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2/4/2004

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1 AMENDMENT TO SENATE BILL 2109

2 AMENDMENT NO. _____. Amend Senate Bill 2109 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The State Employees Group Insurance Act of 1971
5 is amended by changing Section 3 as follows:

6 (5 ILCS 375/3) (from Ch. 127, par. 523)

7 Sec. 3. Definitions. Unless the context otherwise
8 requires, the following words and phrases as used in this Act
9 shall have the following meanings. The Department may define
10 these and other words and phrases separately for the purpose of
11 implementing specific programs providing benefits under this
12 Act.

13 (a) "Administrative service organization" means any
14 person, firm or corporation experienced in the handling of
15 claims which is fully qualified, financially sound and capable
16 of meeting the service requirements of a contract of
17 administration executed with the Department.

18 (b) "Annuitant" means (1) an employee who retires, or has
19 retired, on or after January 1, 1966 on an immediate annuity
20 under the provisions of Articles 2, 14, 15 (including an
21 employee who has retired under the optional retirement program
22 established under Section 15-158.2), paragraphs (2), (3), or
23 (5) of Section 16-106, or Article 18 of the Illinois Pension

1 Code; (2) any person who was receiving group insurance coverage
2 under this Act as of March 31, 1978 by reason of his status as
3 an annuitant, even though the annuity in relation to which such
4 coverage was provided is a proportional annuity based on less
5 than the minimum period of service required for a retirement
6 annuity in the system involved; (3) any person not otherwise
7 covered by this Act who has retired as a participating member
8 under Article 2 of the Illinois Pension Code but is ineligible
9 for the retirement annuity under Section 2-119 of the Illinois
10 Pension Code; (4) the spouse of any person who is receiving a
11 retirement annuity under Article 18 of the Illinois Pension
12 Code and who is covered under a group health insurance program
13 sponsored by a governmental employer other than the State of
14 Illinois and who has irrevocably elected to waive his or her
15 coverage under this Act and to have his or her spouse
16 considered as the "annuitant" under this Act and not as a
17 "dependent"; or (5) an employee who retires, or has retired,
18 from a qualified position, as determined according to rules
19 promulgated by the Director, under a qualified local government
20 or a qualified rehabilitation facility or a qualified domestic
21 violence shelter or service. (For definition of "retired
22 employee", see (p) post).

23 (b-5) "New SERS annuitant" means a person who, on or after
24 January 1, 1998, becomes an annuitant, as defined in subsection
25 (b), by virtue of beginning to receive a retirement annuity
26 under Article 14 of the Illinois Pension Code, and is eligible
27 to participate in the basic program of group health benefits
28 provided for annuitants under this Act.

29 (b-6) "New SURS annuitant" means a person who (1) on or
30 after January 1, 1998, becomes an annuitant, as defined in
31 subsection (b), by virtue of beginning to receive a retirement
32 annuity under Article 15 of the Illinois Pension Code, (2) has
33 not made the election authorized under Section 15-135.1 of the
34 Illinois Pension Code, and (3) is eligible to participate in

1 the basic program of group health benefits provided for
2 annuitants under this Act.

3 (b-7) "New TRS State annuitant" means a person who, on or
4 after July 1, 1998, becomes an annuitant, as defined in
5 subsection (b), by virtue of beginning to receive a retirement
6 annuity under Article 16 of the Illinois Pension Code based on
7 service as a teacher as defined in paragraph (2), (3), or (5)
8 of Section 16-106 of that Code, and is eligible to participate
9 in the basic program of group health benefits provided for
10 annuitants under this Act.

11 (c) "Carrier" means (1) an insurance company, a
12 corporation organized under the Limited Health Service
13 Organization Act or the Voluntary Health Services Plan Act, a
14 partnership, or other nongovernmental organization, which is
15 authorized to do group life or group health insurance business
16 in Illinois, or (2) the State of Illinois as a self-insurer.

17 (d) "Compensation" means salary or wages payable on a
18 regular payroll by the State Treasurer on a warrant of the
19 State Comptroller out of any State, trust or federal fund, or
20 by the Governor of the State through a disbursing officer of
21 the State out of a trust or out of federal funds, or by any
22 Department out of State, trust, federal or other funds held by
23 the State Treasurer or the Department, to any person for
24 personal services currently performed, and ordinary or
25 accidental disability benefits under Articles 2, 14, 15
26 (including ordinary or accidental disability benefits under
27 the optional retirement program established under Section
28 15-158.2), paragraphs (2), (3), or (5) of Section 16-106, or
29 Article 18 of the Illinois Pension Code, for disability
30 incurred after January 1, 1966, or benefits payable under the
31 Workers' Compensation or Occupational Diseases Act or benefits
32 payable under a sick pay plan established in accordance with
33 Section 36 of the State Finance Act. "Compensation" also means
34 salary or wages paid to an employee of any qualified local

1 government or qualified rehabilitation facility or a qualified
2 domestic violence shelter or service.

