

Interim Report of the

Special Committee on Electoral Financing

36th Yukon Legislative Assembly

October 29, 2026

36th Yukon Legislative Assembly

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Special Committee on Electoral Financing

October 2026

Hon Linda Benoit, MLA
Whistle Bend South
Chair

Carmen Gustafson, MLA
Riverdale North
Vice-Chair

Hon Brad Cathers, MLA
Lake Laberge

Adam Gerle, MLA
Porter Creek South

Debra-Leigh Reti, MLA
Vuntut Gwitchin

Logan Ockenden
Clerk to the Committee

Yukon Legislative Assembly

Special Committee on Electoral Financing

36th Yukon Legislative Assembly

October 29, 2026

Hon. Yvonne Clarke, MLA
Speaker
Yukon Legislative Assembly

Dear Speaker:

On behalf of the members of the Special Committee on Electoral Financing, appointed by order of the 36th Yukon Legislative Assembly, I have the honour to present the committee's Interim Report.

Sincerely,

Hon. Linda Benoit, Chair
Special Committee on Electoral Financing

Acknowledgements

The Special Committee on Electoral Financing would like to thank the individuals and organizations who expressed their views to the committee through written submissions.

The committee would especially like to acknowledge the work of Elections Yukon in preparing the many materials provided throughout the examination of political party financing and for their presentation before the committee.

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Preface

The Special Committee on Electoral Financing

On April 16, 2026, the Yukon Legislative Assembly adopted the following motion:

> THAT this House establish a Special Committee on Electoral Financing;
>
> THAT the committee examine the provisions of the *Elections Act* regarding financial contributions to political parties and report to the House on its findings by October 31, 2026;
>
> THAT the membership of the committee be comprised of three members of the Government caucus, one member of the Official Opposition caucus, and the Leader of the Third Party;
>
> THAT the Chair of the Committee have a deliberative vote on all matters before the committee;
>
> THAT the Premier and the Leader of the Official Opposition inform the Clerk of the Legislative Assembly of the names of the selected members from their respective caucuses in writing no later than seven calendar days after the adoption of this motion by the Assembly;
>
> THAT the committee have the power to call for persons, papers and records and to sit during intersessional periods; and
>
> THAT the Clerk of the Legislative Assembly be responsible for providing the necessary support services to the committee. (Motion No. 77)

Pursuant to Motion No. 77, the Special Committee on Electoral Financing met on June 30, July 20, August 31, September 15, and October 19 and 23, 2026.

On October 28, 2026, the terms of reference for the Special Committee on Electoral Financing were amended with Motion No. 190:

> THAT the terms of reference for the Special Committee on Electoral Financing, as established by Motion No. 77, be amended to include that the committee examine third party spending and the administration related to electoral financing; and
>
> THAT the deadline for the committee to report its findings to the House be changed from October 31, 2026, to before the end of the 2027 Spring Sitting.

This report

The Special Committee on Electoral Financing's purpose, as set out in the motion establishing the committee, is to examine the provisions of the *Elections Act* regarding financial contributions to political parties and report to the Legislative Assembly its findings.

As part of its review, the committee sought written submissions from the public and a number of stakeholders. This included political parties, security agencies, and Elections Yukon, among others. In total, 40 written submissions were received.

This report contains the principal observations of the committee and certain written submissions it received.

When announcing its request for written submissions, the committee agreed that it would maintain the confidentiality of the submissions from all private individuals. The thought being that this would result in the higher participation and more earnest feedback from Yukoners. The committee also decided that the responses received from the Royal Canadian Mounted Police (RCMP) and the Canadian Security Intelligence Service (CSIS) were to be kept confidential due to the potential sensitive nature of the responses. However, it was agreed that all other written submissions from organizations and political parties would be made publicly available. The committee received 5 such submissions:

- Yukon Liberal Party
- Yukon New Democratic Party
- Yukon Party
- Democracy Watch
- Elections Yukon

These written submissions have been appended to this report.

Yukon Legislative Assembly

Special Committee on Electoral Financing

36th Yukon Legislative Assembly

Interim Report

October 2026

Summary of Proceedings

1. The Special Committee on Electoral Financing has held 6 meetings to date.

2. At its organization meeting on June 30, 2026, the committee elected the Hon. Linda Benoit as Chair of the Committee and Carmen Gustafson as Vice-Chair. During the same meeting, the committee discussed the scope of its examination and concluded that it would consider the following:

    a. donations to political parties,

    b. contribution and spending limits,

    c. the role of third parties, and

    d. reporting requirements.

3. As part of its examination of political party financing, the committee heard from Maxwell Harvey, Chief Electoral Officer, and Dr. Holly Ann Garnett, Professor, Royal Military College of Canada Department of Political Science and Economics, on July 20, 2026. The meeting included presentations on electoral activities under financial regulations, contribution limits, eligibility to contribute, public disclosure on contributions, spending, contributions and assets, and third party advertising. The Chief Electoral Officer offered the following description of election financing regulations:

> Election financing regulations set out the rules governing how political parties, candidates, and, in some jurisdictions, third parties raise, receive, spend, and report money used for political purposes. It encompasses the financial activities that support the democratic process before, during, and after an election, together with the legislative framework established to regulate those activities.[1]

[1] Elections Yukon written submission dated August 24, 2026, page 2

4. The presentation and other materials provided by Elections Yukon formed part of the information considered by the committee in its examination of political party financing.

5. Subsequent meetings considered the written submissions received by the committee and the drafting of this interim report.

6. On October 28, 2026, the committee sought an extension of its reporting deadline to permit a deeper examination of electoral financing. The results of which will be included in the final report. This extension will allow the committee to engage with electoral experts and work with legislative drafters on the details of the recommendations in this interim report.

What we heard

7. During its first meeting on June 30, 2026, the committee agreed to invite Yukoners to provide written submissions. The first ones were received in early July and the committee continued to receive emails right up until the deadline of August 31, 2026. In total, the Special Committee on Electoral Financing received 33 written submissions from individual Yukoners.

8. Opinions and suggestions about political financing in Yukon were very diverse, and ranged from making significant and widespread changes to minor proposals for reform, with some in support of the current financing system.

9. Although opinions and suggestions differed, many similar themes were covered in the submissions. This includes comments on donations from outside of the territory but within Canada, international donations, union and corporate donations, third parties, donation limits, publicly funded political party financing, non-monetary contributions, and transparency.

Donations From Outside of the Territory

10. Opinions on donations from outside of the territory but within Canada in the written submissions varied. Submissions considered whether individuals residing elsewhere in Canada should be permitted to make donations and more broadly to what extent this practice should be regulated.

11. Many submissions expressed opposition to donations from outside of the territory noting that those outside of Yukon should not have any influence on territorial elections.

12. One submission expressed opposition to donations from outside Yukon, stating:

> Non-Yukoners should not be allowed to financially influence the outcome of elections nor position themselves to be in good favour with the next government – this applies to people and to corporations.

13. Other submissions supported continuing to permit political donations from individuals residing outside of Yukon. These written submissions often cited the Yukon's relatively small population and the benefit of being able to raise funds from Yukoners who currently reside or work outside of the territory

14. One submission that supported maintaining the ability to receive donations from individuals elsewhere in Canada noted the potential challenges of restricting donations to only current Yukon residents:

> Continue to allow individual money and in-kind donations from the rest of Canada. Lots of Yukon folks working elsewhere. Local population base is too small to raise all of the money needed for partisan elections.

Foreign Donations

15. All written submissions that explicitly addressed donations from outside of Canada expressed support for prohibiting foreign political donations. This differed with the opinions expressed regarding donations from elsewhere in Canada where perspectives varied more significantly.

16. Submissions that supported prohibiting foreign donations raised concerns about the potential for outside interests to influence Yukon elections through political contributions. Some called for stronger safeguards to protect territorial elections from foreign influence, while others emphasized the importance of knowing the sources of funds.

> Although we can't say that foreign influence has occurred in the Yukon, it is clear that it has occurred, and is occurring, in other parts of Canada. Witness the concern about foreign actors acting to influence the referendum on Alberta's future. Strengthen protections now to ensure that Yukon does not become the victim of malign, outside influence.

17. Some submissions also advocated for broader restrictions on who should be eligible to make political contributions. This included limiting donations to private individuals reside in Yukon. These concerns are also reflected in submissions addressing union and corporate donations.

Union and Corporate Donations

18. Submissions reflected differing perspectives on whether unions and corporations should be permitted to make political donations and the extent to which such contributions should be regulated. A majority of the submissions expressed a shared position on the regulation of unions and corporations, either supporting or opposing political donations from both types of organizations. A smaller number of submissions distinguished between the two and supported different approaches.

19. One submission raised concerns about the role of corporate donations stating:

> With regard to political donations, we believe corporate donations should be banned. Doing so would make far less likely either the fact of corporate influence of government policy or the appearance of influence being accorded a donor corporation.

20. Many submissions simply called for the banning of all union and corporate donations, without providing further detail.

21. In contrast, another submission suggested that decisions about political contributions by unions, corporations, and other organizations could be addressed through their internal governance rather than through increased regulation:

> Questions about whether a union, corporation or other organization should make political contributions may be better addressed through that organization's own governance than through a general prohibition in the *Elections Act*.

22. Other submissions focused on the eligibility requirements and conditions that could apply to political contributions from corporations and unions, including the territorial incorporation of these entities, ownership disclosure and contribution limits.

23. One submission recommended limiting donations from businesses, corporations and unions to entities incorporated within Yukon.

24. Another submission recommended permitting Yukon corporations and unions to provide monetary and in-kind support, subject to prescribed contribution limits and real-time documentation requirements. It also recommended requiring the owners of numbered companies to be identified at the time of a contribution. Where a numbered company appeared to have minimal Yukon ownership, the submission proposed that the contribution be prohibited or returned, with full public disclosure of the reasons.

Donation Limits

25. Submissions generally supported the introduction of limits on political donations. Some identified donation limits as a means of helping to level the playing field among candidates and political parties.

26. One submission noted that donation limits, alongside spending limits for candidates and political parties, could help address the differences for those who campaign. The submission also observed that such measures were consistent with practices in many, though not all, Canadian jurisdictions.

27. Many submissions recommended donation limits ranging from $100 to $20,000.

28. A small number of submissions expressed a different view. Another written submission opposed imposing a maximum contribution limit on Yukon residents, arguing that individuals should be able to use their own resources to support political parties or candidates of their choice.

> Where a Yukon resident chooses to use their own resources to support a party or candidate they believe in, I see relatively little reason for government to determine that they have supported that cause "too much." The source of the contribution can be recorded and, above an appropriate threshold, disclosed. I would therefore favour continuing to allow Yukon residents to contribute without a maximum amount.

Spending Limits

29. As noted in the discussion of donation limits, some submission considered contribution limits alongside spending limits for candidates and political parties. Submissions addressing spending limits raised further considerations regarding campaign expenditures.

30. Some submissions supported establishing limits on campaign spending, including limits that would apply to political parties, candidates, and third party groups. These submissions held the opinion that setting a limit would restrict the extent to which financial resources could influence electoral campaigns. One submission recommended:

> Put a firm ceiling on total campaign spending. The ceiling should be low enough that money cannot overwhelm the election. Spending limits should apply to parties, candidates and third party groups.

31. In contrast, one submission opposed introducing a general spending limit for political parties and candidates. It argued that parties and candidates need sufficient resources to communicate their policies to voters through increasingly fragmented media and communication channels. The submission stated:

> Parties and candidates need to communicate with voters, explain their policies and encourage people to participate in elections. Reaching voters has become increasingly difficult across fragmented media and communications channels. Where funds have been lawfully raised under transparent rules, I see little benefit in preventing political participants from using those funds to communicate with electors. Indeed, doing so would violate the intention with which the donors provided the money in the first place.
>
> For that reason, I would not favour a general spending limit on parties or candidates.

Third Parties

32. Submissions regarding third party advertising focused on how election related spending by organizations and groups other than political parties and candidates should be regulated.

33. Suggestions included requiring third parties to register with Elections Yukon, disclose their funding sources and report all expenses related to an election or campaign. Some submissions also included proposals to restrict the sources and amounts of funding, while other recommended prohibiting third parties altogether.

34. One submission noted that if the committee were to consider limits on spending and donations to political parties, it should also consider imposing limits for third parties as well. They proposed that this would prevent a potential scenario where third parties are used to circumvent other restrictions or limits. The same submission included recommendations that third party

advertising expenditures be subject to limits and that if they meet a certain activity threshold, that they be required to register with Elections Yukon, report election related expenditures, and disclose the sources of their funding.

35. Other submissions proposed specific requirements for third party advertisers, such as requiring that donations exceeding $100 be reported, prohibiting foreign funding, limiting contributions to a maximum of $5,000 in cash or in-kind support, and capping third party spending at a fraction amount allowed for political parties.

Non-Monetary Contributions

36. Submissions addressing non-monetary, or in-kind, contributions emphasized the importance of accounting for these types of contributions in political financing reports. Suggestions included applying the same reporting requirements for non-monetary contributions as to monetary donations and ensuring that contributions noted the source and equivalent monetary value.

37. Some submissions proposed introducing specific requirements for reporting non-monetary contributions. Examples included publicly disclosing contributions exceeding a certain equivalent monetary value, recording the date and value of the contribution, and including explanations on how a value was determined.

38. Examples of non-monetary contributions identified in the written submissions included donated services, equipment, office space, advertising, printing, and unpaid personal time.

Transparency

39. Submissions expressed strong support for increased transparency in political party financing. One submission emphasized the importance of making information about political contributions publicly available, including both monetary and in-kind donations, and recommended annual reporting to disclose contributions received by each political party.

> Regarding transparency, Yukoners deserve to know in full who contributed, in currency or in kind, to each political party throughout each year, with annual reporting.

