Artículos científicos

Estudio de caso en trámites de control vehicular particular en la Recaudación de Rentas de Tepic en el Estado de Nayarit

Case study on private vehicle control procedures at the Tepic Revenue Office in the state of Nayarit

Estudo de caso em procedimentos de controle de veículos particulares na arrecadação de renda Tepic no estado de Nayarit

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Resumen

La eficiencia y eficacia son partes importantes al momento de dar un servicio. Ahora bien, para un gobierno del Estado que debe tener como objetivo mejorar sus procesos en la captación de ingresos propios, debe ser mayor. El presente trabajo tiene como objetivo conocer si la percepción de los contribuyentes en el trámite de control vehicular se relaciona con los ingresos propios captados en la Recaudación de Rentas de Tepic. La finalidad es proponer mejoras en la gestión de captación de ingresos propios para el Estado de Nayarit, México. Para el desarrollo de la investigación, se empleó una metodología no experimental de tipo descriptivo relacional con una muestra de 97 contribuyentes que acudieron a la recaudación mencionada. Se utilizó un instrumento en escala de Likert, teniendo como principales resultados que los ingresos propios se relacionan con las facilidades administrativas y la percepción del marco legal. Se concluye que la generación o captación

de ingresos propios para un estado tiene relación con la gestión o políticas que un gobierno aplica mediante las facilidades administrativas.

Palabras clave: administración local, contribución presupuestaria, gobernabilidad, política de ingresos, tributación.

Abstract

Efficiency and effectiveness are important parts at the time of providing a service, now, for a state government that should aim to improve its processes in the collection of its own revenues should be greater. The objective of this study is to determine whether the perception of taxpayers in the vehicle control process is related to the revenue collected by the Tepic Revenue Department in order to propose improvements in the management of revenue collection for the state of Nayarit, Mexico. For the development of the research a non-experimental methodology of relational descriptive type was used, with a sample of 97 taxpayers who went to the aforementioned Tax Collection Office, using an instrument in likert scale, having as main results: that the own income is related to the administrative facilities and the perception of the legal framework. It is concluded that the generation or collection of a state's own revenues is related to the management or policies that a government applies through administrative facilities.

Keywords: local administration, budget contribution, governance, revenue policy, taxation.

Resumo

Eficiência e eficácia são partes importantes na prestação de um serviço. No entanto, para um governo estadual que visa melhorar seus próprios processos de arrecadação, deve ser maior. O objetivo deste trabalho é saber se a percepção dos contribuintes no processo de controle de veículos está relacionada com a receita própria captada na Arrecadação de Rendas Tepic. O objetivo é propor melhorias na gestão da captação de receitas próprias para o Estado de Nayarit, México. Para o desenvolvimento da pesquisa, foi utilizada uma metodologia não experimental do tipo relacional descritiva com uma amostra de 97 contribuintes que compareceram à referida arrecadação. Foi utilizado um instrumento de escala Likert, tendo como principais resultados que a receita própria está relacionada com as facilidades administrativas e a percepção do enquadramento legal. Conclui-se que a geração ou

arrecadação de receitas próprias para um estado está relacionada com a gestão ou políticas que um governo aplica por meio de facilidades administrativas.

Introduction

Currently, various studies have focused on how the state should use its resources and how to apply them efficiently and effectively, but there are few studies that analyze and propose improvements in the generation or capture of own income for a federal entity.

Considering the above, it is important to know the current situation. Therefore, Torres et al. (2022, p.1) mention that, during the COVID-19 pandemic, countries increased public spending and stopped capturing income when granting administrative facilities such as extensions, tax reductions and, in other cases, modifying the rate .

On the other hand, the Economic Commission for Latin America and the Caribbean (ECLAC, 2021) affirms that Latin America took important fiscal measures to face the basic needs caused by the COVID-19 pandemic. Well then, the scenario caused by the pandemic forced public managers to propose and/or establish strategies or administrative measures to encourage taxpayers to pay their federal and state taxes. In addition, it proposes that Latin American countries create strategies to strengthen public revenue progressively and effectively, such as: reducing the spaces for tax evasion and avoidance; assess tax incentives and broaden the scope of property and wealth taxes.

