

**Revenue Information Bulletin No. 26-002
January 1, 2026**

Administrative

2026 Interest Rate to Be Paid On Refunds¹

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), which is three percentage 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.² Accordingly, the interest rate to be paid on refunds from January 1, 2026, through December 31, 2026, is ten and fifty hundredths percent (10.50%) per annum.

The interest rates to be paid on refunds 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 | 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, 2011 to December 31, 2016 | 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% |

**Richard Nelson
Secretary**

¹ Prior to July 1, 2025, a separate interest rate applied to refunds of severance tax overpayments. That separate rate was eliminated by Act 498 of the 2025 Regular Session. The interest rate set forth in this RIB now applies to refunds of severance tax overpayments.

² See <https://ofi.la.gov/legal/statutes-rules-policies-opinions/judicial-interest-rates/>