

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 41—General Tax Provisions

12 CSR 10-41.010 Annual Adjusted Rate of Interest

PURPOSE: Under the Annual Adjusted Rate of Interest (section 32.065, RSMo), this rule establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid.

(1) Pursuant to section 32.065, RSMo, the director of revenue upon official notice of the average predominant prime rate quoted by commercial banks to large businesses, as determined and reported by the Board of Governors of the Federal Reserve System in the Federal Reserve Statistical Release H.15(519) for the month of September of each year, has set by administrative order the annual adjusted rate of interest to be paid on unpaid amounts of taxes during the succeeding calendar year as follows:

Calendar Year	Rate of Interest on Unpaid Amounts of Taxes
1995	12%
1996	9%
1997	8%
1998	9%
1999	8%
2000	8%
2001	10%
2002	6%
2003	5%
2004	4%
2005	5%
2006	7%
2007	8%
2008	8%
2009	5%
2010	3%
2011	3%
2012	3%
2013	3%
2014	3%
2015	3%
2016	3%
2017	4%
2018	4%
2019	5%
2020	5%
2021	3%

2022	3%
2023	6%
2024	9%
2025	8%
2026	7%

(2) On unpaid amounts of taxes due and owing prior to January 1, 1983, the rate of interest to be paid is the rate as set in the statute regarding that specific tax from the date due to December 31, 1982.

(3) The annual adjusted rate of interest shall be applied on a per diem basis and shall not be compounded.

(4) For all calendar years starting January 1, 2026, or after, the director of revenue shall compute the annual adjusted rate of interest and shall post the rate on or before October 22 of each year on the taxation page of the department's website at dor.mo.gov/taxation/ to comply with the provisions of section 32.065, RSMo.

*AUTHORITY: section 32.065, RSMo 2016. * Emergency rule filed Oct. 13, 1982, effective Oct. 23, 1982, expired Feb. 19, 1983. Original rule filed Nov. 5, 1982, effective Feb. 11, 1983. Emergency amendment filed Oct. 13, 1983, effective Oct. 23, 1983, expired Feb. 20, 1984. Amended: Filed Oct. 13, 1983, effective Jan. 13, 1984. Emergency amendment filed Oct. 19, 1984, effective Oct. 29, 1984, expired Feb. 26, 1985. Amended: Filed Oct. 19, 1984, effective May 11, 1985. Emergency amendment filed Oct. 24, 1985, effective Nov. 4, 1985, expired April 3, 1986. Amended: Filed Oct. 24, 1985, effective Jan. 26, 1986. Emergency amendment filed Oct. 22, 1986, effective Nov. 1, 1986, expired March 1, 1987. Amended: Filed Oct. 22, 1986, effective Feb. 12, 1987. Emergency amendment filed Oct. 22, 1987, effective Nov. 1, 1987, expired March 1, 1988. Amended: Filed Oct. 22, 1987, effective Feb. 11, 1988. Emergency amendment filed Oct. 21, 1988, effective Oct. 31, 1988, expired Feb. 28, 1989. Amended: Filed Oct. 21, 1988, effective April 13, 1989. Amended: Filed Aug. 21, 1988, effective April 13, 1989. Emergency amendment filed Oct. 20, 1989, effective Oct. 30, 1989, expired Feb. 27, 1990. Amended: Filed Oct. 20, 1989, effective Feb. 25, 1990. Emergency amendment filed Oct. 26, 1990, effective Nov. 5, 1990, expired March 4, 1991. Amended: Filed Oct. 26, 1990, effective March 14, 1991. Emergency amendment filed Sept. 23, 1991, effective Oct. 3, 1991, expired Jan. 30, 1992. Amended: Filed Sept. 23, 1991, effective Feb. 6, 1992. Emergency amendment filed Oct. 22, 1992, effective Jan. 1, 1993, expired April 30, 1993. Emergency amendment filed April 14, 1993, effective May 1, 1993, expired Aug. 28, 1993. Amended: Filed Oct. 22, 1992, effective May 6, 1993. Emergency amendment filed Nov. 15, 1993, effective Jan. 1, 1994, expired April 30, 1994. Amended: Filed Nov. 15, 1993, effective June 6, 1994. Emergency amendment filed April 20, 1994, effective May 1, 1994, expired Aug. 28, 1994. Emergency amendment filed Oct. 31, 1994, effective Jan. 1, 1995, expired April 30, 1995. Amended: Filed Oct. 31, 1994, effective April 30, 1995. Emergency amendment filed Dec. 8, 1995, effective Jan. 1, 1996, expired June 28, 1996. Amended: Filed Dec. 8, 1995, effective June 30, 1996. Amended: Filed May 29, 1996, effective Nov. 30, 1996. Emergency amendment filed Nov. 13, 1996, effective Jan. 1, 1997, expired June 29, 1997.*