3 (e) "Commission" means the State Employees Group
4 Insurance Advisory Commission authorized by this Act.
5 Commencing July 1, 1984, "Commission" as used in this Act means
6 the Illinois Economic and Fiscal Commission as established by
7 the Legislative Commission Reorganization Act of 1984.

8 (f) "Contributory", when referred to as contributory
9 coverage, shall mean optional coverages or benefits elected by
10 the member toward the cost of which such member makes
11 contribution, or which are funded in whole or in part through
12 the acceptance of a reduction in earnings or the foregoing of
13 an increase in earnings by an employee, as distinguished from
14 noncontributory coverage or benefits which are paid entirely by
15 the State of Illinois without reduction of the member's salary.

16 (g) "Department" means any department, institution,
17 board, commission, officer, court or any agency of the State
18 government receiving appropriations and having power to
19 certify payrolls to the Comptroller authorizing payments of
20 salary and wages against such appropriations as are made by the
21 General Assembly from any State fund, or against trust funds
22 held by the State Treasurer and includes boards of trustees of
23 the retirement systems created by Articles 2, 14, 15, 16 and 18
24 of the Illinois Pension Code. "Department" also includes the
25 Illinois Comprehensive Health Insurance Board, the Board of
26 Accountancy ~~Examiners~~ established under the Illinois Public
27 Accounting Act, and the Illinois Finance Authority.

28 (h) "Dependent", when the term is used in the context of
29 the health and life plan, means a member's spouse and any
30 unmarried child (1) from birth to age 19 including an adopted
31 child, a child who lives with the member from the time of the
32 filing of a petition for adoption until entry of an order of
33 adoption, a stepchild or recognized child who lives with the
34 member in a parent-child relationship, or a child who lives

1 with the member if such member is a court appointed guardian of
2 the child, or (2) age 19 to 23 enrolled as a full-time student
3 in any accredited school, financially dependent upon the
4 member, and eligible to be claimed as a dependent for income
5 tax purposes, or (3) age 19 or over who is mentally or
6 physically handicapped. For the health plan only, the term
7 "dependent" also includes any person enrolled prior to the
8 effective date of this Section who is dependent upon the member
9 to the extent that the member may claim such person as a
10 dependent for income tax deduction purposes; no other such
11 person may be enrolled. For the health plan only, the term
12 "dependent" also includes any person who has received after
13 June 30, 2000 an organ transplant and who is financially
14 dependent upon the member and eligible to be claimed as a
15 dependent for income tax purposes.

16 (i) "Director" means the Director of the Illinois
17 Department of Central Management Services.

18 (j) "Eligibility period" means the period of time a member
19 has to elect enrollment in programs or to select benefits
20 without regard to age, sex or health.

21 (k) "Employee" means and includes each officer or
22 employee in the service of a department who (1) receives his
23 compensation for service rendered to the department on a
24 warrant issued pursuant to a payroll certified by a department
25 or on a warrant or check issued and drawn by a department upon
26 a trust, federal or other fund or on a warrant issued pursuant
27 to a payroll certified by an elected or duly appointed officer
28 of the State or who receives payment of the performance of
29 personal services on a warrant issued pursuant to a payroll
30 certified by a Department and drawn by the Comptroller upon the
31 State Treasurer against appropriations made by the General
32 Assembly from any fund or against trust funds held by the State
33 Treasurer, and (2) is employed full-time or part-time in a
34 position normally requiring actual performance of duty during

1 not less than 1/2 of a normal work period, as established by
2 the Director in cooperation with each department, except that
3 persons elected by popular vote will be considered employees
4 during the entire term for which they are elected regardless of
5 hours devoted to the service of the State, and (3) except that
6 "employee" does not include any person who is not eligible by
7 reason of such person's employment to participate in one of the
8 State retirement systems under Articles 2, 14, 15 (either the
9 regular Article 15 system or the optional retirement program
10 established under Section 15-158.2) or 18, or under paragraph
11 (2), (3), or (5) of Section 16-106, of the Illinois Pension
12 Code, but such term does include persons who are employed
13 during the 6 month qualifying period under Article 14 of the
14 Illinois Pension Code. Such term also includes any person who
15 (1) after January 1, 1966, is receiving ordinary or accidental
16 disability benefits under Articles 2, 14, 15 (including
17 ordinary or accidental disability benefits under the optional
18 retirement program established under Section 15-158.2),
19 paragraphs (2), (3), or (5) of Section 16-106, or Article 18 of
20 the Illinois Pension Code, for disability incurred after
21 January 1, 1966, (2) receives total permanent or total
22 temporary disability under the Workers' Compensation Act or
23 Occupational Disease Act as a result of injuries sustained or
24 illness contracted in the course of employment with the State
25 of Illinois, or (3) is not otherwise covered under this Act and
26 has retired as a participating member under Article 2 of the
27 Illinois Pension Code but is ineligible for the retirement
28 annuity under Section 2-119 of the Illinois Pension Code.
29 However, a person who satisfies the criteria of the foregoing
30 definition of "employee" except that such person is made
31 ineligible to participate in the State Universities Retirement
32 System by clause (4) of subsection (a) of Section 15-107 of the
33 Illinois Pension Code is also an "employee" for the purposes of
34 this Act. "Employee" also includes any person receiving or

