



### Eligibility of durable goods

Reference : *Act respecting school elections to elect certain members of the boards of directors of English-language school service centres*

---

#### PURPOSE

This directive introduces the concept of durable goods as election expenses and prescribes the basis for distributing the cost of such goods.

#### DURABLE GOODS

This directive applies to all durable goods (excluding money and advertising material) acquired and used during the election period, but whose normal useful life extends well beyond the election period. Examples include:

- Office equipment: computers, printers, cell phones, etc.;
- Office furniture: tables, chairs, lamps, etc.;
- Clothing.

#### ELIGIBLE EXPENSES

On his or her return of election expenses, the authorized candidate must report the lesser of the following two amounts: 50% of the acquisition cost of the durable good or the estimated cost of renting a similar good for a comparable period.

The estimated rental cost of a similar good is established based on the lowest current price at which such a good is publicly available in the normal course of business, according to regional market conditions at the time it is supplied for election purposes.

#### Example

A candidate wants to use a computer to produce advertisements for his or her election campaign. He or she can either buy a computer or rent one. The acquisition cost would be \$1,000 and, according to a supplier, the rental cost for the election period would be \$300.

The candidate decides to buy the computer.



### Eligible expense

The eligible amount is \$300, since the rental cost (\$300) is less than 50% of the acquisition cost (\$500).

### Entry in the return of election expenses

The candidate must report \$300 as an election expense (in the Goods and services category) and \$700 as an amount not included in election expenses (the acquisition cost [\$1,000] minus the rental cost [\$300]).

### DISCLOSURE IN THE RETURN OF ELECTION EXPENSES

If the acquisition cost of the durable good is paid entirely out of the election fund, the authorized candidate must report, as an election expense in his or her return, an amount equivalent to the eligible expense. He or she must report the non-eligible portion as an amount not included in election expenses.

Likewise, if the acquisition cost of the durable good is personally paid, in whole or in part, by the authorized candidate, he or she only needs to report the amount eligible as an election expense on his or her return. This amount must match the eligible expense directly reimbursed from his or her election fund.

Finally, when an authorized candidate uses a durable good acquired prior to the start of the election period, he or she must invoice the rental cost of such a good based on its market value at the time it is provided for election purposes.