

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

May 17, 2011

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

FROM: John S O'Brien, Director, Legislative Budget Board

IN RE: HB2265 by Ritter (Relating to a county audit of a hotel regarding the hotel occupancy tax.),
As Engrossed

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 352 of the Tax Code, regarding the county hotel occupancy tax.

The bill would authorize counties to conduct audits of hotels, located in its jurisdiction, whose owners or operators failed to file a report or pay taxes due. Counties could inspect the hotel's books or records during business hours to gather information to conduct the audit.

Local Government Impact

While counties could see a fiscal impact based on the bill's provisions, this amount cannot be determined.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KKR, KK, SD, AG