



TEXAS ETHICS COMMISSION



ETHICS ADVISORY OPINION NO. 415

May 14, 1999

Whether an officeholder is required to report a reception in the officeholder's honor as a gift on his personal financial disclosure statement. (AOR-458)

A judicial officeholder has asked whether he must report a reception given in his honor as a “gift” on his personal financial disclosure statement. A state officer is required to file a personal financial disclosure statement each year. Gov't Code §§ 572.021, .026. On the disclosure statement a state officer must provide

identification of a person or other organization from which the individual or the individual's spouse or dependent children received a gift of anything of value in excess of \$250 and a description of each gift.

Gov't Code § 572.023(b)(7).¹ The question here is whether a reception can be a “gift” for purposes of that reporting requirement.

In a 1992 opinion, we concluded that the term “gift” in section 572.023(b)(7) included things of value provided to a state officer at a reception.² [Ethics Advisory Opinion No. 71](#) (1992). Similarly, we conclude that providing a reception to honor a state officer is a “gift” to the state officer for purposes of Government Code section 572.023(b)(7).

The reception at issue in [Ethics Advisory Opinion No. 71](#) was part of a charitable fundraiser, not an event to honor an officer. Consequently, we concluded that the value of the “gift” to the state officer was the total value of the things provided to the state officer at the event. In the situation at hand, in contrast, the entire purpose of the reception is to honor an officer. In that case, the value of the “gift” to the officer is the total cost of the reception. See generally [Ethics Advisory Opinion No. 93](#) (1992) (regarding valuation of an event for purposes of the 1992 version of the Texas lobby law). We note that the state officer is not required to report the specific value of a gift. Rather, he must simply know whether the value exceeds \$250 in order to determine whether he is required to report the gift.

SUMMARY

A reception to honor a state officer is a “gift” for purposes of Government Code section 572.023(b)(7) and is reportable on the state officer's personal financial statement unless an exception provided by section 572.023(b)(7) applies.

¹ There are exceptions from that reporting requirement for gifts from certain relatives, political contributions reported as required by the Election Code, and lobby expenditures required to be reported under the lobby law. Gov't Code § 572.023(b)(7)(A),(B),(C). Apparently none of those exceptions would apply in this instance.

The officeholder specifically states that the reception was not a campaign or officeholder contribution. See generally [Ethics Advisory Opinion No. 332](#) (1996) (setting out standard for determining whether expenditures in connection with a party for an officeholder are “officeholder contributions” for purposes of Election Code title 15).

² We stated that the term “gift” in Government Code section 572.023(b)(7) is broader than the term “gift” in Penal Code chapter 36 (bribery and gifts laws) or in Government Code chapter 305 (lobby law). [Ethics Advisory Opinion No. 71](#) (1992), n.3.