In relation to the previous paragraph, the state is responsible for supporting its citizens to achieve social well-being, which is why acting during the pandemic is justified. But at the end of it, it must guarantee the harmonious and orderly development of a society. Therefore, its existence has as essential purposes: social welfare, economic development and collective security (Torres and Santander, 2013). For their part, Álvarez et al. (2022, p.3) mention that the participation of citizens in the payment of their contributions is necessary, this will generate the conditions to achieve the state's objective.

In addition, in the informative note of the Center for the Study of Public Finance (CEFP, 2022, p.1) it states that the state is the one that develops the revenue collection mechanisms, avoiding tax evasion, avoidance and crimes. In addition to the above, in the study carried out

by Arévalos and Tello (2018) they consider "that the federal entities miss out on their collection potential, which makes them highly dependent on the resources granted by the federation; this situation compromises their ability to meet the needs of citizens, makes them more prone to contracting debts and limits their autonomy of action".

It is important to mention that the states have an agreement with the federation in which "the fiscal coordination arrangement between the entities and the federation generates a complicated scenario for state public finances, since 85% of these resources come from federal transfers This implies little fiscal autonomy, high dependence on federal transfers and low collection" (IMCO, 2022). This causes a great dependence on the federation and a lack of interest from the states in increasing their collection capacity.

On the other hand, the Mexican Institute for Competitiveness (IMCO, 2020), in an investigation called "Let's talk about income in the states", mentions that the federal entities do not take advantage of the powers established by law and, for its part, makes five proposals so that the states increase their own income and, with it, improve the services provided by the state. This proposal can be seen in figure 1:

Figure 1. Proposals by IMCO to increase the states' own revenues
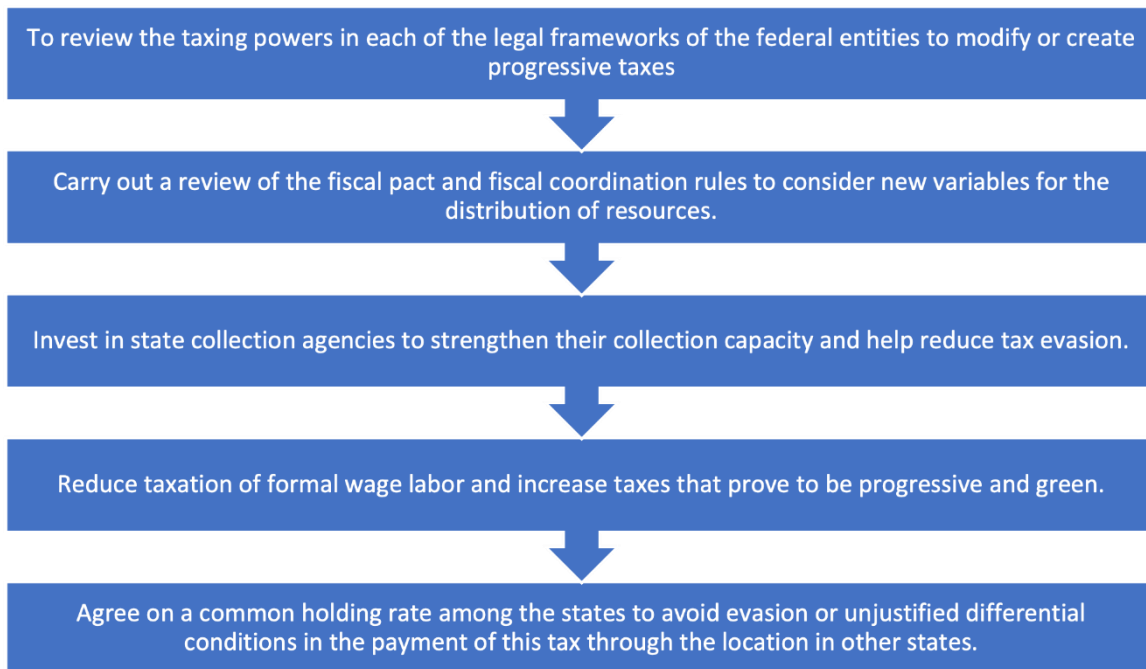
Source: Own elaboration with information IMCO (2022)

