



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB2478

Introduced 2/4/2025, by Rep. Stephanie A. Kifowit

SYNOPSIS AS INTRODUCED:

40 ILCS 5/9-179.1
30 ILCS 805/8.49 new

from Ch. 108 1/2, par. 9-179.1

Amends the Cook County Article of the Illinois Pension Code. Provides that a contributing employee may elect to purchase creditable service for up to 48 months of active-duty military service, whether or not that service followed service as a county employee. Provides that to establish this creditable service, the contributing employee must pay to the Fund an amount determined by the Fund to represent the employee contributions for the creditable service based on his or her rate of compensation after the military service, plus interest at the effective rate from the date of discharge to the date of payment. Removes an existing provision concerning the purchase of service credit for military service. Amends the State Mandates Act to require implementation without reimbursement.

LRB104 08615 RPS 18667 b

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

A BILL FOR

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
5 changing Section 9-179.1 as follows:

6 (40 ILCS 5/9-179.1) (from Ch. 108 1/2, par. 9-179.1)

7 Sec. 9-179.1. Military service. A contributing employee
8 may elect to purchase creditable service for up to 48 months of
9 active-duty military service, whether or not that service
10 followed service as a county employee. To establish this
11 creditable service, the contributing employee must pay to the
12 Fund an amount determined by the Fund to represent the
13 employee contributions for the creditable service based on his
14 or her rate of compensation after the military service, plus
15 interest at the effective rate from the date of discharge to
16 the date of payment. ~~A contributing employee may apply for~~
17 ~~creditable service for up to 2 years of military service~~
18 ~~whether or not the military service followed service as a~~
19 ~~county employee. The military service need not have been~~
20 ~~served in wartime, but the employee must not have been~~
21 ~~dishonorably discharged. To establish this creditable service~~
22 ~~the applicant must pay to the Fund, while in the service of the~~
23 ~~county, an amount determined by the Fund to represent the~~

1 ~~employee contributions for the creditable service established,~~
2 ~~based on the employee's rate of compensation on his or her last~~
3 ~~day as a contributor before the military service, or on his or~~
4 ~~her first day as a contributor after the military service,~~
5 ~~whichever is greater, plus interest at the effective rate from~~
6 ~~the date of discharge to the date of payment. If a person who~~
7 ~~has established any credit under this Section applies for or~~
8 ~~receives any early retirement incentive under Section 9 134.2,~~
9 ~~the credit under this Section shall be forfeited and the~~
10 ~~amount paid to the Fund under this Section shall be refunded.~~
11 (Source: P.A. 103-529, eff. 8-11-23.)

12 Section 90. The State Mandates Act is amended by adding
13 Section 8.49 as follows:

14 (30 ILCS 805/8.49 new)

15 Sec. 8.49. Exempt mandate. Notwithstanding Sections 6 and
16 8 of this Act, no reimbursement by the State is required for
17 the implementation of any mandate created by this amendatory
18 Act of the 104th General Assembly.