

1 AN ACT concerning public employee benefits.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Pension Code is amended by changing  
5 Section 9-169 as follows:

6 (40 ILCS 5/9-169) (from Ch. 108 1/2, par. 9-169)  
7 Sec. 9-169. Financing - Tax levy.

8 (a) The county board shall levy a tax annually upon all  
9 taxable property in the county at the rate that will produce a  
10 sum which, when added to the amounts deducted from the salaries  
11 of the employees or otherwise contributed by them is sufficient  
12 for the requirements of this Article.

13 For the years before 1962 the tax rate shall be as provided  
14 in "The 1925 Act". For the years 1962 and 1963 the tax rate  
15 shall be not more than .0200 per cent; for the years 1964 and  
16 1965 the tax rate shall be not more than .0202 per cent; for  
17 the years 1966 and 1967 the tax rate shall be not more than  
18 .0207 per cent; for the year 1968 the tax rate shall be not  
19 more than .0220 per cent; for the year 1969 the tax rate shall  
20 be not more than .0233 per cent; for the year 1970 the tax rate  
21 shall be not more than .0255 per cent; for the year 1971 the  
22 tax rate shall be not more than .0268 per cent of the value, as  
23 equalized or assessed by the Department of Revenue upon all

1 taxable property in the county. Beginning with the year 1972  
2 and for each year thereafter the county shall levy a tax  
3 annually at a rate on the dollar of the value, as equalized or  
4 assessed by the Department of Revenue of all taxable property  
5 within the county that will produce, when extended, not to  
6 exceed an amount equal to the total amount of contributions  
7 made by the employees to the fund in the calendar year 2 years  
8 prior to the year for which the annual applicable tax is levied  
9 multiplied by .8 for the years 1972 through 1976; by .8 for the  
10 year 1977; by .87 for the year 1978; by .94 for the year 1979;  
11 by 1.02 for the year 1980 and by 1.10 for the year 1981 and by  
12 1.18 for the year 1982 and by 1.36 for the year 1983 and by 1.54  
13 for the year 1984 and for each year thereafter.

14 This tax shall be levied and collected in like manner with  
15 the general taxes of the county, and shall be in addition to  
16 all other taxes which the county is authorized to levy upon the  
17 aggregate valuation of all taxable property within the county  
18 and shall be exclusive of and in addition to the amount of tax  
19 the county is authorized to levy for general purposes under any  
20 laws which may limit the amount of tax which the county may  
21 levy for general purposes. The county clerk, in reducing tax  
22 levies under any Act concerning the levy and extension of  
23 taxes, shall not consider this tax as a part of the general tax  
24 levy for county purposes, and shall not include it within any  
25 limitation of the per cent of the assessed valuation upon which  
26 taxes are required to be extended for the county. It is lawful

1 to extend this tax in addition to the general county rate fixed  
2 by statute, without being authorized as additional by a vote of  
3 the people of the county.

4 Revenues derived from this tax shall be paid to the  
5 treasurer of the county and held by him for the benefit of the  
6 fund.

7 If the payments on account of taxes are insufficient during  
8 any year to meet the requirements of this Article, the county  
9 may issue tax anticipation warrants against the current tax  
10 levy.

11 (b) By January 10, annually, the board shall notify the  
12 county board of the requirement of this Article that this tax  
13 shall be levied. The board shall make an annual determination  
14 of the required county contributions, and shall certify the  
15 results thereof to the county board.

16 (c) The various sums to be contributed by the county board  
17 and allocated for the purposes of this Article and any interest  
18 to be contributed by the county shall be taken from the revenue  
19 derived from this tax and no money of the county derived from  
20 any source other than the levy and collection of this tax or  
21 the sale of tax anticipation warrants, except state or federal  
22 funds contributed for annuity and benefit purposes for  
23 employees of a county department of public aid under "The  
24 Illinois Public Aid Code", approved April 11, 1967, as now or  
25 hereafter amended, may be used to provide revenue for the fund.

26 If it is not possible or practicable for the county to make

1 contributions for age and service annuity and widow's annuity  
2 concurrently with the employee contributions made for such  
3 purposes, such county shall make such contributions as soon as  
4 possible and practicable thereafter with interest thereon at  
5 the effective rate until the time it shall be made.

6 Notwithstanding any provision of this subsection (c) to the  
7 contrary, the county may make additional contributions from  
8 additional sources to cover administrative expenses,  
9 disability benefits, group health benefits, and other annuity  
10 costs.

11 (d) With respect to employees whose wages are funded as  
12 participants under the Comprehensive Employment and Training  
13 Act of 1973, as amended (P.L. 93-203, 87 Stat. 839, P.L.  
14 93-567, 88 Stat. 1845), hereinafter referred to as CETA,  
15 subsequent to October 1, 1978, and in instances where the board  
16 has elected to establish a manpower program reserve, the board  
17 shall compute the amounts necessary to be credited to the  
18 manpower program reserves established and maintained as herein  
19 provided, and shall make a periodic determination of the amount  
20 of required contributions from the County to the reserve to be  
21 reimbursed by the federal government in accordance with rules  
22 and regulations established by the Secretary of the United  
23 States Department of Labor or his designee, and certify the  
24 results thereof to the County Board. Any such amounts shall  
25 become a credit to the County and will be used to reduce the  
26 amount which the County would otherwise contribute during

1 succeeding years for all employees.

2 (e) In lieu of establishing a manpower program reserve with  
3 respect to employees whose wages are funded as participants  
4 under the Comprehensive Employment and Training Act of 1973, as  
5 authorized by subsection (d), the board may elect to establish  
6 a special County contribution rate for all such employees. If  
7 this option is elected, the County shall contribute to the Fund  
8 from federal funds provided under the Comprehensive Employment  
9 and Training Act program at the special rate so established and  
10 such contributions shall become a credit to the County and be  
11 used to reduce the amount which the County would otherwise  
12 contribute during succeeding years for all employees.

13 (Source: P.A. 95-369, eff. 8-23-07.)

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law.