1 eligible for benefits under a sick pay plan established in
2 accordance with Section 36 of the State Finance Act. "Employee"
3 also includes each officer or employee in the service of a
4 qualified local government, including persons appointed as
5 trustees of sanitary districts regardless of hours devoted to
6 the service of the sanitary district, and each employee in the
7 service of a qualified rehabilitation facility and each
8 full-time employee in the service of a qualified domestic
9 violence shelter or service, as determined according to rules
10 promulgated by the Director.

11 (l) "Member" means an employee, annuitant, retired
12 employee or survivor.

13 (m) "Optional coverages or benefits" means those
14 coverages or benefits available to the member on his or her
15 voluntary election, and at his or her own expense.

16 (n) "Program" means the group life insurance, health
17 benefits and other employee benefits designed and contracted
18 for by the Director under this Act.

19 (o) "Health plan" means a health benefits program offered
20 by the State of Illinois for persons eligible for the plan.

21 (p) "Retired employee" means any person who would be an
22 annuitant as that term is defined herein but for the fact that
23 such person retired prior to January 1, 1966. Such term also
24 includes any person formerly employed by the University of
25 Illinois in the Cooperative Extension Service who would be an
26 annuitant but for the fact that such person was made ineligible
27 to participate in the State Universities Retirement System by
28 clause (4) of subsection (a) of Section 15-107 of the Illinois
29 Pension Code.

30 (q) "Survivor" means a person receiving an annuity as a
31 survivor of an employee or of an annuitant. "Survivor" also
32 includes: (1) the surviving dependent of a person who satisfies
33 the definition of "employee" except that such person is made
34 ineligible to participate in the State Universities Retirement

1 System by clause (4) of subsection (a) of Section 15-107 of the
2 Illinois Pension Code; and (2) the surviving dependent of any
3 person formerly employed by the University of Illinois in the
4 Cooperative Extension Service who would be an annuitant except
5 for the fact that such person was made ineligible to
6 participate in the State Universities Retirement System by
7 clause (4) of subsection (a) of Section 15-107 of the Illinois
8 Pension Code.

9 (q-5) "New SERS survivor" means a survivor, as defined in
10 subsection (q), whose annuity is paid under Article 14 of the
11 Illinois Pension Code and is based on the death of (i) an
12 employee whose death occurs on or after January 1, 1998, or
13 (ii) a new SERS annuitant as defined in subsection (b-5).

14 (q-6) "New SURS survivor" means a survivor, as defined in
15 subsection (q), whose annuity is paid under Article 15 of the
16 Illinois Pension Code and is based on the death of (i) an
17 employee whose death occurs on or after January 1, 1998, or
18 (ii) a new SURS annuitant as defined in subsection (b-6).

19 (q-7) "New TRS State survivor" means a survivor, as
20 defined in subsection (q), whose annuity is paid under Article
21 16 of the Illinois Pension Code and is based on the death of
22 (i) an employee who is a teacher as defined in paragraph (2),
23 (3), or (5) of Section 16-106 of that Code and whose death
24 occurs on or after July 1, 1998, or (ii) a new TRS State
25 annuitant as defined in subsection (b-7).

26 (r) "Medical services" means the services provided within
27 the scope of their licenses by practitioners in all categories
28 licensed under the Medical Practice Act of 1987.

29 (s) "Unit of local government" means any county,
30 municipality, township, school district (including a
31 combination of school districts under the Intergovernmental
32 Cooperation Act), special district or other unit, designated as
33 a unit of local government by law, which exercises limited
34 governmental powers or powers in respect to limited

1 governmental subjects, any not-for-profit association with a
2 membership that primarily includes townships and township
3 officials, that has duties that include provision of research
4 service, dissemination of information, and other acts for the
5 purpose of improving township government, and that is funded
6 wholly or partly in accordance with Section 85-15 of the
7 Township Code; any not-for-profit corporation or association,
8 with a membership consisting primarily of municipalities, that
9 operates its own utility system, and provides research,
10 training, dissemination of information, or other acts to
11 promote cooperation between and among municipalities that
12 provide utility services and for the advancement of the goals
13 and purposes of its membership; the Southern Illinois
14 Collegiate Common Market, which is a consortium of higher
15 education institutions in Southern Illinois; and the Illinois
16 Association of Park Districts. "Qualified local government"
17 means a unit of local government approved by the Director and
18 participating in a program created under subsection (i) of
19 Section 10 of this Act.

