

Revenue Information Bulletin No. 19-001
January 1, 2019
Administrative**2019 Interest Rate Collected on Unpaid Taxes**

Effective January 1, 2019, through December 31, 2019, interest on unpaid taxes will be collected at the annual rate of 9.00 percent as provided by LA 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 LA R.S. 9:3500(B)(1).

The Commissioner of the Office of Financial Institutions announced the 2019 judicial interest rate of six (6.00) percent, 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, LA R.S. 47:1601. Acts 2006, No. 180, amended LA R.S. 47:1601 to provide that interest will be assessed on unpaid taxes at the rate provided for in LA R.S. 9:3500(B)(1), plus additional percentage points set forth in LA R.S. 47:1601.

The annual rates assessed on unpaid taxes from 1982 through 2019 are as follows:

Year	Rate
January 1, 2019 to December 31, 2019	9.00 percent
January 1, 2018 to December 31, 2018	8.00 percent
January 1, 2017 to December 31, 2017	7.25 percent
January 1, 2016 to December 31, 2016	7.00 percent
January 1, 2015 to December 31, 2015	7.00 percent
January 1, 2014 to December 31, 2014	7.00 percent
January 1, 2013 to December 31, 2013	7.00 percent
January 1, 2012 to December 31, 2012	7.00 percent
January 1, 2011 to December 31, 2011	7.00 percent
January 1, 2010 to December 31, 2010	6.75 percent
January 1, 2009 to December 31, 2009	8.50 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 LA R.S. 9:3500(B)(1). In no event shall the interest rate provided for in LA R.S. 47:1601 exceed an annual rate of 15 percent.

Kimberly Lewis Robinson
Secretary