

AN ACT

relating to a county audit of a hotel regarding the hotel occupancy tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter A, Chapter 352, Tax Code, is amended by adding Section 352.006 to read as follows:

Sec. 352.006. AUDIT; ACCESS TO BOOKS AND RECORDS. (a) The county that imposes the tax under this chapter may audit the hotel to determine the amount of taxes due under this chapter.

(b) After the county gives reasonable notice to the hotel that the county intends to inspect the books or records of the hotel, the county may access the hotel's books or records during business hours as necessary to conduct the audit.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2011.

President of the Senate

Speaker of the House

I certify that H.B. No. 2265 was passed by the House on May 3, 2011, by the following vote: Yeas 141, Nays 3, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2265 on May 27, 2011, by the following vote: Yeas 98, Nays 45, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2265 was passed by the Senate, with amendments, on May 25, 2011, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor