



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB3425

Introduced 2/16/2018, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

See Index

Amends the Illinois Pension Code. Merges all Article 3 police officers' pension funds and Article 4 firefighters' pension funds into the Illinois Municipal Retirement Fund (IMRF) on January 1, 2020. Creates a Transition Board, which is responsible for planning, overseeing, and administering the consolidation. Authorizes the Transition Board to undertake numerous activities necessary for the consolidation, including making arrangements for the transfer of assets and liabilities and for making recommendations to IMRF for an appropriate system of determining, administering, receiving, and enforcing the required municipal contributions to the Fund. Makes conforming and other changes. Amends the Property Tax Extension Limitation Law (PTELL) of the Property Tax Code to exclude from the definition of "aggregate extension" special purpose extensions made for contributions to IMRF for benefits under the Downstate Police and Downstate Firefighter Articles. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately, except that certain changes to the Illinois Pension Code and PTELL of the Property Tax Code take effect January 1, 2020.

LRB100 20447 MJP 35796 b

FISCAL NOTE ACT
MAY APPLY

PENSION IMPACT
NOTE ACT MAY
APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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 Property Tax Code is amended by changing
5 Section 18-185 as follows:

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5 may
8 be cited as the Property Tax Extension Limitation Law. As used
9 in this Division 5:

10 "Consumer Price Index" means the Consumer Price Index for
11 All Urban Consumers for all items published by the United
12 States Department of Labor.

13 "Extension limitation" means (a) the lesser of 5% or the
14 percentage increase in the Consumer Price Index during the
15 12-month calendar year preceding the levy year or (b) the rate
16 of increase approved by voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more
18 inhabitants or a county contiguous to a county of 3,000,000 or
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section
21 1-150, except as otherwise provided in this Section. For the
22 1991 through 1994 levy years only, "taxing district" includes
23 only each non-home rule taxing district having the majority of

1 its 1990 equalized assessed value within any county or counties
2 contiguous to a county with 3,000,000 or more inhabitants.
3 Beginning with the 1995 levy year, "taxing district" includes
4 only each non-home rule taxing district subject to this Law
5 before the 1995 levy year and each non-home rule taxing
6 district not subject to this Law before the 1995 levy year
7 having the majority of its 1994 equalized assessed value in an
8 affected county or counties. Beginning with the levy year in
9 which this Law becomes applicable to a taxing district as
10 provided in Section 18-213, "taxing district" also includes
11 those taxing districts made subject to this Law as provided in
12 Section 18-213.

13 "Aggregate extension" for taxing districts to which this
14 Law applied before the 1995 levy year means the annual
15 corporate extension for the taxing district and those special
16 purpose extensions that are made annually for the taxing
17 district, excluding special purpose extensions: (a) made for
18 the taxing district to pay interest or principal on general
19 obligation bonds that were approved by referendum; (b) made for
20 any taxing district to pay interest or principal on general
21 obligation bonds issued before October 1, 1991; (c) made for
22 any taxing district to pay interest or principal on bonds
23 issued to refund or continue to refund those bonds issued
24 before October 1, 1991; (d) made for any taxing district to pay
25 interest or principal on bonds issued to refund or continue to
26 refund bonds issued after October 1, 1991 that were approved by

1 referendum; (e) made for any taxing district to pay interest or
2 principal on revenue bonds issued before October 1, 1991 for
3 payment of which a property tax levy or the full faith and
4 credit of the unit of local government is pledged; however, a
5 tax for the payment of interest or principal on those bonds
6 shall be made only after the governing body of the unit of
7 local government finds that all other sources for payment are
8 insufficient to make those payments; (f) made for payments
9 under a building commission lease when the lease payments are
10 for the retirement of bonds issued by the commission before
11 October 1, 1991, to pay for the building project; (g) made for
12 payments due under installment contracts entered into before
13 October 1, 1991; (h) made for payments of principal and
14 interest on bonds issued under the Metropolitan Water
15 Reclamation District Act to finance construction projects
16 initiated before October 1, 1991; (i) made for payments of
17 principal and interest on limited bonds, as defined in Section
18 3 of the Local Government Debt Reform Act, in an amount not to
19 exceed the debt service extension base less the amount in items
20 (b), (c), (e), and (h) of this definition for non-referendum
21 obligations, except obligations initially issued pursuant to
22 referendum; (j) made for payments of principal and interest on
23 bonds issued under Section 15 of the Local Government Debt
24 Reform Act; (k) made by a school district that participates in
25 the Special Education District of Lake County, created by
26 special education joint agreement under Section 10-22.31 of the

1 School Code, for payment of the school district's share of the
2 amounts required to be contributed by the Special Education
3 District of Lake County to the Illinois Municipal Retirement
4 Fund under Article 7 of the Illinois Pension Code; the amount
5 of any extension under this item (k) shall be certified by the
6 school district to the county clerk; (l) made to fund expenses
7 of providing joint recreational programs for persons with
8 disabilities under Section 5-8 of the Park District Code or
9 Section 11-95-14 of the Illinois Municipal Code; (m) made for
10 temporary relocation loan repayment purposes pursuant to
11 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for
12 payment of principal and interest on any bonds issued under the
13 authority of Section 17-2.2d of the School Code; (o) made
14 before January 1, 2020 for contributions to a firefighter's
15 pension fund created under Article 4 of the Illinois Pension
16 Code, to the extent of the amount certified under item (5) of
17 Section 4-134 of the Illinois Pension Code; ~~and~~ (p) made for
18 road purposes in the first year after a township assumes the
19 rights, powers, duties, assets, property, liabilities,
20 obligations, and responsibilities of a road district abolished
21 under the provisions of Section 6-133 of the Illinois Highway
22 Code; and (q) made under Articles 3 and 4 of the Illinois
23 Pension Code for contributions to the Illinois Municipal
24 Retirement Fund.

