City of Mississauga Corporate Report



Date:	May 1, 2025	Originator's files:
To:	Chair and Members of General Committee	
From:	Diana Rusnov, Director, Legislative Services and City Clerk	Meeting date: June 4, 2025

Subject

2026 Election Campaign Contribution Rebate Program

Recommendation

That with respect to the Corporate Report, dated May 1, 2025, from the Director of Legislative Services and City Clerk, entitled *"2026 Election Campaign Contribution Rebate Program"*:

- a. General Committee direct staff as to whether a City of Mississauga Election Campaign Contribution Rebate Program should be implemented for the 2026 general election.
- b. If an Election Campaign Contribution Rebate Program is implemented for the 2026 general election, General Committee provide direction to staff on:
 - i. The rebate calculation formula to be used to calculate the rebate an eligible contributor can receive.
 - ii. The eligibility requirements for a contributor to receive a rebate.
- c. If an Election Campaign Contribution Rebate Program is implemented for the 2026 general election, a by-law be drafted authorizing the formula and eligibility requirements for the City of Mississauga Campaign Contribution Rebate Program for the 2026 general election and any subsequent by-elections.
- d. Once a by-law is adopted establishing the formula and eligibility requirements for the City of Mississauga's Campaign Contribution Rebate Program for the 2026 general election and any subsequent by-elections, the appropriate amount of funds be transferred from the Election Reserve, 30135, into the Election Cost Centre 22450, to cover the cost of the program as required for the general election and any subsequent by-elections.

Executive Summary

• At the March 31, 2025, Governance Committee meeting, staff were directed to report to General Committee regarding the City of Mississauga's Campaign Contribution Rebate

Program (rebate program).

- Municipal councils have the option to implement a campaign contribution rebate program to pay rebates to individuals who contribute to campaigns for those running for office on municipal council during a campaign period.
- This Corporate Report provides information requested by Governance Committee and asks for direction to staff on the implementation of a rebate program for the 2026 general election.

Background

At the February 19, 2025, General Committee meeting, staff were directed to provide information to Governance Committee on the rebate program. Staff presented a Corporate Report dated March 1, 2025, from the Director of Legislative Services and City Clerk *entitled "City of Mississauga Election Campaign Contribution Rebate Program Review"* (Appendix 1).

Note: For reference, all previous Corporate Reports associated with the rebate program are attached to the Corporate Report entitled "City of Mississauga Election Campaign Contribution Rebate Program Review" included as Appendix 1 of this report. Please see page 10 of Appendix 1 for an index of those previous reports.

At the March 31, 2025, meeting, Governance Committee directed staff to report to General Committee with different rebate calculation formulas that can be adopted in Mississauga. A brief history of the rebate program is below. For the full history, please see page 2 of Appendix 1.

2018 General Election

The rebate program established for the 2018 general election allowed eligible contributors who contributed \$25 or more to receive a rebate of 25% percent of their contribution up to a total amount of \$150. Following the 2018 general election just under \$36,000 in rebates was paid out.

2022 General Election and 2024 By-election

Based on a revised formula, the total rebate payout was \$711,000 for the 2022 general election and \$903,000 for the 2024 by-election. It is important to note that the payout for the 2024 by-election is based on the primary financial statement filing only. Additional rebates may be paid out based on the supplementary financial statement filing.

For the 2022 rebate calculation formula and eligibility requirements, please see page 3 of Appendix 1.

Comments

Section 88.11 (1) to (4) of the Municipal Elections Act, 1996, as amended (MEA) states:

- 1. A municipality may, by by-law, provide for the payment of rebates to individuals who made contributions to candidates for office on the municipal council.
- 2. A local board may, by resolution, provide for the payment of rebates to individuals who made contributions to candidates for office on the local board.
- 3. The by-law or resolution shall establish the conditions under which an individual is entitled to a rebate.
- 4. The by-law or resolution may provide for the payment of different amounts to different individuals on any basis.

The MEA provides no further direction regarding eligibility requirements for contributors or the formula to be used to calculate rebate payouts. The eligibility requirements and the rebate calculation formula are up to the discretion of Council.

Based on the direction from General Committee and Governance Committee, the following information is provided as appendices:

- Appendix 2: includes benchmarking of other municipalities offering rebate programs in Ontario.
- **Appendix 3:** includes information regarding rebate calculations for the 2022 general election and the 2024 by-election if the rebate calculation formula remained the same, but contributor eligibility had been restricted to Mississauga residents.
- **Appendix 4:** includes alternate rebate formula options that can be implemented for the 2026 general election.
- **Appendix 5:** shows how applying rebate calculation formulas used in two other municipalities would have impacted the rebate payout for the 2024 by-election.

Financial Impact

The financial impact of changing the rebate program is dependent on the formula and eligibility requirements adopted by Council. It is also dependent on variables including:

- The number of candidates who choose to participate in the rebate program.
- The number of candidates running for the office of Mayor who choose to participate in the rebate program. This is because the spending limit for this race is significantly higher than the spending limits for individuals running in Ward races and therefore more contributions are typically collected; and

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• The number of eligible contributions that are collected by participating candidates.

For the purposes of clarity, the possible rebate payouts presented in the appendices to this report reflect how changes to eligibility requirements and the rebate formula would impact previous elections. They do not reflect the rebate payouts for future elections. Due to variables related to the rebate program, it is not possible to determine the exact cost of the program for future elections.

The cost of elections and by-elections, inclusive of rebates are funded from the "Reserve for Elections" (#30135).

Conclusion

The MEA allows municipal councils to adopt a rebate program so that eligible contributors can receive a rebate on their campaign contributions. The eligibility requirements and rebate calculation formula are up to the discretion of Council. Staff are requesting direction from General Committee on:

- Whether a rebate program should be implemented for the 2026 general election; and
- If a rebate program is implemented, the formula and eligibility requirements that should be used.

Based on the direction received from General Committee, a rebate program by-law will be drafted accordingly, and changes will be implemented for the 2026 General Election.

Attachments

Appendix 1: Corporate Report - City of Mississauga Election Campaign Contribution Rebate Program Review

Appendix 2: Benchmarking: Eligibility Requirements, Minimum Contributions, Rebate Calculation Formulas and Maximum Rebate Payouts in other Municipalities

Appendix 3: Limiting Rebate Program Eligibility Requirements to Mississauga Residents Appendix 4: Possible Rebate Formulas that can be Adopted in Mississauga Appendix 5: Application of Rebate Calculation Formulas from other Municipalities

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