With the foregoing, states must create the necessary alternatives to generate or capture more of their own income. Table 1 shows the total income that each of the federal entities estimated in their income laws for the year 2021. It is important to mention that the total income presented not only includes own income, but also the sum of federal transfers that are They are made up of federal contributions from Branch 33 and federal contributions from Branch 28. On the other hand, it can be observed that the State of Nayarit is among the states with the lowest total income.

Table 1. Total estimated revenues in the revenue laws by state in millions of current pesos

State	Estimated revenues
Aguascalientes	26 478.2
Baja California	65 024.8
Baja California Sur	17 240.7
Campeche	21 454.3
Coahuila	52 675.7
Colima	17 474.0
Chiapas	96 180.3
Chihuahua	69 362.8
Ciudad de México	217 962.2
Durango	33 274.7
Guanajuato	89 298.5
Guerrero	61 111.5
Hidalgo	50 273.4
Jalisco	123 500.6
Estado de México	303 120.3
Michoacán	68 661.5
Morelos	27 144.8
Nayarit	23 706.9
Nuevo León	107 167.1
Oaxaca	76 194.0
Puebla	96 525.4
Querétaro	36 226.6
Quintana Roo	33 860.9
San Luis Potosí	48 987.8
Sinaloa	56 012.5
Sonora	67 709.0
Tabasco	51 099.0
Tamaulipas	52 410.7
Tlaxcala	20 667.7
Veracruz	128 420.7
Yucatán	41 136.1
Zacatecas	30 226.2

Source: Own elaboration with information IMCO (2021).

However, for the present study it is important to break down the real total income obtained by the State of Nayarit during the year 2021, showing that it captured 7% in its own income, as presented in table 2.

Table 2. Distribution of total revenye of the State of Nayarit during fiscal year 2021 in millions of pesos

State	Federal contribution (Ramo 33)	Federal Participation (Ramo 28)	Own Revenue	Total Revenue
Nayarit	15 469.3	8 743.1	1 952.7	26 165.1

Source: Own elaboration with information INEGI (2022)

So, to continue with the investigation, it is important to mention that own income is the sum of state taxes, rights, products, accessories, income from the sale of goods, provision of services and other income. In the case of the State of Nayarit for the year 2022, they were estimated at 2,197.2 million pesos, as shown in table 3.

Table 3. Estimated own revenues for fiscal year 2022 in millions of pesos

Concept	Amount
Taxes	1 214.2
Duties	484.6
Products	21.0
Profits	260.0
Revenues from sale of goods, rendering of services and other revenues	217.4
Total Equity Revenues	2 197.2

Source: Own elaboration with information from the Ley de Ingresos del Estado Libre y Soberano de Nayarit for fiscal year 2022.

For the 2022 financial year, the Government of Nayarit, as a strategy to generate its own income and keep the vehicle register updated, implemented vehicle replacement. The foregoing obliges the citizens of the state of Nayarit who have a private vehicle or public service, or want to acquire one, to be registered and/or updated in the vehicle register of the

aforementioned federal entity. This means that the citizen of Nayarit must go to the State Revenue Collection to cover the amount that corresponds to him and thus have the right to have plates and a valid circulation card.

To capture the aforementioned own income, the Government of Nayarit, Mexico, has twenty-three collections distributed throughout the state. For the present investigation, the most important collection office for the State of Nayarit, located in the Municipality of Tepic, known as the Tepic Rent Collection, is taken into account.

