

By: Seliger

S.B. No. 266

A BILL TO BE ENTITLED

AN ACT

1
2 relating to use of local hotel occupancy tax revenue to conduct an
3 audit.

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

5 SECTION 1. Section 351.101, Tax Code, is amended by adding
6 Subsection (h) to read as follows:

7 (h) Notwithstanding Subsection (a), revenue from the
8 municipal hotel occupancy tax may be used to conduct an audit under
9 Section 351.004.

10 SECTION 2. Section 352.1031, Tax Code, is amended by adding
11 Subsection (c) to read as follows:

12 (c) Revenue derived from the tax authorized by this chapter
13 may be used to conduct an audit under Section 352.004.

14 SECTION 3. 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, 2013.