

Revenue Information Bulletin No. 21-002
January 1, 2021
Administrative**2021 Judicial Interest Rate to Be Paid On Refunds**

Effective January 1, 2021, through December 31, 2021, the judicial interest rate¹ has been set by the Office of Financial Institutions at three and one half percent (3.50%) per annum. In accordance with LA R.S. 47:1624, this rate shall apply when interest is paid on refunds of overpayments.²

The annual judicial interest rates from 2006 through 2021³ are as follows:

Period	Interest Rate
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, 2016 to December 31, 2016	4.00%
January 1, 2015 to December 31, 2015	4.00%
January 1, 2014 to December 31, 2014	4.00%
January 1, 2013 to December 31, 2013	4.00%
January 1, 2012 to December 31, 2012	4.00%
January 1, 2011 to December 31, 2011	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%
January 1, 2007 to December 31, 2007	9.50%
January 1, 2006 to December 31, 2006	8.00%

Kimberly Lewis Robinson
Secretary

¹ See Revenue Information Bulletin No. 21-005, *Applicable Interest Rate for Certain Severance Tax Overpayments* for applicable interest rates on certain severance tax overpayments.

² See LA R.S. 47:1624(A) which provides that the Department will pay interest on refunds at the judicial interest rate established by the Commissioner of the Office of Financial Institutions in accordance with LA R.S. 13:4202.

³ As also listed on the [Office of Financial Institutions website](#).