

1 federal census, shall be subject to this Article
2 following publication of the census by the Bureau of the
3 Census. Within 90 days after publication of the census,
4 the Board shall notify any municipality that has become
5 subject to this Article as a result of that census, and
6 shall provide information to the corporate authorities of
7 the municipality explaining the duties and consequences
8 of participation. The notification shall also include a
9 proposed date upon which participation by the
10 municipality will commence.

11 However, for any city, village or incorporated town
12 that attains a population over 5,000 inhabitants after
13 having provided social security coverage for its
14 employees under the Social Security Enabling Act,
15 participation under this Article shall not be mandatory
16 but may be elected in accordance with subparagraph (3) or
17 (4) of this paragraph (a), whichever is applicable.

18 (2) School districts, other than those specifically
19 excluded under this Article, shall be subject to this
20 Article, without election, with respect to all employees
21 thereof.

22 (3) Towns and all other bodies politic and
23 corporate which are formed by vote of, or are subject to
24 control by, the electors in towns and are located in
25 towns which are not participating municipalities on the
26 effective date of this Act, may become subject to this
27 Article by election pursuant to Section 7-132.1.

28 (4) Any other municipality (together with its
29 instrumentalities), other than those specifically
30 excluded from participation and those described in
31 paragraph (3) above, may elect to be included either by
32 referendum under Section 7-134 or by the adoption of a
33 resolution or ordinance by its governing body. A copy of
34 such resolution or ordinance duly authenticated and

1 certified by the clerk of the municipality or other
2 appropriate official of its governing body shall
3 constitute the required notice to the board of such
4 action.

5 (b) A municipality that is about to begin participation
6 shall submit to the Board an application to participate, in a
7 form acceptable to the Board, not later than 90 days prior to
8 the proposed effective date of participation. The Board
9 shall act upon the application within 90 days, and if it
10 finds that the application is in conformity with its
11 requirements and the requirements of this Article,
12 participation by the applicant shall commence on a date
13 acceptable to the municipality and specified by the Board,
14 but in no event more than one year from the date of
15 application.

16 (c) A participating municipality which succeeds to the
17 functions of a participating municipality which is dissolved
18 or terminates its existence shall assume and be transferred
19 the net accumulation balance in the municipality reserve and
20 the municipality account receivable balance of the terminated
21 municipality.

22 (d) In the case of a Veterans Assistance Commission
23 whose employees were being treated by the Fund on January 1,
24 1990 as employees of the county served by the Commission, the
25 Fund may continue to treat the employees of the Veterans
26 Assistance Commission as county employees for the purposes of
27 this Article, unless the Commission becomes a participating
28 instrumentality in accordance with subsection (B) of this
29 Section.

30 (B) Participating instrumentalities.

31 (a) The participating instrumentalities designated in
32 paragraph (b) of this subsection shall be included within and
33 be subject to this Article if:

34 (1) an application to participate, in a form

1 acceptable to the Board and adopted by a two-thirds vote
2 of the governing body, is presented to the Board not
3 later than 90 days prior to the proposed effective date;
4 and

5 (2) the Board finds that the application is in
6 conformity with its requirements, that the applicant has
7 reasonable expectation to continue as a political entity
8 for a period of at least 10 years and has the prospective
9 financial capacity to meet its current and future
10 obligations to the Fund, and that the actuarial soundness
11 of the Fund may be reasonably expected to be unimpaired
12 by approval of participation by the applicant.

13 The Board shall notify the applicant of its findings
14 within 90 days after receiving the application, and if the
15 Board approves the application, participation by the
16 applicant shall commence on the effective date specified by
17 the Board.

18 (b) The following participating instrumentalities, so
19 long as they meet the requirements of Section 7-108 and the
20 area served by them or within their jurisdiction is not
21 located entirely within a municipality having more than one
22 million inhabitants, may be included hereunder:

- 23 i. Township School District Trustees.
- 24 ii. Multiple County and Consolidated Health
25 Departments created under Division 5-25 of the Counties
26 Code or its predecessor law.
- 27 iii. Public Building Commissions created under the
28 Public Building Commission Act, and located in counties
29 of less than 1,000,000 inhabitants.
- 30 iv. A multitype, consolidated or cooperative
31 library system created under the Illinois Library System
32 Act. Any library system created under the Illinois
33 Library System Act that has one or more predecessors that
34 participated in the Fund may participate in the Fund upon

1 application. The Board shall establish procedures for
2 implementing the transfer of rights and obligations from
3 the predecessor system to the successor system.

4 v. Regional Planning Commissions created under
5 Division 5-14 of the Counties Code or its predecessor
6 law.

7 vi. Local Public Housing Authorities created under
8 the Housing Authorities Act, located in counties of less
9 than 1,000,000 inhabitants.

10 vii. Illinois Municipal League.

11 viii. Northeastern Illinois Metropolitan Area
12 Planning Commission.

13 ix. Southwestern Illinois Metropolitan Area
14 Planning Commission.

15 x. Illinois Association of Park Districts.

16 xi. Illinois Supervisors, County Commissioners and
17 Superintendents of Highways Association.

18 xii. Tri-City Regional Port District.

19 xiii. An association, or not-for-profit
20 corporation, membership in which is authorized under
21 Section 85-15 of the Township Code.

22 xiv. Drainage Districts operating under the
23 Illinois Drainage Code.

24 xv. Local mass transit districts created under the
25 Local Mass Transit District Act.

26 xvi. Soil and water conservation districts created
27 under the Soil and Water Conservation Districts Law.

28 xvii. Commissions created to provide water supply
29 or sewer services or both under Division 135 or Division
30 136 of Article 11 of the Illinois Municipal Code.

31 xviii. Public water districts created under the
32 Public Water District Act.

33 xix. Veterans Assistance Commissions established
34 under Section 9 of the Military Veterans Assistance Act

1 that serve counties with a population of less than
2 1,000,000.

3 xx. The governing body of an entity, other than a
4 vocational education cooperative, created under an
5 intergovernmental cooperative agreement established
6 between participating municipalities under the
7 Intergovernmental Cooperation Act, which by the terms of
8 the agreement is the employer of the persons performing
9 services under the agreement under the usual common law
10 rules determining the employer-employee relationship.
11 The governing body of such an intergovernmental
12 cooperative entity established prior to July 1, 1988 may
13 make participation retroactive to the effective date of
14 the agreement and, if so, the effective date of
15 participation shall be the date the required application
16 is filed with the fund. If any such entity is unable to
17 pay the required employer contributions to the fund, then
18 the participating municipalities shall make payment of
19 the required contributions and the payments shall be
20 allocated as provided in the agreement or, if not so
21 provided, equally among them.