40. Some submissions also identified privacy as a consideration in determining the extent of information that should be made publicly available. These submissions distinguished between the information that should be disclosed to Elections Yukon and the information that should be publicly accessible. Suggestions included maintaining the confidentiality of certain information where appropriate and limiting public disclosure of contributions below a specified monetary threshold.

41. Submitters also raised concerns about the reporting of contributions or revenue under the category "other." These submissions questioned whether

existing reporting requirements provided sufficient detail about the sources of such funds and called for more detailed, itemized reporting.

Summary of Submissions from Organizations

42. The Special Committee on Electoral Financing received 5 written submissions from entities other than individuals which included political parties, Democracy Watch, and Elections Yukon.

Yukon Political Parties

43. The three political parties represented in the Yukon Legislative Assembly (Yukon Liberal Party, Yukon New Democratic Party, and Yukon Party) each provided a written submission to the Special Committee on Electoral Financing. The written submissions were provided by their respective party executives.

44. Notably, all three written submissions called for changes to prohibit foreign donations. They note that restrictions are in place in most Canadian jurisdictions but not Yukon. This includes a ban on not only foreign registered corporations but also foreign citizens. These statements echo what was heard from Yukoners throughout the territory in individuals' written submissions.

45. Similarly, the parties all called for improvements to disclosure requirements for "other revenue". They expressed that the current rules create a lack of transparency and ultimately impact public perception in elections. As such, they have all written that there is a need to review the definition of "other revenue" and improve reporting of revenues to make a clearer link to donors.

46. Overlap was also found in some of the submissions regarding capping contributions from a single source and the need for review and regulation of third party spending.

47. On contributions from a single source, the parties presented options for implementing contribution limits. One proposed a specific amount while another suggested the committee review other models to limit annual contributions to political parties. In both cases, both argued that the current rules negatively impact trust and could influence decisions being made in the territory.

48. Third party spending was also directly mentioned in two of the written submissions from political parties. Both suggest that the committee consider a review and subsequently regulate third party organizations. They each recommend that the registration of third party organizations be required and that reporting requirements be imposed to increase transparency.

49. There were divergent perspectives on areas such as the potential for a taxpayer funded system and the role of corporations and unions in political party financing.

50. Taxpayer funded systems exist in six provinces where political parties receive an amount of public funds based on the number or percentage of the votes received in general elections. This was included as a consideration for review in one of the submissions, with a cost analysis needed to be done, should the

committee recommend prohibiting union and corporate donations. However, another submission explicitly recommends that this not be introduced in the Yukon due to the direct costs.

51. Allowing corporate and union donations was strongly opposed in one of the written submissions. The submission argued that only individuals should be eligible to make donations to Yukon political parties. Alternatively, another written submission calls for the continued authorization of corporate contributions but that the contributions be subject to the same limit as those from individuals.

Democracy Watch

52. Throughout its submission, Democracy Watch notes the significance of the "egalitarian model" for political processes.

> The egalitarian model established by the Supreme Court essentially states that, in order to be democratic, ethical and fair, the provisions in a jurisdiction's political finance law must comply with the fundamental democratic principle of one person one vote by ensuring every voter has a substantively equal opportunity for substantively equal participation in any political process (including elections), and ensuring the system has integrity (i.e. is ethical), and ensuring voters receive adequate information to make informed political choices.[2]

53. With this as the primary focus, Democracy Watch draws attention to three key areas: political donations, political loans, and third party spending.

<u>Political Donations</u>

54. Democracy Watch proposes significant changes to political party financing to make it "democratic, ethical, transparent and fair."[3] This includes prohibiting donations from organizations and businesses as well as establishing an annual individual donation limit that is affordable to the average voter and ending the tax credit for donations. A limit of $100 annually is suggested, which would be in line with the province of Quebec.

55. To improve transparency, Democracy Watch recommends that Yukon require regular disclosure of donations, donors and spending by political parties, riding associations, and candidates, including before voters vote in an election or by-election.

56. Democracy Watch further notes that the committee and the Yukon Legislative Assembly should study how much money parties need to run their operations between elections, and how much parties and candidates need to run their election campaigns, before making changes to Yukon's political donation system. The results of the study would be needed to determine if public funding

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[2] Democracy Watch written submission dated August, 2026, page 2

[3] Democracy Watch written submission dated August, 2026, page 10

is needed for parties or candidates once donation limits on individuals are in place and following prohibitions on donations from businesses and organizations.

Political Loans

57. On political loans, Democracy Watch strongly advocates for loans to only be provided by individuals and not from any financial institutions. They argue that even allowing small limits for political loans from financial institutions leaves the system open to favours and other actions that negatively impact democracy.

58. They further find that limitations should be placed on the amount of a loan from an individual voter, arguing that limits should only allow for a "[…] loan from individuals of a total amount at any one time that is the same amount as the annual individual donation limit, both set at an amount that an average voter can afford (i.e. no more than $100 annually)."[4]

Third Party Spending

59. Democracy Watch argues for significant changes to rules on third party spending. They note that "to comply with [the egalitarian model] third parties (whether an individual, union or organization) must be allowed to spend based only on the number of voters who support them, and not based at on the wealth of the voters who support them."[5]

60. Democracy Watch lists 9 issues to be addressed related to third parties:

    1. Study what it costs to inform voters so that third party spending limits are in line with the real costs.
    2. Different limits should be set for individual voters, businesses and citizen groups.
    3. Spending limits should align with the spring 2025 Working Families Coalition case from the Supreme Court of Canada. This case found that significantly lower limits for third parties as compared to political parties was unconstitutional.
    4. Activities beyond advertising should also be covered by spending limits. This includes door-to-door canvassing, phone-bank calling, and more.
    5. Limits should cover both an election campaign period and the period between elections.
    6. Require third parties to disclose all of their donors.

[4] Democracy Watch written submission dated August, 2026, page 7

[5] Democracy Watch written submission dated August, 2026, page 7

7. Require third parties to disclose all their donors, donations and spending before voters vote. This includes before advance voting begins.
8. Require third parties to register and disclose their spending, donations and donors during nomination contests and party leadership contests.
9. Enact third party spending limits and disclosure requirements for municipal elections.

Elections Yukon

61. The written submission from Elections Yukon "provides a factual overview of the current legislative framework, outlines the principles that commonly underpin election financing legislation, and presents a comparison of selected approaches adopted across Canadian jurisdictions."[6] The jurisdictional scan also identifies key observations and legislative considerations associated with each area examined.

62. As part of its discussion of the principles underpinning election financing legislation, Elections Yukon notes that "although Canadian jurisdictions have adopted different legislative models, most election finance regimes are designed around three interrelated public policy principles: fairness, transparency, and accountability."[7]

63. Consistent with these principles, Elections Yukon identifies five areas for potential change as a framework for discussion:

    1. contribution eligibility,
    2. contribution limits,
    3. reporting
    4. public disclosure, and
    5. enforcement.

    These are noted as being "initial electoral financing change considerations."[8]

64. First, on contribution eligibility, it is proposed that the committee consider limiting eligibility. On individuals, this would be a limitation to those who are ordinarily residents in Yukon. In cases where a donation is coming from outside of the territory, it must be from a Canadian citizen. Regarding corporations and trade unions, Elections Yukon suggests that the committee consider if their contributions should be prohibited. If they are authorized, Yukon-based eligibility requirements should be weighed.[9]

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[6] Elections Yukon written submission dated August 24, 2026, page 1

[7] Elections Yukon written submission dated August 24, 2026, page 3

[8] Elections Yukon written submission dated August 24, 2026, appendix, page 5

[9] Elections Yukon written submission dated August 24, 2026, appendix, page 6

65. Second, contribution limits could be established for political contributions to registered political parties and candidates. These limits would be made to apply to individuals, and trade unions, corporations, and unincorporated groups as authorized. The written submission offers suggestions of contributions limits and notes that annual indexing would support maintaining the real value of the limits over time.[10]

66. Third, reporting could be expanded for political parties. Notably, the committee can consider recommending a requirement to breakdown revenues generated in each 'other revenue' category as well as requiring an annual balance sheet report.[11]

67. Fourth, public disclosure of political financing information should be increased. Elections Yukon includes a recommendation to review the current $250 disclosure threshold and consider an increase to $350, while also considering publishing additional summary information from financial reports, while limiting unnecessary personal information.[12]

68. Finaly, enforcement and compliance tools could be made clearer. Considerations can include creating consequences for late, incomplete, or inaccurate filings along with "increasing tools to allow for education/correction, compliance notices, public notices, filing consequences, and proportionate administrative and financial penalties for minor/technical contraventions."[13]

69. In its conclusion, Elections Yukon notes that the submission offers points for consideration and suggests specific focus areas, without advocating for any particular result.

Conclusion

70. The committee would like to thank everyone who provided a written submission.

71. While the committee is continuing its consideration of electoral financing, the committee has already reached a determination on certain matters. In this interim report, the committee makes nine recommendations:

    - THAT contributions be capped to $35,000 for individuals, corporations and unions and indexed annually to CPI but rounded to the nearest $5 increment.
    - THAT the disclosure threshold be increased from $250 to $350 and indexed annually to CPI but rounded to the nearest $5 increment.
    - THAT the Special Committee on Electoral Financing examine options regarding third party spending limits, registration, and disclosure in

[10] Elections Yukon written submission dated August 24, 2026, appendix, page 5

[11] Elections Yukon written submission dated August 24, 2026, appendix, page 6

[12] Elections Yukon written submission dated August 24, 2026, appendix, page 7

[13] Elections Yukon written submission dated August 24, 2026, appendix, page 7

consultation with Elections Yukon and report back to the Legislative Assembly.

- THAT Elections Yukon report back to the Special Committee on Electoral Financing with options and recommendations regarding third party spending limits, registration, and disclosure.
- THAT there be increased disclosure on "other revenue" including:
    - If $350 or more of the price of a ticket, event admission, or other fundraising event purchase is a direct contribution to a political party, the contributors name would be disclosed.
    - Disclosure of the names of contributors who spend more than $500 for a ticket, event admission, or other fundraising event purchase even if less than $350 is a direct political contribution.
    - Parties be required to report on the total amount received from events, total membership revenue, merchandise, and bank and investment income and be broken down into categories other than "other revenue".
- THAT the meeting and rally exemption in section 372(4) of the *Elections Act*, which permits otherwise anonymous contributions to be reported as other revenue, and require all contributions to be reported as such be removed.
- THAT foreign donations be prohibited, and the committee work with Elections Yukon and the Legislative Assembly Office to determine a definition for foreign donations and how Elections Yukon might administer such a prohibition.
- THAT official agents no longer be required to hand sign tax receipts and in kind donation receipts and allow for official agents to report on the list of tax receipts.
- THAT it be required for parties and candidates to disclose borrowing from a financial institution, corporations, unions, individuals, or other entities when the amount is greater than $350.

72. Throughout its examination of electoral financing, the committee worked diligently to reach consensus. The committee acknowledged that recommendations two through eight were decided by consensus. Recommendation No. 1 and Recommendation No. 9 were agreed to by majority.

    a. On Recommendation No. 1, the Member representing the Yukon New Democratic caucus supported a lower contribution limit and did not agree with continuing to allow contributions from non-individuals, and the Member representing the Yukon Liberal caucus supported no contribution limit.

    b. On Recommendation No. 9, the Member representing the Yukon Liberal caucus did not support the recommendation.

73. The committee will issue a final report expanding upon these recommendations.

Summary of Recommendations

Recommendation No. 1: THAT contributions be capped to $35,000 for individuals, corporations and unions and indexed annually to CPI but rounded to the nearest $5 increment.

Recommendation No. 2: THAT the disclosure threshold be increased from $250 to $350 and indexed annually to CPI but rounded to the nearest $5 increment.

Recommendation No. 3: THAT the Special Committee on Electoral Financing examine options regarding third party spending limits, registration, and disclosure in consultation with Elections Yukon and report back to the Legislative Assembly.

Recommendation No. 4: THAT Elections Yukon report back to the Special Committee on Electoral Financing with options and recommendations regarding third party spending limits, registration, and disclosure.

Recommendation No. 5: THAT there be increased disclosure on "other revenue" including:

- If $350 or more of the price of a ticket, event admission, or other fundraising event purchase is a direct contribution to a political party, the contributors name would be disclosed.
- Disclosure of the names of contributors who spend more than $500 for a ticket, event admission, or other fundraising event purchase even if less than $350 is a direct political contribution.
- Parties be required to report on the total amount received from events, total membership revenue, merchandise, and bank and investment income and be broken down into categories other than "other revenue".

Recommendation No. 6: THAT the meeting and rally exemption in section 372(4) of the Elections Act, which permits otherwise anonymous contributions to be reported as other revenue, and require all contributions to be reported as such be removed.

Recommendation No. 7: THAT foreign donations be prohibited, and the committee work with Elections Yukon and the Legislative Assembly Office to determine a definition for foreign donations and how Elections Yukon might administer such a prohibition.

Recommendation No. 8: THAT official agents no longer be required to hand sign tax receipts and in kind donation receipts and allow for official agents to report on the list of tax receipts.

Recommendation No. 9: THAT it be required for parties and candidates to disclose borrowing from a financial institution, corporations, unions, individuals, or other entities when the amount is greater than $350.

Appendices

Written Submissions:

- Yukon Liberal Party
- Yukon New Democratic Party
- Yukon Party
- Democracy Watch
- Elections Yukon

August 20, 2026

Logan Ockenden
Clerk to the Special Committee on Electoral Financing
Logan.Ockenden@yukonassembly.ca
spec-ef@yukon.ca

Dear Mr. Clerk:

Please consider this letter the official submission of the Yukon Liberal Party to the Special Committee on Electoral Financing and thank you for the opportunity to present the views of the Party to the Committee.

