



TEXAS ETHICS COMMISSION



ETHICS ADVISORY OPINION NO. 634

December 10, 2025

ISSUE

Whether an officeholder may use political contributions to pay for the purchase or rental of business or formal attire typically associated with official duties. (AOR-736)

SUMMARY

An officeholder may not use political contributions to buy or rent clothing that is adaptable to ordinary use, including business attire. However, an officeholder may purchase or rent clothing for officeholder activities if: 1) the clothing is of a type appropriate for the performance of duties or activities of the office held, 2) the clothing is not adaptable to general usage as ordinary clothing, and 3) the clothing is not so worn.

FACTS

The requestor is a city council member. The requestor asks whether an officeholder may purchase or rent clothing that is acquired solely for official use by an officeholder who lacks such attire due to financial hardship, prior life circumstances, or having left the professional workforce. The clothing would be worn in official meetings, functions, and events.

The requestor asserts that in each case, the attire is not purchased for personal fashion or everyday use, but specifically to meet expectations of decorum, professionalism, and credibility required in their official role. The proposed uses would be “formalwear for ceremonies, business suits for council meetings, or culturally appropriate clothing for representing the office at diverse community events.”

ANALYSIS

“Personal use” means “a use that primarily furthers individual or family purposes not connected with the performance of duties or activities as a candidate for or holder of a public officer. This term does not include payments made to defray *ordinary and necessary* expenses incurred in connection with activities as a candidate or in connection with the performance of duties or activities as a public officeholder.” Tex. Elec. Code § 253.035(d)(1) (emphasis added).

The “ordinary and necessary” language mirrors the federal tax code, which generally permits deductions for “ordinary and necessary” business expenses. 26 U.S.C. § 162.

In Ethics Advisory Opinion 104 (1992), the TEC drew on federal tax law to establish a three-part test to determine if an officeholder may use political contributions to pay for clothing expenses:

- 1) the clothing is of a type specifically required as a condition of employment,
- 2) the clothing is not adaptable to general usage as ordinary clothing, and
- 3) the clothing is not so worn.

Tex. Ethics Comm'n Op. No. 104 (1992). The TEC determined that “even if there are rules of the House or Senate establishing a dress code for legislators, the clothes worn by members of the legislature are ordinary clothing that can be worn in places other than the Capitol.” *Id.*

Following EAO 104 and similar rulings interpreting federal tax law, business wear appropriate for a city council meeting is adaptable to ordinary use and therefore cannot be purchased with political funds. *Id.* (citing *Hynes v. Commissioner of Internal Revenue*, 74 TC 1266, 1289-92 (1980) (television newsman not entitled to deductions for his wardrobe); *Kosmal v. Commissioner*, 39 TCM 651, 653 (1979) (district attorney who planned to enter more lucrative private practice and believed future employers would expect him to upgrade his dress could not deduct expensive business suits purchased in anticipation of the career change since the suits were suitable for general wear)).

The TEC later applied the test established in EAO 104 to hold that a legislator may use political contributions to rent a tuxedo for attendance at a charity event if the legislator is attending the event as an activity of a public officeholder. Tex. Ethics Comm'n Op. No. 407 (1998). The TEC reasoned, a tuxedo is unlike a business suit in that is for most people not adaptable to general usage as ordinary clothing. *Id.* That the tuxedo was rented further indicated that the tuxedo would not be worn outside of an officeholder function. *Id.*

The specific question in EAO 407 involved the rental of a tuxedo. However, the same principal would apply to the rental of a formal gown for a legislative gala or other officeholder event. Like a tuxedo, a formal gown is not typically adaptable to ordinary wear. Renting a clothing item for a specific event rather than buying it provides clear indication that it will not be worn as normal clothing.

The answer as to whether “culturally appropriate clothing for representing the office at diverse community events,” depends on whether the clothing is adaptable to general usage. Federal tax law draws a distinction between uniforms which are required for employment and clothes that can be repurposed for personal wear. See [Kosmal v. Commissioner, Docket No. 5637-78, 1979 Tax Ct. Memo LEXIS 34, at *9 \(T.C. 1979\)](#) (Business suits were suitable for general or personal wear and therefore not deductible as a business expense); [O. G. Russell v. Commissioner, Docket No. 26963., 1952 Tax Ct. Memo LEXIS 263, at *3 \(T.C. 1952\)](#) (Clothes selected by petitioner with his own judgement for his convenience in performing his job not deductible as a business expense).

The requestor also asks what type of documentation or recordkeeping—such as event invitations, calendars of official functions, or statements of intended use—may be sufficient to demonstrate that such clothing is not being converted to personal use.

First, regardless of the documentation indicating the clothing was rented or purchased for an officeholder event, it must not actually be used in a personal capacity. Although written records substantiating that clothing was purchased or rented for an official event is not strictly required,

contemporaneous records of the nature of the event and that clearly show the nexus to officeholder activity will likely be given more weight than self-serving testimony should an expenditure be questioned. Contemporaneous records could include invitations or flyers, receipts or tickets for the event, and even photographs showing the clothing being worn at the event.