minerals and Rocks Tax.

The use of the E-Tax Card for MBLB replaces the old manual system for controlling, supervising, reporting, and paying taxes. By utilizing ICT, the system is shifted to an electronic format, making tax services more adaptive, responsive, effective, transparent, and accountable.

4. Non-Metallic Minerals and Rocks Tax

Tax is a form of direct public participation or contribution to national development. This participation takes the form of an obligation to pay levies, the types and amounts of which are regulated by law. According to experts, including Adriani in Bakir (2021:5), tax is a contribution from the public to the state that is compulsory, owed by those who are required to pay it according to general regulations or laws, without receiving direct compensation that can be specifically indicated. The purpose of this contribution is to finance public expenditures related to the state's duty to administer governance. Based on this statement, the following elements related to taxes can be identified:

a. Taxes are mandatory contributions to the state and can be enforced. If taxpayers do not comply with their tax obligations, they may be subject to sanctions in accordance with the law.
b. Taxes paid do not receive direct compensation.
c. Tax collection is used for the benefit of the state to finance the administration of government.

Taxes, according to the authority of their collection, can be categorized into three types: Central Taxes, collected by the Central Government; Provincial Taxes, collected by the Provincial Government; and Regency/City Taxes, collected by the Regency/City Government. Local Taxes, as defined in the general provisions of Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments, are mandatory contributions to the region, owed by individuals or entities that are enforceable based on law. Local Taxes are a significant source of local revenue (PAD) used to finance regional development. PAD refers to the revenue obtained from sources within the region's own territory, collected based on regional regulations in accordance with the applicable laws (Poeri, 2020). The Local Taxes managed by one region may differ from those of another, depending on each region's potential.

According to Law Number 1 of 2022, the Local Taxes collected by Local Governments consist of:

a. Urban and Rural Land and Building Tax (PBB-P2);
b. Duty on the Acquisition of Land and Building Rights (BPHTB);
c. Tax on Specific Goods and Services (PBJT);

d. Advertisement Tax;
e. Groundwater Tax (PAT);
f. Non-Metallic Minerals and Rocks Tax (MBLB Tax);
g. Edible-nest Swiftlet Tax;
h. Vehicle Tax Surcharge (Opsen PKB); and
i. Motor Vehicle Title Transfer Fee Surcharge (Opsen BBNKB).

The Non-Metallic Minerals and Rocks Tax (MBLB Tax) is a tax imposed on the extraction of natural resources found within or on the surface of the earth. According to Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments, the Non-Metallic Minerals and Rocks Tax, hereinafter referred to as the MBLB Tax, is a tax on the extraction of non-metallic minerals and rocks from natural sources within and/or on the surface of the earth for utilization. The non-metallic minerals and rocks referred to include: asbestos, slate, semi-precious stones, limestone, pumice, gemstones, bentonite, dolomite, feldspar, rock salt (halite), graphite, granite/andesite, gypsum, calcite, kaolin, leucite, magnesite, mica, marble, nitrate, obsidian, ocher, sand and gravel, quartz sand, perlite, phosphate, talc, fuller's earth, diatomaceous earth, clay, alum, tuff, jarosite, zeolite, basalt, trachyte, sulfur.

The subjects and taxpayers of the MBLB Tax are individuals or entities that extract non-metallic minerals and rocks (MBLB). The basis for the imposition of the MBLB Tax is the selling value of the extracted MBLB, calculated based on the volume of extraction and the reference price for each type of MBLB. The reference price is calculated based on the average selling price for each type of MBLB at the mining site within the region and is determined according to the provisions of laws and regulations in the field of mineral and coal mining. The MBLB Tax rate, as stated in Law Number 1 of 2022, is set at a maximum of 20% (twenty percent).

C. METHOD

This study on the implementation of the E-Tax Card for MBLB in Lumajang Regency uses a descriptive qualitative approach. The research is descriptive, where the researcher aims to describe the actual phenomenon as it is. The researcher will attempt to explain how the implementation of the E-Tax Card for MBLB improves service quality and increases MBLB Tax revenue in Lumajang Regency.

The theoretical tool used to identify whether the implementation of the E-Tax Card for MBLB is optimal or not is the policy implementation theory proposed by Syahruddin. According to Syahruddin (2020:40), the policy implementation process can be analyzed from three perspectives: 1) Policy initiators/policymakers; 2) Field officials; and 3) Target groups. The researcher combines this theory with the main theory of George C. Edward III, which identifies four important factors determining the success or failure of policy implementation: communication, resources, disposition, and bureaucratic structure. By combining the theories of Syahruddin and George C. Edward III (1980), it is possible to examine the factors that hinder the implementation of the E-Tax Card for MBLB in Lumajang Regency.

