



## 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, 2025              | December 31, 2025 | 11.25%               | 0.9375%               | 0.030822%                        | 0.00030822          |
| January 1, 2024 <sup>1</sup> | December 31, 2024 | 11.75%               | 0.97917%              | 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 <sup>1</sup> | 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 <sup>1</sup> | 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 <sup>1</sup> | 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 <sup>1</sup> | 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                                                           |

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

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