25 "Aggregate extension" for the taxing districts to which
26 this Law did not apply before the 1995 levy year (except taxing

1 districts subject to this Law in accordance with Section
2 18-213) means the annual corporate extension for the taxing
3 district and those special purpose extensions that are made
4 annually for the taxing district, excluding special purpose
5 extensions: (a) made for the taxing district to pay interest or
6 principal on general obligation bonds that were approved by
7 referendum; (b) made for any taxing district to pay interest or
8 principal on general obligation bonds issued before March 1,
9 1995; (c) made for any taxing district to pay interest or
10 principal on bonds issued to refund or continue to refund those
11 bonds issued before March 1, 1995; (d) made for any taxing
12 district to pay interest or principal on bonds issued to refund
13 or continue to refund bonds issued after March 1, 1995 that
14 were approved by referendum; (e) made for any taxing district
15 to pay interest or principal on revenue bonds issued before
16 March 1, 1995 for payment of which a property tax levy or the
17 full faith and credit of the unit of local government is
18 pledged; however, a tax for the payment of interest or
19 principal on those bonds shall be made only after the governing
20 body of the unit of local government finds that all other
21 sources for payment are insufficient to make those payments;
22 (f) made for payments under a building commission lease when
23 the lease payments are for the retirement of bonds issued by
24 the commission before March 1, 1995 to pay for the building
25 project; (g) made for payments due under installment contracts
26 entered into before March 1, 1995; (h) made for payments of

1 principal and interest on bonds issued under the Metropolitan
2 Water Reclamation District Act to finance construction
3 projects initiated before October 1, 1991; (h-4) made for
4 stormwater management purposes by the Metropolitan Water
5 Reclamation District of Greater Chicago under Section 12 of the
6 Metropolitan Water Reclamation District Act; (i) made for
7 payments of principal and interest on limited bonds, as defined
8 in Section 3 of the Local Government Debt Reform Act, in an
9 amount not to exceed the debt service extension base less the
10 amount in items (b), (c), and (e) of this definition for
11 non-referendum obligations, except obligations initially
12 issued pursuant to referendum and bonds described in subsection
13 (h) of this definition; (j) made for payments of principal and
14 interest on bonds issued under Section 15 of the Local
15 Government Debt Reform Act; (k) made for payments of principal
16 and interest on bonds authorized by Public Act 88-503 and
17 issued under Section 20a of the Chicago Park District Act for
18 aquarium or museum projects; (l) made for payments of principal
19 and interest on bonds authorized by Public Act 87-1191 or
20 93-601 and (i) issued pursuant to Section 21.2 of the Cook
21 County Forest Preserve District Act, (ii) issued under Section
22 42 of the Cook County Forest Preserve District Act for
23 zoological park projects, or (iii) issued under Section 44.1 of
24 the Cook County Forest Preserve District Act for botanical
25 gardens projects; (m) made pursuant to Section 34-53.5 of the
26 School Code, whether levied annually or not; (n) made to fund

1 expenses of providing joint recreational programs for persons
2 with disabilities under Section 5-8 of the Park District Code
3 or Section 11-95-14 of the Illinois Municipal Code; (o) made by
4 the Chicago Park District for recreational programs for persons
5 with disabilities under subsection (c) of Section 7.06 of the
6 Chicago Park District Act; (p) made before January 1, 2020 for
7 contributions to a firefighter's pension fund created under
8 Article 4 of the Illinois Pension Code, to the extent of the
9 amount certified under item (5) of Section 4-134 of the
10 Illinois Pension Code; (q) made by Ford Heights School District
11 169 under Section 17-9.02 of the School Code; ~~and~~ (r) made for
12 the purpose of making employer contributions to the Public
13 School Teachers' Pension and Retirement Fund of Chicago under
14 Section 34-53 of the School Code; and (s) made under Articles 3
15 and 4 of the Illinois Pension Code for contributions to the
16 Illinois Municipal Retirement Fund.

17 "Aggregate extension" for all taxing districts to which
18 this Law applies in accordance with Section 18-213, except for
19 those taxing districts subject to paragraph (2) of subsection
20 (e) of Section 18-213, means the annual corporate extension for
21 the taxing district and those special purpose extensions that
22 are made annually for the taxing district, excluding special
23 purpose extensions: (a) made for the taxing district to pay
24 interest or principal on general obligation bonds that were
25 approved by referendum; (b) made for any taxing district to pay
26 interest or principal on general obligation bonds issued before

1 the date on which the referendum making this Law applicable to
2 the taxing district is held; (c) made for any taxing district
3 to pay interest or principal on bonds issued to refund or
4 continue to refund those bonds issued before the date on which
5 the referendum making this Law applicable to the taxing
6 district is held; (d) made for any taxing district to pay
7 interest or principal on bonds issued to refund or continue to
8 refund bonds issued after the date on which the referendum
9 making this Law applicable to the taxing district is held if
10 the bonds were approved by referendum after the date on which
11 the referendum making this Law applicable to the taxing
12 district is held; (e) made for any taxing district to pay
13 interest or principal on revenue bonds issued before the date
14 on which the referendum making this Law applicable to the
15 taxing district is held for payment of which a property tax
16 levy or the full faith and credit of the unit of local
17 government is pledged; however, a tax for the payment of
18 interest or principal on those bonds shall be made only after
19 the governing body of the unit of local government finds that
20 all other sources for payment are insufficient to make those
21 payments; (f) made for payments under a building commission
22 lease when the lease payments are for the retirement of bonds
23 issued by the commission before the date on which the
24 referendum making this Law applicable to the taxing district is
25 held to pay for the building project; (g) made for payments due
26 under installment contracts entered into before the date on

1 which the referendum making this Law applicable to the taxing
2 district is held; (h) made for payments of principal and
3 interest on limited bonds, as defined in Section 3 of the Local
4 Government Debt Reform Act, in an amount not to exceed the debt
5 service extension base less the amount in items (b), (c), and
6 (e) of this definition for non-referendum obligations, except
7 obligations initially issued pursuant to referendum; (i) made
8 for payments of principal and interest on bonds issued under
9 Section 15 of the Local Government Debt Reform Act; (j) made
10 for a qualified airport authority to pay interest or principal
11 on general obligation bonds issued for the purpose of paying
12 obligations due under, or financing airport facilities
13 required to be acquired, constructed, installed or equipped
14 pursuant to, contracts entered into before March 1, 1996 (but
15 not including any amendments to such a contract taking effect
16 on or after that date); (k) made to fund expenses of providing
17 joint recreational programs for persons with disabilities
18 under Section 5-8 of the Park District Code or Section 11-95-14
19 of the Illinois Municipal Code; (l) made before January 1, 2020
20 for contributions to a firefighter's pension fund created under
21 Article 4 of the Illinois Pension Code, to the extent of the
22 amount certified under item (5) of Section 4-134 of the
23 Illinois Pension Code; ~~and~~ (m) made for the taxing district to
24 pay interest or principal on general obligation bonds issued
25 pursuant to Section 19-3.10 of the School Code; and (n) made
26 under Articles 3 and 4 of the Illinois Pension Code for

1 contributions to the Illinois Municipal Retirement Fund.