It's important for the public to understand that decisions on the issues of electoral financing will ultimately be made by MLAs from the governing Yukon Party. The government's decision to give a majority of seats at the Committee table to Yukon Party MLAs guarantees that outcome. It was an option to equalize participation from both government and opposition, and the government of the day chose not to. The recommendations of the committee should be viewed through this lens.

Despite the limitations placed on the Committee, we can offer the following regarding suggestions for change:

- ban donations from outside Canada
- improve disclosure provisions for Other Revenue
- explore the cost implications to Yukon taxpayers of banning both corporate and union donations and moving to a taxpayer funded electoral system, similar to the federal electoral system.

Thank you for inviting us to participate in this process.

Sincerely,

Jason Cunning
President, Yukon Liberal Party

August 27, 2026

Special Committee on Electoral Financing

2071 Second Avenue (A9)

Whitehorse Y1A 2C6

To the Special Committee on Electoral Financing,

Strong rules and restrictions on electoral financing and reporting is a cornerstone of a democratic society. Without knowing who is donating to political parties and how much they are receiving it becomes very difficult for citizens to have trust in their elected representatives. Skepticism in the system is bred, and people become distrustful of institutions when they don't know how they are being funded.

The Yukon's current electoral financing laws, as outlined in the *Elections Act*, are riddled with gaps and loopholes that undermine our democracy, our independence as a territory, and the trust placed in elected officials by voters.

There are five areas of Yukon political financing that we would like to comment on.

1. **Better reporting standards**

As an example, it would be perfectly legal under the current legislation for a political party to hold a fundraising event, invite an American CEO who is not a Yukoner, or even a Canadian resident, receive a check for a million dollars from that CEO and never have to report who made that contribution, only that a million dollars was raised at an event.

Political parties in the Yukon have long used what is known as the 'other revenue' loophole, which is the scenario described above where money raised at an event doesn't need to have its donor disclosed. Vancouver Canucks boxes paid for by corporations where Ministers and southern corporate CEOs discuss the future of the territory while cash and checks change hands and the public never gets to know who or where the money came from.

Boat cruises hosted in Vancouver harbour where mining CEOs gather with Yukon Ministers to lobby one another and hold political fundraisers. These are real events held

by Yukon political parties over the last decade and a half that ensured Yukoners never get to see who funds the territories election campaigns.

New legislation should remove the option to hide donation amounts and donors from the public by filing them under ‘other revenue’. All donations regardless of how or where they made, should be reported and attributed to an individual donor, and all donations above the $250 disclosure limit should also be disclosed, whether the donation was made a fundraising event or not.

2. **Donations from Outside the Yukon**

Current legislation allows for donations from any person, corporation, or union, even if they do not live in or are not based inside the Yukon or even Canada.

Most jurisdictions in Canada have moved to limiting eligible donors to residents of the jurisdiction in which the election is being held. Decisions made by Yukon politicians should not be directly influenced by people who live outside the territory, and allowing donors from anywhere to contribute to election campaigns undermines this principle.

Current Yukon residency should be a requirement to make a contribution to Yukon political parties and candidates.

3. **Limit donations to personal contributions only**

Corporations, unions and other organizations cannot vote, and nobody would ever suggest that they should. Why then, does Yukon law permit these bodies to make substantial and unlimited donations in support of a political party, which could carry influence in the decision-making process. This bias or perception of bias is damaging to the democratic process.

Only individuals should be eligible to make donations to Yukon political parties, not corporations, unions or other organizations.

4. **Contribution Limits**

Yukon laws do not currently limit the amount that a donation can be for, or how many times a donation can be made. This means those with the deepest pockets can have an outsized influence on our democratic process, and we believe that is wrong. The committee should consider setting a reasonable limit on the total annual donations for an individual in a reporting year. We believe a reasonable limit for consideration is $1500 per year. We also believe that an individual who makes multiple donations of under $250 should be publicly reported for the total amount they donated. For example, if an individual donates $249 to all 21 party candidates during an election, under the

current system these donations would not be publicly disclosed. This is an obvious loophole that parties use to their advantage.

5. **Adjustments for inflation**

The *Elections Act* provides for a tax credit for donations made to political parties. For example, a donation of $400 to a party or candidate would yield a tax credit of $300, meaning the effective cost to the donor is just $100 after incomes taxes are paid. Costs for political parties have increased, as they have for everyone. Election signs, staff wages, office rent and other campaign fundamentals have all increased significantly, but the tax credit rates have not kept up. Consideration should be made to increase the tax creditable amounts and contribution limits to keep pace with inflation on a predictable go forward basis or at a minimum, be updated to reflect current costs

6. **3rd Party Spending**

Spending and advertising by 3rd party organizations is becoming an increasingly influential source of information for voters and is essentially unregulated under current laws. The committee should consider getting ahead of this trend by limiting and regulating 3rd party revenues and spending.

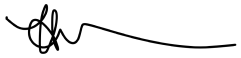
In particular, sources of revenue for registered 3rd parties should be subject to the same disclosure rules as political parties, and expenses should be required to be reported in a similar and transparent manner.

Requiring registration of third-party organizations to spend on elections and providing clear definitions of who and who is not a third party should also be considered.

Thank you for your consideration of these matters and I hope that the committee will consider the above-described changes to Yukon's election financing laws.

At a time where trust in institutions is waning, and faith in democracy is at all time lows, enacting electoral financing reform should be a clear priority for our government. Particularly since the current regulatory environment requires little transparency or accountability from political parties, and none from third party organizations.

Sincerely,



Hilary Smith

President Yukon NDP

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August 31, 2026

Hon Linda Benoit, Chair
Special Committee on Electoral Financing
Yukon Legislative Assembly
Box 2703, Whitehorse, Yukon Y1A 2C6

By Email

Dear Ms. Benoit

Re: Written Submission on Election Financing under the *Elections Act*

Please accept the attached submission for the Committee's consideration as part of its review of the election financing provisions of the *Elections Act*. It sets out 10 observations of the Yukon Party of the shortcomings of the current act; each supported by a short rationale and, where relevant, by figures drawn from the returns filed with Elections Yukon.[1]

Our perspective is that of individuals who have worked directly with the financing, receipting and reporting requirements of the Act in practice for over 10 years. The recommendations therefore focus less on political theory and more on whether the current provisions can be complied with, verified and understood by the public. In our view several of them can no longer be, chiefly because thresholds set in 1999 were never indexed, because reporting categories have not kept pace with how modern campaigns actually spend money, and because parts of the administrative machinery still assume a paper-and-branch-banking environment.[2]

The recommendations, in the order they appear in the submission, are:

1. Ban foreign contributions in all forms, while recognizing individuals who hold the right to reside in Canada.
2. Cap contributions from any single source.
3. Continue to permit Canadian corporate contributions, subject to the same cap as individuals — a ban would likely push that money into undisclosed "other revenue" rather than eliminate it.
4. Review the definition of "Other Revenue" to preclude unreported revenue.
5. Consider regulation and disclosure of third-party advertising and fundraising.

[1] Elections Yukon, financial reports for political parties and elections, https://electionsyukon.ca/en/territorial-elections/reports/financial-reports
[2] Elections Act, RSY 2002, c. 63, https://laws.yukon.ca/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0063/2002-0063.pdf

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6. Remove the “meeting and rally” exemption in section 372(4), which permits otherwise anonymous contributions to be reported as “other revenue”, and require all contributions to be reported as such.
7. Index the $50 and $250 reporting thresholds in section 383 to inflation, recalculated every four years, for both monetary and non-monetary contributions.
8. Do not introduce public funding of political parties.
9. Expand expense disclosure to separate electronic from print media, add third-party surveys and website costs, disclose spending sourced outside the territory, and report the number of personnel engaged.
10. Mandate Elections Yukon to publish donation receipts and permit electronic receipts and electronic signatures for both annual and election returns (section 377).
11. Provide a mechanism allowing a candidate to appoint the party’s official agent as their own, conditional on opening no separate bank account and routing all contributions and expenses through the party.

Taken together, these changes would widen genuine public disclosure where it matters — the size and source of contributions, and how campaign money is spent — while removing administrative requirements that consume volunteer effort without producing any transparency benefit.

we would be pleased to appear before the Committee or to provide further detail, including the underlying calculations, on request.

Thank you for the opportunity to contribute to this review.

Yours truly,

Signed by:
2956FC13331C480...

Melanie Brais
President, Yukon Party

DocuSigned by:
Philip Fitzgerald
5320752622C740D...

Philip Fitzgerald, CPA
Official Agent, Yukon Party

Attachment: Submission to the Special Committee on Electoral Financing — Recommendations and Rationale

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Submission to the Special Committee on Electoral Financing — Recommendations and Rationale

1. Foreign Sourced Donations

There is no requirement under the act to report donations received from foreign sources. The Party believe they should be banned.

This ban is to include both foreign registered corporations and foreign citizens. Parties that receive contributions from donors with a foreign address should be required to provide proof the donor is 'not foreign' i.e. residency documentation.

2. Limits on Contributions

The Liberal Party reported a single $50,000 corporate donation in the 2016[3] territorial election that represented over 50% of their campaign financing total of 92K.

The Party believes there is a need to limit the ability of any entity to use contributions to influence elections.

The largest cash contributions received in the 2025 year for the $10,000 (2x), $2,000 and $5,000 for the Yukon Party, NDP and Liberals respectively. The reported costs of running a campaign in 2025 were $214,754, $193,003 and $130,714 for the Yukon Party, NDP and Liberals respectively.[4]

Table 1 shows 2025 election expenses were over $500k with a weighted average of approx. 200K per party. We would ask the committee to consider these amounts when considering contribution limits.

	Cost	% of votes			
YP	214,754	52%		111,672	
NDP	193,003	38%		73,341	
LP	130,714	10%		13,071	
	538,471			198,085	weighted Average

Table 1 2025 Reported Election Expenses

3 https://electionsyukon.ca/sites/default/files/2016_annual_revenue_returns_and_election_financing_returns_report.eng_.pdf

4 https://electionsyukon.ca/sites/default/files/2026-05/POLI2026-2025%20EFR_Report_ENG%2007.%20May.2026.pdf

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We would ask that the committee review models or amounts to cap annual contributions to political parties. This review should consider the eligibility of contributions for both annual contributions and election-period contributions.

3. Position on Corporate Donations.

Corporate donations should be allowed. They should be capped as should individual donations and limited to Canadian registered entities.

Corporations in our experience have donated to various parties directly in the form of cash and indirectly with the supply of in-kind products and services. We believe both monetary and in-kind contributions should remain in place.

Fears of 'influence buying' are mitigated in the Yukon with the current Lobbying Act which requires public disclosure of lobbyists including corporate donors.

In other jurisdictions, the banning of corporate donations has seen the introduction of public-per vote subsidies[5] to replace the 'lost revenues. The Yukon's small size would see any such introduction as very distortionary when one Party publicly has historically not accepted corporate donations.

If the Yukon was banning corporate donations under the Yukon Elections Act, any Yukon Political party could apply to become a "qualified donee' under the CRA definition (becoming a registered charity) and could then allow corporations to claim a deduction. This would result in corporate donations migrating to "other income' under the current election act removing any public disclosure.

4. Other Revenue

"Other Revenue" should be better defined to preclude unreported revenue. Section 374(3) directs non-issuance of receipts in some circumstances. There are concerns this could lead to unreported revenues, based on interpretation of eligible goods, services or instruments.

More clearly defined revenue sources under the Other Revenue portion, for example, membership fees, investment interest, or the eligible portion of ticket sales or auctions, would provide greater transparency for the public.

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[5] https://thetyee.ca/News/2022/10/31/Despite-Reforms-Big-Money-Still-Fuels-BC-Politics/

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5. Third-Party Expenses

The *Yukon Elections Act* does not consider regulation of third-party advertising or fundraising during an election cycle.

Yukon elections are experiencing more groups participating in advertising during and leading up to the campaign period. Elections Yukon has little to no supervision on the revenue sources, participants or potential affiliations of these entities.

This could allow party-aligned donors or agents to circumvent contribution rules to parties, or provide campaign support in a deceptive manner.

We would ask that The committee review the participation and involvement of third parties during election campaigns. This review should include consideration towards requiring registration and reporting during and leading up to an election, as occurs in other jurisdictions.

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6. Section 372 (4) – Exemption for 'meetings and rally's'.

This section circumvents the intent of the act and explicitly allows for a donor to make an anonymous contribution that a party or candidate can legitimately use if made at a 'meeting or rally' (reported as 'other revenues'. Neither term is defined in the Act.

This section as written would allow a political party to define any event as a meeting or a rally and ignore all the other requirements of the Act and report any and all donations received at said events as 'other revenue'. Other Revenue under the Act is not publicly reportable.

There should be no subjective ability for a political party/candidate to circumvent the reporting thresholds.

Since the drafting of this section, technology and common commercial practice allows for easier collection of donors to provide identification on payment (electronic payments, square etc.).

This would allow for contributions in excess of limits, from foreign donors and sponsorships that the donors do not want to be disclosed.

7. Reporting Thresholds (Sections 383)

The current legislation governing financial contributions to political parties in the Yukon dates back to the 1999 iteration of the Yukon Elections Act (subsequently rolled in current act on devolution) where all monetary contributions over $50 were required to have a receipt and any amounts under this were at the discretion of the Political Party or the candidate[6]. It also required the filing of an annual return that mandated the reporting of contributions in the under $50, $50.01- $250 and over $250.01 brackets that are currently required to be reported.[7] These sections have not been amended since then.

If indexed to inflation to 2025 these amounts ($50 and $250) would be $88.5 and 442.82. In 1999 terms today's reporting amounts are $28.23 and $141.5[8]

This has led to the unintended result of increasing public disclosure of donations at amounts the legislative never intended.

