

By: Ritter

H.B. No. 2265

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to a county audit of a hotel regarding the hotel occupancy  
3 tax.

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

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

7 Sec. 352.006. AUDIT; ACCESS TO BOOKS AND RECORDS. (a) If an  
8 owner or operator of a hotel fails to file a report due under  
9 Section 352.004, the county that imposes the tax under this chapter  
10 may audit the hotel to determine the amount of taxes due under this  
11 chapter.

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

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