22 xxi. The Illinois Municipal Electric Agency.

23 xxii. The Waukegan Port District.

24 xxiii. The Fox Waterway Agency created under the
25 Fox Waterway Agency Act.

26 xxiv. The Illinois Municipal Gas Agency.

27 xxv. The Kaskaskia Regional Port District.

28 xxvi. The Southwestern Illinois Development
29 Authority.

30 (c) The governing boards of special education joint
31 agreements created under Section 10-22.31 of the School Code
32 without designation of an administrative district shall be
33 included within and be subject to this Article as
34 participating instrumentalities when the joint agreement

1 becomes effective. However, the governing board of any such
2 special education joint agreement in effect before September
3 5, 1975 shall not be subject to this Article unless the joint
4 agreement is modified by the school districts to provide that
5 the governing board is subject to this Article, except as
6 otherwise provided by this Section.

7 The governing board of the Special Education District of
8 Lake County shall become subject to this Article as a
9 participating instrumentality on July 1, 1997.
10 Notwithstanding subdivision (a)1 of Section 7-139, on the
11 effective date of participation, employees of the governing
12 board of the Special Education District of Lake County shall
13 receive creditable service for their prior service with that
14 employer, up to a maximum of 5 years, without any employee
15 contribution. Employees may establish creditable service for
16 the remainder of their prior service with that employer, if
17 any, by applying in writing and paying an employee
18 contribution in an amount determined by the Fund, based on
19 the employee contribution rates in effect at the time of
20 application for the creditable service and the employee's
21 salary rate on the effective date of participation for that
22 employer, plus interest at the effective rate from the date
23 of the prior service to the date of payment. Application for
24 this creditable service must be made before July 1, 1998; the
25 payment may be made at any time while the employee is still
26 in service. The employer may elect to make the required
27 contribution on behalf of the employee.

28 The governing board of a special education joint
29 agreement created under Section 10-22.31 of the School Code
30 for which an administrative district has been designated, if
31 there are employees of the cooperative educational entity who
32 are not employees of the administrative district, may elect
33 to participate in the Fund and be included within this
34 Article as a participating instrumentality, subject to such

1 application procedures and rules as the Board may prescribe.

2 The Boards of Control of cooperative or joint educational
3 programs or projects created and administered under Section
4 3-15.14 of the School Code, whether or not the Boards act as
5 their own administrative district, shall be included within
6 and be subject to this Article as participating
7 instrumentalities when the agreement establishing the
8 cooperative or joint educational program or project becomes
9 effective.

10 The governing board of a special education joint
11 agreement entered into after June 30, 1984 and prior to
12 September 17, 1985 which provides for representation on the
13 governing board by less than all the participating districts
14 shall be included within and subject to this Article as a
15 participating instrumentality. Such participation shall be
16 effective as of the date the joint agreement becomes
17 effective.

18 The governing boards of educational service centers
19 established under Section 2-3.62 of the School Code shall be
20 included within and subject to this Article as participating
21 instrumentalities. The governing boards of vocational
22 education cooperative agreements created under the
23 Intergovernmental Cooperation Act and approved by the State
24 Board of Education shall be included within and be subject to
25 this Article as participating instrumentalities. If any such
26 governing boards or boards of control are unable to pay the
27 required employer contributions to the fund, then the school
28 districts served by such boards shall make payment of
29 required contributions as provided in Section 7-172. The
30 payments shall be allocated among the several school
31 districts in proportion to the number of students in average
32 daily attendance for the last full school year for each
33 district in relation to the total number of students in
34 average attendance for such period for all districts served.

1 If such educational service centers, vocational education
2 cooperatives or cooperative or joint educational programs or
3 projects created and administered under Section 3-15.14 of
4 the School Code are dissolved, the assets and obligations
5 shall be distributed among the districts in the same
6 proportions unless otherwise provided.

7 (d) The governing boards of special recreation joint
8 agreements created under Section 8-10b of the Park District
9 Code, operating without designation of an administrative
10 district or an administrative municipality appointed to
11 administer the program operating under the authority of such
12 joint agreement shall be included within and be subject to
13 this Article as participating instrumentalities when the
14 joint agreement becomes effective. However, the governing
15 board of any such special recreation joint agreement in
16 effect before January 1, 1980 shall not be subject to this
17 Article unless the joint agreement is modified, by the
18 districts and municipalities which are parties to the
19 agreement, to provide that the governing board is subject to
20 this Article.

21 If the Board returns any employer and employee
22 contributions to any employer which erroneously submitted
23 such contributions on behalf of a special recreation joint
24 agreement, the Board shall include interest computed from the
25 end of each year to the date of payment, not compounded, at
26 the rate of 7% per annum.

27 (e) Each multi-township assessment district, the board
28 of trustees of which has adopted this Article by ordinance
29 prior to April 1, 1982, shall be a participating
30 instrumentality included within and subject to this Article
31 effective December 1, 1981. The contributions required under
32 Section 7-172 shall be included in the budget prepared under
33 and allocated in accordance with Section 2-30 of the Property
34 Tax Code.

1 (f) Beginning January 1, 1992, each prospective
2 participating municipality or participating instrumentality
3 shall pay to the Fund the cost, as determined by the Board,
4 of a study prepared by the Fund or its actuary, detailing the
5 prospective costs of participation in the Fund to be expected
6 by the municipality or instrumentality.

7 (Source: P.A. 89-162, eff. 7-19-95; 90-511, eff. 8-22-97.)

8 (40 ILCS 5/7-139) (from Ch. 108 1/2, par. 7-139)

9 Sec. 7-139. Credits and creditable service to employees.

10 (a) Each participating employee shall be granted credits
11 and creditable service, for purposes of determining the
12 amount of any annuity or benefit to which he or a beneficiary
13 is entitled, as follows:

14 1. For prior service: Each participating employee
15 who is an employee of a participating municipality or
16 participating instrumentality on the effective date shall
17 be granted creditable service, but no credits under
18 paragraph 2 of this subsection (a), for periods of prior
19 service for which credit has not been received under any
20 other pension fund or retirement system established under
21 this Code, as follows:

22 If the effective date of participation for the
23 participating municipality or participating
24 instrumentality is on or before January 1, 1998,
25 creditable service shall be granted for the entire period
26 of prior service with that employer without any employee
27 contribution.

