

## Contribution receipts

Reference: Act respecting school elections (ss. 206.19 to 206.24)

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### PURPOSE

The purpose of this directive is to stipulate the content of contribution receipts and to formalize certain conditions pertaining to their use.

### CONTRIBUTION RECEIPT

#### Obligation

- ◆ The contribution receipt that must be used is the one prescribed by the Chief Electoral Officer of Québec. See sample at the end of this directive.
- ◆ For every contribution, the authorized candidate or a canvasser designated in writing by the latter must issue a receipt to the contributor, regardless of the method of payment or the contribution amount. The contribution amount must not exceed the maximum as established under the Act respecting school elections (ASE), section 206.21.
- ◆ When a contribution is collected directly, the canvasser must issue a receipt to the contributor. However, if a contribution is conveyed by postal mail or by any other means, a receipt must be issued to the contributor as soon as the contribution has been received and processed.
- ◆ The amounts entered in the designated space on the receipt must correspond exactly to the contributions received.
- ◆ It is strictly forbidden for anyone to issue a contribution receipt in the name of a person who has not made a contribution.

#### Required Information

A contribution receipt must contain the following information:

- ◆ the mention: "Act respecting school elections, Chapter XI".
- ◆ the name of the authorized candidate, as shown on the authorization application form.
- ◆ the family name and given name of the elector making the contribution.



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- ◆ the full domiciliary address of the elector: the location of the person's domicile as stipulated under the Civil Code (Sections 75 to 78);
- ◆ the name of the employer of the donor at the time of payment of the contribution;
- ◆ a section with a statement signed by the elector dated by him, and mentions that his contribution is made to his own property, voluntarily, without compensation or consideration which has not or will not be subject to any refund;
- ◆ a space for entering any relevant comments;
- ◆ the name in upper case letters and the signature of the canvasser;
- ◆ the date of issuance of the receipt;
- ◆ the sequential number printed on each receipt prior to use;
- ◆ **the amount and method of payment:**

**Box A:** cash contribution amount (according to the limit set out at section 206.23 of the ASE)

**Box B:** contribution amount paid by cheque that can be processed (deposited) immediately.

**Box C:** contribution amount paid by post-dated cheques that can be processed (deposited) before December 31 of the current calendar year, the number of such cheques and, in the "Remarks" section, the deposit date and the amount of each post-dated cheque.

- ◆ a space for entering the breakdown of payment
- ◆ **Contribution of goods or services:**

**Box D:** the nature and value of goods or services provided free of charge.



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The following text must appear on the back of the receipt:

## **Name of Employer**

The name of a contributor's employer at the time of making a contribution must be recorded.

## **Election Activity – Entrance Fee**

An authorized candidate may decide that the entrance fee for an election activity is not a contribution when such fee does not exceed \$60 per day for a total of one admission per person (Section 206.18(6) of the Act respecting school elections).

## **Excerpts from relevant sections of the Act respecting school elections (ASE)**

Under Sections 206.19 and 206.20 of the ASE, only an elector of a school board may make a contribution for the benefit of a candidate holding valid authorization to run for a seat on the same school board. The contribution must be made by the elector himself and from his own assets. The contribution must be made voluntarily, without compensation or for a consideration and it may not be reimbursed in any manner whatsoever.

Section 206.21 stipulates the total maximum contribution amount that one elector may make to each of the authorized candidates during one fiscal year.

Section 206.23 specifies the money contribution amount that must be made by cheque or other payment order signed by the elector and drawn on his account in a financial institution with an office in Québec and made payable to the authorized candidate.

Under Section 219.8, 219.21 and 221.1.1 of the ASE, anyone who contravenes or tries to contravene, of the Act, is liable to a fine of \$5,000 to \$20,000 for a first offense and \$10,000 to \$30,000 for a subsequent offense within 10 years, in the case of a natural person, or a fine of \$10,000 to \$50,000 for a first offense and \$50,000 to \$200,000 for a subsequent offense within 10 years, in the case of an artificial person. The above fines apply equally to:

1. anyone, who by a threat or constraint or promise of compensation, a consideration or reimbursement incites an elector to make a contribution;
2. any elector who falsely declares that his contribution is made from his own assets, voluntarily, without compensation or for a consideration and that it has not and will not be reimbursed in any way.