20 (t) "Qualified rehabilitation facility" means any
21 not-for-profit organization that is accredited by the
22 Commission on Accreditation of Rehabilitation Facilities or
23 certified by the Department of Human Services (as successor to
24 the Department of Mental Health and Developmental
25 Disabilities) to provide services to persons with disabilities
26 and which receives funds from the State of Illinois for
27 providing those services, approved by the Director and
28 participating in a program created under subsection (j) of
29 Section 10 of this Act.

30 (u) "Qualified domestic violence shelter or service"
31 means any Illinois domestic violence shelter or service and its
32 administrative offices funded by the Department of Human
33 Services (as successor to the Illinois Department of Public
34 Aid), approved by the Director and participating in a program

1 created under subsection (k) of Section 10.

2 (v) "TRS benefit recipient" means a person who:

3 (1) is not a "member" as defined in this Section; and

4 (2) is receiving a monthly benefit or retirement
5 annuity under Article 16 of the Illinois Pension Code; and

6 (3) either (i) has at least 8 years of creditable
7 service under Article 16 of the Illinois Pension Code, or
8 (ii) was enrolled in the health insurance program offered
9 under that Article on January 1, 1996, or (iii) is the
10 survivor of a benefit recipient who had at least 8 years of
11 creditable service under Article 16 of the Illinois Pension
12 Code or was enrolled in the health insurance program
13 offered under that Article on the effective date of this
14 amendatory Act of 1995, or (iv) is a recipient or survivor
15 of a recipient of a disability benefit under Article 16 of
16 the Illinois Pension Code.

17 (w) "TRS dependent beneficiary" means a person who:

18 (1) is not a "member" or "dependent" as defined in
19 this Section; and

20 (2) is a TRS benefit recipient's: (A) spouse, (B)
21 dependent parent who is receiving at least half of his or
22 her support from the TRS benefit recipient, or (C)
23 unmarried natural or adopted child who is (i) under age 19,
24 or (ii) enrolled as a full-time student in an accredited
25 school, financially dependent upon the TRS benefit
26 recipient, eligible to be claimed as a dependent for income
27 tax purposes, and either is under age 24 or was, on January
28 1, 1996, participating as a dependent beneficiary in the
29 health insurance program offered under Article 16 of the
30 Illinois Pension Code, or (iii) age 19 or over who is
31 mentally or physically handicapped.

32 (x) "Military leave with pay and benefits" refers to
33 individuals in basic training for reserves, special/advanced
34 training, annual training, emergency call up, or activation by

1 the President of the United States with approved pay and
2 benefits.

3 (y) "Military leave without pay and benefits" refers to
4 individuals who enlist for active duty in a regular component
5 of the U.S. Armed Forces or other duty not specified or
6 authorized under military leave with pay and benefits.

7 (z) "Community college benefit recipient" means a person
8 who:

9 (1) is not a "member" as defined in this Section; and

10 (2) is receiving a monthly survivor's annuity or
11 retirement annuity under Article 15 of the Illinois Pension
12 Code; and

13 (3) either (i) was a full-time employee of a community
14 college district or an association of community college
15 boards created under the Public Community College Act
16 (other than an employee whose last employer under Article
17 15 of the Illinois Pension Code was a community college
18 district subject to Article VII of the Public Community
19 College Act) and was eligible to participate in a group
20 health benefit plan as an employee during the time of
21 employment with a community college district (other than a
22 community college district subject to Article VII of the
23 Public Community College Act) or an association of
24 community college boards, or (ii) is the survivor of a
25 person described in item (i).

26 (aa) "Community college dependent beneficiary" means a
27 person who:

28 (1) is not a "member" or "dependent" as defined in
29 this Section; and

30 (2) is a community college benefit recipient's: (A)
31 spouse, (B) dependent parent who is receiving at least half
32 of his or her support from the community college benefit
33 recipient, or (C) unmarried natural or adopted child who is
34 (i) under age 19, or (ii) enrolled as a full-time student

1 in an accredited school, financially dependent upon the
2 community college benefit recipient, eligible to be
3 claimed as a dependent for income tax purposes and under
4 age 23, or (iii) age 19 or over and mentally or physically
5 handicapped.

6 (Source: P.A. 92-16, eff. 6-28-01; 92-186, eff. 1-1-02; 92-204,
7 eff. 8-1-01; 92-651, eff. 7-11-02; 93-205, eff. 1-1-04.)