2 "Aggregate extension" for all taxing districts to which
3 this Law applies in accordance with paragraph (2) of subsection
4 (e) of Section 18-213 means the annual corporate extension for
5 the taxing district and those special purpose extensions that
6 are made annually for the taxing district, excluding special
7 purpose extensions: (a) made for the taxing district to pay
8 interest or principal on general obligation bonds that were
9 approved by referendum; (b) made for any taxing district to pay
10 interest or principal on general obligation bonds issued before
11 the effective date of this amendatory Act of 1997; (c) made for
12 any taxing district to pay interest or principal on bonds
13 issued to refund or continue to refund those bonds issued
14 before the effective date of this amendatory Act of 1997; (d)
15 made for any taxing district to pay interest or principal on
16 bonds issued to refund or continue to refund bonds issued after
17 the effective date of this amendatory Act of 1997 if the bonds
18 were approved by referendum after the effective date of this
19 amendatory Act of 1997; (e) made for any taxing district to pay
20 interest or principal on revenue bonds issued before the
21 effective date of this amendatory Act of 1997 for payment of
22 which a property tax levy or the full faith and credit of the
23 unit of local government is pledged; however, a tax for the
24 payment of interest or principal on those bonds shall be made
25 only after the governing body of the unit of local government
26 finds that all other sources for payment are insufficient to

1 make those payments; (f) made for payments under a building
2 commission lease when the lease payments are for the retirement
3 of bonds issued by the commission before the effective date of
4 this amendatory Act of 1997 to pay for the building project;
5 (g) made for payments due under installment contracts entered
6 into before the effective date of this amendatory Act of 1997;
7 (h) made for payments of principal and interest on limited
8 bonds, as defined in Section 3 of the Local Government Debt
9 Reform Act, in an amount not to exceed the debt service
10 extension base less the amount in items (b), (c), and (e) of
11 this definition for non-referendum obligations, except
12 obligations initially issued pursuant to referendum; (i) made
13 for payments of principal and interest on bonds issued under
14 Section 15 of the Local Government Debt Reform Act; (j) made
15 for a qualified airport authority to pay interest or principal
16 on general obligation bonds issued for the purpose of paying
17 obligations due under, or financing airport facilities
18 required to be acquired, constructed, installed or equipped
19 pursuant to, contracts entered into before March 1, 1996 (but
20 not including any amendments to such a contract taking effect
21 on or after that date); (k) made to fund expenses of providing
22 joint recreational programs for persons with disabilities
23 under Section 5-8 of the Park District Code or Section 11-95-14
24 of the Illinois Municipal Code; ~~and~~ (l) made before January 1,
25 2020 for contributions to a firefighter's pension fund created
26 under Article 4 of the Illinois Pension Code, to the extent of

1 the amount certified under item (5) of Section 4-134 of the
2 Illinois Pension Code; and (m) made under Articles 3 and 4 of
3 the Illinois Pension Code for contributions to the Illinois
4 Municipal Retirement Fund.

5 "Debt service extension base" means an amount equal to that
6 portion of the extension for a taxing district for the 1994
7 levy year, or for those taxing districts subject to this Law in
8 accordance with Section 18-213, except for those subject to
9 paragraph (2) of subsection (e) of Section 18-213, for the levy
10 year in which the referendum making this Law applicable to the
11 taxing district is held, or for those taxing districts subject
12 to this Law in accordance with paragraph (2) of subsection (e)
13 of Section 18-213 for the 1996 levy year, constituting an
14 extension for payment of principal and interest on bonds issued
15 by the taxing district without referendum, but not including
16 excluded non-referendum bonds. For park districts (i) that were
17 first subject to this Law in 1991 or 1995 and (ii) whose
18 extension for the 1994 levy year for the payment of principal
19 and interest on bonds issued by the park district without
20 referendum (but not including excluded non-referendum bonds)
21 was less than 51% of the amount for the 1991 levy year
22 constituting an extension for payment of principal and interest
23 on bonds issued by the park district without referendum (but
24 not including excluded non-referendum bonds), "debt service
25 extension base" means an amount equal to that portion of the
26 extension for the 1991 levy year constituting an extension for

1 payment of principal and interest on bonds issued by the park
2 district without referendum (but not including excluded
3 non-referendum bonds). A debt service extension base
4 established or increased at any time pursuant to any provision
5 of this Law, except Section 18-212, shall be increased each
6 year commencing with the later of (i) the 2009 levy year or
7 (ii) the first levy year in which this Law becomes applicable
8 to the taxing district, by the lesser of 5% or the percentage
9 increase in the Consumer Price Index during the 12-month
10 calendar year preceding the levy year. The debt service
11 extension base may be established or increased as provided
12 under Section 18-212. "Excluded non-referendum bonds" means
13 (i) bonds authorized by Public Act 88-503 and issued under
14 Section 20a of the Chicago Park District Act for aquarium and
15 museum projects; (ii) bonds issued under Section 15 of the
16 Local Government Debt Reform Act; or (iii) refunding
17 obligations issued to refund or to continue to refund
18 obligations initially issued pursuant to referendum.

19 "Special purpose extensions" include, but are not limited
20 to, extensions for levies made on an annual basis for
21 unemployment and workers' compensation, self-insurance,
22 contributions to pension plans, and extensions made pursuant to
23 Section 6-601 of the Illinois Highway Code for a road
24 district's permanent road fund whether levied annually or not.
25 The extension for a special service area is not included in the
26 aggregate extension.

1 "Aggregate extension base" means the taxing district's
2 last preceding aggregate extension as adjusted under Sections
3 18-135, 18-215, 18-230, and 18-206. An adjustment under Section
4 18-135 shall be made for the 2007 levy year and all subsequent
5 levy years whenever one or more counties within which a taxing
6 district is located (i) used estimated valuations or rates when
7 extending taxes in the taxing district for the last preceding
8 levy year that resulted in the over or under extension of
9 taxes, or (ii) increased or decreased the tax extension for the
10 last preceding levy year as required by Section 18-135(c).
11 Whenever an adjustment is required under Section 18-135, the
12 aggregate extension base of the taxing district shall be equal
13 to the amount that the aggregate extension of the taxing
14 district would have been for the last preceding levy year if
15 either or both (i) actual, rather than estimated, valuations or
16 rates had been used to calculate the extension of taxes for the
17 last levy year, or (ii) the tax extension for the last
18 preceding levy year had not been adjusted as required by
19 subsection (c) of Section 18-135.

20 Notwithstanding any other provision of law, for levy year
21 2012, the aggregate extension base for West Northfield School
22 District No. 31 in Cook County shall be \$12,654,592.

23 "Levy year" has the same meaning as "year" under Section
24 1-155.