28 If the effective date of participation for the
29 participating municipality or participating
30 instrumentality is after January 1, 1998, creditable
31 service shall be granted for the last 20% of the period
32 of prior service with that employer, but no more than 5
33 years, without any employee contribution. A

1 participating employee may establish creditable service
2 for the remainder of the period of prior service with
3 that employer by making an application in writing,
4 accompanied by payment of an employee contribution in an
5 amount determined by the Fund, based on the employee
6 contribution rates in effect at the time of application
7 for the creditable service and the employee's salary rate
8 on the effective date of participation for that employer,
9 plus interest at the effective rate from the date of the
10 prior service to the date of payment. Application for
11 this creditable service may be made at any time while the
12 employee is still in service.

13 Any person who has withdrawn from the service of a
14 participating municipality or participating
15 instrumentality prior to the effective date, who reenters
16 the service of the same municipality or participating
17 instrumentality after the effective date and becomes a
18 participating employee is entitled to creditable service
19 for prior service as otherwise provided in this
20 subdivision (a)(1) only if he or she renders 2 years of
21 service as a participating employee after the effective
22 date. Application for such service must be made while in
23 a participating status. The salary rate to be used in
24 the calculation of the required employee contribution, if
25 any, shall be the employee's salary rate at the time of
26 first reentering service with the employer after the
27 employer's effective date of participation.

28 2. For current service, each participating employee
29 shall be credited with:

30 a. Additional credits of amounts equal to each
31 payment of additional contributions received from
32 him under Section 7-173, as of the date the
33 corresponding payment of earnings is payable to him.

34 b. Normal credits of amounts equal to each

1 payment of normal contributions received from him,
2 as of the date the corresponding payment of earnings
3 is payable to him, and normal contributions made for
4 the purpose of establishing out-of-state service
5 credits as permitted under the conditions set forth
6 in paragraph 6 of this subsection (a).

7 c. Municipality credits in an amount equal to
8 1.4 times the normal credits, except those
9 established by out-of-state service credits, as of
10 the date of computation of any benefit if these
11 credits would increase the benefit.

12 d. Survivor credits equal to each payment of
13 survivor contributions received from the
14 participating employee as of the date the
15 corresponding payment of earnings is payable, and
16 survivor contributions made for the purpose of
17 establishing out-of-state service credits.

18 3. For periods of temporary and total and permanent
19 disability benefits, each employee receiving disability
20 benefits shall be granted creditable service for the
21 period during which disability benefits are payable.
22 Normal and survivor credits, based upon the rate of
23 earnings applied for disability benefits, shall also be
24 granted if such credits would result in a higher benefit
25 to any such employee or his beneficiary.

26 4. For authorized leave of absence without pay: A
27 participating employee shall be granted credits and
28 creditable service for periods of authorized leave of
29 absence without pay under the following conditions:

30 a. An application for credits and creditable
31 service is submitted to the board while the employee
32 is in a status of active employment, and within 2
33 years after termination of the leave of absence
34 period for which credits and creditable service are

1 sought.

2 b. Not more than 12 complete months of
3 creditable service for authorized leave of absence
4 without pay shall be counted for purposes of
5 determining any benefits payable under this Article.

6 c. Credits and creditable service shall be
7 granted for leave of absence only if such leave is
8 approved by the governing body of the municipality,
9 including approval of the estimated cost thereof to
10 the municipality as determined by the fund, and
11 employee contributions, plus interest at the
12 effective rate applicable for each year from the end
13 of the period of leave to date of payment, have been
14 paid to the fund in accordance with Section 7-173.
15 The contributions shall be computed upon the
16 assumption earnings continued during the period of
17 leave at the rate in effect when the leave began.

18 d. Benefits under the provisions of Sections
19 7-141, 7-146, 7-150 and 7-163 shall become payable
20 to employees on authorized leave of absence, or
21 their designated beneficiary, only if such leave of
22 absence is creditable hereunder, and if the employee
23 has at least one year of creditable service other
24 than the service granted for leave of absence. Any
25 employee contributions due may be deducted from any
26 benefits payable.

27 e. No credits or creditable service shall be
28 allowed for leave of absence without pay during any
29 period of prior service.

30 5. For military service: The governing body of a
31 municipality or participating instrumentality may elect
32 to allow creditable service to participating employees
33 who leave their employment to serve in the armed forces
34 of the United States for all periods of such service,

1 provided that the person returns to active employment
2 within 90 days after completion of full time active duty,
3 but no creditable service shall be allowed such person
4 for any period that can be used in the computation of a
5 pension or any other pay or benefit, other than pay for
6 active duty, for service in any branch of the armed
7 forces of the United States. If necessary to the
8 computation of any benefit, the board shall establish
9 municipality credits for participating employees under
10 this paragraph on the assumption that the employee
11 received earnings at the rate received at the time he
12 left the employment to enter the armed forces. A
13 participating employee in the armed forces shall not be
14 considered an employee during such period of service and
15 no additional death and no disability benefits are
16 payable for death or disability during such period.

17 Any participating employee who left his employment
18 with a municipality or participating instrumentality to
19 serve in the armed forces of the United States and who
20 again became a participating employee within 90 days
21 after completion of full time active duty by entering the
22 service of a different municipality or participating
23 instrumentality, which has elected to allow creditable
24 service for periods of military service under the
25 preceding paragraph, shall also be allowed creditable
26 service for his period of military service on the same
27 terms that would apply if he had been employed, before
28 entering military service, by the municipality or
29 instrumentality which employed him after he left the
30 military service and the employer costs arising in
31 relation to such grant of creditable service shall be
32 charged to and paid by that municipality or
33 instrumentality.

34 Notwithstanding the foregoing, any participating

1 employee shall be entitled to creditable service as
2 required by any federal law relating to re-employment
3 rights of persons who served in the United States Armed
4 Services. Such creditable service shall be granted upon
5 payment by the member of an amount equal to the employee
6 contributions which would have been required had the
7 employee continued in service at the same rate of
8 earnings during the military leave period, plus interest
9 at the effective rate.

10 5.1. In addition to any creditable service
11 established under paragraph 5 of this subsection (a),
12 creditable service may be granted for up to 24 months of
13 service in the armed forces of the United States.