8 Section 10. The Illinois Pension Code is amended by
9 changing Section 15-106 as follows:

10 (40 ILCS 5/15-106) (from Ch. 108 1/2, par. 15-106)

11 Sec. 15-106. Employer. "Employer": The University of
12 Illinois, Southern Illinois University, Chicago State
13 University, Eastern Illinois University, Governors State
14 University, Illinois State University, Northeastern Illinois
15 University, Northern Illinois University, Western Illinois
16 University, the State Board of Higher Education, the Illinois
17 Mathematics and Science Academy, the State Geological Survey
18 Division of the Department of Natural Resources, the State
19 Natural History Survey Division of the Department of Natural
20 Resources, the State Water Survey Division of the Department of
21 Natural Resources, the Waste Management and Research Center of
22 the Department of Natural Resources, the University Civil
23 Service Merit Board, the Board of Trustees of the State
24 Universities Retirement System, the Illinois Community College
25 Board, community college boards, any association of community
26 college boards organized under Section 3-55 of the Public
27 Community College Act, the Board of Accountancy ~~Examiners~~
28 established under the Illinois Public Accounting Act, and, only
29 during the period for which employer contributions required
30 under Section 15-155 are paid, the following organizations: the
31 alumni associations, the foundations and the athletic
32 associations which are affiliated with the universities and

1 colleges included in this Section as employers. A department as
2 defined in Section 14-103.04 is an employer for any person
3 appointed by the Governor under the Civil Administrative Code
4 of Illinois who is a participating employee as defined in
5 Section 15-109. The cities of Champaign and Urbana shall be
6 considered employers, but only during the period for which
7 contributions are required to be made under subsection (b-1) of
8 Section 15-155 and only with respect to individuals described
9 in subsection (h) of Section 15-107.

10 (Source: P.A. 89-4, eff. 1-1-96; 89-445, eff. 2-7-96; 90-490,
11 eff. 8-17-97; 90-511, eff. 8-22-97; 90-576, eff. 3-31-98;
12 90-655, eff. 7-30-98.)

13 Section 15. The Illinois Public Accounting Act is amended
14 by changing Sections 0.03, 2, 3, 20.1, and 32 as follows:

15 (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)

16 (Section scheduled to be repealed on January 1, 2014)

17 (Text of Section before amendment by P.A. 92-457)

18 Sec. 0.03. Definitions. As used in this Act, unless the
19 context otherwise requires:

20 (a) "Certified Public Accountant" means any person who
21 has been issued a certificate as a certified public accountant
22 from the University of Illinois.

23 (b) "Public Accountant" means any person licensed under
24 this Act.

25 (c) "Department" means the Department of Professional
26 Regulation.

27 (d) "Director" means the Director of Professional
28 Regulation.

29 (e) "Committee" means the Illinois Public Accountants
30 Registration Committee appointed by the Director.

1 (f) "License", "licensee" and "licensure" refers to the
2 authorization to practice under the provisions of this Act.

3 (g) "Peer review program" means a study, appraisal, or
4 review of one or more aspects of the professional work of a
5 person or firm certified or licensed under this Act, including
6 quality review, peer review, practice monitoring, quality
7 assurance, and similar programs undertaken voluntarily or in
8 response to membership requirements in a professional
9 organization, or as a prerequisite to the providing of
10 professional services under government requirements, or any
11 similar internal review or inspection that is required by
12 professional standards.

13 (h) "Review committee" means any person or persons
14 conducting, reviewing, administering, or supervising a peer
15 review program.

16 (i) "University" means the University of Illinois.

17 (j) "Board" means the Board of Accountancy ~~Examiners~~
18 established under Section 2.

19 (Source: P.A. 88-36.)

20 (Text of Section after amendment by P.A. 92-457)

21 Sec. 0.03. Definitions. As used in this Act, unless the
22 context otherwise requires:

23 (a) "Certified Public Accountant" means any person who
24 has been issued a certificate as a certified public accountant
25 from the Board of Accountancy ~~Examiners~~.

26 (b) "Licensed Certified Public Accountant" means any
27 person licensed under this Act.

28 (c)Blank).

29 (d)Blank).

30 (e)Blank).

31 (f) "License", "licensee" and "licensure" refers to the
32 authorization to practice under the provisions of this Act.

1 (g) "Peer review program" means a study, appraisal, or
2 review of one or more aspects of the professional work of a
3 person or firm certified or licensed under this Act, including
4 quality review, peer review, practice monitoring, quality
5 assurance, and similar programs undertaken voluntarily or in
6 response to membership requirements in a professional
7 organization, or as a prerequisite to the providing of
8 professional services under government requirements, or any
9 similar internal review or inspection that is required by
10 professional standards.

11 (h) "Review committee" means any person or persons
12 conducting, reviewing, administering, or supervising a peer
13 review program.

14 (i) "University" means the University of Illinois.

15 (j) "Board" means the Board of Accountancy ~~Examiners~~
16 established under Section 2.

17 (Source: P.A. 92-457, eff. 7-1-04.)

18 (225 ILCS 450/2) (from Ch. 111, par. 5502)

19 (Section scheduled to be repealed on January 1, 2014)

20 (Text of Section before amendment by P.A. 92-457)

21 Sec. 2. Examinations. The University shall appoint a Board
22 of Accountancy ~~Examiners~~ that shall determine the
23 qualifications of persons applying for certificates and shall
24 make rules for and arrange for the conduct of examinations for
25 determining the qualifications.