25 "New property" means (i) the assessed value, after final
26 board of review or board of appeals action, of new improvements

1 or additions to existing improvements on any parcel of real
2 property that increase the assessed value of that real property
3 during the levy year multiplied by the equalization factor
4 issued by the Department under Section 17-30, (ii) the assessed
5 value, after final board of review or board of appeals action,
6 of real property not exempt from real estate taxation, which
7 real property was exempt from real estate taxation for any
8 portion of the immediately preceding levy year, multiplied by
9 the equalization factor issued by the Department under Section
10 17-30, including the assessed value, upon final stabilization
11 of occupancy after new construction is complete, of any real
12 property located within the boundaries of an otherwise or
13 previously exempt military reservation that is intended for
14 residential use and owned by or leased to a private corporation
15 or other entity, (iii) in counties that classify in accordance
16 with Section 4 of Article IX of the Illinois Constitution, an
17 incentive property's additional assessed value resulting from
18 a scheduled increase in the level of assessment as applied to
19 the first year final board of review market value, and (iv) any
20 increase in assessed value due to oil or gas production from an
21 oil or gas well required to be permitted under the Hydraulic
22 Fracturing Regulatory Act that was not produced in or accounted
23 for during the previous levy year. In addition, the county
24 clerk in a county containing a population of 3,000,000 or more
25 shall include in the 1997 recovered tax increment value for any
26 school district, any recovered tax increment value that was

1 applicable to the 1995 tax year calculations.

2 "Qualified airport authority" means an airport authority
3 organized under the Airport Authorities Act and located in a
4 county bordering on the State of Wisconsin and having a
5 population in excess of 200,000 and not greater than 500,000.

6 "Recovered tax increment value" means, except as otherwise
7 provided in this paragraph, the amount of the current year's
8 equalized assessed value, in the first year after a
9 municipality terminates the designation of an area as a
10 redevelopment project area previously established under the
11 Tax Increment Allocation Development Act in the Illinois
12 Municipal Code, previously established under the Industrial
13 Jobs Recovery Law in the Illinois Municipal Code, previously
14 established under the Economic Development Project Area Tax
15 Increment Act of 1995, or previously established under the
16 Economic Development Area Tax Increment Allocation Act, of each
17 taxable lot, block, tract, or parcel of real property in the
18 redevelopment project area over and above the initial equalized
19 assessed value of each property in the redevelopment project
20 area. For the taxes which are extended for the 1997 levy year,
21 the recovered tax increment value for a non-home rule taxing
22 district that first became subject to this Law for the 1995
23 levy year because a majority of its 1994 equalized assessed
24 value was in an affected county or counties shall be increased
25 if a municipality terminated the designation of an area in 1993
26 as a redevelopment project area previously established under

1 the Tax Increment Allocation Development Act in the Illinois
2 Municipal Code, previously established under the Industrial
3 Jobs Recovery Law in the Illinois Municipal Code, or previously
4 established under the Economic Development Area Tax Increment
5 Allocation Act, by an amount equal to the 1994 equalized
6 assessed value of each taxable lot, block, tract, or parcel of
7 real property in the redevelopment project area over and above
8 the initial equalized assessed value of each property in the
9 redevelopment project area. In the first year after a
10 municipality removes a taxable lot, block, tract, or parcel of
11 real property from a redevelopment project area established
12 under the Tax Increment Allocation Development Act in the
13 Illinois Municipal Code, the Industrial Jobs Recovery Law in
14 the Illinois Municipal Code, or the Economic Development Area
15 Tax Increment Allocation Act, "recovered tax increment value"
16 means the amount of the current year's equalized assessed value
17 of each taxable lot, block, tract, or parcel of real property
18 removed from the redevelopment project area over and above the
19 initial equalized assessed value of that real property before
20 removal from the redevelopment project area.

21 Except as otherwise provided in this Section, "limiting
22 rate" means a fraction the numerator of which is the last
23 preceding aggregate extension base times an amount equal to one
24 plus the extension limitation defined in this Section and the
25 denominator of which is the current year's equalized assessed
26 value of all real property in the territory under the

1 jurisdiction of the taxing district during the prior levy year.
2 For those taxing districts that reduced their aggregate
3 extension for the last preceding levy year, except for school
4 districts that reduced their extension for educational
5 purposes pursuant to Section 18-206, the highest aggregate
6 extension in any of the last 3 preceding levy years shall be
7 used for the purpose of computing the limiting rate. The
8 denominator shall not include new property or the recovered tax
9 increment value. If a new rate, a rate decrease, or a limiting
10 rate increase has been approved at an election held after March
11 21, 2006, then (i) the otherwise applicable limiting rate shall
12 be increased by the amount of the new rate or shall be reduced
13 by the amount of the rate decrease, as the case may be, or (ii)
14 in the case of a limiting rate increase, the limiting rate
15 shall be equal to the rate set forth in the proposition
16 approved by the voters for each of the years specified in the
17 proposition, after which the limiting rate of the taxing
18 district shall be calculated as otherwise provided. In the case
19 of a taxing district that obtained referendum approval for an
20 increased limiting rate on March 20, 2012, the limiting rate
21 for tax year 2012 shall be the rate that generates the
22 approximate total amount of taxes extendable for that tax year,
23 as set forth in the proposition approved by the voters; this
24 rate shall be the final rate applied by the county clerk for
25 the aggregate of all capped funds of the district for tax year
26 2012.

1 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;
2 100-465, eff. 8-31-17.)

3 Section 10. The Illinois Pension Code is amended by
4 changing Sections 3-101 and 4-101 and by adding Sections
5 3-101.1, 3-101.2, 4-101.1, 4-101.2, 7-199.5, and 7-199.6 as
6 follows:

7 (40 ILCS 5/3-101) (from Ch. 108 1/2, par. 3-101)

8 Sec. 3-101. Creation and consolidation of the funds fund.

9 (a) Until January 1, 2020, in ~~in~~ each municipality, as
10 defined in Section 3-103, the city council or the board of
11 trustees, as the case may be, shall establish and administer a
12 police pension fund, as prescribed in this Article, for the
13 benefit of its police officers and of their surviving spouses,
14 children, and certain other dependents. The duty of the
15 corporate authorities of a municipality to establish and
16 administer a police pension fund shall be suspended during any
17 period during which the fund is dissolved under Section 3-144.6
18 of this Code.

19 (b) On January 1, 2020, all of the individual police
20 pension funds then existing under this Article are merged and
21 consolidated into the Illinois Municipal Retirement Fund,
22 which shall be administered as prescribed in this Article and
23 Article 7.

24 (c) Beginning January 1, 2020, each municipality, as

1 defined in Section 3-103, shall participate in the Illinois
2 Municipal Retirement Fund for the benefit of its police
3 officers and of their surviving spouses, children, and certain
4 other dependents.

