

House Bill 2265
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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) If an owner or operator of a hotel fails to file a report due under Section 352.004, 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.

SENATE VERSION (CS)

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. Same as House version.

CONFERENCE