26 The Board shall consist of 9 members ~~examiners~~, at least 7
27 of whom shall be certified public accountants in this State who
28 have been residents of this State for at least 5 years
29 immediately preceding their appointment. One shall be either an
30 accountant of the grade herein described or an attorney
31 licensed and residing in this State and one shall be a

1 certified public accountant who is an active or retired
2 educator residing in this State. The term of office of each
3 member examiner shall be 3 years, except that upon the
4 enactment of this amendatory Act of 1993, those members
5 currently serving on the Board shall continue to serve the
6 duration of their terms, one additional member examiner shall
7 be appointed for a term of one year ~~and~~, one additional member
8 ~~examiner~~ for a term of 2 years, ~~and 2 additional examiners for~~
9 ~~a term of 3 years~~. As the term of each member examiner expires,
10 the appointment shall be filled for a term of 3 years from the
11 date of expiration. Any Board member who has served as a member
12 for 6 consecutive years shall not be eligible for reappointment
13 until 2 years after the end of the term in which the sixth
14 consecutive year of service occurred.

15 The Board shall have an audit of its books and accounts
16 made at least once a year by the Auditor General.

17 Information regarding educational requirements, the
18 application process, the examination, and fees shall be
19 available on the the Board's Internet web site as well as in
20 printed documents available from the Board's office. ~~The time~~
21 ~~and place of holding the examinations shall be determined by~~
22 ~~the Board and shall be duly advertised by the Board.~~

23 The examination shall test the applicant's knowledge of
24 accounting, auditing, and other related subjects, if any, as
25 the Board may deem advisable. Prior to implementation of a
26 computer-based examination, a candidate must be examined in all
27 subjects except that a candidate who has passed in 2 or more
28 subjects and who attained a minimum grade in each subject
29 failed as may be established by Board regulations shall have
30 the right to be re-examined in the remaining subjects at one or
31 more of the next 6 succeeding examinations. Upon implementation
32 of a computer-based examination, a candidate shall be required
33 to pass all sections of the examination in order to qualify for
34 a certificate. A candidate may take the required test sections

1 individually and in any order, as long as the examination is
2 taken within a timeframe established by Board rule.

3 The Board may in certain cases waive or defer any of the
4 requirements of this Section regarding the circumstances in
5 which the various Sections of the examination must be passed
6 upon a showing that, by reasons of circumstances beyond the
7 applicant's control, the applicant was unable to meet the
8 requirement.

9 Applicants may also be required to pass an examination on
10 the rules of professional conduct, as determined by Board rule
11 to be appropriate.

12 The examinations shall be given at least twice a year.

13 Any application, document or other information filed by or
14 concerning an applicant and any examination grades of an
15 applicant shall be deemed confidential and shall not be
16 disclosed to anyone without the prior written permission of the
17 applicant, except that it is hereby deemed in the public
18 interest that the names and addresses only of all applicants
19 shall be a public record and be released as public information.
20 Nothing herein shall prevent the Board from making public
21 announcement of the names of persons receiving certificates
22 under this Act.

23 The Board shall adopt all necessary and reasonable rules
24 and regulations, employ staff, enter into contracts, and take
25 such other actions as may be necessary for the effective
26 administration of the Sections of this Act for which it is
27 charged with administering. Without limiting the foregoing,
28 the Board shall adopt and prescribe rules and regulations for a
29 fair and wholly and impartial method of determining the
30 qualifications of applicants for examination and for a fair and
31 wholly ~~and~~ impartial method of examination of persons under
32 Section 2 and may establish rules for subjects conditioned and
33 for the transfer of credits from other jurisdictions with
34 respect to subjects passed.

1 (Source: P.A. 88-36.)

2 (Text of Section after amendment by P.A. 92-457)

3 Sec. 2. Examinations. The Governor shall appoint a Board
4 of Accountancy ~~Examiners~~ that shall determine the
5 qualifications of persons applying for certificates and shall
6 make rules for and arrange for the conduct of examinations for
7 determining the qualifications. The Board shall consist of not
8 less than 9 nor more than 11 members ~~examiners~~, as determined
9 by Board rule, including 2 public members. The remainder shall
10 be certified public accountants in this State who have been
11 residents of this State for at least 5 years immediately
12 preceding their appointment, except that one shall be either a
13 certified public accountant of the grade herein described or an
14 attorney licensed and residing in this State and one shall be a
15 certified public accountant who is an active or retired
16 educator residing in this State. The term of office of each
17 member ~~examiner~~ shall be 3 years, except that upon the
18 enactment of this amendatory Act of the 92nd General Assembly,
19 those members currently serving on the Board shall continue to
20 serve the duration of their terms, one additional member
21 ~~examiner~~ shall be appointed for a term of one year and,~~7~~ one
22 additional member ~~examiner~~ for a term of 2 years, ~~and any~~
23 ~~additional examiners for terms of 3 years~~. As the term of each
24 member ~~examiner~~ expires, the appointment shall be filled for a
25 term of 3 years from the date of expiration. Any Board member
26 who has served as a member for 6 consecutive years shall not be
27 eligible for reappointment until 2 years after the end of the
28 term in which the sixth consecutive year of service occurred,
29 except that members of the Board serving on the effective date
30 of this Section shall be eligible for appointment to one
31 additional 3-year term. Where the expiration of any member's
32 term shall result in less than 9 ~~11~~ members then serving on the

1 Board, the member shall continue to serve until his or her
2 successor is appointed and has qualified. The Governor may
3 terminate the term of any member of the Board at any time for
4 cause.