We would ask The Committee to review the $50 and the $250 thresholds, as well as a provision in the Elections Act to have this amount indexed to inflation, calculated every 4 years for both monetary and non-monetary contributions.

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[6] 1999 Statues of the Yukon, Elections Act Section 374 and 378.

[7] 1999 Statues of the Yukon, Elections Act Section 382.

[8] https://www.bankofcanada.ca/rates/related/inflation-calculator/(

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8. Public Funding of Political Parties

The current act does not allow for public funding of political parties. We believe this should not be changed.

Rationale for this.

1. The Yukon is unique in Canada in being the only territorial jurisdiction with partisan politics. It is small. In the last election there were 19,086 votes recorded[9] from a population of 48,135[10]. There are 21 ridings in the territory. They are incredibly diverse in makeup, size and location. A 'per vote' allocation would be detrimental to rural ridings.
2. The Yukon Political parties all operate as volunteer-based organizations with little or no overhead between elections. I cannot foresee any change in this in the foreseeable future.
3. Given the small size of the territory, the small overhead of political parties (all volunteer and no fixed offices) between elections there is no real justification for funding parties between elections.
4. No party to date, has advocated the need for public funding in the Yukon Territory as being an issue in running an electoral campaign.
5. We believe this issue should only be considered if a party ran on it and received a mandate in an election.
6. If funding was to be made, what would be an equitable basis? Per vote received? Propionate share of total votes or some combination thereof? Based on number of votes received, in the last election The Yukon Party would receive 52% of the allocation further increasing it's revenues.
7. Further, what restrictions and accountability would be placed on the Political parties to ensure the funds were spent in the spirit they were given? Development of regulations and assurance costs would present significant 'red-tape' and time to implement.

[9] https://electionsyukon.ca/en/2025-general-election-official-results
[10] https://yukon.ca/sites/default/files/fin-population-report-q4-2025.pdf

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9. Reporting of Expenses

The current act requires Parties to report expenses incurred during an election under the categories of:

1. Electronic & Print Media
2. Office and Administration
3. Personnel
4. Election Travel
5. Amounts transferred to Candidates
6. Other Costs

Expenses reported for the 2025 campaign were as follows: [11]

	YP	NDP	LP	Total	
Electronic & Print Media	79,560	76,756	57,541	213,857	40%
Office & Administration	32,311	7,133	42,407	81,851	15%
Personnel	17,400	75,456	28,000	120,856	22%
Election Travel	18,478	8,363	2,510	29,351	5%
Transfers	47,023	-	256	47,279	9%
Other	19,982	25,296	-	45,278	8%
	214,754	193,004	130,714	538,472	

It does not require disclosure of

A. Expenses incurred from foreign sources. If contributions from foreign sources are to be banned, foreign expenses should be as well.
B. Expenses incurred from outside the territory.
C. Breakdown of "personnel costs" by numbers of staff. The writ period in the 2025 election was approximately 6 weeks. The NDP reported a 75K personnel expense' an annual equivalent of $650K. I believe there is a need of additional disclosure by parties of the number of personnel employed in the period.

Other issues

D. The categories should be expanded to include "Third Party Surveys" and "website design/presence" to reflect the material nature of these expenses in modern elections.
E. Electronic & Print Media should be separately reported.

[11] https://electionsyukon.ca/sites/default/files/2026-05/POLI2026-2025%20EFR_Report_ENG%2007.%20May.2026.pdf

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10. Requirement of Political Parties and to Issue Paper Receipts (Section 377)

The current act requires the political parties and ridings to issue receipts from pre-printed receipts provided by Elections Yukon. These receipts come in a triplicate format (one copy for the party, one for the donor and one for Elections Yukon. The Official Agent requires to sign each of these by hand.

The receipts as provided also suggest a receipt needs to be issued for every contribution. This is ignored by all.

The paper format makes it extremely problematic to email receipts to donors.

This results in the repeated situation of printed and written receipts being issued by parties and ridings. Official agents are being required to provide over 900 signatures for an annual return.

We would ask the committee to consider mandating Elections Yukon to publish all donation receipts and allow for electronic signatures for both annual and election returns. Electronic based receipts could be emailed to donors.

11. Administration of Ridings

The current act requires ridings during the writ to open a bank account and account for contributions and expenses per the act including the filing of election financing and expense return. In practice this has become very cumbersome and often impossible given the 4–6-week period a writ and the increasing requirements of banks to open bank accounts.

This requirement stemmed from a time when there was no electronic banking, internet or widespread use of online accounting.

Recommendation: Document a mechanism in the act where the candidate can nominate the Party's official agent to be 'their OA" for the campaign on the condition they do not open a bank account and forward all contributions and expenses to the party.



2. Limits on Contributions

As submitted:

The largest cash contributions received in the 2025 year for the $10,000 (2x), $2,000 and $5,000 for the Yukon Party, NDP and Liberals respectively. The reported costs of running a campaign in 2025 were $214,754, $193,003 and $130,714 for the Yukon Party, NDP and Liberals respectively.

As Revised:

The largest cash contributions received in the 2025 year outside the writ for the $10,000 (2x), $2,000 and $5,000 for the Yukon Party, NDP and Liberals respectively. During the writ the 3 largest cash contributions for the Yukon Party were $30,000, and 2 x $20,000, the NDP 3 x $1,250 and the Liberal Party was $2,500 and 2 x $1,000. The reported costs of running a campaign in 2025 were $214,754, $193,003 and $130,714 for the Yukon Party, NDP and Liberals respectively.

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Stopping Foreign and Big Money Funneling and Undemocratic Influence

Submission to the Yukon Legislative Assembly's Special Committee on Electoral Finance for its Review of the Yukon Political Finance System

(August 2026)

A. Summary

On April 16, 2026, the Yukon Legislative Assembly unanimously approved *Motion No. 77 – Committee examination of financial contributions to political parties* to establish the Special Committee on Electoral Finance and mandate it to review the political finance law in the Yukon and report its findings back to the Assembly by October 31, 2026.

Democracy Watch is filing this brief submission to the Special Committee containing links to much more detailed policy papers and reports that give the Committee extensive information concerning the flaws in the current political finance laws at the federal in Canada and in the provinces and other territories, and how they do not comply with the "egalitarian model" for a democratic and fair political finance system established in constitutional *Charter* rulings by the Supreme Court of Canada.

As the detailed policy papers linked in this submission detail, Newfoundland and Labrador, Saskatchewan and the Yukon have the most inegalitarian, undemocratic and unethical political donation and loan systems that are wide open to foreign interference in Canada as they not only have no limits on donations from businesses, unions, other organizations and individuals, they also allow donations from outside the jurisdiction, including from foreign businesses, entities and individuals).

However, as the policy papers and reports linked in this submission detail, while the laws governing political donations and loans at the federal level and in the other provinces and territories have been changed to prohibit donations from corporations,

unions and other organizations, and to set an annual limit on donations from individuals, the laws all have significant flaws and loopholes in them that make them undemocratic, unethical and unfair (except Quebec's donations law which is world-leading).

The laws governing political loans at the federal level and in the other provinces and territories (including Quebec) also all have loopholes and flaws that make them undemocratic, unethical and unfair.

The laws governing third-party spending in Newfoundland and Labrador, Prince Edward Island, Saskatchewan, the Yukon and the other two territories are all undemocratic, unethical and unfair because they do not require third parties to register, disclose their donors and they do not limit third-party spending. However, the third-party laws at the federal level and in the other provinces and territories are also full of loopholes that also make them undemocratic, unethical and unfair (Quebec also has a very different third-party law, but it is undemocratic and unfair in a very different way because it essentially bans all third-party spending).

These flaws and loopholes in the current laws for political donations and loans, and for third-party spending, at the federal level and in the other provinces and territories are regularly exploited by wealthy individuals, businesses and organizations to have secret, unethical and/or undemocratic influence over political parties and politicians and policy-making processes and elections, and the weaknesses also facilitate foreign interference in political processes across the country.

The egalitarian model established by the Supreme Court essentially states that, in order to be democratic, ethical and fair, the provisions in a jurisdiction's political finance law must comply with the fundamental democratic principle of one person one vote by ensuring every voter has a substantively equal opportunity for substantively equal participation in any political process (including elections), and ensuring the system has integrity (i.e. is ethical), and ensuring voters receive adequate information to make informed political choices.

Therefore, to comply with that model politicians and political parties must receive financial support, and third parties must be allowed to spend, based only on the number of voters who support them, and not based at on the wealth of the voters who support them, and not based at all on support from businesses (including financial institutions), unions or other organizations that do not vote.

None of the political finance laws across Canada currently fully comply with that principle in every way. Until all of the flaws are corrected and loopholes closed at the federal level, and in every province and territory, their political finance systems will remain undemocratic, unethical and unfair, and will continue to facilitate foreign

interference, and will remain unconstitutional as they will continue to violate one or more of the requirements of the Supreme Court's egalitarian model.

In a May 19, 2026 CBC article, the Yukon's Chief Electoral Officer Max Harvey is paraphrased as admitting that "the rules around who can donate to political parties and how much they can give could be better" but also saying "what works in other, larger jurisdictions might not be the best fit for the Yukon…Cut the cloth to fit the child…If the balance is to be able to support funding of political parties so that they can do their job and get their messages out to the public and inform them for their voting, and that there is transparency and accountability and fairness, then that's what I would fully support."

In fact, as summarized below, and detailed in the policy papers and reports linked below, the size of the jurisdiction is not a factor that should be taken into account at all in order to have a political finance system that is democratic, ethical and, therefore, fair. As well, transparency and accountability alone do not make any political finance system fair, let alone democratic or ethical. Political parties (and candidates) do need funding to do their job and inform voters, but no matter what the size of the jurisdiction, very specific requirements must be complied with to make the system fair, democratic and ethical.

The choices before the Special Committee, and Yukon's Legislative Assembly, are simple and clear – will they make all the changes needed to Yukon's law to make Yukon's political finance system democratic, ethical, transparent and fair or will they, as other jurisdictions have, fail to correct flaws and close loopholes so that Yukon's system will remain an undemocratic, unethical, secretive and unfair "legalized bribery" and "best government money can buy" system.

B. Changes needed to Yukon's political donations law to make it democratic, ethical, transparent and fair

Click here to see details of how donations have been funneled from businesses and others to parties in every jurisdiction that has prohibited business and organization donations and limited individual donations (again, except in Quebec which again has a world-leading political donations law).

If the law allows politicians and parties that are supported by a few wealthier voters to have more money for pre-election and election campaigns than politicians and parties that are supported by more voters who have less money, than the law remains undemocratic and unfair. The law does not stop the undemocratic, unethical influence of big money in politics, it just shifts big donations from businesses, unions and organizations to executives and employees of those

businesses, unions and organizations which actually makes it more difficult to track which businesses, unions and organizations are using donations to influence politicians and parties as it is sometimes difficult to connect an individual donation to a specific business or organization.

In other words, while the federal donation law, and the laws in the other provinces and territories, are somewhat better than the laws in Newfoundland and Labrador, Saskatchewan and the Yukon given there is ban on business and organization donations and a limit on individual donations, they still remain essentially "legalized bribery" and "best government money can buy" laws that are a recipe for corruption, waste and policy-making decisions that protect wealthy private interests and violate the public interest.

This is the situation at the federal level, and in every province and territory that has prohibited donations from businesses and other organizations and set an annual limit on donations from individuals (except Quebec), because the individual donation limit was set at an amount ($1,000 or more annually) that most voters cannot afford. That means that those individuals who can afford to donate the top allowable amount are more valuable to the politician and/or party, and are allowed to use money to have undemocratic and undemocratic influence. Only Quebec, by setting its $100 annual individual donation limit in 2011, has a democratic, ethical and fair system.

In addition, and worse, most jurisdictions (other than Quebec) allow a candidate to donate an additional amount to their own election campaign, and allow a contestant in a party leadership contest to donate a much higher amount to their own contest campaign (even Quebec allows donations from individuals of up to $500 to a leadership contestant). These higher donation limits also favour wealthy candidates and contestants who are supported by wealthy donors.

For example, click here to see details about how the federal political finance system favours wealthy candidates and parties supported by wealthy donors (including through the tax credit system for political donations, and the publicly funding campaign spending reimbursement system), and how most donors only donate $75 annually (which means that should be the annual individual donation limit), and how and why loans from financial institutions should also be prohibited.

However, even Quebec made a mistake because it also established annual per-vote public funding for parties (based on the number of votes received in the last election) and a donation-matching system (donations matched with public funds) in 2013. What it should have done first is see whether that public funding was needed by the parties and candidates or whether they could raise the amounts they needed only from individual donations of up to $100 each donor.

The first core mistake that Quebec, and federal government and Parliament, and the governments and legislatures and all the provinces and territories that have prohibited donations from businesses and other organizations and set an annual limit on donations from individuals, also made was not studying how much money parties need to run their operations between elections, and how much parties and candidates need to inform voters during election campaigns (which is a principle of the Supreme Court's egalitarian model), before establishing individual donation limits, public funding systems and campaign spending limits. As a result, their laws are all based on assumptions, not on evidence-based assessments.

Finally, despite the other changes they have made, the federal government, seven provinces and two territories have also failed to require requlars disclosure of donations and donors by parties (only Ontario requires this), and regular disclosure of spending by parties (usually only annual disclosure is required which is not often enough – it should at least be required quarterly). And they have failed to require disclosure by parties and candidates of all donations and donors, and election campaign spending, before voters vote. This is key information concerning who is bankrolling parties and candidates that voters have a right to know, and need to know in order to cast an informed vote.