In the Tepic Revenue Collection, vehicle registry registration and control procedures are carried out, which consist of the following processes: registration of new vehicles with the vehicle registry; change of owner in the registration to the vehicle register; drop in the vehicle register; registration or change of owner of vehicles of foreign origin; updates, such as changing the color or engine of the registered vehicle; as well as registration, change of ownership, cancellations and endorsements of vehicles for public service.

So, although it is true that paying state taxes, rights and/or benefits generates discomfort for citizens, and if one adds that government efforts do not have an efficient and effective process when collecting income, this causes a bad perception and with it a low collection. For this reason, the best strategies must be in place to make this process more efficient, which will generate an increase in the collection of own income. The objective of this investigation is to know if the perception of taxpayers in the process of registration and control of the vehicle register is related to their own income collected in the Tepic Income Collection, with the purpose of proposing improvements in the management of capturing Own income for the State of Nayarit, Mexico.

In this way, the following research questions were raised: How is the current management in the collection of own income in the procedures of registration and control of the vehicle register in the Tepic Income Collection? Will a positive perception of taxpayers generate more income for the State of Nayarit?

Theoretical-conceptual section

To achieve the objective of this paper, it is important to define the term of own income for a state. As presented in table 4, based on the above, we can define own income as the sum of concepts published in the income law that depend on the tax design, the management to capture them and the perceptions of taxpayers.

Table 4. Own revenue items

Author	Definition
Fondo Monetario Internacional [FMI] (2014)	The increase or increase in equity that originates after a transaction.
Ruiz y García (2020)	The annual sum of taxes, improvement contributions, duties, products and benefits collected by a federal entity.
Madrigal (2021)	Taxes, duties, products, contributions and benefits.
Álvarez ed al (2022).	These are all the items that each state collects from its taxpayers, which may be taxes, duties, products, benefits, contributions and use of the state's assets, which must be approved in their respective revenue law and published in the official newspaper of each of these entities.

Source: Own elaboration

On the other hand, it is important to mention that there are different studies regarding the collection process, as presented in Table 5:

Table 5. Concepts of collection process

Author	Results of the study
Rodríguez et al. (2017)	Fiscal capacity, effort and productivity of all states in Mexico
Madrigal (2021)	It is necessary to have an updated registry, continuous evaluation and coordination between the process and the legal framework.
Unda (2021)	There must be coordination between the economy, administrative capacity and the political issue.

Source: Own elaboration

Based on the foregoing, the collection process must consider the economy of the taxpayers for the design of their own income. Hence, the efforts that the government in turn carries out to have an updated register and to know the perceptions of its taxpayers to create or modify administrative facilities that increase the collection of own income.

For the present investigation, the legal foundation of the State of Nayarit, Mexico, in a vehicular matter, is mentioned. It begins with the Mobility Law of the State of Nayarit (2021), where in its article 323 every vehicle that circulates on public roads is obliged to be registered, carry license plates and a valid circulation card.

In addition, in the Nayarit State Treasury Law (2019), in its article 95-A, it establishes the vehicle register, where the vehicle registration and control will be carried out. For this, the owner must pay the corresponding rights.

The aforementioned rights are based on the Income Law of the Free and Sovereign State of Nayarit for the year 2022, where article 26 defines the different concepts and rates to be paid, expressed in Unit of Measurement and Update (UMA). In addition, fifty-five percent corresponding to other taxes is added, which is 25% of the Tax for the Promotion of Education; 15% of the Tax for Social Assistance and 15% of the Special Tax for the Autonomous University of Nayarit, based on articles eleven to thirteen of the aforementioned law.

Derived from the above, the vehicle registration and control procedures that are carried out in the Tepic Income Collection are mentioned, as well as the amount to be paid:

➤ Registration to the vehicle register of new vehicles, such as motorcycles, trailers and automobiles. Table 6 shows the amount to be paid for a new vehicle in its different modalities, having to cover three concepts of rights.