D. RESULTS AND DISCUSSION

In the discussion section, the researcher has presented the research findings on the implementation of the E-Tax Card for MBLB in the collection of MBLB Tax in Lumajang Regency. The research was conducted through interviews, observations, and documentation, using the grand theory of Syahruddin to analyze the policy implementation process from the perspectives of policy initiators/policymakers, field officials, and target groups. This theory is combined with the main theory of George C. Edwards III, which includes the aspects of communication, resources, disposition, and bureaucratic structure.

1. Aspect of Policy Initiators/Policymakers

The success of the implementation process can be measured from the perspective of how strong the efforts made by policymakers or institutions at the central level are to gain compliance from lower-level institutions or officials or to change the behavior of the target group in society. Based on the findings presented in the previous discussion, the researcher interprets the elements related to the aspect of policy initiators/policymakers to include factors of communication and bureaucratic structure.

a. Communication Factor

Based on the results of interviews, observations, and documentation, the efforts of policy initiators/policymakers in socializing the use of the E-Tax Card for MBLB in Lumajang Regency have been good and effective. Several informants stated that the policy of using the E-Tax Card for MBLB had been socialized several times to miners and implementing officers. Additionally, effective communication was established through the formation of a Mining Task Force, consisting of members from the Police, the Military (TNI), the Civil Service Police Unit (Satpol PP), the Department of Transportation, the National Unity and Political Agency (Kesbangpol), the Regional Tax and Retribution Agency (BPRD), and the Department of Energy and Mineral Resources (ESDM).

Good communication through socialization has positively impacted the transition of the MBLB Tax reporting and payment model from the previous manual method using SKAB paper to an electronic system, which has been smoothly implemented. This is also evident from the positive response of legal miners with mining business licenses (IUP). The informants believe that using the E-Tax Card for MBLB makes it harder to counterfeit compared to the previous system that used SKAB paper documents.

b. Bureaucratic Structure Factor

According to Edward III, the bureaucratic structure is an important aspect of successful policy implementation. It includes two key aspects: the mechanism or standard operating procedures (SOPs) and the organizational structure or division of labor. These two aspects are correlated and impact the effectiveness of policy implementation. Edward III states that a good SOP provides a clear, systematic,

straightforward, and easily understandable framework for everyone, serving as a reference for policy implementers.

The research findings on the bureaucratic structure indicate that the Lumajang Regency Government has not established a specific department or unit dedicated to managing the E-Tax Card for MBLB. The implementation of the E-Tax Card for MBLB is primarily handled by a single department, namely the Planning and Operational Control Department. Moreover, the decision to place the implementation structure for the E-Tax Card for MBLB at the mining site (mining entrance) has proven to be less effective and efficient. The implementation structure at the mining entrance requires significant effort, including personnel, budget, and supporting facilities. In contrast, the implementation structure at the Portal Unit is more effective and efficient because the Portal is a key checkpoint where sand mining trucks exit, allowing both legal and illegal mining trucks to be intercepted by enforcement officers.

Regarding the mechanism or standard operating procedures (SOPs), the Regional Tax and Retribution Agency of Lumajang Regency has not developed or established clear and specific SOPs for field implementers. This is confirmed by the results of observations and documentation, which reveal that the existing SOP documents are only general. The current SOPs do not specifically regulate the working mechanisms for E-Tax Card collectors at the mining entrance and the Portal Unit.

2. Aspect of Field Officials

Policy implementation from the perspective of field officials involves examining the actions of implementers who operate at a level lower than the central implementers. In the context of MBLB Tax collection in Lumajang Regency, the field implementers are divided into two groups based on the bureaucratic structure: the implementers at the Mining Entrance Unit and the implementers at the Portal Unit.

a. Resource Factor

Resources play a crucial role in the implementation of the E-Tax Card for MBLB in the collection of MBLB Tax. These resources include human resources (*staff*) and facilities (*facility resources*). The absence of adequate human resources and infrastructure will result in suboptimal policy implementation. Implementing resources require sufficient quantity and quality, which includes having competent staff with disciplined and responsible character.