The Special Committee, and the Yukon Legislative Assembly, have a simple choice to make. They can propose and enact no changes to the Yukon's current political donations law, or propose and enact changes that are similar to what other provinces and territories have enacted (outside of Quebec) – both of these actions will mean that Yukon's political donations law will remain essentially "legalized bribery" and "best government money can buy" scheme that is a recipe for corruption, waste and policy-making decisions that protect wealthy private interests and violate the public interest.

Or the Special Committee and the Assembly can actually make the Yukon's political donations law democratic, ethical and fair by, as Quebec did, setting the annual individual donation limit at an amount that an average voter can afford (i.e. no more than $100 annually), and cancelling the tax credit for donations (as Quebec did when it set its $100 annual individual donation limit in 2013).

And the Special Committee and the Assembly can also make Yukon's political finance system transparent by requiring regular disclosure of donations, donors and spending by political parties, riding associations and candidates, including before voters vote in any election or by-election.

But the Special Committee, and the Yukon Legislative Assembly, should not make the same mistake as all the other jurisdictions by failing to study how much money parties need to run their operations between elections, and how much parties and candidates need to run their election campaigns, before making changes to Yukon's

political donation system. This evidence is needed to assess the effects of any changes, especially whether, after business and organization donations are prohibited as they should be, and individual donations are limited to an annual amount that an average voter can afford as they should be, whether public funding is actually needed for parties and candidates.

Click here to see a detailed policy paper that Democracy Watch submitted in October 2024 to the Hogue Commission on Foreign Interference in Canadian Politics on changes needed to make the political donations law and system democratic, ethical and fair.

C. Changes needed to Yukon's political loans law to make it democratic, ethical and fair

At the federal level, and in every province and territory that has prohibited donations from businesses and other organizations and set an annual limit on donations from individuals, loans from individuals are also limited to the same amount as the donation limit (except in Quebec, where a loan from an individual can be as high as $25,000), but loans from financial institutions (on the same terms as any other loan) are unlimited.

As with political donations, to have a democratic, ethical and fair system, and comply with the Supreme Court's egalitarian model, loans from individuals must also be limited to the amount an average voter can afford (i.e. no more than $100 at any one time), and loans from businesses, unions and organizations must be prohibited, including loans from financial institutions.

Financial institutions are businesses like any other, and are regulated by the government in the same way other businesses are, and so they can't be allowed to use money as a means of undemocratic and unethical influence, and so loans from financial institutions must be prohibited just like donations and loans are from other businesses.

Even if a loan from a financial institution to candidates or political parties is required to be given on the same terms as a loan to any other person or entity, it is still a favour for a financial institution to extend a loan, and offers the opportunity for the financial institution to give even more favours in very subtle, secretive ways by, for example, extending the deadlines for payments of the loan, changing the loan terms in highly technical, obscure ways that favour the candidate or party, etc.

The Special Committee, and the Yukon Legislative Assembly, again have a simple choice to make. They can propose and enact no changes to the Yukon's current

political loans law, or propose and enact changes that are similar to what other provinces and territories have enacted – both of these actions will mean that Yukon's political loans law will remain essentially "legalized bribery" and "best government money can buy" scheme that is a recipe for corruption, waste and policy-making decisions that protect wealthy private interests and violate the public interest.

Or the Special Committee and the Assembly can actually make the Yukon's political loans law democratic, ethical and fair by only allowing loan from individuals of a total amount at any one time that is the same amount as the annual individual donation limit, both set at an amount that an average voter can afford (i.e. no more than $100 annually).

Click here to see a detailed policy paper that Democracy Watch submitted in October 2024 to the Hogue Commission on Foreign Interference in Canadian Politics on changes needed to make the political loans law and system democratic, ethical and fair.

D. Changes needed to Yukon's third-party spending law to make it democratic, ethical and fair\

Again, the egalitarian model established by the Supreme Court essentially states that, in order to be democratic, ethical and fair, the provisions in a jurisdiction's political finance law must comply with the fundamental democratic principle of one person one vote by ensuring every voter has a has a substantively equal opportunity for substantively equal participation in any political process (including elections), and ensuring the system has integrity (i.e. is ethical), and ensuring voters receive adequate information to make informed political choices.

Therefore, to comply with that model third parties (whether an individual, union or organization) must be allowed to spend based only on the number of voters who support them, and not based at on the wealth of the voters who support them.

Again, the laws governing third-party spending in Newfoundland and Labrador, Prince Edward Island, Saskatchewan and all three territories are all undemocratic, unethical and unfair because they do not require third parties to register, disclose their donors and they do not limit third-party spending.

However, the third-party laws at the federal level and in the other provinces (except Quebec) are also full of loopholes that also make them undemocratic, unethical and unfair and, as a result, they do not comply with the Supreme Court's egalitarian model, and they all facilitate foreign interference. Quebec's law is undemocratic and unfair in a very different way because it essentially bans third-party spending. That

is undemocratic and unfair because if voters support third parties they should have a voice in policy-making processes and during election campaign periods.

Again, the first mistake all the other jurisdictions made was failing to study what it actually costs to inform voters, and so they set arbitrary third-party spending limits that are not connected to reality.

Second, they all set limits that are the same for an individual voter, businesses and citizen groups. As a result, a wealthy individual (who only represents one voter, themselves) is allowed to spend as much as a union or citizen group that is supported by tens of thousands of voters. The spending limit for an individual voter should be very low, and the limit for a union or citizen group should be a multiple of that amount based on the actual number of voters support the union or group.

Given businesses are directed by only a few individual executives, and do not represent their employees concerning political issues (employees represent themselves or a union represents them on political issues), and do not represent their individual shareholders or customers on political issues (as investors do not invest in companies and customers do not buy from businesses mainly or at all based on a business' stand on political issues), businesses should be prohibited from spending as third parties to affect political processes or during pre-election or election campaign periods.

Third, the spending limits are usually much lower than the limits for political parties, which the Supreme Court of Canada in its ruling in the Working Families Coalition case spring 2025 declared was unconstitutional. Click here to see an article summarizing that ruling, and click here to see the ruling.

Fourth, the spending limits in some jurisdictions only cover third-party advertising, not on other activities such as door-to-door canvassing, phone-bank calling, robocalls, mass texts and other activities that, like advertising, are aimed at influencing voters.

Fifth, they imposed third-party limits only during election campaign periods and, in some cases, during brief pre-election campaign periods. The limits should also apply between elections as third parties should not be allowed to have undemocratic, unethical or unfair influence over any political process, including policy-making processes.

Sixth, the federal government and Parliament, and the governments and legislatures in six provinces, failed to require third parties to disclose all of their donors.

Seventh, these governments and legislatures failed to require them to disclose all their donors, donations and spending before voters vote. The federal law requires

disclosure of most, but still not all, spending by, and donations and donors to, third parties before election day, but not before advanced voting begins, and some spending, donations and donors are not required to be disclosed until months after election day.

Eighth, these governments and legislatures failed to require third parties to register and disclose their spending, donations and donors during nomination contests and party leadership contests.

Finally, the provinces have failed to enact third-party spending limits and disclosure requirements for municipal elections.

The Special Committee, and the Yukon Legislative Assembly, again have a simple choice to make. They can propose and enact no changes to the Yukon's current third-party spending law, or propose and enact changes that are similar to what other provinces and territories have enacted – both of these actions will mean that Yukon's third-party spending law will remain essentially "legalized bribery" and "best government money can buy" scheme that is a recipe for corruption, waste and policy-making decisions that protect wealthy private interests and violate the public interest.

Or the Special Committee and the Assembly can actually make the Yukon's third-party spending law democratic, ethical and fair by enacting a law that corrects all of the flaws, and closes all the loopholes, listed above that are in the third-party laws at the federal level and in seven provinces (again, with Quebec's ban being flawed in the opposite way to the other jurisdictions which allow undemocratic, unethical, unfair and, in some ways, secretive spending).

Click here to see a webpage that summarizes the flaws and loopholes in third-party spending laws across Canada.

Click here to see a detailed policy paper that Democracy Watch submitted in October 2024 to the Hogue Commission on Foreign Interference in Canadian Politics on changes needed to make a third-party spending law and system democratic, ethical and fair.

E. If it can be proven that it is needed, how Yukon's public political funding system should be changed to ensure it is democratic, ethical and fair

This section is based on the assumption that the Special Committee and the Yukon Legislative Assembly undertake a study of what it actually costs to operate between elections, run an election campaign, and inform voters as it should before making

any changes to the Yukon's system. And it is also based on the assumption that the Special Committee and Assembly then propose and change the Yukon's political finance system as recommended in Parts A to D above to make the system fully democratic, ethical, transparent and fair by correcting all of the flaws and closing all the loopholes listed above, as they should and hopefully will for the sake of all voters in the Yukon, as it is clearly in the public interest of all voters to make these changes.

If that study is undertaken, and Yukon's political finance system is changed as proposed above, what happens after the system is changed may show that the political parties and candidates (and, possibly, citizen group third parties) are not raising enough to operate between elections, run an election campaign, and inform voters.

If that occurs, then how must a public funding be designed to ensure it is democratic, ethical and fair? See the policy papers linked above in Parts B to D for details.

First, as mentioned above in Part B, the tax credit for political donations should be eliminated. With a maximum $100 annual individual donation limit, the tax credit would be minimal in any case for any one individual.

Second, establishing public funding that matches donations is the most democratic way to have public funding, but the matching must be on a very specific sliding scale to ensure that each party and candidate receives essentially the same amount of money if they have the same number of donors (no matter whether the average donation they receive is $10 or $100). Quebec has a sliding scale of publicly funded matching donations, but its sliding scale does not fully equalize the amount of money a party receives based on the number of donors that support the party. For example, if one party has 500 donors who each give $10 in a year (= $5,000), and another party has 500 donors who each give $100 (= $50,000), the donation matching system must be weighted so that both parties end up with the same amount of money. Public funding for donation-matching for donations to third parties should also be considered if it can be shown to be needed by any disadvantaged group.

Third, if annual per-vote public funding is provided, it should only be a base-level amount, and the federal Auditor General or another fully independent official should be empowered to assess whether a party has violated its election promises to prevent a party from misleading voters with false election promises in order to win their votes, and then breaking those promises after the election but still receiving the per-vote funding from all of those deceived voters.

Finally, if public funding is provided in the form of reimbursements to pay some or all of the expenses incurred by candidates and parties after any election, to be democratic, egalitarian and fair the reimbursements must be given to all candidates and all parties no matter how many votes they receive.

FINANCIAL CONTRIBUTIONS TO REGISTERED POLITICAL PARTIES

Submission to the Special Committee on Electoral Financing

H. Maxwell Harvey
Chief Electoral Officer
August 24, 2026

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ELECTIONS YUKON INPUT TO THE SPECIAL COMMITTEE ON ELECTORAL FINANCING

PART 1 - BACKGROUND

Introduction

On April 16, 2026, the Yukon Legislative Assembly adopted Motion No. 77 establishing the Special Committee on Electoral Financing to examine the provisions of the Elections Act respecting financial contributions to political parties. The Committee held meetings on June 30, 2026 and July 20, 2026. Their findings are to be reported to the House by October 31, 2026.

This submission has been prepared by Elections Yukon to support the Committee's work. It provides a factual overview of the current legislative framework, outlines the principles that commonly underpin election financing legislation, and presents a comparison of selected approaches adopted across Canadian jurisdictions.

The purpose of this submission is to identify legislative options and practical considerations to assist the Committee in its deliberations. The Yukon election finance context is unique; unlike the other territories, there are additional statutory considerations related to political parties. As well, there is the reality of a limited pool of Yukon contributors to support the election campaigns. The report is intended to assist the Committee in its deliberations by identifying legislative options and their administrative implications. It will:

- describe the objectives commonly associated with election financing legislation;
- summarize Yukon legislation respecting political contributions and financial reporting;
- provide a jurisdictional comparison of selected election financing provisions across Canada;
- identify administrative and operational considerations associated with different legislative approaches.

Overview of Election Financing

Political financing serves a legitimate and necessary role in a representative democracy. Political parties and candidates require financial resources to communicate with electors, develop policy, recruit candidates and volunteers, organize campaigns, travel throughout the jurisdiction, purchase advertising, and meet the many administrative costs associated with participating in elections.

Election financing regulations set out the rules governing how political parties, candidates, and, in some jurisdictions, third parties raise, receive, spend, and report money used for political purposes. It encompasses the financial activities that support the democratic process before, during, and after an election, together with the legislative framework established to regulate those activities.

Money has the potential to influence political competition and public perceptions. As such, election financing has become an important area of public policy. Most Canadian jurisdictions regulate political financing to promote fairness, transparency, and accountability while recognizing the legitimate right of individuals to support political parties and candidates through lawful financial contributions.

Election financing legislation commonly encompasses a range of political participants, political events, and activities. Collectively, the legislative measures seek to establish a framework that supports democratic participation while promoting openness, consistency, and confidence in the administration of political financing.

Electoral Activities Under Financial Regulations

Political Event / Participant	YT	CA	Other Jurisdictions
General elections	✓	✓	All jurisdictions
By-elections	✓	✓	All jurisdictions
Registered political parties (annual financing)	✓	✓	Most jurisdictions – except NT/NU
Candidates	✓	✓	All jurisdictions
Constituency/Electoral District Associations	✗	✓	Many jurisdictions
Nomination contestants	✗	✓	Many jurisdictions
Leadership contestants	✗	✓	Many provinces (BC, AB, MB, ON, QC, NB, NS).
Third-party advertising	✗	✓	Most jurisdictions
Pre-election advertising period	✗	✓	Some jurisdictions (CA, BC, ON, AB).

Recall / initiative campaigns	N/A	N/A	Regulated only where legislation exists (BC and Alberta).
Referendums / plebiscites	✗	✓	Varies considerably by jurisdiction. Often addressed in separate legislation rather than election finance legislation.