TablE 5. Example of the amount to be paid to register a new vehicle

Concept	Automobiles	Motorcycles	Trailers
License plates	1 515.13	765.01	1 515.13
Vehicle registration card	514.97	514.97	514.97
Vehicle Verification	389.95	389.95	389.95
Total to be paid	2 420.05	1 669.93	2 420.05

Source: Own elaboration

➤ Change of owner in the registration to the vehicle census: it is necessary that the vehicle to be registered presents the official deregistration receipt from the State of Nayarit or from a federal entity. Said procedure is presented later, as in table 6, 3 rights would be paid and, depending on whether you present a Re-invoice or transfer of rights, the amount to be paid for the Property Acquisition Tax, known as purchase-sale, which depends on the model and version of the vehicle.

➤ Deregistration in the vehicle register: for this procedure there are three ways. The first is necessary to be up to date with your payments and have registration in Nayarit. The second way is in the case of vehicles that carry license plates from other federal entities and want to de-register in the State of Nayarit. They will be able to do so as long as they cover the special right for lack of deregistration and carry out the registration procedure to the vehicle register. The third way is when the taxpayer

declares the partial or total loss or theft of the plates. He must present the complaint to the public ministry, indicating the serial number of the vehicle and the corresponding license plate. The amounts to be paid are presented in Table 7.

Table 6. Example of the amount to be paid to deregister from the vehicle registry

Concepto	Monto a pagar
Baja estatal	$ 264.93
Baja foránea	$ 514.97
Baja administrativa	$ 389.95
Baja motocicleta	$ 264.93
Baja motocicleta administrativa	$ 389.95

Source: Own elaboration

➢ Replacement of public service vehicle: it is the procedure where the vehicle register is updated and safety issues for users are reviewed. The amount payable is $3,504.57, as shown in table 8.

Table 7. Example of the amount to be paid for a public service vehicle replacement

Concept	Amount to be paid
Reemplacamiendo public service	1 904.08
Vehicle registration card	514.97
Vehicle verification	70.46
Revalidation of public service permit	1 015.06
Total to be paid	3 504.57

Source: Own elaboration

➢ Change of vehicle for public service: to carry out this procedure it is necessary to first cancel the vehicle registered as a public service. Subsequently, the change of vehicle is made, which would pay four rights and, depending on whether it presents a Re-invoice or transfer of rights, the amount to be paid for the Property Acquisition Tax would be added. This tax depends on the vehicle, model and version, as presented in table 9.

Table 8. Example of vehicle change for public service

Concept	Amount to be paid
License plates	1 904.08
Vehicle registration card	514.97
Verification of vehicles for the first time	389.95
Revalidation of public service permit	1 015.06
Total to be paid	3 824.06

Source: Own elaboration

Method

The present investigation was carried out in the facilities of the Revenue Collection of Tepic, Nayarit, Mexico, located at Av. Rey Nayar corner with Av. de los Insurgentes, without number, in the Federal Bureaucrat neighborhood. The study is divided into two sections: the first is quantitative with a descriptive approach, because information on the study variables is collected (Hernández and Mendoza, 2018); and the second part is of a correlational type, using a multivariable model, the relationship of the independent variables with respect to a dependent variable was analyzed.

Population, sample and sampling methods

The study population was 519,899 taxpayers who have registered a vehicle in Nayarit (INEGI, 2022). Given the characteristics of the study, the finite population formula was used, with a confidence level (Z) of 95%, a permissible margin of error (e) of 5%, and a probability of success (p) and failure (q) equal to 0.5.

$$n= \frac{N\ Z2\ p\ q}{(N-1)\ e2 + Z2\ pq}$$

This is how a minimum sample of 97 taxpayers is established, which were selected using the simple random method during the months of January to August 2022.

