

1 AN ACT

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) 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.

David Dewhurst

President of the Senate

Joe Straus

Speaker of the House

I certify that H.B. No. 2265 was passed by the House on May 3, 2011, by the following vote: Yeas 141, Nays 3, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2265 on May 27, 2011, by the following vote: Yeas 98, Nays 45, 2 present, not voting.

Robert Haney

Chief Clerk of the House

I certify that H.B. No. 2265 was passed by the Senate, with amendments, on May 25, 2011, by the following vote: Yeas 31, Nays 0.

Daisy Graw

Secretary of the Senate

APPROVED: 17 JUN '11

Date

Rick Perry

Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4:22 PM O'CLOCK

JUN 17 2011

Debra R. Burk
Secretary of State