Moreover, no public contract may be awarded to any natural or artificial person found guilty of an offense under any of Subsections 2 to 4 of Section 219.8 (reference to sections 206.19, 206.20 and 206.21). This prohibition applies for a period of three years, or five years in the case of a subsequent offense within ten years.

These offenses constitute corrupt electoral practices. Anyone found guilty of such an offense shall lose a number of election rights for a period of 5 years, including the right to vote, the right to run as a candidate in an election, the right to perform partisan work and the right to work as a member of the election staff.

## **Income Tax Credit**

Contributions made under the ASE are not in any way eligible for an income tax credit.



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## Official receipt printed by the Chief Electoral Officer

- ◆ The Chief Electoral Officer provides contribution receipt to the authorized candidates.
- ◆ The contribution receipt comprises the original and two copies. The original is remitted to the elector. The first copy is remitted to the director general of the school board. The second copy is the authorized candidate's copy and must be saved by the latter.

## Contribution made by cheque

It is recommended that a photocopy of all cheques received by the authorized candidate be kept on file in order to ensure that the contributions are from a qualified elector (Sec. 206.19 and 206.20 of the ASE).

## Provisional receipt

To make it easier to obtain the elector declaration that is required on contribution slips, the Chief Electoral Officer provides authorized candidates with a provisional receipt. The receipt form is available on our website at [electionsquebec.gc.ca](http://electionsquebec.gc.ca) Click on "School board", then "Forms and guides". See [Receipt of contributions \(signed by the elector\)](#) (DGE-5804-VA).

This temporary receipt must be completed and printed by an elector **and must show the elector's signature** in the "Declaration signed by the elector" section. The elector must then forward the provisional receipt to the authorized candidate by either mail, fax or email (in the latter case, a PDF document is required).

The authorized candidate must enclose a copy of the provisional receipt with the receipt to be remitted to the director general of the school board, in order to meet the requirements of Section 206.22 of the ASE.



# Directive D-S-2



LE DIRECTEUR GÉNÉRAL  
DES ÉLECTIONS DU QUÉBEC

DGE-5804-VA (14-02)

Act respecting school elections, chapter XI

## Contribution made by

IDENTIFICATION	Surname	Given name	Date of birth (YYYY-MM-DD)
	<input type="checkbox"/> Mr. _____ <input type="checkbox"/> Ms. _____ Domiciliary address (Civic no., street, apt.) _____ _____		
	Municipality	Postal code	Telephone
	Employer name (see back)		
	_____		
	_____		

<b>Declaration signed by the elector</b> (sections 206.19, 206.20 and 206.22 of the Act respecting school elections)	
I declare that my contribution: <ul style="list-style-type: none"> <li>is made out of my own property;</li> <li>is made voluntarily;</li> <li>is made without compensation or consideration;</li> <li>has not been and will not be reimbursed in any way.</li> </ul>	To make a contribution to an authorized candidate, you must be a qualified elector within the meaning of an Act respecting school elections and your payment must be made by you yourself and according to the legal requirements indicated on the back.
Signature	Date

Remarks
_____

## Contribution made to an authorized candidate

Name of the authorized candidate
_____

Amount and method of payment	
<b>A Cash</b> _____ \$	<b>B Cheque cashable immediately</b> _____ \$
<b>C Postdated cheque(s) current year</b> Number _____ \$	
<b>Breakdown of the payment (A+B+C):</b>	
Contribution	_____ \$
Political activity – Entrance fee (see back)	_____ \$
<b>Total amount of the payment</b>	_____ \$

Contribution of goods or services	
<b>D Description:</b>	Amount
_____	_____ \$

<b>Canvasser</b>	
_____	
Surname	Given name
_____	_____
Signature	Date

## RECEIPT OF SCHOOL BOARD CONTRIBUTIONS

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