Research instrument

The instrument used to find out if the perception of taxpayers in the vehicle registration and control procedures is related to the own income collected in the aforementioned collection consisted of a structured online survey through Google forms, using a Likert scale. from 1 to 5, where 1 represented "excellent" and 5 "very poor". The instrument consisted of 5 questions on the taxpayer's perception on topics such as: legal framework, administrative facilities, amounts to be paid, incentives and exemptions, and the current process. Previously, the questionnaire was subjected to a reliability test using Cronbach's alpha, and satisfactory results were obtained (0.728), since it is in the desired range, that is, it is internally consistent (Vaske et al, 2017). Therefore, the evaluation is reliable, since the items on the form are statistically correlated (Table 10).

Table 9. Reliability analysis

Cronbach's Alpha	N of elements
0.764	5

Source: Own elaboration

Of the questions asked in the instrument, the objective of each variable is described as presented in Table 11.

Table 10. Description of variables used

Variable	Description
Legal framework	To determine whether the legal framework for vehicle registration and control procedures is understandable.
Administrative facilities	Perception of the way of collecting income from vehicle registration and control procedures
Amounts to be paid	This refers to the taxes that citizens must pay to carry out vehicle registration and control procedures.
Incentives and exemptions	Perception of collection strategies for vehicle registration and control procedures.
Current process	Satisfaction when performing vehicle registration and control procedures.

Source: Own elaboration

Data analysis

The information was collected through the Google platform through a form, later, the processing and interpretation of the information was carried out through the statistical program Statistical Package for the Social Sciences (SPSS) version 22.

Given the above, the results obtained from the variables mentioned in table 12 are presented:

Table 11. Results of the variables of study

Variable	Excellent		Good		Fair		Bad		Poor	
	F	%	F	%	F	%	F	%	F	%
Legal framework	1	1	33	34	29	29.9	20	20.6	14	14.4
Administrative facilities	0	0	28	28.9	47	48.5	9	9.3	13	13.4
Amounts to be paid	0	0	1	1	16	16.5	4	4.1	76	78.4
Incentives and exemptions	0	0	17	17.5	54	55.7	14	14.4	12	12.4
Current process	1	1	28	28.9	45	46.4	22	22.7	1	1

Source: Own elaboration

As shown in Table 12, the following can be described:

- First variable: resulting in a perception of fair to good in the legal framework to carry out registration and vehicle control procedures.
- Second variable: approximately 50 taxpayers believe that the administrative facilities have been regular, creating an area of opportunity to improve strategies in institutional capacity, personnel training, and red tape.
- Third variable: they are considered from regular to terrible, which causes an excess or ignorance of the taxpayers in knowing how the own income captured in the study collection is applied.

- Fourth variable: the main results were obtained with more than 50% of those surveyed, that the incentives and exemptions that the Government of the State of Nayarit has carried out have been regular.

- Fifth variable: a high percentage of responses, from good to regular with more than 70%, which gives as a reference that the process is good, but improvements can be created, such as quality of care, time to carry out the process and support. to the taxpayer, thereby creating added value.

Once the information of the independent variables under study was presented, the second part of the investigation was carried out, which is of a correlational type, where the relationship of independent variables with respect to a dependent variable was analyzed.

For this, the dependent variable is defined as the own income collected in the Tepic, Nayarit Income Collection, during the period from January to August 2022. Which were obtained through a convenience sampling, through an interview with the person in charge of the collection under study, having an average of $13,795,433.50 (thirteen million seven hundred and ninety-five thousand four hundred and thirty-three pesos and fifty cents) and being the month of June the most collected, as shown in Figure 2.