14 In order to receive creditable service for military
15 service under this paragraph 5.1, a participating
16 employee must (1) apply to the Fund in writing and
17 provide evidence of the military service that is
18 satisfactory to the Board; (2) obtain the written
19 approval of the current employer; and (3) make
20 contributions to the Fund equal to (i) the employee
21 contributions that would have been required had the
22 service been rendered as a member, plus (ii) an amount
23 determined by the board to be equal to the employer's
24 normal cost of the benefits accrued for that military
25 service, plus (iii) interest on items (i) and (ii) from
26 the date of first membership in the Fund to the date of
27 payment. If payment is made during the 6-month period
28 that begins 3 months after the effective date of this
29 amendatory Act of 1997, the required interest shall be at
30 the rate of 2.5% per year, compounded annually;
31 otherwise, the required interest shall be calculated at
32 the regular interest rate.

33 6. For out-of-state service: Creditable service
34 shall be granted for service rendered to an out-of-state

1 local governmental body under the following conditions:
2 The employee had participated and has irrevocably
3 forfeited all rights to benefits in the out-of-state
4 public employees pension system; the governing body of
5 his participating municipality or instrumentality
6 authorizes the employee to establish such service; the
7 employee has 2 years current service with this
8 municipality or participating instrumentality; the
9 employee makes a payment of contributions, which shall be
10 computed at 8% (normal) plus 2% (survivor) times length
11 of service purchased times the average rate of earnings
12 for the first 2 years of service with the municipality or
13 participating instrumentality whose governing body
14 authorizes the service established plus interest at the
15 effective rate on the date such credits are established,
16 payable from the date the employee completes the required
17 2 years of current service to date of payment. In no
18 case shall more than 120 months of creditable service be
19 granted under this provision.

20 7. For retroactive service: Any employee who could
21 have but did not elect to become a participating
22 employee, or who should have been a participant in the
23 Municipal Public Utilities Annuity and Benefit Fund
24 before that fund was superseded, may receive creditable
25 service for the period of service not to exceed 50
26 months; however, a current or former elected or appointed
27 official of a participating municipality ~~county--board~~
28 ~~member~~ may establish credit under this paragraph 7 for
29 more than 50 months of service as an official of that
30 municipality, ~~a-member-of-the-county-board~~ if the excess
31 over 50 months is approved by resolution of the governing
32 body of the affected municipality ~~county-board~~ filed with
33 the Fund before January 1, 2002 ~~1999~~.

34 Any employee who is a participating employee on or

1 after September 24, 1981 and who was excluded from
2 participation by the age restrictions removed by Public
3 Act 82-596 may receive creditable service for the period,
4 on or after January 1, 1979, excluded by the age
5 restriction and, in addition, if the governing body of
6 the participating municipality or participating
7 instrumentality elects to allow creditable service for
8 all employees excluded by the age restriction prior to
9 January 1, 1979, for service during the period prior to
10 that date excluded by the age restriction. Any employee
11 who was excluded from participation by the age
12 restriction removed by Public Act 82-596 and who is not a
13 participating employee on or after September 24, 1981 may
14 receive creditable service for service after January 1,
15 1979. Creditable service under this paragraph shall be
16 granted upon payment of the employee contributions which
17 would have been required had he participated, with
18 interest at the effective rate for each year from the end
19 of the period of service established to date of payment.

20 8. For accumulated unused sick leave: A
21 participating employee who is applying for a retirement
22 annuity shall be entitled to creditable service for that
23 portion of the employee's accumulated unused sick leave
24 for which payment is not received, as follows:

25 a. Sick leave days shall be limited to those
26 accumulated under a sick leave plan established by a
27 participating municipality or participating
28 instrumentality which is available to all employees
29 or a class of employees.

30 b. Only sick leave days accumulated with a
31 participating municipality or participating
32 instrumentality with which the employee was in
33 service within 60 days of the effective date of his
34 retirement annuity shall be credited; If the

1 employee was in service with more than one employer
2 during this period only the sick leave days with the
3 employer with which the employee has the greatest
4 number of unpaid sick leave days shall be
5 considered.

6 c. The creditable service granted shall be
7 considered solely for the purpose of computing the
8 amount of the retirement annuity and shall not be
9 used to establish any minimum service period
10 required by any provision of the Illinois Pension
11 Code, the effective date of the retirement annuity,
12 or the final rate of earnings.

13 d. The creditable service shall be at the rate
14 of 1/20 of a month for each full sick day, provided
15 that no more than 12 months may be credited under
16 this subdivision 8.

17 e. Employee contributions shall not be
18 required for creditable service under this
19 subdivision 8.

20 f. Each participating municipality and
21 participating instrumentality with which an employee
22 has service within 60 days of the effective date of
23 his retirement annuity shall certify to the board
24 the number of accumulated unpaid sick leave days
25 credited to the employee at the time of termination
26 of service.

27 9. For service transferred from another system:
28 Credits and creditable service shall be granted for
29 service under Article 3, 4, 5, 14 or 16 of this Act, to
30 any active member of this Fund, and to any inactive
31 member who has been a county sheriff, upon transfer of
32 such credits pursuant to Section 3-110.3, 4-108.3, 5-235,
33 14-105.6 or 16-131.4, and payment by the member of the
34 amount by which (1) the employer and employee

1 contributions that would have been required if he had
2 participated in this Fund as a sheriff's law enforcement
3 employee during the period for which credit is being
4 transferred, plus interest thereon at the effective rate
5 for each year, compounded annually, from the date of
6 termination of the service for which credit is being
7 transferred to the date of payment, exceeds (2) the
8 amount actually transferred to the Fund. Such transferred
9 service shall be deemed to be service as a sheriff's law
10 enforcement employee for the purposes of Section 7-142.1.

11 (b) Creditable service - amount:

12 1. One month of creditable service shall be allowed
13 for each month for which a participating employee made
14 contributions as required under Section 7-173, or for
15 which creditable service is otherwise granted hereunder.
16 Not more than 1 month of service shall be credited and
17 counted for 1 calendar month, and not more than 1 year of
18 service shall be credited and counted for any calendar
19 year. A calendar month means a nominal month beginning
20 on the first day thereof, and a calendar year means a
21 year beginning January 1 and ending December 31.

22 2. A seasonal employee shall be given 12 months of
23 creditable service if he renders the number of months of
24 service normally required by the position in a 12-month
25 period and he remains in service for the entire 12-month
26 period. Otherwise a fractional year of service in the
27 number of months of service rendered shall be credited.

