

1-1 By: Ritter (Senate Sponsor - Gallegos) H.B. No. 2265
1-2 (In the Senate - Received from the House May 4, 2011;
1-3 May 5, 2011, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 20, 2011, reported adversely,
1-5 with favorable Committee Substitute by the following vote: Yeas 5,
1-6 Nays 0; May 20, 2011, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR H.B. No. 2265 By: Gallegos

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to a county audit of a hotel regarding the hotel occupancy
1-11 tax.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Subchapter A, Chapter 352, Tax Code, is amended
1-14 by adding Section 352.006 to read as follows:

1-15 Sec. 352.006. AUDIT; ACCESS TO BOOKS AND RECORDS. (a) The
1-16 county that imposes the tax under this chapter may audit the hotel
1-17 to determine the amount of taxes due under this chapter.

1-18 (b) After the county gives reasonable notice to the hotel
1-19 that the county intends to inspect the books or records of the
1-20 hotel, the county may access the hotel's books or records during
1-21 business hours as necessary to conduct the audit.

1-22 SECTION 2. This Act takes effect immediately if it receives
1-23 a vote of two-thirds of all the members elected to each house, as
1-24 provided by Section 39, Article III, Texas Constitution. If this
1-25 Act does not receive the vote necessary for immediate effect, this
1-26 Act takes effect September 1, 2011.

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