The Commissioners Court has authority to purchase uniforms and safety apparel for county employees when there is a valid public purpose, such as safety or identification. Under both state purchasing law and IRS rules, however, there is an important distinction between safety clothing and ordinary street clothes.

Safety Clothing / Uniforms:
Items that are required for the job and not suitable for general street wear — such as high-visibility vests, steel-toe boots, flame-resistant pants, protective gloves, or logoed county uniforms. These items may properly be purchased with county funds and are not taxable to the employee.

Ordinary Street Clothing:
Items like jeans, cargo pants, or generic shirts that can be worn outside of work. These are considered personal clothing expenses, not county expenses. If the county chooses to purchase such items for an employee, the IRS requires that the value be reported as taxable income on the employee’s W-2.