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# EMERGENCY RULE

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

**EMERGENCY AMENDMENT**

**12 CSR 10-41.010 Annual Adjusted Rate of Interest.** The department proposes to amend the section (1), and add section (4).

*PURPOSE: This emergency amendment establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid during calendar year 2026, and where to locate the calculated rates in the future.*

*EMERGENCY STATEMENT: The director of revenue is mandated to establish not later than October 22 annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year as set by the Board of Governors of the Federal Reserve rounded to the nearest full percent. This emergency amendment is necessary to ensure public awareness and to preserve a compelling governmental interest requiring an early effective date in that the amendment informs the public of the established rate of interest to be paid on unpaid amounts of taxes for the 2026 calendar year. The director has limited the scope of the emergency amendment to the circumstances creating the emergency. The director has followed procedures calculated to assure fairness to all interested persons and parties and has complied with protections extended by the **Missouri** and **United States Constitutions**. Emergency amendment filed October 20, 2025, effective January 1, 2026, expires June 29, 2026.*

(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% |
| 2025 | 8% |
| 2026 | 7% |

**(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 twenty-second of each year on the taxation page of the department's website at [dor.mo.gov/taxation/](http://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. For intervening history, please consult the **Code of State Regulations**. Emergency amendment filed Oct. 20, 2025, effective Jan. 1, 2026, expires June 29, 2026. An emergency amendment and a proposed amendment covering this same material will be published in the Dec. 1, 2025, issue of the **Missouri Register**.*

*PUBLIC COST: This emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate. This proposed amendment will result in a decrease in the interest rate charged on delinquent taxes.*

*PRIVATE COST: This emergency amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate unless they chose to pay their taxes late. The number of taxpayers choosing to pay late is unknown.*