Principles of Election Financing

Election financing legislation seeks to support democratic participation while protecting the integrity of the electoral process. Money is a key factor to democracy and a threat if left unchecked. Professor Holly Ann Garnett, in her book, *Who Gives? Who Gets? Who Wins? Money in Canadian Federal Elections (2026)*, identifies two core democratic principles:

- Contestation: The ability of parties and candidates to compete meaningfully in an election. In election finance, this principle asks whether the rules allow political participants to raise and spend enough money to communicate with voters, organize campaigns, present alternatives, and be heard?
- Participation: The ability of people to take part in the democratic process. This includes voting, volunteering, joining a party, campaigning, speaking publicly, or making political contributions. In election finance, this principle asks whether the rules allow people to support political activity in a fair and accessible way.

Although Canadian jurisdictions have adopted different legislative models, most election finance regimes are designed around three interrelated public policy principles: fairness, transparency, and accountability.

These principles support public confidence. Fairness helps ensure that financial resources do not create undue advantage. Transparency allows electors to see who is financing political activity. Accountability requires political participants to comply with clear rules and reporting obligations.

Fairness

Fairness matters because money can shape electoral competition. Election finance rules help ensure that political participants can raise and spend funds, but not in a way that allows wealthy or large contributors to overwhelm other participants or distort the democratic process. Fairness does not mean every party or candidate has the same amount of money. It means the rules should prevent money from creating an unfair or undue advantage.

Transparency

Transparency enables electors to understand how political parties and candidates are financed. Disclosure requirements provide visibility into the sources of political contributions and, in many jurisdictions, election expenses and other financial activity. Timely and meaningful disclosure allows electors to make informed decisions and promotes openness in the political process.

Accountability

Accountability requires political participants to comply with legislative requirements governing contributions, financial reporting, record keeping, and disclosure. Effective accountability depends upon clear statutory obligations, proportionate oversight, appropriate reporting mechanisms, and enforcement measures that encourage compliance while maintaining fairness for regulated participants.

Beyond the principal objectives of election-financing legislation, the rules should also be simple to understand, mitigate real and perceived risks, be proportionate for Yukon, reflect best practices, and be supported by the organization, systems and tools needed for administration and compliance.

Yukon Current Framework

Legislative Context

The *Elections Act* establishes Yukon's legislative framework governing political financing. Part 6 contains provisions respecting political contributions, financial reporting, disclosure requirements, and related administrative matters applicable to registered political parties and candidates.

Compared with many Canadian jurisdictions, Yukon's election-financing framework is relatively limited in scope. The current system focuses primarily on contributions, revenue reporting and public disclosure. It does not include many of the regulatory features found elsewhere in Canada, such as contribution limits, residency requirements, restrictions on contributor eligibility, comprehensive financial reporting requirements, third-party advertising regulation, administrative monetary penalties or an extensive election-financing compliance framework.

While this approach reduces complexity for political participants and Elections Yukon, it also provides less regulatory oversight than is found in many other Canadian jurisdictions.

The Legislative Context

Topic	Yukon Framework	Predominant Canadian Approach
Contribution limits	• No contribution limit	• Annual contribution limits are common
Eligible contributors	• No specific restriction identified. Individuals, corporations, trade unions and unincorporated groups may contribute	• Contributions are restricted to individuals in most jurisdictions.
Residency	• No residency requirement identified	• Jurisdictional residence, citizenship, permanent-resident status or elector requirements are common
Foreign contributions	• No specific restriction identified.	• Generally prohibited or restricted through residency, citizenship, permanent-resident or elector requirements
Financial reporting	• Limited annual and election-period reporting by registered parties and candidates	• More comprehensive reporting commonly applies to parties, candidates, local associations, leadership contestants, nomination contestants and third parties.
Information on spending, contributions and assets	• Revenue/contribution-focused; limited reporting of spending, and no requirement for assets, liabilities, loans or guarantees	• Broader reporting commonly includes contributions, expenses, assets, liabilities, loans, transfers, surplus/deficit and audit information
Public reporting	• Contributions over $250 are disclosed. • Annual revenue returns and election finance reports are public, but reporting is narrower than in many jurisdictions.	• Public reporting commonly includes annual returns, election returns, contribution disclosure, expenses, and in some jurisdictions, reports also require assets, liabilities, loans, third-party returns and audited reports
Third-party registration	• No dedicated third-party registration regime	• Registration is common where third-party advertising is regulated
Third-party donations and advertising	• No dedicated third-party financing or advertising regime.	• Third-party advertising regimes commonly include registration, spending limits, funding-source rules, advertising authorization statements, reporting and public disclosure

Elections Yukon Role

Elections Yukon is responsible for the administration of territorial, school board, school council elections and by-elections. The mandate also includes boundary commissions, municipal election administration and operations, school referendums, and plebiscites.

Electoral administration is sometimes viewed primarily as event planning, but the role is substantially broader. Elections Yukon must plan and deliver complex electoral events, often overlapping electoral cycles and with many stakeholders. The office must also interpret and administer legislation, manage statutory risk, support political participants, protect elector information, communicate with the public, maintain public confidence, respond to complaints and emerging issues, and make operational decisions in a highly visible, impartial and time-sensitive environment.

Any election-financing reform would add to these leadership responsibilities by requiring Elections Yukon to administer more specialized rules, provide guidance to parties and candidates, review financial information, support compliance, and manage public disclosure in a way that is fair, consistent and credible.

Legislative reform involves more than adding statutory rules. Elections Yukon supports the administration of election financing through five main functions:

- Communication and Education: outreach to provide information, guides, and training to political participants, election officials, and the public to help stakeholders understand obligations and processes
- Administrative support: develop materials, respond to questions and concerns, provide forms and templates, tracking submission status
- Reporting and disclosure: receiving annual and election period financial returns, preparing statutory reports, and makes required financial information available to the Legislative Assembly and the public.
- Review and compliance monitoring: reviews financial returns for completeness, follows up on missing or incomplete information, monitors recurring issues, and supports consistent application of reporting and disclosure requirements.
- Legislative input: identify gaps, ambiguities or operational challenges in the processes or legislation and making recommendations

Elections Yukon Context

Election-financing frameworks have become more detailed and more complex over time. It is becoming more specialized; most electoral management bodies have dedicated in-house financial expertise. Elections Yukon does not. It is one of Canada's smallest electoral offices,

with a significant and growing mandate. Any new or changed legislation may bring a requirement for additional capacity and resources or to support the downstream administration, outreach, and implementation.

When considering election finances from a pan-territorial perspective, a key differentiating feature of Yukon governance is its political party model whereas the other territories do not have political parties. Political parties, as established organizations with staffs and volunteers/large territory-wide mandates and operate under a broader financial regulatory environment. Party finance activity can also draw greater public, media, and political scrutiny, increasing oversight and reporting expectations.

From an Elections Yukon perspective, electoral finance is one of many important responsibilities. There may be electoral risk that, depending on the scale and scope of any change, the capacity and talent to develop, implement, and oversee it may be compromised. Holistic consideration of the rollout of the electoral finance plan is encouraged.

Election Financing Trends

Election financing frameworks across Canada are becoming more comprehensive. Campaigning is also changing because of the low cost and extended reach of digital advertising, the rise of online fundraising, and the use of artificial intelligence for fundraising and communications. There is a growing influence of third parties, and continuing concerns about foreign influence. These developments matter because political activity can be funded, targeted and distributed quickly across multiple platforms, often outside the direct control of parties and candidates.

Recent research on Canadian federal election financing highlights the recent trends. Dr. Holly Ann Garnett's work frames election financing around the questions "Who gives? Who gets? Who spends? Who wins?" Her research notes that donors and non-donors do not generally share the same socio-demographic characteristics or political attitudes. Donors are more likely to be older, wealthier, more highly educated and located toward the more ideological ends of the political spectrum. She also noted a shift in federal candidate financing where contributions to local candidates have declined in favour of party contributions. Contribution rules are not only about money, but also about whose participation is most visible in the financing system.

While no single Canadian model exists, common trends include lower contribution limits, more individual-only contributor rules, added residency or citizenship requirements, new restrictions on foreign contributions, expanded public disclosure, broader financial reporting, the introduction of third-party advertising regulation, electronic filing, audit requirements and stronger compliance tools. These trends reflect a broader movement toward making political money more visible, more limited, and more accountable.

PART 2 – JURISDICTIONAL SCANS

Committee considerations may include a test to ensure any changes align with the principles of electoral financing, and that they are simple to understand, mitigate risk and reflect best practices, are proportionate for the Yukon, and are capable of being administered by Elections Yukon.

The scans cover the following areas:

- Eligibility to Contribute
- Contribution Limits
- Public Disclosure
- Information on Spending, Contributions and Assets
- Third Party Donations and Advertising
- Compliance, Enforcement, and Offences

Eligibility to Contribute

Contributor eligibility rules determine who may make financial contributions to political parties and candidates. Election-financing legislation commonly addresses whether contributions may be made by individuals, corporations, trade unions, unincorporated organizations, and persons located outside the jurisdiction.

Restricting contribution eligibility is generally intended to reduce business organizational influence in political financing. Eligible Contributor requirements establish who is eligible, and not eligible, to make political contributions to financially support political participants.

Allowing corporations, non-incorporated groups (including political parties and trade unions) to make contributions recognizes that businesses may have a legitimate interest in supporting political participation, especially in a smaller jurisdiction where parties and candidates may have limited fundraising capacity. On the other hand, because corporations do not vote and may have greater financial resources than individuals, corporate contributions can create concern that organizations have more political influence than ordinary electors. Most jurisdictions prohibit corporate contributions.

Residency requirements are intended to ensure that those financially supporting political participants have an appropriate connection to the electoral process.

Foreign contribution provisions regulate whether political contributions may originate from outside of Canada. These provisions are intended to protect the integrity of the electoral process by limiting the potential for foreign financial influence in domestic elections. While closely related to contributor eligibility and residency requirements, foreign contribution rules address whether foreign individuals, governments, corporations, organizations, or other entities may provide financial support to political participants.

Eligibility to Contribute

Question	Yukon Current Framework	Jurisdiction Review
What is the overall regulatory approach?	Broad contributor eligibility	**Predominant approach:** Most restrict contributions to individuals only, prohibit corporate and trade union contributions, prohibit foreign contributions, and pair contributor eligibility rules with contribution limits and disclosure requirements. Eligibility rules commonly rely on one or more of the following: residence in the jurisdiction, elector status, Canadian citizenship, permanent-resident status, residence in Canada, or other statutory eligibility rules
Who may contribute?	Persons (Individuals, corporations, trade unions, political parties) and unincorporated groups	**Individuals only:** CA, BC, AB, MB, ON, QC, NB, NS, PE **Individuals, corporations and trade unions:** YT, SK, NL. NT and NU require corporations to have office or conduct business and organizations must operate there.
Is residency within the jurisdiction required?	No.	Most jurisdictions do not require contributors to reside within the province or territory itself. Requirements more commonly relate to citizenship, residency in Canada, elector status or permanent resident status. • **Yes:** PE, NS, QC, ON, MB, AB, BC, NT, NU • **Partial restriction**: SK • **No:** NL, NB, YT
Are foreign contributions expressly prohibited?	No explicit prohibition.	• **Yes:** CA, BC, AB, MB, ON, QC, NS, PE, NT, NU expressly prohibit foreign contributions or restrict contributions to eligible Canadian contributors. • **Partial restriction:** SK (No donations can be accepted by non-Canadian citizens if they do not reside in Canada). • **No:** YT, NL, NB
Are testamentary contributions allowed?	No specific provision identified.	• **Yes:** BC and NS (up to the contribution limit). • **No** / no provision identified: most others.

Key Observations

- Most Canadian jurisdictions restrict contributions to individuals and prohibit contributions from corporations and trade unions.
- Most require contributors to have a residency connection, such as citizenship, permanent resident status, elector status or resident.
- Yukon has one of the least restricted contributor eligibility frameworks in Canada.
- Explicit prohibitions on foreign contributions have become common across Canada.
- Canadian jurisdictions have increasingly adopted measures to prohibit or restrict foreign contributions. In some jurisdictions, these restrictions also extend to third-party advertisers and other political participants.
- The overall trend has been toward narrower contributor eligibility and greater restrictions on foreign participation

Legislative Consideration:

- Distinguish eligibility requirements for contributors - persons (individuals, corporations,) and unincorporated groups.
- Establish residency requirements for contributors (residency status in jurisdiction/Canada)
- Require that political contribution must be made from the contributor's own resources to deny proxy contributions and attempt to contribute anonymously**.**
- Establish offences to disallow a contribution using funds or property that were provided by another person or entity for that purpose.
- Establish residency requirement to contribute – may be different for natural persons and corporations
- Establish allowance for testamentary contributions

Contribution Limits

Contribution limits establish the maximum amount an eligible contributor may provide to a political participant during a prescribed period. They are intended to promote fairness by reducing the potential for undue financial influence while encouraging political participation through broader public support.

Limits may be applied to various contributor types, election events, annual or election periods, participants (including 3rd parties) and by aggregate or separate structures. Amounts may vary.

- Aggregate limit: A single maximum total contribution amount that may be made across all eligible political participants during a specified period

- Separate limit: Individual contribution limits that apply independently to different political participants (e.g., a contributor may give up to the maximum to a political party and separately up to the maximum to a candidate, leadership contestant, or nomination contestant).

Some jurisdictions reduce the fundraising burden on political participation by supplementing private fundraising with public funds. This includes vote-based allowances, expense reimbursements, tax credits, or audit subsidies. Yukon has no contribution limit and no vote-based public allowance.