5 The Board shall have an audit of its books and accounts
6 made at least once a year by the Auditor General.

7 Information regarding educational requirements, the
8 application process, the examination, and fees shall be
9 available on the Board's Internet Web site as well as in
10 printed documents available from the Board's office. ~~The time~~
11 ~~and place of holding the examinations shall be determined by~~
12 ~~the Board and shall be duly advertised by the Board.~~

13 The examination shall test the applicant's knowledge of
14 accounting, auditing, and other related subjects, if any, as
15 the Board may deem advisable. Prior to implementation of a
16 computer-based examination, a candidate must be examined in all
17 subjects except that a candidate who has passed in 2 or more
18 subjects and who attained a minimum grade in each subject
19 failed as may be established by Board regulations shall have
20 the right to be re-examined in the remaining subjects at one or
21 more of the next 6 succeeding examinations. Upon implementation
22 of a computer-based examination, a candidate shall be required
23 to pass all sections of the examination in order to qualify for
24 a certificate. A candidate may take the required test sections
25 individually and in any order, as long as the examination is
26 taken within a timeframe established by Board rule.

27 The Board may in certain cases waive or defer any of the
28 requirements of this Section regarding the circumstances in
29 which the various Sections of the examination must be passed
30 upon a showing that, by reasons of circumstances beyond the
31 applicant's control, the applicant was unable to meet the
32 requirement.

33 Applicants may also be required to pass an examination on
34 the rules of professional conduct, as determined by Board rule

1 to be appropriate.

2 The examinations shall be given at least twice a year.

3 Any application, document or other information filed by or
4 concerning an applicant and any examination grades of an
5 applicant shall be deemed confidential and shall not be
6 disclosed to anyone without the prior written permission of the
7 applicant, except that it is hereby deemed in the public
8 interest that the names and addresses only of all applicants
9 shall be a public record and be released as public information.
10 Nothing herein shall prevent the Board from making public
11 announcement of the names of persons receiving certificates
12 under this Act.

13 The Board shall adopt all necessary and reasonable rules
14 and regulations, employ staff, enter into contracts, and take
15 such other actions as may be necessary for the effective
16 administration of this Act. Without limiting the foregoing, the
17 Board shall adopt and prescribe rules and regulations for a
18 fair and wholly and impartial method of determining the
19 qualifications of applicants for examination and for a fair and
20 wholly ~~and~~ impartial method of examination of persons under
21 Section 2 and may establish rules for subjects conditioned and
22 for the transfer of credits from other jurisdictions with
23 respect to subjects passed.

24 (Source: P.A. 92-457, eff. 7-1-04.)

25 (225 ILCS 450/3) (from Ch. 111, par. 5504)

26 (Section scheduled to be repealed on January 1, 2014)

27 (Text of Section before amendment by P.A. 92-457)

28 Sec. 3. Qualifications of applicants. To be admitted to
29 take the examination given before January 1, 2001, for the
30 purpose of determining the qualifications of applicants for
31 certificates as certified public accountants under this Act,

1 the applicants shall be required to present proof of the
2 successful completion of 120 college or university semester
3 hours of study or their equivalent from a school or schools
4 acceptable to the Board. Of the 120 semester hours, at least 27
5 semester hours shall be in the study of accounting, auditing
6 and business law, provided that of the 27 hours not more than 6
7 shall be in business law. To be admitted to take the
8 examination after the year 2000, for the purpose of determining
9 the qualifications of applicants for certificates as certified
10 public accountants under this Act, the applicants shall be
11 required to present proof of the successful completion of 150
12 college or university semester hours of study or other
13 credit-hour ~~their~~ equivalent, to include a baccalaureate or
14 higher degree conferred by a college or university acceptable
15 to the Board of Accountancy Examiners, the total educational
16 program to include an accounting concentration or equivalent as
17 determined by Board rules to be appropriate. In adopting those
18 rules, the Board shall consider, among other things, any
19 impediments to the interstate practice of public accounting
20 that may result from differences in the requirements in other
21 states.

22 Candidates who have taken the examination at least once
23 before January 1, 2001, may take the examination under the
24 qualifications in effect when they first took the examination.

25 (Source: P.A. 87-726; 88-36.)

