

**Revenue Information Bulletin No. 26-001**  
**January 1, 2026**

**Administrative**

**2026 Interest Rate Collected on Unpaid Taxes**

In accordance with La. R.S. 47:1601(A)(2), the Department will assess interest on unpaid taxes at a rate equal to three points above the judicial interest rate. The Office of Financial Institutions has set the judicial interest rate for 2026 at seven and fifty hundredths percent (7.50%) per annum.<sup>1</sup> Accordingly, the interest on unpaid taxes will accrue at ten and fifty hundredths percent (10.50%) annually from January 1, 2026, through December 31, 2026.

The historic annual interest rates assessed on unpaid taxes are as follows:

| Period                               | Rate   |
|--------------------------------------|--------|
| January 1, 2026 to December 31, 2026 | 10.50% |
| January 1, 2025 to December 31, 2025 | 11.25% |
| January 1, 2024 to December 31, 2024 | 11.75% |
| January 1, 2023 to December 31, 2023 | 9.50%  |
| January 1, 2022 to December 31, 2022 | 6.50%  |
| January 1, 2021 to December 31, 2021 | 6.50%  |
| January 1, 2020 to December 31, 2020 | 8.75%  |
| January 1, 2019 to December 31, 2019 | 9.00%  |
| January 1, 2018 to December 31, 2018 | 8.00%  |
| January 1, 2017 to December 31, 2017 | 7.25%  |
| January 1, 2011 to December 31, 2016 | 7.00%  |
| January 1, 2010 to December 31, 2010 | 6.75%  |
| January 1, 2009 to December 31, 2009 | 8.50%  |
| January 1, 2008 to December 31, 2008 | 12.50% |
| January 1, 2007 to December 31, 2007 | 14.50% |
| January 1, 2006 to December 31, 2006 | 14.00% |

**Richard Nelson**  
**Secretary**

<sup>1</sup> See <https://ofi.la.gov/legal/statutes-rules-policies-opinions/judicial-interest-rates/>