1) Human Resources

Based on the data analysis in this study, the aspect of human resources is inadequate. The decision to place bureaucratic structures at multiple mining entrance points requires a substantial effort in personnel and facilities. Consequently, if new mining business licenses (IUP) are issued, the Lumajang Regency Government must also provide new implementation officers. The shortage of human resources was confirmed during field observations, where the researcher found that several mining entrance points were not staffed continuously. Mining

activities were ongoing, but only two officers worked in shifts (alternating). Therefore, when an officer takes a break, is ill, or has other obligations during duty hours, the sand transport trucks' tax cards are not collected (resulting in tax loss). In such situations, no standard operating procedures (SOP) have been established to guide the officers if they cannot guard the mining entrance point.

However, the bureaucratic structure and collection mechanism at the Portal Unit are more effective. The monitoring and collection of the E-Tax Card for MBLB are conducted 24 hours a day. The Portal Unit is supported by human resources from other Local Government Organizations (OPDs), such as Satpol PP officers and officers from the Department of Transportation. Therefore, the selection of the collection structure and mechanism at the Portal Unit is more effective and optimal than the collection at each mining entrance. This is because the human resources at the Portal Unit are more complete, and supervision and control by the higher-level implementers are easier.

2) Facility Resources

Infrastructure facilities are a resource aspect that can support successful policy implementation. Human resources and facilities are interrelated; having a large number of human resources without adequate facilities will lead to suboptimal policy implementation. Implementing human resources will be motivated when supported by sufficient facilities.

Based on the research data analysis, facility resources are confirmed to be severely inadequate. Facilities such as workspaces, tables, and chairs at each mining entrance have not been provided by the policy initiators/makers. Observations, documentation, and interviews confirm this. The implementing officers collecting the E-Tax Card for MBLB at each mining entrance station themselves in the offices of the mining business owners, who are also taxpayers. This situation is not positive, as it leads to a daily pattern of relationships, communication, and familiarity between the officers and the taxpayers. Such patterns may create temptations and affect the integrity and professionalism of the tax officers. These findings are inconsistent with the Government Regulation of the Republic of Indonesia Number 94 of 2021 concerning Civil Servant Discipline. Article 4, point (i), states that civil servants are obliged to refuse any form of gratuity related to their duties and functions, except for income in accordance with statutory regulations. Furthermore, Article 5, point (k), states that civil servants are prohibited from accepting gifts related to their position and/or duties.

The inadequate facilities are also evident in the Portal Unit structure. Observations and documentation show that the facilities for E-Tax Card collectors at the Portal Unit consist only of a tarp tent. The portal location is situated on the edge of a narrow national road with limited road barriers. Additionally, there are no traffic signs or warnings about the card collection portal. The absence of proper signage, such as road barriers or flashing warning lights, poses a danger to the officers' safety, disrupts traffic flow, and can cause vehicle congestion.

The inadequate human resources and facilities, as found by the researcher, do not align with George Edward III's view in Tjilen (2020:42), which states that resources supporting effective policies include staff (number of personnel with knowledge and skills), authority, information, and facilities. If the local government, as the policy initiator and maker, expects the optimal implementation of the E-Tax Card for MBLB, it must consider the availability of adequate personnel and facilities.

b. Disposition Factor

Disposition, or the attitude of the implementers, is a factor that has significant consequences for the successful implementation of a policy. Disposition refers to the individual characteristics of the implementers in carrying out a program or policy. George Edward III, as cited in Syahruddin (2020:62), states that for policy implementation to be effective, the policy implementers must not only know what to do but also have the ability to carry it out, ensuring that no bias occurs in practice.

A good disposition can be a driving factor in optimizing the implementation of the E-Tax Card for MBLB. Conversely, an undisciplined and irresponsible disposition or attitude of the implementers can create real barriers to policy implementation. Implementing a new policy, especially one involving technology, requires field implementers to adapt their abilities. In addition to capability, policy implementation also requires implementers who are honest, dedicated, and highly motivated.

According to the results of data processing from interviews and field observations in this study, the disposition factor was found to be suboptimal. This is reflected in observations where, on two occasions, the researcher found no tax card collection officers at the mining entrance unit in the Pasirian area during working hours. Similarly, on another occasion and location, the researcher did not find any card collection officers at the mining entrance in the Tempeh area during the day. This was confirmed by the mine owner, who stated that the officers were on leave for rest and lunch.