Figure 2. Own revenues collected in Tepic's Revenue Collection Office.
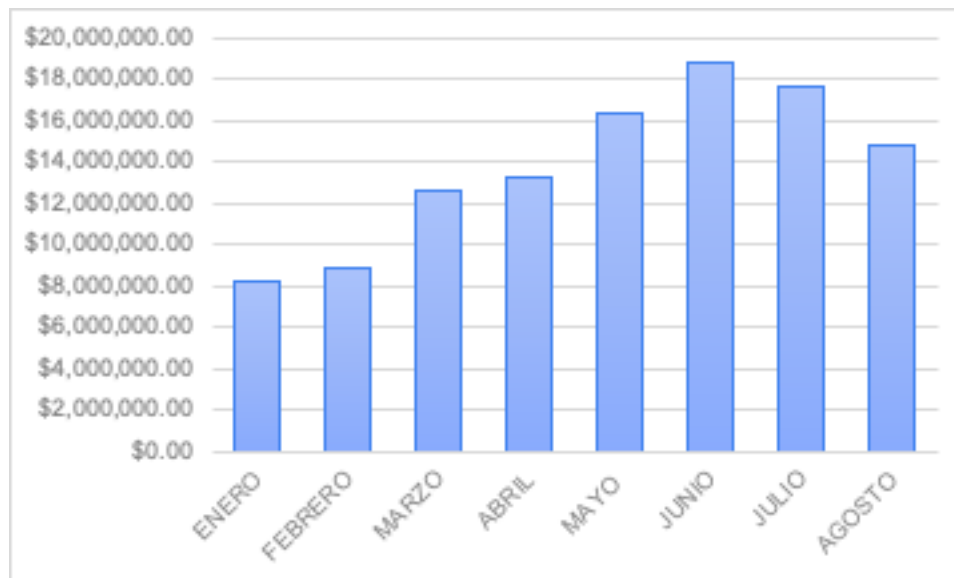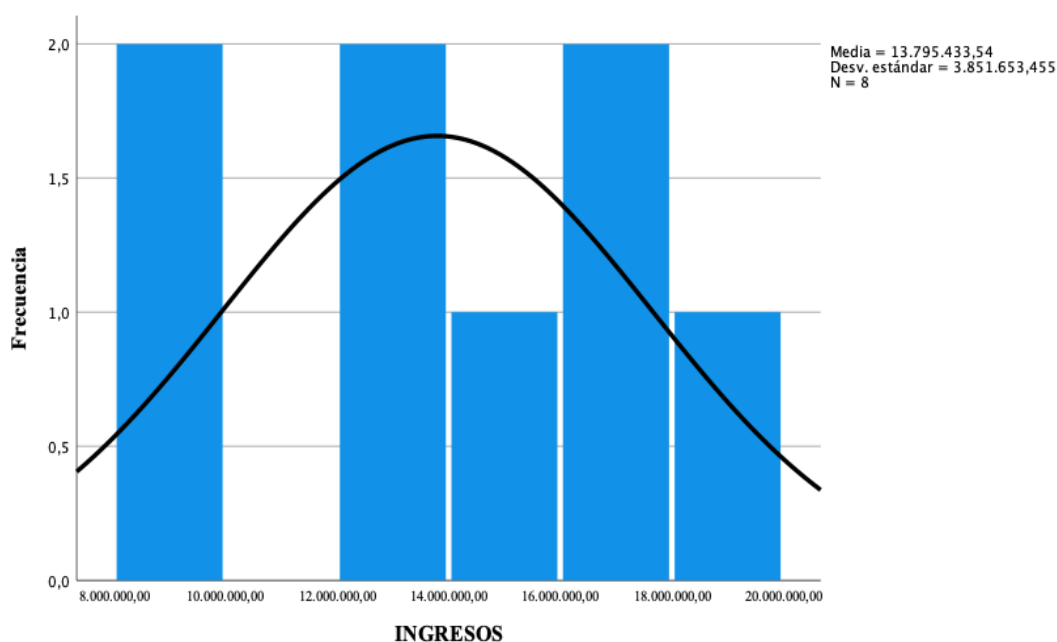

Source: Own elaboration

In order to apply the regression, the following assumptions were validated:

Measurement: In the independent variables, the intervarial measurement was used, that is, on a Likert scale, and for the dependent variable, the scalar measurement was used, because the own income captured depends on the month.