28 3. An intermittent employee shall be given
29 creditable service for only those months in which a
30 contribution is made under Section 7-173.

31 (c) No application for correction of credits or
32 creditable service shall be considered unless the board
33 receives an application for correction while (1) the
34 applicant is a participating employee and in active

1 employment with a participating municipality or
2 instrumentality, or (2) while the applicant is actively
3 participating in a pension fund or retirement system which is
4 a participating system under the Retirement Systems
5 Reciprocal Act. A participating employee or other applicant
6 shall not be entitled to credits or creditable service unless
7 the required employee contributions are made in a lump sum or
8 in installments made in accordance with board rule.

9 (d) Upon the granting of a retirement, surviving spouse
10 or child annuity, a death benefit or a separation benefit, on
11 account of any employee, all individual accumulated credits
12 shall thereupon terminate. Upon the withdrawal of additional
13 contributions, the credits applicable thereto shall thereupon
14 terminate. Terminated credits shall not be applied to
15 increase the benefits any remaining employee would otherwise
16 receive under this Article.

17 (Source: P.A. 90-448, eff. 8-16-97; 91-887, eff. 7-6-00.)

18 (40 ILCS 5/7-146) (from Ch. 108 1/2, par. 7-146)

19 Sec. 7-146. Temporary disability benefits - Eligibility.
20 Temporary disability benefits shall be payable to
21 participating employees as hereinafter provided.

22 (a) The participating employee shall be considered
23 temporarily disabled if:

24 1. He is unable to perform the duties of any
25 position which might reasonably be assigned to him by his
26 employing municipality or instrumentality thereof or
27 participating instrumentality due to mental or physical
28 disability caused by bodily injury or disease, other than
29 as a result of self-inflicted injury or addiction to
30 narcotic drugs;

31 2. The Board has received written certifications
32 from at least one ± licensed and practicing physician and
33 the governing body of the employing municipality or

1 instrumentality thereof or participating instrumentality
2 stating that the employee meets the conditions set forth
3 in subparagraph 1 of this paragraph (a).

4 (b) A temporary disability benefit shall be payable to a
5 temporarily disabled employee provided:

6 1. He:

7 (i) has at least one year of service
8 immediately preceding at the date the temporary
9 disability was incurred and has made contributions
10 to the fund for at least the number of months of
11 service normally required in his position during a
12 12-month period, or has at least 5 years of service
13 credit, the last year of which immediately precedes
14 such date; or

15 (ii) had qualified under clause (i) above, but
16 had an interruption in service with the same
17 participating municipality or participating
18 instrumentality of not more than 3 months in the 12
19 months preceding the date the temporary disability
20 was incurred and was not paid a separation benefit;
21 or

22 (iii) had qualified under clause (i) above,
23 but had an interruption after 20 or more years of
24 creditable service, was not paid a separation
25 benefit, and returned to service prior to the date
26 the disability was incurred.

27 Item (iii) of this subdivision shall apply to all
28 employees whose disabilities were incurred on or after
29 July 1, 1985, and any such employee who becomes eligible
30 for a disability benefit under item (iii) shall be
31 entitled to receive a lump sum payment of any accumulated
32 disability benefits which may accrue from the date the
33 disability was incurred until the effective date of this
34 amendatory Act of 1987.

1 Periods of qualified leave granted in compliance
2 with the federal Family and Medical Leave Act shall be
3 ignored for purposes of determining the number of
4 consecutive months of employment under this subdivision
5 (b)1.

6 2. He has been temporarily disabled for at least 30
7 days, except where a former temporary or permanent and
8 total disability has reoccurred within 6 months after the
9 employee has returned to service.

10 3. He is receiving no earnings from a participating
11 municipality or instrumentality thereof or participating
12 instrumentality, except as allowed under subsection (f)
13 of Section 7-152.

14 4. He has not refused to submit to a reasonable
15 physical examination by a physician appointed by the
16 Board.

17 5. His disability is not the result of a mental or
18 physical condition which existed on the earliest date of
19 service from which he has uninterrupted service,
20 including prior service, at the date of his disability,
21 provided that this limitation is not applicable if the
22 date of disability is after December 31, 2001, nor is it
23 ~~shall--not-be~~ applicable to a participating employee who:
24 (i) on the date of disability has 5 years of creditable
25 service, exclusive of creditable service for periods of
26 disability; or (ii) received no medical treatment for the
27 condition for the 3 years immediately prior to such
28 earliest date of service.

29 6. He is not separated from the service of the
30 participating municipality or instrumentality thereof or
31 participating instrumentality which employed him on the
32 date his temporary disability was incurred; for the
33 purposes of payment of temporary disability benefits, a
34 participating employee, whose employment relationship is

1 terminated by his employing municipality, shall be deemed
2 not to be separated from the service of his employing
3 municipality or participating instrumentality if he
4 continues disabled by the same condition and so long as
5 he is otherwise entitled to such disability benefit.

6 (Source: P.A. 90-766, eff. 8-14-98.)

7 (40 ILCS 5/7-151) (from Ch. 108 1/2, par. 7-151)

8 Sec. 7-151. Total and permanent disability benefits -
9 Commencement and duration. Permanent disability benefits
10 shall be payable:

11 (a) As of the date temporary disability benefits are
12 exhausted;

13 (b) Once a month as of the end of each month;

14 (c) For less than a month in a fraction equal to that
15 created by making the number of days of disability in the
16 month the numerator and the number of the days in the month
17 the denominator;

18 (d) To the beneficiary of a deceased employee for the
19 unpaid amount accrued to the date of death;

20 (e) While total and permanent disability continues;

21 (f) For the period ending on the last day of the month
22 which is the later of the following:

23 1. the month that the participating employee attains the
24 age for a full Social Security old-age insurance benefit age
25 65;

26 2. the month which is 5 years after the month the
27 participating employee became disabled as provided in Section
28 7-146.

29 (Source: P.A. 86-272.)

30 (40 ILCS 5/7-152) (from Ch. 108 1/2, par. 7-152)

31 Sec. 7-152. Disability benefits - Amount. The amount of
32 the monthly temporary and total and permanent disability

1 benefits shall be 50% of the participating employee's final
2 rate of earnings on the date disability was incurred, subject
3 to the following adjustments:

4 (a) If the participating employee has a reduced rate of
5 earnings at the time his employment ceases because of
6 disability, the rate of earnings shall be computed on the
7 basis of his last 12 month period of full-time employment.