5 (d) It is the purpose of this consolidation to provide the
6 advantages of (i) centralized custody and investment of pension
7 fund assets, (ii) consistent interpretation and application of
8 this Article in accordance with a single set of rules and
9 procedures adopted by the Illinois Municipal Retirement Fund,
10 and (iii) securing the future funding of pension benefits
11 through an independent determination of each municipality's
12 required annual contribution rate.

13 (Source: P.A. 97-99, eff. 1-1-12.)

14 (40 ILCS 5/3-101.1 new)

15 Sec. 3-101.1. Transition Board.

16 (a) There is hereby created a Downstate Police Pension Fund
17 Transition Board, which may be referred to as the "Transition
18 Board". The Transition Board shall consist of 11 members as
19 follows:

20 (1) The Director of the Illinois Department of
21 Insurance, or his or her designee.

22 (2) Two persons with experience in managing or
23 administering an Illinois public employee pension fund or
24 retirement system, appointed by the Governor.

25 (3) One person with experience in providing actuarial

1 services to an Illinois public employee pension fund or
2 retirement system, appointed by the Governor.

3 (4) One person with experience in auditing Illinois
4 public employee pension funds or retirement systems,
5 appointed by the Auditor General.

6 (5) Two members of the labor organization representing
7 the largest number of police officers participating in
8 Article 3 pension funds, with one member being an active
9 participant and the other being a retired participant,
10 appointed by the Governor from recommendations of the
11 President of that organization.

12 (6) Two persons who are mayors or chief elected
13 officers of municipalities that maintain an Article 3
14 pension fund, appointed by the Governor from
15 recommendations of the Executive Director of the
16 organization representing the largest number of
17 municipalities in the State.

18 (7) One person familiar with the operation and
19 administration of the Illinois Municipal Retirement Fund,
20 appointed by the Executive Director of that Fund.

21 (8) One person familiar with the investment authority
22 and practices of the Illinois State Board of Investment,
23 appointed by the Executive Director of the Illinois State
24 Board of Investment.

25 All such appointments and designations shall be made by
26 filing a written notice thereof with the Secretary of State no

1 later than 30 days after the effective date of this amendatory
2 Act of the 100th General Assembly.

3 (b) The Transition Board shall be responsible for planning,
4 overseeing, and administering the consolidation and merger of
5 all existing Article 3 pension funds into the Illinois
6 Municipal Retirement Fund.

7 Members of the Transition Board shall act at all times in a
8 manner appropriate for fiduciaries of the Fund and fiduciaries
9 of the pension funds being consolidated.

10 The Transition Board's powers and duties include, but are
11 not limited to, the following:

12 (1) Providing for the preservation and consolidation
13 of membership, beneficiary, financial, and other records
14 relating to the Article 3 pension funds to be merged.

15 (2) Obtaining all necessary Internal Revenue Service
16 and any other necessary approval or review.

17 (3) Providing for the final auditing of existing
18 Article 3 pension funds, including a final accounting of
19 their respective assets and liabilities, paid for by the
20 applicable pension fund.

21 (4) Providing for the custody and transfer of the
22 assets and liabilities of the existing Article 3 pension
23 funds to the Illinois Municipal Retirement Fund, on a
24 schedule to be determined by the Transition Board.

25 (5) Recommending to the Illinois Municipal Retirement
26 Fund an appropriate system of accounting for the assets and

1 liabilities attributable to the existing Article 3 pension
2 funds and for establishing separate reserves and accounts
3 for each municipality participating in the Fund with
4 respect to its police officers.

5 (6) Recommending to the Illinois Municipal Retirement
6 Fund an appropriate system of determining, administering,
7 receiving, and enforcing the required municipal
8 contributions to the Fund. The municipal contribution rate
9 shall be determined separately for each municipality on an
10 annual basis in accordance with the requirements of this
11 Article, based on the municipality's separate reserves and
12 accounts within the Illinois Municipal Retirement Fund.
13 The Transition Board shall endeavor to determine the
14 required municipal contributions to the Illinois Municipal
15 Retirement Fund with regard to the municipality's police
16 officers under this Article and to notify and provide
17 reasonable guidance to municipalities in a manner that
18 ensures uninterrupted contributions during the transition
19 period.

20 (7) Ensuring the uninterrupted payment and
21 administration of benefits.

22 (8) Adopting any rules or procedures necessary for the
23 efficient consolidation of the existing Article 3 pension
24 funds.

25 (9) Considering the consequences of the consolidation
26 on any QILDROs filed with the pension funds being

1 consolidated and giving appropriate notice and advice to
2 persons who may be affected by those QILDROs concerning the
3 possible effects of consolidation.

4 (10) Making recommendations to the Governor and the
5 General Assembly with respect to legislation necessary or
6 useful for the implementation of this consolidation or for
7 the successful administration of the Illinois Municipal
8 Retirement Fund with respect to police officers under this
9 Article.

10 (11) Consulting with the Illinois Municipal Retirement
11 Fund about the Illinois Municipal Retirement Fund's
12 policies, practices, rules, and structure.

13 (c) The Public Pension Division of the Department of
14 Insurance shall provide all reasonably necessary and available
15 temporary office space, technical and clerical support, and
16 monetary or other assistance at the request of the Transition
17 Board.

18 For the purpose of implementing the consolidation, the
19 Transition Board may direct the Public Pension Division to
20 accelerate, expand, or enhance its examination under Section
21 1A-104 of all or specific Article 3 pension funds, or to
22 conduct a particular study or investigation thereof. The
23 expenses of such examinations and investigations, to the extent
24 not paid by the Division, shall be charged to the applicable
25 pension fund.

26 (d) In preparation for the consolidation of the pension

1 funds into the Illinois Municipal Retirement Fund on January 1,
2 2020, the Transition Board is authorized to expend or obligate
3 the assets of the Illinois Municipal Retirement Fund for any of
4 the reasonable expenses of consolidating the pension funds into
5 the Illinois Municipal Retirement Fund, including the payment
6 of benefits during the consolidation period and reasonable
7 administrative expenses. As used in this Section, "reasonable
8 administrative expenses" includes, but is not limited to, the
9 cost of hiring personnel and obtaining professional services to
10 the extent necessary for the consolidation, the cost of
11 insurance, and the cost of indemnifying members of the
12 Transition Board and its employees, advisors, and agents.

13 (e) Members of the Transition Board, other than State
14 officials and employees, may be compensated for their service,
15 and all members may be reimbursed for their reasonable expenses
16 out of any moneys available for that purpose.

17 (f) Sixty days after the Board of Trustees of the Illinois
18 Municipal Retirement Fund assumes its duties, the Transition
19 Board is abolished.

