

**Revenue Information Bulletin No. 09-001  
December 19, 2009  
Administrative**

**2009 Interest Rate Collected on Unpaid Taxes**

Effective January 1, 2009 through December 31, 2009, interest on unpaid taxes will be collected at the annual rate of 8.5 percent as provided by R.S. 47:1601(A)(2)(a)(v), which states that interest shall accrue at an annual rate of three percentage points above the judicial interest rate provided for in R.S. 9:3500(B)(1).

The Commissioner of the Office of Financial Institutions announced the 2009 judicial interest rate, which was calculated at three and one-quarter percentage points above the discount rate that was published in the Wall Street Journal on the first business day of October. The judicial rates are posted on the Office of Financial Institution’s web site at <http://www.ofi.louisiana.gov/>.

Before January 1, 2006, the interest rate charged on unpaid taxes was set by statute, R.S. 47:1601. Acts 2006, No. 180, amended R.S. 47:1601 to provide that interest will be assessed on unpaid taxes at the rate provided for in R.S. 9:3500(B)(1), plus additional percentage points set forth in R.S. 47:1601.

The annual rates assessed on unpaid taxes through the year 2009 are as follows:

<b>Year</b>	<b>Rate</b>
January 1, 2009 to December 31, 2009.....	08.50 percent
January 1, 2008 to December 31, 2008.....	12.50 percent
January 1, 2007 to December 31, 2007.....	14.50 percent
January 1, 2006 to December 31, 2006.....	14.00 percent
October 1, 1982 to December 31, 2005 .....	15.00 percent

Beginning January 1, 2009, and thereafter, interest on unpaid taxes will accrue at an annual rate of three percentage points above the rate provided for in R.S. 9:3500(B)(1). In no event, however, shall the interest rate provided for in R.S. 47:1601 exceed an annual rate of 15 percent.

For further information concerning this matter, contact the Taxpayer Services Division at (225) 219-7318.

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Secretary