8 (b) If the participating employee is eligible for a
9 disability benefit under the federal Social Security Act, the
10 amount of monthly disability benefits shall be reduced, but
11 not to less than \$10 a month, by the amount he would be
12 eligible to receive as a disability benefit under the federal
13 Social Security Act, whether or not because of service as a
14 covered employee under this Article. The reduction shall be
15 effective as of the month the employee is eligible for Social
16 Security disability benefits. The Board may make such
17 reduction if it appears that the employee may be so eligible
18 pending determination of eligibility and make an appropriate
19 adjustment if necessary after such determination. If the
20 employee, because of his refusal to accept rehabilitation
21 services under the federal Rehabilitation Act of 1973 or the
22 federal Social Security Act, or because he is receiving
23 workers' compensation benefits, has his Social Security
24 benefits reduced or terminated, the disability benefit shall
25 be reduced as if the employee were receiving his full Social
26 Security disability benefit.

27 (c) If the employee (i) is over the age for a full
28 Social Security old-age insurance benefit age--65, (ii) was
29 not eligible for a Social Security disability benefit
30 immediately before reaching that age, age--65 and (iii) is
31 eligible for a full Social Security old-age insurance
32 benefit, then the amount of the monthly disability benefit
33 shall be reduced, but not to less than \$10 a month, by the
34 amount of the old-age insurance benefit to which the employee

1 is entitled, whether or not the employee applies for the
2 Social Security old-age insurance benefit. This reduction
3 shall be made in the month after the month in which the
4 employee attains the age for a full Social Security old-age
5 insurance benefit age--65. However, if the employee was
6 receiving a Social Security disability benefit before
7 reaching the age for a full Social Security old-age insurance
8 benefit age-65, the disability benefits after that age age-65
9 shall be determined under subsection (b) of this Section.

10 (d) The amount of disability benefits shall not be
11 reduced by reason of any increase, other than one resulting
12 from a correction in the employee's wage records, in the
13 amount of disability or old-age insurance benefits under the
14 federal Social Security Act which takes effect after the
15 month of the initial reduction under paragraph (b) or (c) of
16 this Section.

17 (e) If the employee in any month receives compensation
18 from gainful employment which is more than 25% of the final
19 rate of earnings on which his disability benefits are based,
20 the temporary disability benefit payable for that month shall
21 be reduced by an amount equal to such excess.

22 (f) An employee who has been disabled for at least 30
23 days may return to work for the employer on a part-time basis
24 for a trial work period of up to one year, during which the
25 disability shall be deemed to continue. Service credit shall
26 continue to accrue and the disability benefit shall continue
27 to be paid during the trial work period, but the benefit
28 shall be reduced by the amount of earnings received by the
29 disabled employee. Return to service on a full-time basis
30 shall terminate the trial work period. The reduction under
31 this subsection (f) shall be in lieu of the reduction, if
32 any, required under subsection (e).

33 (g) Beginning January 1, 1988, every total and permanent
34 disability benefit shall be increased by 3% of the original

1 amount of the benefit, not compounded, on each January 1
2 following the later of (1) the date the total and permanent
3 disability benefit begins, or (2) the date the total and
4 permanent disability benefit would have begun if the employee
5 had been paid a temporary disability benefit for 30 months.

6 (Source: P.A. 87-740.)

7 (40 ILCS 5/7-166) (from Ch. 108 1/2, par. 7-166)

8 Sec. 7-166. Separation benefits - Eligibility.
9 Separation benefits shall be payable as hereinafter set
10 forth:

11 1. Upon separation from the service of all
12 participating municipalities and instrumentalities
13 thereof and participating instrumentalities, any
14 participating employee who, on the date of application
15 for such benefit, is not entitled to a retirement annuity
16 shall be entitled to a separation benefit.†

17 2. Upon separation from the service of all
18 participating municipalities and instrumentalities
19 thereof and participating instrumentalities, any
20 participating employee who, on the date of application
21 for such benefit, is entitled to a retirement annuity of
22 less than \$30 per month for life may elect to take a
23 separation benefit in lieu of the retirement annuity.

24 3. Upon separation from the service of all
25 participating municipalities and instrumentalities
26 thereof and participating instrumentalities, any
27 participating employee who, on the date of application
28 for such benefit, is entitled to a retirement annuity,
29 but wishes instead to use the amounts to his or her
30 credit in the Fund to purchase credit in another
31 retirement plan, may elect to take a separation benefit
32 in lieu of the retirement annuity.

33 (Source: P.A. 91-887, eff. 7-6-00.)

1 (40 ILCS 5/7-172) (from Ch. 108 1/2, par. 7-172)
2 Sec. 7-172. Contributions by participating
3 municipalities and participating instrumentalities.

4 (a) Each participating municipality and each
5 participating instrumentality shall make payment to the fund
6 as follows:

7 1. municipality contributions in an amount
8 determined by applying the municipality contribution rate
9 to each payment of earnings paid to each of its
10 participating employees;

11 2. an amount equal to the employee contributions
12 provided by paragraphs (a) and (b) of Section 7-173,
13 whether or not the employee contributions are withheld as
14 permitted by that Section;

15 3. all accounts receivable, together with interest
16 charged thereon, as provided in Section 7-209;

17 4. if it has no participating employees with
18 current earnings, an amount payable which, over a period
19 of 20 years beginning with the year following an award of
20 benefit, will amortize, at the effective rate for that
21 year, any negative balance in its municipality reserve
22 resulting from the award. This amount when established
23 will be payable as a separate contribution whether or not
24 it later has participating employees.

25 (b) A separate municipality contribution rate shall be
26 determined for each calendar year for all participating
27 municipalities together with all instrumentalities thereof.
28 The municipality contribution rate shall be determined for
29 participating instrumentalities as if they were participating
30 municipalities. The municipality contribution rate shall be
31 the sum of the following percentages:

32 1. The percentage of earnings of all the
33 participating employees of all participating
34 municipalities and participating instrumentalities which,

1 if paid over the entire period of their service, will be
2 sufficient when combined with all employee contributions
3 available for the payment of benefits, to provide all
4 annuities for participating employees, and the \$3,000
5 death benefit payable under Sections 7-158 and 7-164,
6 such percentage to be known as the normal cost rate.

