

DIRECTIVE D-M-20

Re-use of advertising material produced and used in a previous election or party leadership campaign

Reference: *Act respecting elections and referendums in municipalities* (CQLR, c. E-2.2), ss. 451, 452, 455, 457, 463, and 499.10

PURPOSE

Explain how to report the cost of advertising material produced and used in a previous election or party leadership campaign and then re-used in a subsequent election or leadership campaign.

COST OF MATERIALS

The cost of the re-used advertising material must be assessed based on the “replacement cost” method. This cost corresponds to the cost of producing this material if it had been produced by a comparable supplier at the time it was re-used. The amount should then be divided by the number of elections or campaigns in which the material was used to obtain the net cost of the advertising material.

Example

During the 2021 general elections, candidate Jean Autorisation ordered and used 20 2' x 4' corrugated polypropylene (Coroplast) posters. The total cost of these posters was \$1,800 (\$90 each). He hopes to use them again during the 2025 general elections. He estimates the replacement cost for the posters to be \$95 per poster in 2025. Here is how he needs to calculate the amount to declare in his return of election expenses.

Net cost = total replacement cost/number of elections

Total replacement cost: $\$95 \times 20 \text{ posters} = \$1,900$

Number of elections in which posters were used: 2 (2021 and 2025)

Net cost: $\$1,900/2 = \950

SUPPORTING DOCUMENTS TO INCLUDE WITH THE REPORT

The vendor (i.e., the municipality or political party) must submit a detailed invoice to the official agent or financial representative containing 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) or campaign(s) when the material was used
- The net cost, meaning 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

Example:

Invoice: September 30, 2025
Les Entreprises Porte-Voix inc.
2025, rue du Scrutin
Urne-sur-Mer, Québec J0X 0X0

20 2' x 4' Coroplast posters
White background, black writing
Estimated replacement cost: \$95 per poster \$1,900

Used in the 2021 general election
Net cost: \$1,900/2
(used in the previous election and the next election) \$950

AFTER THE ELECTION

After the election, the material used by the official agent of a candidate of a political party becomes the property of the party's official representative. They must invoice the candidate's official agent for the net cost of the material if it is to be re-used in a future election.

The material used by the official representative and official agent of an authorized independent candidate becomes the property of the municipality. The municipality must invoice the net cost of the re-used material to the official representative and official agent of the authorized independent candidate, if they wish to use it in a future election.

The material used by the financial representative of a party leadership candidate becomes the property of the party's official representative at the end of the poll. The official representative must invoice the candidate's financial representative for the net cost of the material, if it is re-used in a future election.

IDENTIFICATION OF RE-USED MATERIAL

Identification of advertising material must comply with legislation. It must include the name and title of the official agent or financial representative at the time the material is re-used. It must also include the name of the initial printer or manufacturer. All costs associated with updating the identification of re-used advertising material must be entered and reported in the return of election expenses or the return of campaign income and expenses.