



Interest Rate Schedule

On January 1, 2022, the interest rates for unpaid taxes, as governed by La. R.S. 47:1601(A)(2), and the interest rates for refunds, according to La. R.S. 47:1624(A)(1)(b), have been set at the same rate. The table below shows the applicable interest rates for both unpaid taxes and refunds.

Start Date	End Date	Annual Interest Rate	Monthly Interest Rate	Daily Interest Rate (Percentage)	Daily Interest Rate
January 1, 2026	December 31, 2026	10.50%	0.8750%	0.028767%	0.00028767
January 1, 2025	December 31, 2025	11.25%	0.9375%	0.030822%	0.00030822
January 1, 2024 ¹	December 31, 2024	11.75%	0.9792%	0.032104%	0.00032104
January 1, 2023	December 31, 2023	9.50%	0.7917%	0.026027%	0.00026027
January 1, 2022	December 31, 2022	6.50%	0.5417%	0.017808%	0.00017808

The table below displays the historical interest rates for unpaid taxes before December 31, 2022. Historical rates paid on refunds before December 31, 2022, can be found at <https://revenue.louisiana.gov/tax-policy/policies>.

Start Date	End Date	Annual Interest Rate	Monthly Interest Rate	Daily Interest Rate (Percentage)	Daily Interest Rate
January 1, 2021	December 31, 2021	6.50%	0.5417%	0.017808%	0.00017808
January 1, 2020 ¹	December 31, 2020	8.75%	0.7292%	0.023907%	0.00023907
January 1, 2019	December 31, 2019	9.00%	0.7500%	0.024658%	0.00024658
January 1, 2018	December 31, 2018	7.99%	0.6666%	0.021890%	0.00021890
January 1, 2017	December 31, 2017	7.25%	0.6042%	0.019863%	0.00019863
January 1, 2016 ¹	December 31, 2016	7.00%	0.5833%	0.019126%	0.00019126
January 1, 2015	December 31, 2015	7.00%	0.5833%	0.019178%	0.00019178
January 1, 2014	December 31, 2014	7.00%	0.5833%	0.019178%	0.00019178
January 1, 2013	December 31, 2013	7.00%	0.5833%	0.019178%	0.00019178
January 1, 2012 ¹	December 31, 2012	7.00%	0.5833%	0.019126%	0.00019126
January 1, 2011	December 31, 2011	7.00%	0.5833%	0.019178%	0.00019178
January 1, 2010	December 31, 2010	6.75%	0.5625%	0.018493%	0.00018493
January 1, 2009	December 31, 2009	8.496%	0.708%	0.023277%	0.00023277
January 1, 2008 ¹	December 31, 2008	12.492%	1.041%	0.034131%	0.00034131
January 1, 2007	December 31, 2007	14.496%	1.208%	0.039715%	0.00039715
January 1, 2006	December 31, 2006	"Nonfinal Assessment 13.992%"	"Nonfinal Assessment 1.166%"	"Nonfinal Assessment .038334%"	"Nonfinal Assessment 0.00038334"
		"Final Assessment 15% from date tax obligation becomes final"	"Final Assessment 1.25% from date tax obligation becomes final"	"Final Assessment .041096% from date tax obligation becomes final"	"Final Assessment 0.00041096 from date tax obligation becomes final"
January 1, 1990	December 31, 2005	15%	1.25% per month	0.041096%	0.00041096

¹For leap years, the annual interest rate is divided by 366 days to calculate the daily interest rate and percentage.



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