7 2. The percentage of earnings of the participating
8 employees of each participating municipality and
9 participating instrumentalities necessary to adjust for
10 the difference between the present value of all benefits,
11 excluding temporary and total and permanent disability
12 and death benefits, to be provided for its participating
13 employees and the sum of its accumulated municipality
14 contributions and the accumulated employee contributions
15 and the present value of expected future employee and
16 municipality contributions pursuant to subparagraph 1 of
17 this paragraph (b). This adjustment shall be spread over
18 the remainder of the period that is allowable under
19 generally accepted accounting principles of 40 years from
20 the first of the year following the date of
21 determination.

22 3. The percentage of earnings of the participating
23 employees of all municipalities and participating
24 instrumentalities necessary to provide the present value
25 of all temporary and total and permanent disability
26 benefits granted during the most recent year for which
27 information is available.

28 4. The percentage of earnings of the participating
29 employees of all participating municipalities and
30 participating instrumentalities necessary to provide the
31 present value of the net single sum death benefits
32 expected to become payable from the reserve established
33 under Section 7-206 during the year for which this rate
34 is fixed.

1 5. The percentage of earnings necessary to meet any
2 deficiency arising in the Terminated Municipality
3 Reserve.

4 (c) A separate municipality contribution rate shall be
5 computed for each participating municipality or participating
6 instrumentality for its sheriff's law enforcement employees.

7 A separate municipality contribution rate shall be
8 computed for the sheriff's law enforcement employees of each
9 forest preserve district that elects to have such employees.
10 For the period from January 1, 1986 to December 31, 1986,
11 such rate shall be the forest preserve district's regular
12 rate plus 2%.

13 In the event that the Board determines that there is an
14 actuarial deficiency in the account of any municipality with
15 respect to a person who has elected to participate in the
16 Fund under Section 3-109.1 of this Code, the Board may adjust
17 the municipality's contribution rate so as to make up that
18 deficiency over such reasonable period of time as the Board
19 may determine.

20 (d) The Board may establish a separate municipality
21 contribution rate for all employees who are program
22 participants employed under the federal Comprehensive
23 Employment Training Act by all of the participating
24 municipalities and instrumentalities. The Board may also
25 provide that, in lieu of a separate municipality rate for
26 these employees, a portion of the municipality contributions
27 for such program participants shall be refunded or an extra
28 charge assessed so that the amount of municipality
29 contributions retained or received by the fund for all CETA
30 program participants shall be an amount equal to that which
31 would be provided by the separate municipality contribution
32 rate for all such program participants. Refunds shall be
33 made to prime sponsors of programs upon submission of a claim
34 therefor and extra charges shall be assessed to participating

1 municipalities and instrumentalities. In establishing the
2 municipality contribution rate as provided in paragraph (b)
3 of this Section, the use of a separate municipality
4 contribution rate for program participants or the refund of a
5 portion of the municipality contributions, as the case may
6 be, may be considered.

7 (e) Computations of municipality contribution rates for
8 the following calendar year shall be made prior to the
9 beginning of each year, from the information available at the
10 time the computations are made, and on the assumption that
11 the employees in each participating municipality or
12 participating instrumentality at such time will continue in
13 service until the end of such calendar year at their
14 respective rates of earnings at such time.

15 (f) Any municipality which is the recipient of State
16 allocations representing that municipality's contributions
17 for retirement annuity purposes on behalf of its employees as
18 provided in Section 12-21.16 of the Illinois Public Aid Code
19 shall pay the allocations so received to the Board for such
20 purpose. Estimates of State allocations to be received
21 during any taxable year shall be considered in the
22 determination of the municipality's tax rate for that year
23 under Section 7-171. If a special tax is levied under
24 Section 7-171, none of the proceeds may be used to reimburse
25 the municipality for the amount of State allocations received
26 and paid to the Board. Any multiple-county or consolidated
27 health department which receives contributions from a county
28 under Section 11.2 of "An Act in relation to establishment
29 and maintenance of county and multiple-county health
30 departments", approved July 9, 1943, as amended, or
31 distributions under Section 3 of the Department of Public
32 Health Act, shall use these only for municipality
33 contributions by the health department.

34 (g) Municipality contributions for the several purposes

1 specified shall, for township treasurers and employees in the
2 offices of the township treasurers who meet the qualifying
3 conditions for coverage hereunder, be allocated among the
4 several school districts and parts of school districts
5 serviced by such treasurers and employees in the proportion
6 which the amount of school funds of each district or part of
7 a district handled by the treasurer bears to the total amount
8 of all school funds handled by the treasurer.

9 From the funds subject to allocation among districts and
10 parts of districts pursuant to the School Code, the trustees
11 shall withhold the proportionate share of the liability for
12 municipality contributions imposed upon such districts by
13 this Section, in respect to such township treasurers and
14 employees and remit the same to the Board.

15 The municipality contribution rate for an educational
16 service center shall initially be the same rate for each year
17 as the regional office of education or school district which
18 serves as its administrative agent. When actuarial data
19 become available, a separate rate shall be established as
20 provided in subparagraph (i) of this Section.

21 The municipality contribution rate for a public agency,
22 other than a vocational education cooperative, formed under
23 the Intergovernmental Cooperation Act shall initially be the
24 average rate for the municipalities which are parties to the
25 intergovernmental agreement. When actuarial data become
26 available, a separate rate shall be established as provided
27 in subparagraph (i) of this Section.

28 (h) Each participating municipality and participating
29 instrumentality shall make the contributions in the amounts
30 provided in this Section in the manner prescribed from time
31 to time by the Board and all such contributions shall be
32 obligations of the respective participating municipalities
33 and participating instrumentalities to this fund. The
34 failure to deduct any employee contributions shall not

1 relieve the participating municipality or participating
2 instrumentality of its obligation to this fund. Delinquent
3 payments of contributions due under this Section may, with
4 interest, be recovered by civil action against the
5 participating municipalities or participating
6 instrumentalities. Municipality contributions, other than
7 the amount necessary for employee contributions and Social
8 Security contributions, for periods of service by employees
9 from whose earnings no deductions were made for employee
10 contributions to the fund, may be charged to the municipality
11 reserve for the municipality or participating
12 instrumentality.

13 (i) Contributions by participating instrumentalities
14 shall be determined as provided herein except that the
15 percentage derived under subparagraph 2 of paragraph (b) of
16 this Section, and the amount payable under subparagraph 5 of
17 paragraph (a) of this Section, shall be based on an
18 amortization period of 10 years.

19 (Source: P.A. 90-448, eff. 8-16-97.)

