



Revenue Information Bulletin No. 22-002
January 1, 2022
Administrative

2022 Judicial Interest Rate to Be Paid On Refunds

Effective January 1, 2022, through December 31, 2022, the judicial interest rate¹ has been set by the Office of Financial Institutions at three and one half percent (3.50%) per annum. Interest on unpaid taxes accrues at an annual rate of three percentage points above the judicial interest rate. In accordance with LA R.S. 47:1624(A)(1)(b), the Department will pay interest on refunds at the rate established for tax obligations in LA R.S. 47:1601(A)(2) on refunds of overpayments.²

The interest rates to be paid on refunds from 2006 through 2022 are as follows:

Period	Interest Rate
January 1, 2022 to December 31, 2022	6.50%
January 1, 2021 to December 31, 2021	3.50%
January 1, 2020 to December 31, 2020	5.75%
January 1, 2019 to December 31, 2019	6.00%
January 1, 2018 to December 31, 2018	5.00%
January 1, 2017 to December 31, 2017	4.25%
January 1, 2016 to December 31, 2016	4.00%
January 1, 2015 to December 31, 2015	4.00%
January 1, 2014 to December 31, 2014	4.00%
January 1, 2013 to December 31, 2013	4.00%
January 1, 2012 to December 31, 2012	4.00%
January 1, 2011 to December 31, 2011	4.00%
January 1, 2010 to December 31, 2010	3.75%
January 1, 2009 to December 31, 2009	5.50%
January 1, 2008 to December 31, 2008	8.50%
January 1, 2007 to December 31, 2007	9.50%
January 1, 2006 to December 31, 2006	8.00%

Kimberly J. Lewis
Secretary

¹ See Revenue Information Bulletin No. 22-005, *Applicable Interest Rate for Certain Severance Tax Overpayments* for applicable interest rates on certain severance tax overpayments.

² See Act 348 of the 2020 Regular Session of the Louisiana Legislature.