Normality: The dependent variable must be normal. For this, the histogram graph, the box and whisker plot, was used, since there was a small sample. The result was that the data is not normal, as shown in Figure 3.

Figure 3. Box and whisker diagram

Source: Own elaboration

Based on the previous results, the Spearman-type non-parametric test was used, resulting in those shown in Table 13.

Table 12. Correlation

		Revenues	Legal F.	A. F.	Amount to pay	Inc and Exe.	Current Process.
Rho de Spearman	Revenues	1.000	.814	.857	.690	.690	.359
	Sig (bilateral)	0	.014	.007	.058	.058	.382

Source: Own elaboration

Giving as a result that the variable income is associated in .814 and .857 with the variables legal framework and administrative facilities, respectively, while with the variables amount to pay, incentives and exemptions with .690 each, while with the variable current process with a .359, as shown in table 13.

Results

Analyzing the parametric assumptions, it is concluded that Spearman's correlation is used, which allows knowing the strong and positive correlation that exists between the income variable and the legal framework and administrative facilities variables. Meanwhile, there is a moderate relationship between the income variable and the amount to be paid, incentives and exemptions variables, and, finally, there is no correlation with the current process variable.

Discussion

The knowledge of the management in the capture of own income goes hand in hand with the perception of the taxpayers, the design in the contributions to be paid and the administrative facilities that a government grants.

The first result obtained is that the Tepic Income Collection receives its own income for an average of $13,795,433.50 (thirteen million seven hundred ninety-five thousand four hundred thirty-three pesos and fifty cents) and a standard deviation of $3,851,653.45 (three million eight hundred fifty and one thousand six hundred fifty-three pesos and forty-five cents), which forces public management to create the best strategies and suitable collection policies so that taxpayers continue to use the aforementioned collection to pay their taxes. Remembering that the level of development of a state is related to its fiscal effort, transparency and accountability (Mendoza, 2019).

The second finding shows that there is not a good perception of taxpayers for the legal justification when contributing to the state, creating an important point to carry out a review of the tax powers in the legal framework to register a private vehicle and avoid evasion. Now, the next finding is about administrative facilities, which has a very strong correlation with revenue for the state. So, you must have the ability to encourage the taxpayer who has a debt and motivate the one who is up to date.

Continuing with the following finding, the rates or amounts to be paid must be in accordance with the conditions of the taxpayers or have the capacity to reform the rates or amounts common to the federal entities. This is mentioned in a study carried out by Alcantar et al. (2019), where the self-generated income is the product of implementing instruments and policies aimed at concepts such as institutional, administrative and financial capacity, in addition to communication with taxpayers, where the income and expenditure of the state is transparent. The aforementioned forces the states to be constantly updated in administrative processes, dissemination and accountability. Finally, in a study presented by Cervantes-Contreras (2022), it is mentioned that technological measures have also been applied by governments to make collection more efficient and simplify the corresponding administrative tasks. Considering the above and the results obtained, it is important to invest in improving a collection process, this will help strengthen the collection capacity and contribute to reducing tax evasion in the state.

Conclusions

From this study, it is concluded that the generation or collection of own income for a state is related to the management or policies that a government applies through administrative facilities.

The generation of strategies and policies must go hand in hand with the rates or amounts to be paid, that is, according to the conditions of the taxpayers. With this, it would help to reduce the evasion of own income. The dissemination of such stimuli and exemptions will contribute to improving tax education in the state. For this, it is important to make the resource collected transparent and to exercise it responsibly.

Finally, with a positive perception in the mentioned process, it will help to correctly and quickly capture the own income for the State of Nayarit, Mexico.

Future lines of research

In relation to the above, it is foreseen: to review the tax powers in order to create green or ecological taxes in the vehicle registry, generating its own income for the state; analyze and propose strategies that encourage collection; analyze other Income Collections in the entity to strengthen the collection capacity and contribute to reducing the evasion and avoidance of

own income; and analyze and propose the convenience of establishing common rates with the states of the Mexican Republic for vehicle registration.

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