20 (40 ILCS 5/15-148) (from Ch. 108 1/2, par. 15-148)
21 Sec. 15-148. Survivors insurance benefits - General
22 provisions. The survivors annuity is payable monthly. Any
23 annuity due but unpaid upon the death of the annuitant, shall
24 be paid to the annuitant's estate.

25 A person who becomes entitled to more than one survivors
26 insurance benefit because of the death of 2 or more persons
27 shall receive only the largest of the benefits; except that
28 this limitation does not apply to a survivors insurance
29 beneficiary who is entitled to a survivor's annuity by reason
30 of a mental or physical disability.

31 A survivors insurance beneficiary or the personal
32 representative of the estate of a deceased survivors
33 insurance beneficiary or the personal representative of a

1 survivors insurance beneficiary who is under a legal
2 disability may waive the right to receive survivorship
3 benefits, provided written notice of the waiver is given by
4 the beneficiary or representative to the board within 6
5 months after the death of the participant or annuitant and
6 before any payment is made pursuant to an application filed
7 by such person.

8 (Source: P.A. 83-1440.)

9 (40 ILCS 5/15-154) (from Ch. 108 1/2, par. 15-154)

10 Sec. 15-154. Refunds.

11 (a) A participant whose status as an employee is
12 terminated, regardless of cause, or who has been on lay off
13 status for more than 120 days, and who is not on leave of
14 absence, is entitled to a refund of contributions upon
15 application; except that not more than one such refund
16 application may be made during any academic year.

17 Except as set forth in subsections (a-1) and (a-2), the
18 refund shall be the sum of the accumulated normal, additional
19 and survivors insurance contributions, less the amount of
20 interest credited on these contributions each year in excess
21 of 4 1/2% of the amount on which interest was calculated.

22 (a-1) A person who elects, in accordance with the
23 requirements of Section 15-134.5, to participate in the
24 portable benefit package and who becomes a participating
25 employee under that retirement program upon the conclusion of
26 the one-year waiting period applicable to the portable
27 benefit package election shall have his or her refund
28 calculated in accordance with the provisions of subsection
29 (a-2).

30 (a-2) The refund payable to a participant described in
31 subsection (a-1) shall be the sum of the participant's
32 accumulated normal and additional contributions, as defined
33 in Sections 15-116 and 15-117. If the participant terminates

1 with 5 or more years of service for employment as defined in
2 Section 15-113.1, he or she shall also be entitled to a
3 distribution of employer contributions in an amount equal to
4 the sum of the accumulated normal and additional
5 contributions, as defined in Sections 15-116 and 15-117.

6 (b) Upon acceptance of a refund, the participant
7 forfeits all accrued rights and credits in the System, and if
8 subsequently reemployed, the participant shall be considered
9 a new employee subject to all the qualifying conditions for
10 participation and eligibility for benefits applicable to new
11 employees. If such person again becomes a participating
12 employee and continues as such for 2 years, or is employed by
13 an employer and participates for at least 2 years in the
14 Federal Civil Service Retirement System, all such rights,
15 credits, and previous status as a participant shall be
16 restored upon repayment of the amount of the refund, together
17 with compound interest thereon from the date the refund was
18 received to the date of repayment at the rate of 6% per annum
19 through August 31, 1982, and at the effective rates after
20 that date. Notwithstanding Section 1-103.1 and the other
21 provisions of this Section, a person who was a participant in
22 the System from February 14, 1966 until March 13, 1981 may
23 restore credits previously forfeited by acceptance of a
24 refund, without returning to service, by applying in writing
25 and repaying to the System by July 1, 2002 the amount of the
26 refund plus interest at the effective rate calculated from
27 the date of the refund to the date of repayment.

28 (c) If a participant covered under the traditional
29 benefit package has made survivors insurance contributions,
30 but has no survivors insurance beneficiary upon retirement,
31 he or she shall be entitled to elect a refund of the
32 accumulated survivors insurance contributions, or to elect an
33 additional annuity the value of which is equal to the
34 accumulated survivors insurance contributions. This election

1 must be made prior to the date the person's retirement
2 annuity is approved by the Board of Trustees.

3 (d) A participant, upon application, is entitled to a
4 refund of his or her accumulated additional contributions
5 attributable to the additional contributions described in the
6 last sentence of subsection (c) of Section 15-157. Upon the
7 acceptance of such a refund of accumulated additional
8 contributions, the participant forfeits all rights and
9 credits which may have accrued because of such contributions.

10 (e) A participant who terminates his or her employee
11 status and elects to waive service credit under Section
12 15-154.2, is entitled to a refund of the accumulated normal,
13 additional and survivors insurance contributions, if any,
14 which were credited the participant for this service, or to
15 an additional annuity the value of which is equal to the
16 accumulated normal, additional and survivors insurance
17 contributions, if any; except that not more than one such
18 refund application may be made during any academic year. Upon
19 acceptance of this refund, the participant forfeits all
20 rights and credits accrued because of this service.

21 (f) If a police officer or firefighter receives a
22 retirement annuity under Rule 1 or 3 of Section 15-136, he or
23 she shall be entitled at retirement to a refund of the
24 difference between his or her accumulated normal
25 contributions and the normal contributions which would have
26 accumulated had such person filed a waiver of the retirement
27 formula provided by Rule 4 of Section 15-136.

28 (g) If, at the time of retirement, a participant would
29 be entitled to a retirement annuity under Rule 1, 2, 3, 4, or
30 5 of Section 15-136, or under Section 15-136.4, that exceeds
31 the maximum specified in clause (1) of subsection (c) of
32 Section 15-136, he or she shall be entitled to a refund of
33 the employee contributions, if any, paid under Section 15-157
34 after the date upon which continuance of such contributions

1 would have otherwise caused the retirement annuity to exceed
2 this maximum, plus compound interest at the effective rates.
3 (Source: P.A. 90-448, eff. 8-16-97; 90-576, eff. 3-31-98;
4 90-766, eff. 8-14-98; 91-887 (Sections 10 and 25), eff.
5 7-6-00; revised 9-1-00.)

6 Section 90. The State Mandates Act is amended by adding
7 Section 8.25 as follows:

8 (30 ILCS 805/8.25 new)

9 Sec. 8.25. Exempt mandate. Notwithstanding Sections 6
10 and 8 of this Act, no reimbursement by the State is required
11 for the implementation of any mandate created by this
12 amendatory Act of the 92nd General Assembly.

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