There are often unforeseen circumstances in policy implementation, such as illness or sudden emergencies. However, what is most important is that the response of the implementers reflects responsibility and adherence to the established standard operating procedures (SOP). A good response and attitude from the implementers when unable to perform their duties would be to report to their superiors, so a replacement officer can be arranged.

The poor disposition factor mentioned above is closely linked to the bureaucratic structure at the Mining Entrance Unit and is related to inadequate human resources and facility resources. The card collection structure at the Mining Entrance forces policymakers to provide more resources. However, in reality, the officers at the Mining Entrance Unit are limited, and the facilities are not adequately provided by the policymakers.

c. Aspect of Target Group

The target group is the party that receives the policy from the decision-maker. The target group is the party that is influenced by and has an interest in the

implementation of the E-Tax Card for MBLB policy. The aspect of the target group can be understood by examining the level of compliance, response or responsiveness, and involvement in implementing the E-Tax Card for MBLB.

If the response from the miners, as taxpayers and the target group, toward the use of technology in the collection of MBLB Tax is positive, then the implementation will proceed smoothly. In other words, if the E-Tax Card for MBLB policy benefits the mine owners, the transition from the old to the new pattern will be easier.

Based on the data analysis, the mine owners, as taxpayers, have responded very positively to the E-Tax Card for MBLB policy. The communication factor, through socialization conducted by the policy initiators, has supported the success of convincing the target group to comply with this policy. The miner informants feel that they have a vested interest in the success of this program or policy. This is because licensed miners find it easier to pay taxes and believe it is safer than the old system using paper-based SKAB, which can easily be forged by irresponsible parties.

Referring to the positive response and support from miners with mining business licenses (IUP) for the E-Tax Card for MBLB policy, this aligns with the General Guidelines for Administrative Innovation (2015), which have the criteria of novelty, utility, providing solutions, sustainability, replicability, and compatibility. Furthermore, this also aligns with the views of Dini and Furqon (2023), who explained that technological innovation has a significant impact, including on the tax reporting process, law enforcement, data collection, and interaction between the government and taxpayers. The benefits of technological innovation in taxation include efficiency, increased tax compliance, transparency, and accountability.

A limitation of this study is that the researcher has not conducted observations and interviews with informants from unlicensed (illegal) miners due to time and budget constraints. The results may differ from the positive response shown by the licensed miner target group. Therefore, a more extensive and in-depth study of the target group aspect in the implementation of the E-Tax Card for MBLB is needed in the future.

E. CONCLUSION

From the aspect of policy initiators/makers, it can be concluded that communication has been well-executed. The impact of this communication through socialization has led field implementers and target groups to understand, comply with, and respond positively to the E-Tax Card for MBLB policy. However, the bureaucratic structure aspect is not effective. The key finding in this study is that the decision regarding the bureaucratic structure for card collection at the Mining Entrance Unit is ineffective. In contrast, the card collection mechanism at the Portal Unit has proven to be more effective. The inefficiency of the bureaucratic structure at the Mining Entrance Unit affects the resource and disposition aspects, potentially causing suboptimal policy implementation.

From the aspect of field officials, in terms of both resources and disposition, the findings are suboptimal. The aspect of human resources is significantly lacking

in quantity. This is influenced by the bureaucratic structure at the Mining Entrance Unit, which requires more human resources. Each mining entrance point needs at least six officials to work in shifts. However, in reality, only two officers alternate in one shift, resulting in no replacement when an officer is unavailable. From the perspective of facility resources, it can be concluded that they are severely inadequate. The policy initiators/makers have not provided the necessary facilities and infrastructure for field officers. The working environment and other supporting facilities at the Portal Unit are not safe and comfortable for the officers. Furthermore, at the Mining Entrance Unit, there are no facilities such as a workspace, chairs, or tables. In practice, the officers at the Mining Entrance Unit have to stay at the premises owned by the taxpayers, which is not ideal as it could create a conflict of interest and compromise the integrity of the implementers, potentially causing tax loss. From the aspect of disposition, it can be concluded that it is inadequate. This disposition factor is influenced by the lack of sufficient resources.

From the aspect of the target group, it can be concluded that the E-Tax Card for MBLB policy has received a positive response from miners with Mining Business Licenses (IUP) as policy recipients. The transition from the old paper-based manual SKAB tax reporting system to the new information technology-based system has been perceived positively by licensed miners. The use of information technology for non-cash tax reporting and payment through the E-Tax Card for MBLB is believed to make the process easier, more convenient, and safer, as it cannot be easily forged by irresponsible parties.

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