**ABSTRACT**

*The decrease in Motor Vehicle Tax Income (PKB) is certainly a problem because it reduces Regional Original Income (PAD). This is due to the lack of public awareness to pay taxes accurately, causing a lack of strategies for managing and developing regional financial resources for Increasing Regional Original Income (PAD). Therefore, there is a need for a data mining process to calculate the Motor Vehicle Tax Prediction (PKB) in order to minimize the decline in taxes. The method used is a linear regression method with the programming language PHP and mySQL as database management. This study resulted in a prediction of 2018 Motor Vehicle Tax Income (PKB) which in October will experience an increase in PKB value of around 40%, between November and December there will be a decrease in PKB value of around 2 to 17%, and in November and December will experience an increase in CLA value of around 2 to 7%. With this, it can be concluded that motor vehicle tax revenue using linear regression method in Gorontalo City UPTD Samsat can be used to calculate potential tax revenue accurately in setting tax revenue targets in the coming year.*

*Keywords: Motorized Vehicle, Tax Revenue, Target Prediction, Linear Regression.*