20 (40 ILCS 5/3-101.2 new)

21 Sec. 3-101.2. Consolidation of pension funds into the
22 Illinois Municipal Retirement Fund.

23 (a) On January 1, 2020, all of the individual police
24 pension funds then existing under this Article are merged and
25 consolidated into the Illinois Municipal Retirement Fund,

1 which shall be administered as prescribed in this Article and
2 Article 7.

3 In preparation for that consolidation, all pension funds
4 established under this Article, and the municipalities that
5 established them, shall cooperate with the Transition Board.

6 (b) The Illinois Municipal Retirement Fund shall be the
7 legal successor to each of the pension funds that are
8 consolidated within it, and it may exercise any of the rights
9 and powers and perform any of the duties of those pension
10 funds.

11 At the time of consolidation, or as otherwise directed by
12 the Transition Board, all assets and liabilities belonging to
13 or arising from the trust of an existing pension fund shall
14 become the assets and liabilities of the Illinois Municipal
15 Retirement Fund.

16 As and when directed by the Transition Board, the trustees
17 of the pension funds established under Article 3 of this Code
18 shall transfer to the Illinois Municipal Retirement Fund, for
19 management and investment as assets of the Illinois Municipal
20 Retirement Fund, all of their securities and other investments
21 not needed for immediate use.

22 (c) At the time of consolidation or as otherwise directed
23 by the Transition Board, assets not belonging to or arising
24 from the trust that are incidentally owned by a pension fund,
25 and any incidental liabilities of a pension fund not relating
26 to or arising from the trust, shall become the assets and

1 liabilities of the municipality.

2 Assets not belonging to or arising from the trust that are
3 owned by a municipality and incidentally used by a pension
4 fund, and any associated liabilities, are not affected by the
5 consolidation and shall continue to be managed as assets and
6 liabilities of that municipality.

7 As necessary or useful to effectuate the consolidation, the
8 board of trustees of a pension fund to be consolidated and the
9 applicable municipality may each, in its discretion, continue
10 or renegotiate any employment or service contract, lease, or
11 other contract to which it is a party that relates to the
12 operation of the consolidated pension fund, and it may take
13 appropriate action to terminate any such contract as necessary
14 to terminate or avoid unnecessary or duplicative personnel,
15 facilities, or services.

16 (d) Beginning on January 1, 2020, all benefits payable
17 under this Article shall be payable from the appropriate
18 accounts and reserves of the Illinois Municipal Retirement
19 Fund.

20 (e) The consolidation of pension funds under this Article
21 shall not diminish or impair the benefits of any current or
22 former police officer who participated in one of those pension
23 funds, or of any such police officer's surviving spouse,
24 children, or other dependents.

25 The consolidation of pension funds under this Article shall
26 not change the police officer contribution rate.

1 The consolidation of pension funds under this Article does
2 not entitle any person to a recalculation or combination of any
3 benefit or benefits previously granted or to a refund of any
4 contribution previously paid.

5 The consolidation of pension funds under this Article is
6 not intended to increase the benefits provided under this
7 Article, except insofar as the consolidation of pension funds
8 into the Illinois Municipal Retirement Fund will allow police
9 officers in active service on or after the consolidation date
10 to have their benefit calculations (and those of their
11 qualifying survivors) include consideration of all of the
12 police officer's service, salary, and credits in the Fund as
13 though arising under the Fund, rather than as arising under
14 more than one participating municipality or more than one
15 Article 3 pension fund.

16 (f) On January 1, 2020, the rules adopted by the Transition
17 Board shall become the rules of the Illinois Municipal
18 Retirement Fund with respect to this Article.

19 (40 ILCS 5/4-101) (from Ch. 108 1/2, par. 4-101)

20 Sec. 4-101. Creation and consolidation of the funds ~~fund~~.

21 (a) Until January 1, 2020, in ~~in~~ each municipality as
22 defined in Section 4-103, the city council or the board of
23 trustees, as the case may be, shall establish and administer a
24 firefighters' pension fund as prescribed in this Article, for
25 the benefit of its firefighters and of their surviving spouses,

1 children and certain other dependents. The duty of the
2 corporate authorities of a municipality to establish and
3 administer a firefighters' pension fund shall be suspended
4 during any period during which the fund is dissolved under
5 subsection (c) of Section 4-106.1 of this Code.

6 (b) On January 1, 2020, all of the individual firefighter
7 pension funds then existing under this Article are merged and
8 consolidated into the Illinois Municipal Retirement Fund,
9 which shall be administered as prescribed in this Article and
10 Article 7.

11 (c) Beginning January 1, 2020, each municipality, as
12 defined in Section 4-103, shall participate in the Illinois
13 Municipal Retirement Fund for the benefit of its firefighters
14 and of their surviving spouses, children, and certain other
15 dependents.

16 (d) It is the purpose of this consolidation to provide the
17 advantages of (i) centralized custody and investment of pension
18 fund assets, (ii) consistent interpretation and application of
19 this Article in accordance with a single set of rules and
20 procedures adopted by the Illinois Municipal Retirement Fund,
21 and (iii) securing the future funding of pension benefits
22 through an independent determination of each municipality's
23 required annual contribution rate.

24 (Source: P.A. 97-99, eff. 1-1-12.)

1 Sec. 4-101.1. Transition Board.

2 (a) There is hereby created a Downstate Firefighter Pension
3 Fund Transition Board, which may be referred to as the
4 "Transition Board". The Transition Board shall consist of 11
5 members as follows:

6 (1) The Director of the Illinois Department of
7 Insurance, or his or her designee.

8 (2) Two persons with experience in managing or
9 administering an Illinois public employee pension fund or
10 retirement system, appointed by the Governor.

11 (3) One person with experience in providing actuarial
12 services to an Illinois public employee pension fund or
13 retirement system, appointed by the Governor.

14 (4) One person with experience in auditing Illinois
15 public employee pension funds or retirement systems,
16 appointed by the Auditor General.

17 (5) Two members of the labor organization representing
18 the largest number of firefighters participating in
19 Article 4 pension funds, with one member being an active
20 participant and the other being a retired participant,
21 appointed by the Governor from recommendations of the
22 President of that organization.

23 (6) Two persons who are mayors or chief elected
24 officers of municipalities that maintain an Article 4
25 pension fund, appointed by the Governor from
26 recommendations of the Executive Director of the

1 organization representing the largest number of
2 municipalities in the State.

3 (7) One person familiar with the operation and
4 administration of the Illinois Municipal Retirement Fund,
5 appointed by the Executive Director of that Fund.

6 (8) One person familiar with the investment authority
7 and practices of the Illinois State Board of Investment,
8 appointed by the Executive Director of the Illinois State
9 Board of Investment.