26 (Text of Section after amendment by P.A. 92-457)

27 Sec. 3. Qualifications of applicants. To be admitted to
28 take the examination after the year 2000, for the purpose of
29 determining the qualifications of applicants for certificates
30 as certified public accountants under this Act, the applicants
31 shall be required to present proof of the successful completion
32 of 150 college or university semester hours of study or other

1 credit-hour ~~their~~ equivalent, to include a baccalaureate or
2 higher degree conferred by a college or university acceptable
3 to the Board of Accountancy Examiners, the total educational
4 program to include an accounting concentration or equivalent as
5 determined by Board rules to be appropriate. In adopting those
6 rules, the Board shall consider, among other things, any
7 impediments to the interstate practice of public accounting
8 that may result from differences in the requirements in other
9 states.

10 Candidates who have taken the examination at least once
11 before January 1, 2001, may take the examination under the
12 qualifications in effect when they first took the examination.

13 (Source: P.A. 92-457, eff. 7-1-04.)

14 (225 ILCS 450/32) (from Ch. 111, par. 5537)

15 (Section scheduled to be repealed on January 1, 2014)

16 Sec. 32. (a) This subsection (a) applies only until July
17 1, 2004.

18 All moneys received by the Department of Professional
19 Regulation under this Act shall be deposited into the
20 Registered Certified Public Accountants' Administration and
21 Disciplinary Fund, which is hereby created as a special fund in
22 the State Treasury. The funds in the account shall be used by
23 the Department or the Board, as appropriated, exclusively for
24 expenses of the Department of Professional Regulation, the
25 Public Accountants' Registration Committee, or the Board in the
26 administration of this Act.

27 Moneys in the Registered Certified Public Accountants'
28 Administration and Disciplinary Fund may be invested and
29 reinvested, with all earnings received from the investments to
30 be deposited into the Registered Certified Public Accountants'
31 Administration and Disciplinary Fund.

1 Moneys from the Fund may also be used for direct and
2 allocable indirect costs related to the public purposes of the
3 Department of Professional Regulation or the Board. Moneys in
4 the Fund may be transferred to the Professions Indirect Cost
5 Fund as authorized by Section 2105-300 of the Department of
6 Professional Regulation Law (20 ILCS 2105/2105-300).

7 (b) This subsection (b) applies beginning July 1, 2004.

8 The Board shall establish and maintain a fund called the
9 Examination Fund, which shall consist of and in which there
10 shall be deposited (i) fees received or charges made by the
11 Board for the CPA or other examinations and (ii) fees received
12 or charges made by the Board relating to the issuance of CPA
13 certificates. Any money available in the Examination Fund may
14 be used for the payment of the costs related to the
15 examinations offered pursuant to this Act and to the issuance
16 of certificates as Certified Public Accountants. Any money
17 determined by the Board to be in excess of the amount
18 determined to be needed for the future costs of the
19 examinations may be transferred to the General Accounting Fund.

20 The Board shall establish and maintain a fund called the
21 General Accounting Fund, which shall consist of and in which
22 there shall be deposited (i) fees received or charges made by
23 the Board for issuing, renewing, disciplining, or restoring
24 licenses, (ii) fees received or charges made by the Board
25 relating to the registration of continuing education sponsors,
26 and (iii) any money transferred to from any other fund or made
27 available by the State for the purpose of the General
28 Accounting Fund or for the operating expenses of the Board. Any
29 money available in the General Fund may be used for the payment
30 of the expenses of the Board other than those paid from the
31 Examination Fund.

32 No amount may be expended for the Board's expenses in any
33 year out of the General Accounting Fund or Examination Fund or
34 from any account in those funds in excess of the amount

1 provided for the Board's operating expenses by the annual
2 budget for that year or any amendment of the annual budget in
3 effect at the time of the payment or expenditure for operating
4 expenses.

5 The Board may establish any accounts in the Examination
6 Fund or the General Accounting Fund that are, in its
7 discretion, necessary, desirable, or convenient to further the
8 accomplishments of the Board under this Act. All moneys
9 received by the Board under this Act shall be deposited into
10 the Registered Certified Public Accountants' Administration
11 and Disciplinary Fund, a special fund in the State treasury.
12 The moneys in the Fund shall be used by the Board, as
13 appropriated, exclusively for expenses of the Department of
14 Professional Regulation and the Board in the administration of
15 this Act.

16 ~~Moneys in the Registered Certified Public Accountants'~~
17 ~~Administration and Disciplinary Fund may be invested and~~
18 ~~reinvested, with all earnings received from the investments to~~
19 ~~be deposited into the Registered Certified Public Accountants'~~
20 ~~Administration and Disciplinary Fund.~~

21 (Source: P.A. 91-239, eff. 1-1-00; 92-457, eff. 8-21-01.)

22 Section 95. No acceleration or delay. Where this Act makes
23 changes in a statute that is represented in this Act by text
24 that is not yet or no longer in effect (for example, a Section
25 represented by multiple versions), the use of that text does
26 not accelerate or delay the taking effect of (i) the changes
27 made by this Act or (ii) provisions derived from any other
28 Public Act.

29 Section 97. Severability. The provisions of this Act are
30 severable under Section 1.31 of the Statute on Statutes.

31 Section 99. Effective date. This Act takes effect upon

1 becoming law. "