CONTRIBUTION LIMITS

Question	Yukon Current Framework	Jurisdiction Review
What is the overall regulatory approach?	No contribution limits.	**Predominant approach**: Establish annual limits, often indexed. Where regulated, minimum is $100 and maximum is $5k. Limits may apply to the aggregate and separate limit structures. Limits may vary by political participant or event. • There may be annual, pre-election and election period limits. There may be special rules for candidate self-financing, loans, transfers, fundraising events, and in-kind support.
Are contribution limits established?	No.	• **Yes:** CA, BC, AB, PE, MB, ON, QC, NB, NS, • **No:** YT, SK, NL • Campaign-based candidate limits: NT, NU.
What is the annual contribution limit?	No limit	• Where limits, up to $5K annually. • $100: QC. Additional $100 in election year or by-election. Leadership $500 • $1.513K: BC. • $1.775K CA for each contest type • $3K: NB • $3.4K: PE (increase $50 annually) • $5K: MB, AB, NS (plus max $25 for pass the hat), ON ($5K to each registered party plus $$3.42 for constituency/leadership of one party) • **None: YT,** SK, NL • Campaign Only - no parties: NT ($1.5K), NU ($2.5K).

Question	Yukon Current Framework	Jurisdiction Review
Aggregate or separate limits?	N/A	• Structures vary – some combine both approaches. • **Aggregate**: AB, MB • **Separate**: CA, ON, QC, BC, NB, NS,
Indexed?	N/A	• A number of jurisdictions index the limits annually; either a fixed amount or by CPI. • **Yes:** CA ($25/yr), BC (CPI), ON (Index Factor), MB (reset to $5k limit and ended index), PE ($50/yr) • Not applicable where no limit exists.
Candidate self-financing?	Yes. No limit	• Varies. Some jurisdictions set separate self-financing rules; others treat self-financing within general contribution limits • CA: Candidates up to $5K in contributions, loans and loan guarantees to their own campaign; leadership contestants may provide up to $25K
Are anonymous contributors allowed?	No. Meeting /rally donations are treated separately and reported as other revenue.	• **Yes / limited:** CA: ($20), NL ($100), MB ($10), SK ($250), AB ($50), BC ($50 at fundraising functions), NT ($100), NU ($100). • **No:** PE, NS, NB, QC, ON.

Key Observations

- Yukon is one of the few jurisdictions without contribution limits.
- Many jurisdictions now regulate not only direct contributions, but may also include loans, guarantees and unpaid obligations as contributions.

Legislative Consideration:

- Distinguish definition between contributions, donations, fundraising (including overbids at auctions or overpay for cost of convention tickets), and other political revenue and establish limits where appropriate.
- Establish limits for contributions to political parties and candidates based on separate and aggregate limits.
- Index political party and candidate limits to come into effect at the start of each calendar year. Amounts may vary between parties and candidates.
- Limit meeting/rally donations and require an event report to account for funds received
- Consider future expansion to other electoral contests such as leadership contests

Public Disclosure

Public disclosure is a fundamental component of election financing legislation. It allows electors to see who is financing political activity. It supports transparency, deters hidden or improper influence, assists compliance, and strengthens public confidence.

The disclosure threshold is only one part of public transparency. The broader disclosure framework also depends on who must report, what information is reported, when it is published, and whether returns are verified. It provides electors with information about the sources of political financing and supports transparency in the electoral process.

Disclosure thresholds balance two legitimate interests: public visibility over political financing and privacy for smaller contributors. The threshold is only one design choice. The usefulness of disclosure also depends on which entities report, what information is published, when it is published, how searchable it is, and whether the information is verified.

While all Canadian jurisdictions require some level of disclosure, they differ considerably regarding what information is made public, the monetary threshold for disclosure, when disclosure occurs, and how long information remains publicly available.

Contribution limits in many jurisdictions are indexed as costs increase. A fixed threshold loses real value over time unless periodically reviewed or indexed. A contribution of $250 made in 2000 is roughly equivalent to $443 today (based on inflation CPI). It appears political reporting of contributions were in place by the late 1980s and the $250 threshold in place before 1996.

Contributions exceeding the statutory threshold are publicly disclosed in accordance with the Elections Act. The financial returns identify contributors and prescribed contribution information. Advances in electronic reporting have increased the accessibility and timeliness of publicly available financial information.

Public Disclosure

Question	Yukon Current Framework	Jurisdiction Review
What is the overall regulatory approach?	Public disclosure is required for contributions exceeding prescribed disclosure thresholds.	**Predominant approach:** Public disclosure of political contributions is required. Jurisdictions primarily differ in disclosure thresholds, reporting detail, timing, and publication requirements.

		Canadian jurisdictions have generally expanded disclosure requirements, improved online access to financial information, increased reporting detail, and strengthened transparency obligations.
What entities are covered by statutory disclosure requirements?	Registered political parties and candidates	• Disclosure requirements commonly apply to registered political parties and candidates. • In more comprehensive regimes, disclosure may also apply to constituency or electoral district associations, nomination contestants, leadership contestants, third parties and other regulated participants.
What are the public disclosure thresholds for contributions	Monetary or in-kind contributions above $250	• All contributions: PE, QC. • Over $100: NL, NB, NT, NU. • $200 or more: CA, NS, ON. • $250 or more: YT, MB, SK, AB, BC.

Key Observations

- Public disclosure of political contributions is a common feature of election-financing legislation across Canada.
- Yukon is among the highest threshold levels to publicly report. No jurisdiction appears to index this public disclosure limit and many have not changed over time.
- Most jurisdictions attempt to balance transparency with contributor privacy through disclosure thresholds and limitations on publicly available personal information.
- Online publication of financial information has become standard practice across Canada.
- Disclosure requirements have generally expanded over time as expectations of transparency and accountability have increased.

Legislative Consideration:

- Review of the contribution threshold currently at $250 for public reporting and requirement to index
- Require public disclosure of prescribed large contributions within a designated period after receipt. This is to inform electors and public in a timely manner as annual or election reports lag. If there is no contribution limit in place, disclosure of larger contributions be made when an established threshold reached.
- Establish compliance and enforcement measures for late, incomplete or inaccurate returns.

Information on Spending, Contributions and Assets

Financial reporting requirements form the foundation for disclosure, compliance and enforcement. They establish the information that political participants must record, retain, and file with an electoral management body.

While public disclosure requirements determine what information is made available to electors, financial reporting requirements determine what information must first be collected and reported to the electoral authority. As a result, reporting requirements are broader than public disclosure requirements.

Reporting on assets, liabilities and loans would allow the public to see not only who contributed and how money was raised, but also what resources remain, what debts exist, and whether borrowed money or unpaid obligations are being used to finance political activity.

Loan reporting is of particular interest because loans can be used to get around contribution rules (loans at no or low interest, corporation loans at favourable terms, loans that never get repaid or are forgiven, or loans guaranteed by a third party).

Information on Spending, Contributions and Assets

Question	Yukon Current Framework	Jurisdiction Review
What is the overall regulatory approach?	Annual party is revenue focused. Election reports are revenue and expenses with resultant surplus or deficit	**Predominant approach:** Comprehensive financial reporting of revenues, expenditures and financial position. Increased reporting of revenues, expenses, loans, assets, liabilities and auditor oversight.
Are annual and post election financial reports required?	Yes.	• **Yes:** All jurisdictions
Must assets/liabilities/loans be reported?	No.	• **Yes:** Common for political parties to report assets and financial position.
Are auditor reports required?	No.	• **Yes:** CA and many provinces require auditor reports when financial activity exceeds prescribed thresholds.
Are electronic filing systems used?	Limited.	• **Yes:** Electronic filing and online disclosure systems are becoming standard practice across Canada.

Key Observations

- Canadian jurisdictions have generally expanded the scope of financial reporting over time.
- Yukon's reporting framework is narrower than those found in many Canadian jurisdictions. More comprehensive reporting requirements commonly include assets, liabilities, loans and financial position.
- Revenue-focused reports do not provide insight into a party's financial status or obligations
- Auditor requirements are common in larger jurisdictions. Access to auditors is often difficult and expensive. Some jurisdictions establish thresholds for audit requirements. Some jurisdictions subsidize auditor costs.
- Financial reporting requirements are often broader than public disclosure requirements.

Legislative Consideration

- Review revenue focused reporting model for broader financial reporting system to provide additional transparency and accountability.
- Review the Annual Revenue Return report for breakdown requirement of other revenue as per the categories established in the Act
- Review applicability of balance sheet or income statement type reports for annual returns to indicate the financial position of a party

Third Party Donations and Advertising

Regulation of third parties is primarily to prevent overshadowing party/candidate campaigns, improve transparency, restrict foreign influence, or prevent collusion or circumvention of spending limits. Their influence is controlled through spending limits, registration, reporting and foreign-funding restrictions

Historically, election-financing legislation focused primarily on political parties and candidates. Over time, however, many jurisdictions expanded their legislation to regulate third-party political advertising in response to concerns that significant election-related spending could occur outside the traditional party and candidate framework.

Third parties are individuals, organizations, corporations, trade unions, advocacy groups, or other entities that engage in political advertising or election-related activities without being registered political parties or candidates. They may be active during pre-election periods, general elections, plebiscites/referendums, and party leadership contests.

Regulation typically covers partisan activities, partisan advertising, election surveys, and election advertising during regulated periods that promotes or opposes parties or candidates. Some jurisdictions also regulate issue advertising, surveys, pre-election advertising, or broader political activity.

Digital advertising can be highly targeted, relatively inexpensive and rapidly deployed. In response, a number of jurisdictions have updated election-financing frameworks to address online advertising, digital record-keeping and reporting requirements.

Third Party Donations and Advertising

Question	Yukon Current Framework	Jurisdiction Review
What is the overall regulatory approach?	No dedicated third-party political advertising regime.	**Predominant approach:** Most Canadian jurisdictions regulate third-party political advertising through registration, disclosure, reporting and spending controls.
Is third-party political advertising regulated?	No.	• **Yes:** CA, NS, NB, QC, ON, MB, AB, BC, NT, • **No**: YT, NL, PE, SK, NU.
Who is required to register?	N/A	• **Varies.** Some allow individuals, corporations, unions and organizations; some require residency, citizenship, business presence or local connection.

		• Often requires a financial agent, chief financial officer, official representative, or responsible person.

Must third parties register?	No.	• Common in regulated jurisdictions.
		• Must register: BC, QC
		• Must register if expenses are expected to reach or exceed:
		  ○ $500+: CA, NS, NB, ON, NT
		  ○ $1k: AB,
		  ○ $2.5k: MB

Are third-party spending limits established?	No.	• CA: $630k overall. $5.4k/ED • NS: 10k during GE, no more than $2k in ED plus CPI • NB: 1.3% of registered party expense limit – 10% max in one ED • QC: $300 max • ON: $100k overall and $4k / ED (also pre-election limits) • MB: $100k (90-day pre-election period), $25k during election period, $5k by election • AB: $500k pre-writ, $500k election period, $10k /ED, $10k /by election • BC: $150k overall; 3k /ED adjusted for inflation • NT: $57k overall / $3k ED/candidate, $3k by-election
Are third-party financial reports required?	No.	• Common where third-party activities are regulated. • **Yes:** CA, NS, NB, QC, ON, MB, AB, BC, NT
Must third parties disclose contributors?	No.	• **Yes:** Common in jurisdictions with comprehensive third-party advertising regimes.
Are foreign contributions or foreign funding restricted?	No specific framework.	• **Yes**: CA and many provinces prohibit or restrict the use of foreign funds for regulated third-party activities.
Are advertising sponsorship or authorization statements required?	No.	• **Yes:** Common. Jurisdictions often require advertisements to identify the sponsoring organization.
Is there enforcement?	N/A	• **Yes:** Compliance, investigation and offence provisions.

Key Observations

- Third-party regulation has become common across Canada, particularly in larger provincial and federal jurisdictions.
- Registration, spending limits and contributor disclosure are the most common regulatory tools.
- Restrictions on foreign funding have become increasingly common.
- Third-party regulation is often one of the more administratively complex components of election-financing legislation.

Legislative Consideration

- Establish a third-party advertising regime.
- Establish third party definitions and the electoral events and periods to which they apply
- Require third parties to be registered and to appoint a representative
- Establish a registration threshold
- Require third party advertisers to identify who authorized, sponsored, or paid for the advertising.
- Review requirement for pre-election and election period contribution and/or spending limits
- Establish reporting requirements and public disclosure
- Establish anti-collusion rules to avoid limits

Compliance, Enforcement and Offences

Enforcement provisions support accountability in election financing legislation. They help ensure that political participants comply with rules respecting contributions, contributor eligibility, spending, reporting, disclosure, third-party advertising and related financial obligations.

Traditionally, election-financing legislation relied heavily on offences and prosecution as the primary mechanism for addressing non-compliance. Enforcement does not only mean prosecution. Most election financing frameworks use a wide range of compliance tools, typically following stages of education and correction, filing consequences, administrative tools, audit and reviews, investigations and offenses with penalties.

Many jurisdictions have gradually moved toward graduated enforcement models. These models recognize that not all instances of non-compliance are equal and allow electoral authorities to respond proportionately depending on the nature, seriousness and circumstances of contravention.

Enforcement of Political Financing Rules

Question	Yukon Current Framework	Jurisdiction Review
What is the overall regulatory approach?	Relies primarily on reporting requirements, compliance with filing obligations, and offence provisions established in the *Elections Act*.	**Predominant approach:** Compliance frameworks combine reporting requirements, investigative authority, offence provisions and, increasingly, graduated enforcement tools.
Are election-financing offences established?	Yes.	• **Yes**: All jurisdictions noting number, degree, and specific offences varies. • All Canadian jurisdictions provide for prosecution of election-financing offences.
Are administrative monetary penalties (AMPs) available?	No.	• **Yes**: CA (1.5k individual and $5k for corporation), BC, AB, ON • **Limited**: MB • **No:** Other jurisdictions rely more heavily on offence provisions, prosecution, deregistration, loss of benefits or court-based penalties.