10 All such appointments and designations shall be made by
11 filing a written notice thereof with the Secretary of State no
12 later than 30 days after the effective date of this amendatory
13 Act of the 100th General Assembly.

14 (b) The Transition Board shall be responsible for planning,
15 overseeing, and administering the consolidation and merger of
16 all existing Article 4 pension funds into the Illinois
17 Municipal Retirement Fund.

18 Members of the Transition Board shall act at all times in a
19 manner appropriate for fiduciaries of the Fund and fiduciaries
20 of the pension funds being consolidated.

21 The Transition Board's powers and duties include, but are
22 not limited to, the following:

23 (1) Providing for the preservation and consolidation
24 of membership, beneficiary, financial, and other records
25 relating to the Article 4 pension funds to be merged.

26 (2) Obtaining all necessary Internal Revenue Service

1 and any other necessary approval or review.

2 (3) Providing for the final auditing of existing
3 Article 4 pension funds, including a final accounting of
4 their respective assets and liabilities, paid for by the
5 applicable pension fund.

6 (4) Providing for the custody and transfer of the
7 assets and liabilities of the existing Article 4 pension
8 funds to the Illinois Municipal Retirement Fund, on a
9 schedule to be determined by the Transition Board.

10 (5) Recommending to the Illinois Municipal Retirement
11 Fund an appropriate system of accounting for the assets and
12 liabilities attributable to the existing Article 4 pension
13 funds and for establishing separate reserves and accounts
14 for each municipality participating in the Fund with
15 respect to its firefighters.

16 (6) Recommending to the Illinois Municipal Retirement
17 Fund an appropriate system of determining, administering,
18 receiving, and enforcing the required municipal
19 contributions to the Fund. The municipal contribution rate
20 shall be determined separately for each municipality on an
21 annual basis in accordance with the requirements of this
22 Article, based on the municipality's separate reserves and
23 accounts within the Illinois Municipal Retirement Fund.
24 The Transition Board shall endeavor to determine the
25 required municipal contributions to the Illinois Municipal
26 Retirement Fund with regard to the municipality's

1 firefighters under this Article and to notify and provide
2 reasonable guidance to municipalities in a manner that
3 ensures uninterrupted contributions during the transition
4 period.

5 (7) Ensuring the uninterrupted payment and
6 administration of benefits.

7 (8) Adopting any rules or procedures necessary for the
8 efficient consolidation of the existing Article 4 pension
9 funds.

10 (9) Considering the consequences of the consolidation
11 on any QILDROs filed with the pension funds being
12 consolidated and giving appropriate notice and advice to
13 persons who may be affected by those QILDROs concerning the
14 possible effects of consolidation.

15 (10) Making recommendations to the Governor and the
16 General Assembly with respect to legislation necessary or
17 useful for the implementation of this consolidation or for
18 the successful administration of the Illinois Municipal
19 Retirement Fund with respect to firefighters under this
20 Article.

21 (11) Consulting with the Illinois Municipal Retirement
22 Fund about the Illinois Municipal Retirement Fund's
23 policies, practices, rules, and structure.

24 (c) The Public Pension Division of the Department of
25 Insurance shall provide all reasonably necessary and available
26 temporary office space, technical and clerical support, and

1 monetary or other assistance at the request of the Transition
2 Board.

3 For the purpose of implementing the consolidation, the
4 Transition Board may direct the Public Pension Division to
5 accelerate, expand, or enhance its examination under Section
6 1A-104 of all or specific Article 4 pension funds, or to
7 conduct a particular study or investigation thereof. The
8 expenses of such examinations and investigations, to the extent
9 not paid by the Division, shall be charged to the applicable
10 pension fund.

11 (d) In preparation for the consolidation of the pension
12 funds into the Illinois Municipal Retirement Fund on January 1,
13 2020, the Transition Board is authorized to expend or obligate
14 the assets of the Illinois Municipal Retirement Fund for any of
15 the reasonable expenses of consolidating the pension funds into
16 the Illinois Municipal Retirement Fund, including the payment
17 of benefits during the consolidation period and reasonable
18 administrative expenses. As used in this Section, "reasonable
19 administrative expenses" includes, but is not limited to, the
20 cost of hiring personnel and obtaining professional services to
21 the extent necessary for the consolidation, the cost of
22 insurance, and the cost of indemnifying members of the
23 Transition Board and its employees, advisors, and agents.

24 (e) Members of the Transition Board, other than State
25 officials and employees, may be compensated for their service,
26 and all members may be reimbursed for their reasonable expenses

1 out of any moneys available for that purpose.

2 (f) Sixty days after the Board of Trustees of the Illinois
3 Municipal Retirement Fund assumes its duties, the Transition
4 Board is abolished.

5 (40 ILCS 5/4-101.2 new)

6 Sec. 4-101.2. Consolidation of pension funds into the
7 Illinois Municipal Retirement Fund.

8 (a) On January 1, 2020, all of the individual firefighter
9 pension funds then existing under this Article are merged and
10 consolidated into the Illinois Municipal Retirement Fund,
11 which shall be administered as prescribed in this Article and
12 Article 7.

13 In preparation for that consolidation, all pension funds
14 established under this Article, and the municipalities that
15 established them, shall cooperate with the Transition Board.

16 (b) The Illinois Municipal Retirement Fund shall be the
17 legal successor to each of the pension funds that are
18 consolidated within it, and it may exercise any of the rights
19 and powers and perform any of the duties of those pension
20 funds.

21 At the time of consolidation, or as otherwise directed by
22 the Transition Board, all assets and liabilities belonging to
23 or arising from the trust of an existing pension fund shall
24 become the assets and liabilities of the Illinois Municipal
25 Retirement Fund.

1 As and when directed by the Transition Board, the trustees
2 of the pension funds established under Article 4 of this Code
3 shall transfer to the Illinois Municipal Retirement Fund, for
4 management and investment as assets of the Illinois Municipal
5 Retirement Fund, all of their securities and other investments
6 not needed for immediate use.

7 (c) At the time of consolidation or as otherwise directed
8 by the Transition Board, assets not belonging to or arising
9 from the trust that are incidentally owned by a pension fund,
10 and any incidental liabilities of a pension fund not relating
11 to or arising from the trust, shall become the assets and
12 liabilities of the municipality.

13 Assets not belonging to or arising from the trust that are
14 owned by a municipality and incidentally used by a pension
15 fund, and any associated liabilities, are not affected by the
16 consolidation and shall continue to be managed as assets and
17 liabilities of that municipality.

18 As necessary or useful to effectuate the consolidation, the
19 board of trustees of a pension fund to be consolidated and the
20 applicable municipality may each, in its discretion, continue
21 or renegotiate any employment or service contract, lease, or
22 other contract to which it is a party that relates to the
23 operation of the consolidated pension fund, and it may take
24 appropriate action to terminate any such contract as necessary
25 to terminate or avoid unnecessary or duplicative personnel,
26 facilities, or services.

