AUTHORITY: Implementing Section 10.05 of the State Comptroller Act [15 ILCS 405], Sections 5 and 10(i-1) of the Illinois State Collection Act [30 ILCS 210], and Sections 15-139.5, 15-155 and 15-155.1 of the Illinois Pension Code [40 ILCS 5]. Authorized by Section 21 of the State Comptroller Act [15 ILCS 405].