

## **BILL ANALYSIS**

Senate Research Center  
82R9168 MXM-F

H.B. 2265  
By: Ritter (Gallegos)  
Intergovernmental Relations  
5/17/2011  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

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, if an owner or operator of a hotel fails to file a report due under Section 352.004 (Tax Collection; Penalty) 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.