Amended: Filed May 2, 1997, effective Oct. 30, 1997. Amended: Filed Oct. 24, 1997, effective April 30, 1998. Emergency amendment filed Dec. 8, 1998, effective Jan. 1, 1999, expired June 29, 1999. Amended: Filed Dec. 8, 1998, effective June 30, 1999. Emergency amendment filed Nov. 10, 1999, effective Jan. 1, 2000, expired June 28, 2000. Amended: Filed Nov. 10, 1999, effective May 30, 2000. Emergency amendment filed Oct. 31, 2000, effective Jan. 1, 2001, expired June 29, 2001. Amended: Filed Oct. 31, 2000, effective April 30, 2001. Emergency amendment filed Oct. 31, 2001, effective Jan. 1, 2002, expired June 29, 2002. Amended: Filed Oct. 31, 2001, effective April 30, 2002. Emergency amendment filed Nov. 15, 2002, effective Jan. 1, 2003, expired June 29, 2003. Amended: Filed Nov. 15, 2002, effective April 30, 2003. Emergency amendment filed Nov. 17, 2003, effective Jan. 1, 2004, expired June 28, 2004. Amended: Filed Nov. 17, 2003, effective May 30, 2004. Emergency amendment filed Nov. 30, 2004, effective Jan. 1, 2005, expired June 29, 2005. Amended: Filed Nov. 30, 2004, effective June 30, 2005. Emergency amendment filed Dec. 21, 2005, effective Jan. 1, 2006, expired June 29, 2006. Amended: Filed Dec. 21, 2005, effective May 30, 2006. Emergency amendment filed Oct. 25, 2006, effective Jan. 1, 2007, expired June 29, 2007. Amended: Filed Oct. 25, 2006, effective May 30, 2007. Emergency amendment filed Oct. 16, 2007, effective Jan. 1, 2008, expired June 28, 2008. Amended: Filed Oct. 16, 2007, effective April 30, 2008. Emergency amendment filed Oct. 21, 2008, effective Jan. 1, 2009, expired June 29, 2009. Amended: Filed Oct. 21, 2008, effective May 30, 2009. Emergency amendment filed Oct. 27, 2009, effective Jan. 1, 2010, expired June 29, 2010. Amended: Filed Oct. 27, 2009, effective April 30, 2010. Emergency amendment filed Oct. 22, 2010, effective Jan. 1, 2011, expired June 29, 2011. Amended: Filed Oct. 22, 2010, effective April 30, 2011. Emergency amendment filed Oct. 24, 2011, effective Jan. 1, 2012, expired June 28, 2012. Amended: Filed Oct. 24, 2011, effective April 30, 2012. Emergency amendment filed Oct. 22, 2012, effective Jan. 1, 2013, expired June 29, 2013. Amended: Filed Oct. 22, 2012, effective April 30, 2013. Emergency amendment filed Oct. 22, 2013, effective Jan. 1, 2014, expired June 29, 2014. Amended: Filed Oct. 22, 2013, effective April 30, 2014. Emergency amendment filed Oct. 22, 2014, effective Jan. 1, 2015, expired June 29, 2015. Amended: Filed Oct. 22, 2014, effective April 30, 2015. Emergency amendment filed Oct. 22, 2015, effective Jan. 1, 2016, expired June 28, 2016. Amended: Filed Oct. 22, 2015, effective April 30, 2016. Emergency amendment filed Oct. 21, 2016, effective Jan. 1, 2017, expired June 29, 2017. Amended: Filed Oct. 21, 2016, effective April 30, 2017. Emergency amendment filed Oct. 20, 2017, effective Jan. 1, 2018, expired June 29, 2018. Amended: Filed Oct. 20, 2017, effective April 30, 2018. Emergency amendment filed Oct. 22, 2018, effective Jan. 1, 2019, expired June 29, 2019. Amended: Filed Oct. 22, 2018, effective April 30, 2019. Emergency amendment filed Oct. 21, 2019, effective Jan. 1, 2020, expired June 28, 2020. Amended: Filed Oct. 21, 2019, effective April 30, 2020. Emergency amendment filed Oct. 19, 2020, effective Jan. 1, 2021, expired June 29, 2021. Amended: Filed Oct. 19, 2020, effective May 30, 2021. Emergency amendment filed Oct. 19, 2021, effective Jan. 1, 2022, expired June 29, 2022. Amended: Filed Oct. 15, 2021, effective April 30, 2022. Emergency amendment filed Oct. 21, 2022, effective Jan. 1, 2023, expired June 29, 2023. Amended: Filed Oct. 21, 2022, effective May 30, 2023. Emergency amendment filed Nov. 14, 2023, effective Jan. 1, 2024, expired June 28, 2024. Amended: Filed Nov. 14, 2023, effective May 30, 2024. Emergency amendment filed Dec. 3, 2024, effective Jan. 1, 2025, expired June 29, 2025. Amended: Filed Dec. 3, 2024,

effective June 30, 2025. Emergency amendment filed Oct. 20, 2025, effective Jan. 1, 2026, expired June 29, 2026. Amended: Filed Oct. 20, 2025, effective April 30, 2026.

**Original authority: 32.065, RSMo 1982, amended 1986, 1995.*