

BILL ANALYSIS

Senate Research Center
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C.S.H.B. 2265
By: Ritter (Gallegos)
Intergovernmental Relations
5/18/2011
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

C.S.H.B. 2265 amends current law relating to a county audit of a hotel regarding the hotel occupancy tax.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subchapter A, Chapter 352, Tax Code, by adding Section 352.006, as follows:

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

(b) Authorizes the county, after the county gives reasonable notice to the hotel that the county intends to inspect the books or records of the hotel, to access the hotel's books or records during business hours as necessary to conduct the audit.

SECTION 2. Effective date: upon passage or September 1, 2011.