er and acceptable to the registry any information or document or payment of a fee required to be submitted to the commissioner under:

(1) a chapter to which this section applies; or

(2) rules adopted under the chapter.

(d) The commissioner may use the nationwide registry as a channeling agent for obtaining information required for licensing or registration purposes under a chapter listed in Subsection (b)(2) or rules adopted under the chapter, including:

(1) criminal history record information from the Federal Bureau of Investigation, the United States Department of Justice, or any other agency or entity at the commissioner’s discretion;

(2) information related to any administrative, civil, or criminal findings by a governmental jurisdiction; and

(3) information requested by the commissioner under Section 342.101(a)(4), 348.502(a)(3), 351.101(a)(4), 393.604(a)(5), or 394.204(c)(8).

SECTION 2. This Act takes effect September 1, 2013. Passed by the House on April 11, 2013: Yeas 141, Nays 4, 2 present, not voting; passed by the Senate on May 20, 2013: Yeas 31, Nays 0. Approved June 14, 2013. Effective September 1, 2013.
limitation period provided by Title 2 relating to the time allowed to assess taxes and bring a suit to collect taxes does not apply to a tax imposed under this chapter or to a suit brought under this section.

(b-1) The limitation provided by Subsection (b) does not apply and a municipality may bring suit under this section at any time if:

(1) with intent to evade the tax, the person files a false or fraudulent report with the municipality; or

(2) the person has not filed a report for the tax with the municipality.

SECTION 2. Subchapter A, Chapter 351, Tax Code, is amended by adding Section 351.0042 to read as follows:

Sec. 351.0042. INTEREST ON DELINQUENT TAX. (a) A person who fails to pay a tax due under this chapter is liable to the municipality for interest on the unpaid amount at the greater of the rate provided by Section 111.060(b) or the rate imposed by the municipality on January 1, 2013.

(b) Interest under this section accrues from the first day after the date due until the tax is paid.

SECTION 3. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.1067 to read as follows:

Sec. 351.1067. ALLOCATION OF REVENUE; CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality that has a population of at least 190,000, no part of which is located in a county with a population of at least 150,000.

(b) Notwithstanding any other provision of this chapter, a municipality to which this section applies may use revenue from the municipal hotel occupancy tax to conduct an audit of a person in the municipality required to collect the tax authorized by this chapter, provided that the municipality use the revenue to audit not more than one-third of the total number of those persons in any fiscal year.

SECTION 4. Section 352.004, Tax Code, is amended by adding Subsections (d-1) and (d-2) to read as follows:

(d-1) Except as provided by Subsection (d-2), a county must bring suit under this section not later than the fourth anniversary of the date the tax becomes due.

(d-2) The limitation provided by Subsection (d-1) does not apply and a county may bring suit under this section at any time if:

(1) with intent to evade the tax, the person files a false or fraudulent report with the county; or

(2) the person has not filed a report for the tax with the county.

SECTION 5. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 6. This Act takes effect September 1, 2013.

Passed by the House on May 2, 2013: Yeas 147, Nays 0, 2 present, not voting; the House concurred in Senate amendments to H.B. No. 1724 on May 22, 2013: Yeas 148, Nays 0, 2 present, not voting; passed by the Senate, with amendments, on May 20, 2013: Yeas 31, Nays 0.

Approved June 14, 2013.

effective September 1, 2013.