

**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: This proposed amendment establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid during calendar year 2025.*

(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 Governor's 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%
<b>2025</b>	<b>8%</b>

(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.

*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. For intervening history, please consult the **Code of State Regulations**. Emergency amendment filed Oct. 19, 2020, effective Jan. 1, 2021, expired June 29, 2021. Amended: Filed Oct. 19, 2020. Emergency amendment filed Oct. 19, 2021, effective Jan. 1, 2022, expired June 29, 2022. Amended: Filed Oct. 15, 2021. 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.*

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