Re-use of advertising material produced and used in a previous election

Reference: Act respecting elections and referendums in municipalities (CQLR, c. E-2.2) (ss. 451, 452, 455, 457 and 463)

PURPOSE

To inform official agents how to report the cost of advertising material produced and used in a given election, and then re-used in a subsequent election. Also, to prescribe the identification that must appear on this material.

COST OF THE MATERIAL AND MANDATORY INVOICE

The cost of the re-used advertising material must be assessed using the “replacement cost” method. “Replacement cost” refers to the cost of producing this material, as if it had been produced at the time of re-use.

This method necessarily leads to an estimated value which may be based mainly on an estimate of the current cost of production provided by a supplier of similar goods and services. This amount is then divided by the number of elections in which the material was used.

When completing the return of election expenses, the official agent must request, from the vendor (the owner and supplier of the advertising material in question, whether the municipality or a third party), an invoice that contains the following information:

- the date of sale;
- the vendor’s name and address;
- the quantity sold;
- the description of the advertising material;
- “THE REPLACEMENT COST” per item at the time the material was sold, as well as the total replacement cost;
- the date(s) of the previous election(s) in which the material was used.
- the net cost, namely the total replacement cost divided by 2, if the material is being used for a second time, or by 3, if it is being used for a third time.

The official agent must report the expense in his or election expenses return and, as with all other election expenses, pay the net cost by means of a cheque drawn on the election fund.
Example

Context:
During a previous election, 20 coroplast signs (2 X 4) were manufactured and used. The cost of these signs was $1,800 ($90 each). The candidate wants to re-use them in the current election.

In order to do so, the person who owns the material needs to provide the official agent with an invoice.

Invoice: September 30, 2016
François Lepel
460 Soleil Street
Clair de Lune, Québec J0X 0X0

20 coroplast signs, 2 feet X 4 feet
White background, black text
Estimated replacement cost: $95 per sign $1,900
Used in the 2013 general election
Net cost: $1,900 / 2 (use in the previous election and the upcoming election): $950

Entering the amount in the return of election expenses:
The official agent must report $950 as an election expense (“Advertising” category). This sum must be paid to the vendor (the political party or the treasurer of the municipality) by means of a cheque drawn on the election fund. In the case of an authorized political party, the latter becomes the owner of the signs following the election.

Regarding the advertising material used by an authorized independent candidate, the latter must either give it to the municipality or keep it for use in a future election. If such a candidate decides to keep his or her advertising material, the municipality nevertheless retains ownership, and the treasurer of the municipality must invoice the candidate’s representative and official agent for any re-use of the material in a future election, as explained above.

IDENTIFICATION OF ADVERTISING MATERIAL USED BY A POLITICAL PARTY OR AN AUTHORIZED INDEPENDENT CANDIDATE

When advertising material produced in a previous election is re-used, it must be identified in compliance with the requirements of the Act namely: include the name and title (i.e., “Official Agent”) of the official agent on duty at the time of the re-use of the material, as well as the name of the original printer or manufacturer.
IDENTIFICATION OF ADVERTISING MATERIAL USED JOINTLY
BY MULTIPLE AUTHORIZED INDEPENDENT CANDIDATES

When advertising material already produced in a previous election is re-used by a group of independent candidates, the identification of this material must meet the requirements of the Act namely: include, on one hand the name and title (i.e., “Official Agent”) of each official agent on duty at the time when the material is re-used, as well and the name of each of the candidates for whom the official agents are acting, followed by the words “Independent Candidate” and, on the other hand the name of the original printer or manufacturer.