

# SENATE AMENDMENTS

2<sup>nd</sup> Printing

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.

**ADOPTED**

MAY 25 2011

*Atty. Gen.*  
Secretary of the Senate

BY: Mario Gallego Jr.  
Substitute the following for H.B. No. 2265:  
BY: Mario Gallego Jr.

H.B. No. 2265

C.S. H.B. No. 2265

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6 by adding Section 352.006 to read as follows:

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

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

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

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 26, 2011**

**TO:** Honorable Joe Straus, Speaker of the House, House of Representatives

**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 Passed 2nd House**

**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 a county to conduct audits of hotels located in its jurisdiction. A county 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, ESi, KKR, KK, SD, AG

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 19, 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. ),  
**Committee Report 2nd House, Substituted**

**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 a county to conduct audits of hotels located in its jurisdiction. A county 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

**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

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**March 17, 2011**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

**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 Introduced**

**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, KK, SD, AG

**LEGISLATIVE BUDGET BOARD  
Austin, Texas**

**TAX/FEE EQUITY NOTE**

**82ND LEGISLATIVE REGULAR SESSION**

**March 17, 2011**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

**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 Introduced**

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

**Source Agencies:**

**LBB Staff:** JOB, KK