Are compliance agreements available?	No.	• **Yes**: Some jurisdictions permit negotiated compliance or corrective agreements. • **No:** Other jurisdictions rely on traditional enforcement mechanisms.
Are investigative powers established?	Yes	• **Yes:** Common in more comprehensive election-financing frameworks. Scope and authority vary significantly among jurisdictions.
What is an example of a specific offences related to finance?	Filing false return, filing known inaccurate, misstating election expenses	**Common offences include:** • filing a false return, knowingly making a false statement, failing to file a required return, filing late • exceeding spending limits, exceeding contribution limits, accepting prohibited contributions, concealing contribution sources, • failing to maintain books and records, • circumventing contribution limits, • failing to issue receipts, failing to provide records to the electoral authority.
Can late filing penalties be imposed?	Limited.	• **Yes:** Many jurisdictions establish penalties, administrative sanctions or filing consequences for late reports.
Can political participants lose eligibility or registration for non-compliance?	No	• **Varies**: Some jurisdictions permit suspension, deregistration or other regulatory consequences for persistent non-compliance.

Key Observations

- Many jurisdictions have supplemented traditional offence provisions with additional compliance tools. Compliance agreements and corrective measures allow some jurisdictions to address non-compliance without prosecution.
- Administrative monetary penalties have become increasingly common.
- Audits, investigations and compliance reviews are more prevalent in comprehensive election-financing frameworks.

- More complex election-financing regimes generally require more sophisticated compliance and enforcement tools.

Legislative Considerations

- Review election finance offences and compliance and enforcement tools
- Establish consequences for late, incomplete or inaccurate filings, including public notice, filing extensions, correction periods or proportionate penalties.
- Review AMP option for minor or technical contraventions, while reserving offences for serious or intentional violations.

PART 3 - CONCLUSION

This submission offers points for consideration and suggests some specific focus areas. It does not advocate for any particular result.

Election financing legislation is a significant and evolving area of electoral law. It affects how political parties, candidates, contributors, third parties and electors participate in the democratic process. The jurisdictional scan demonstrates the scope and complexity. It is part of an integrated framework rather than a series of individual provisions. Change in one area will have ripples of effect in other areas. There will be downstream administration and implementation impacts. Elections Yukon will assume a large degree of responsibility to prepare for and administer any changes.

Even with a measured and disciplined introduction of evolved legislation, there remains a difficult balance of meeting the principles of electoral finance with the reality of ensuring the changes are simple to understand and defend, that risk is being mitigated, and the change is reasonable for the Yukon.

The Committee has a large task to determine the scale and scope, and nature of the changes ahead. There are many potential areas of focus, multiple options, and considerable competition for priority. To this end, a phased approach over short and long horizons is recommended; perhaps with first steps of a look at building block themes of contributor eligibility (including individuals (natural humans), corporations, trade unions and unincorporated groups) and contribution limits (political parties and candidates).

Elections Yukon appreciates the important work of the Special Committee. We are available to support your work.

Election financing reform must be practical as well as principled. New rules can strengthen fairness, transparency, accountability and build public confidence, but they also create new responsibilities for political participants and for Elections Yukon.

Increased regulation means greater administrative requirements. Almost every legislative enhancement will result in more reporting, more compliance activity and monitoring, and more education to political participants and the public.

PART 4 – APPENDIXES

Appendix A – Key terms and Definitions

The following terms are used throughout this submission. While some are specifically defined in the *Elections Act*, others are general concepts commonly used in election financing legislation across Canada.

- **Campaign period:** The period during which a political party, candidate, or third party conducts campaign activities to promote or oppose electoral outcomes. Depending on the jurisdiction, the campaign period may coincide with the election period or may include a regulated pre-election period before the writ is issued.
- **Contribution:** Money, goods, or services provided to a political participant for political purposes. Contributions may be monetary or non-monetary (in-kind) and are generally subject to rules respecting eligibility, limits, disclosure, and reporting. Receipts are issued.
- **Contributor:** An individual or entity that makes a political contribution in accordance with the applicable legislation. The Act provides that a person means an individual, a corporation, including an entity that is incorporated in any jurisdiction but not including a trade union or a political party, or a partnership, or other unincorporated association, organization or body, that is registered under the *Partnership and Business Names Act*. An unincorporated group means a trade union, a political party, and any other entity that is not a person.
- **Donation:** The term “donation” is commonly used to describe a voluntary gift of money or other support. In practice, a donation made to a political party or candidate is revenue but may not be considered a contribution for the purposes of election legislation.
- **Election expenses:** Expenses incurred to promote or oppose the election of a candidate or registered political party during a regulated period. Election expenses commonly include advertising, campaign offices, signs, printed materials, travel, salaries, and other campaign-related expenditures, although the specific definition varies by jurisdiction.
- **Election period:** The period beginning with the issuance of the writ of election and ending on polling day. Election financing legislation often establishes specific contribution, spending, advertising, and reporting requirements that apply during this statutory period.
- **Financial disclosure:** The public reporting of financial information required under election legislation. Depending on the jurisdiction, disclosure may include contributions received, contributor information, election expenses, assets, liabilities, loans, transfers, and surplus or deficit information.

- **Fundraising:** The activity used to raise money, such as a fundraising dinner, online appeal, auction, raffle where permitted, or "passing the hat." The *Elections Act* distinguishes donations received at meetings and rallies from political contributions while requiring these receipts to be reported as revenue. This provision recognizes the practical nature of small cash collections at political meetings and rallies without requiring individual contributors to be identified. Some jurisdictions supplement this approach by requiring additional information about the fundraising event, such as the date, purpose, location, attendance, and total amount collected, to enhance transparency and accountability.
- **In-kind contribution:** A non-monetary contribution consisting of goods or services provided without charge or at less than their commercial value. In-kind contributions are generally assigned a monetary value and are often subject to the same reporting and contribution rules as monetary contributions. Cryptocurrency is considered an in-kind contribution.
- **Monetary Contribution:** A contribution of money made to a political participant. Monetary contributions are typically made by cheque, electronic transfer, credit card, cash where permitted, or other authorized methods.
- **Political advertising:** Advertising intended to directly or indirectly promote or oppose a registered political party, candidate, or election issue during a regulated period. Legislation typically defines the forms of advertising that are captured and may establish spending limits and disclosure requirements.
- **Political contribution:** A category of political revenue that is specifically regulated under election financing legislation. It is a monetary contribution or the value of goods or services provided to support a registered political party, candidate, leadership contestant, nomination contestant, or third party, where permitted by legislation. Contributions may include both monetary and in-kind contributions.
- **Political participant:** A person or entity whose political financing activities are regulated under election legislation, including registered political parties, candidates, constituency associations, leadership contestants, nomination contestants, official agents, financial agents, and, where applicable, third parties.
- **Third party:** A person or organization, other than a registered political party or candidate, that incurs expenses to promote or oppose a political party, candidate, or election issue where regulated by legislation. Third-party activities are regulated in many Canadian jurisdictions through registration, spending limits, reporting, and disclosure requirements.

Appendix B - Contributions, Donations and Other Political Revenue

Election financing legislation often distinguishes between political contributions, donations received at meetings and rallies, and other sources of political revenue. Although these terms are sometimes used interchangeably in everyday language, they may have different meanings and reporting requirements under legislation.

Political Contributions

- Financial or in-kind support that is defined as a contribution under election legislation.
- Generally subject to contributor eligibility rules, contribution limits (where applicable), disclosure and reporting requirements.
- Usually attributed to an identifiable contributor.

Donations at Political Meetings and Rallies

- Small amounts collected during political meetings or rallies (e.g., "passing the hat").
- Under the *Yukon Elections Act*, these are not treated as anonymous contributions but as a separate category of political revenue.
- Donations are reported in the applicable financial returns.
- In the Yukon, there is no limit or cap amount to what is considered a donation as opposed to a contribution.

Other Political Revenue

- Not considered contributions. Other sources of revenue recognized by legislation, such as:
  - profits from fundraising activities;
  - membership fees;
  - event registration fees;
  - investment income;
  - loans; and
  - other prescribed income.
- In the Yukon, Other Revenue is reported as a combined total all sources of revenue other than contributions. There is no breakdown of revenue sources. Other Jurisdictions have reporting and disclosure requirements for other political revenue.

- Fundraising includes revenue generated during activities such as a political party dinner or the selling price of an auction item and includes amounts beyond the fair market of value. In some jurisdictions, the revenue collected beyond the fair market value is treated as a contribution (Contribution = amount paid − fair market value or cost of benefit received). Selling price is not the same as fair market value as it is common to overpay in support of a charity or a cause.

Appendix C – Initial Electoral Finance Change Considerations

Legislative reform of election finance requires a long-term strategy. Election finance covers many different areas and there are many possible options and approaches.

This appendix offers one perspective on a near-term program of election finance reform to further build on and strengthen measures to ensure fairness, transparency and accountability in political financing legislation. It is for discussion– the changes are not recommendations but a potential framework that considers scale, scope and timelines of initial steps.

This first phase approach recognizes that change should be incremental and introduced over a series of legislative amendments. This phased framework supports strengthened financial rules. It respects the Yukon context and requirements and allows additional focus on the education and implementation of any change.

Initial Electoral Finance Change Considerations

#	Change Category	Change Description	Remarks
1.	**Contribution Eligibility**	• **General:** Consider limiting eligibility for individuals. If contributions from corporations, trade unions and unincorporated groups are authorized, establish contribution limits and establish clear Yukon-based eligibility requirements. ○ **Individuals:** Must be ordinarily resident in the Yukon. Any contributions from outside of the Yukon, must be from a Canadian citizen. ○ **Corporations**: Review if should be prohibited. If authorized, restrict to incorporated, registered, carrying on business, or have a principal office / place of business in Yukon. ○ **Trade unions:** Review if should be prohibited. If authorized, restrict to those unions that represent employees in Yukon, have a Yukon local, or have bargaining rights / activities connected to Yukon.	• Unrestricted political finance rules make it difficult to identify who is behind large contributions or where the money originates. • Many jurisdictions prohibit corporations and unions due to their perceived influence in policy making. • Helps limit foreign and out-of-jurisdiction influence by requiring contributors to meet Yukon-based eligibility criteria. • The own-funds rule helps prevent proxy contributions, reimbursement schemes, straw-donor activity and attempts to conceal the true source of political money.

		○ **Unincorporated groups**: Review if should be prohibited. If authorized, restrict to those groups with a Yukon office, Yukon membership, Yukon activities, or a primary purpose connected to Yukon. • **Own Funds/No Proxy Contributions:** A contributor must contribute only from the contributor's own funds, property or resources. No person or entity shall make, arrange, reimburse, compensate, or provide funds, property or resources to another person or entity for the purpose of contributing.	
2.	**Contribution Limits**	• **General:** Establish contribution limits for political contributions to registered political parties and candidates. Limits would be applicable to individuals, and as authorized, to corporations, trade unions, and unincorporated groups. ○ **To Political Parties**: Establish a separate contribution limit of $2.5K to each registered political party**.** ○ **To Candidates:** Establish an aggregate contribution limit of $1.5K total to all candidates during an election period. • **Index Contribution Limits:** Increase political party limits by $50/yr and candidate totals by $50/yr	• Introduces a clear, basic contribution-limit framework while remaining relatively simple to understand and administer. • A separate party limit would allow contributors to support more than one registered political party, while an aggregate candidate limit would reduce the ability to spread larger amounts across multiple candidates. • Annual indexing would help preserve the real value of the limits over time and avoid the need for frequent legislative amendments.
3.	**Reporting**	• **General:** Expand annual financial reporting for political parties (including election periods). • **New Reporting:** ○ Change to political parties only. Candidate reports unchanged. ○ Require breakdown of revenues generated in each 'other revenue' category ○ Require an annual balance sheet report	• Provides a more transparent picture of political finances. • Broader reporting would help public better understand who contributed, and how money was raised, spent, borrowed, transferred and retained. • Updated forms, guidance, filing instructions and review processes required.

4.	**Public Disclosure**	• **General:** Increase public disclosure of political financing information.
		  ○ Review the current $250 disclosure threshold to consider raising it to $350.
		  ○ Consider publishing additional summary information from financial reports, while limiting unnecessary personal information.
			• Feedback from political parties indicates the longstanding threshold of $250 for public reporting is too low given real value loss with inflation and rising costs over the past 30 years.
			• This would retain the balance between transparency, contributor privacy, administrative burden and public confidence.
			• Note: Yukon's current disclosure threshold is already among the higher thresholds in Canada. No recent pattern of increasing public disclosure thresholds was identified. Raising, lowering, maintaining or indexing the threshold would therefore be a policy choice about the balance between transparency, contributor privacy, administrative burden and public confidence.

5.	**Enforcement**	• **General:** Establish clearer compliance and enforcement tools.
		  ○ Create consequences for late, incomplete or inaccurate filings
		  ○ Increase tools to allow for education/correction, compliance notices, public notices, filing consequences, and proportionate administrative and financial penalties for minor/technical contraventions.
		• **Offences and Penalties:**
		  ○ Add specific penalties for financial contraventions where appropriate
		  ○ Introduce Administrative Monetary Penalties for late, incomplete or inaccurate returns.
			• This would support compliance without relying primarily on compliance orders and prosecution.
			• A graduated model would allow Elections Yukon to respond proportionately: education and correction first, administrative and financial consequences for filing problems, and offences for serious, repeated or intentional violations. These tools would help make any new reporting, disclosure or contribution-limit rules enforceable.