1 (d) Beginning on January 1, 2020, all benefits payable
2 under this Article shall be payable from the appropriate
3 accounts and reserves of the Illinois Municipal Retirement
4 Fund.

5 (e) The consolidation of pension funds under this Article
6 shall not diminish or impair the benefits of any current or
7 former firefighter who participated in one of those pension
8 funds, or of any such firefighter's surviving spouse, children,
9 or other dependents.

10 The consolidation of pension funds under this Article shall
11 not change the firefighter contribution rate, except that no
12 additional contribution shall be paid under subsection (c) of
13 Section 4-118.1.

14 The consolidation of pension funds under this Article does
15 not entitle any person to a recalculation or combination of any
16 benefit or benefits previously granted or to a refund of any
17 contribution previously paid.

18 The consolidation of pension funds under this Article is
19 not intended to increase the benefits provided under this
20 Article, except insofar as the consolidation of pension funds
21 into the Illinois Municipal Retirement Fund will allow
22 firefighters in active service on or after the consolidation
23 date to have their benefit calculations (and those of their
24 qualifying survivors) include consideration of all of the
25 firefighter's service, salary, and credits in the Fund as
26 though arising under the Fund, rather than as arising under

1 more than one participating municipality or more than one
2 Article 4 pension fund.

3 (f) On January 1, 2020, the rules adopted by the Transition
4 Board shall become the rules of the Illinois Municipal
5 Retirement Fund with respect to this Article.

6 (40 ILCS 5/7-199.5 new)

7 Sec. 7-199.5. To assist in the consolidation of the pension
8 funds under Articles 3 and 4. The Board shall assist in the
9 consolidation of pension funds under Articles 3 and 4 and shall
10 provide assistance to the Transition Boards created under
11 Sections 3-101.1 and 4-101.1 of this Code. The Board shall
12 adopt any rules necessary to prepare for the consolidation of
13 the pension funds under Articles 3 and 4, including
14 establishing accounts and reserves necessary for the
15 administration of the benefits and requirements under Articles
16 3 and 4, and to provide recommendations and administrative
17 support necessary to the Transition Boards.

18 (40 ILCS 5/7-199.6 new)

19 Sec. 7-199.6. To administer the benefits under Articles 3
20 and 4.

21 (a) On and after January 1, 2020, the Fund shall administer
22 the benefits and other requirements under Article 3 in
23 accordance with that Article and this Article 7. To the extent
24 that the administrative requirements under Article 3 conflict

1 with this Article 7, this Article 7 shall control. The Fund may
2 exercise any of the rights and powers and perform any of the
3 duties of the consolidated pension funds under Article 3.

4 The Fund shall adopt rules for the efficient operation and
5 administration of Article 3. Any rules adopted by the
6 Transition Board established under Section 3-101.1 shall
7 become the rules of the Illinois Municipal Retirement Fund with
8 respect to the benefits and administration of Article 3 until
9 the Illinois Municipal Retirement Fund rescinds those rules or
10 adopts superseding rules.

11 (b) On and after January 1, 2020, the Fund shall administer
12 the benefits and other requirements under Article 4 in
13 accordance with that Article and this Article 7. To the extent
14 that the administrative requirements under Article 4 conflict
15 with this Article 7, this Article 7 shall control. The Fund may
16 exercise any of the rights and powers and perform any of the
17 duties of the consolidated pension funds under Article 4

18 The Fund shall adopt rules for the efficient operation and
19 administration of Article 4. Any rules adopted by the
20 Transition Board established under Section 4-101.1 shall
21 become the rules of the Illinois Municipal Retirement Fund with
22 respect to the benefits and administration of Article 4 until
23 the Illinois Municipal Retirement Fund rescinds those rules or
24 adopts superseding rules.

25 Section 15. The Illinois Pension Code is amended by

1 changing Sections 3-103, 3-105, 3-108.2, 3-108.3, 3-110,
2 3-110.7, 3-125, 3-125.1, 3-128, 3-134, 3-135, 3-141, 4-103,
3 4-105, 4-105c, 4-105d, 4-108, 4-118, 4-118.1, 4-121, 4-124,
4 4-128, 4-134, 7-175, and 7-175.1 and by adding Sections
5 3-102.1, 3-103.9, 3-141a, 3-141b, 4-102.1, 4-106.5, 4-130.1,
6 and 4-130.3 as follows:

7 (40 ILCS 5/3-102.1 new)

8 Sec. 3-102.1. Fund. "Fund" or "pension fund": Until January
9 1, 2020, a police pension fund established by a municipality
10 under this Article.

11 Beginning January 1, 2020, "Fund" or "pension fund" means
12 the Illinois Municipal Retirement Fund with respect to this
13 Article; depending on the context, the terms may include one or
14 more of those previously established pension funds.

15 (40 ILCS 5/3-103) (from Ch. 108 1/2, par. 3-103)

16 Sec. 3-103. Municipality; participating municipality;
17 governing body.

18 (a) "Municipality": (1) Any city, village or incorporated
19 town of 5,000 or more but less than 500,000 inhabitants, as
20 determined from the United States Government statistics or a
21 census taken at any time by the city, village or incorporated
22 town and (2) any city, village or incorporated town of less
23 than 5,000 inhabitants which, by referendum held under Section
24 3-145 adopts this Article.

1 (b) "Participating municipality" means a municipality, as
2 defined in subsection (a), that both is required (or has
3 elected) to and does in fact participate in the Fund with
4 respect to its police officers under this Article.

5 (c) "Governing body" includes, but is not limited to, the
6 board of town trustees or other persons empowered to draft the
7 tentative budget and appropriation ordinance and the electors
8 of such a township acting at the annual or special meeting of
9 town electors.

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

11 (40 ILCS 5/3-103.9 new)

12 Sec. 3-103.9. Authorized agent of a participating
13 municipality.

14 (a) Each participating municipality shall appoint an
15 authorized agent who shall have the powers and duties set forth
16 in this Section. In the absence of such an appointment, the
17 duties of the authorized agent shall devolve upon the clerk or
18 secretary of the municipality. The authorized agent may be the
19 same person appointed as the authorized agent under Section
20 7-135.

21 (b) The authorized agent of the municipality shall have the
22 following powers and duties:

23 (1) To certify to the Fund whether or not a given
24 person is authorized to participate in the Fund.

25 (2) To certify to the Fund when a participating

1 employee is on a leave of absence authorized by the
2 municipality.

3 (3) To request the proper officer to cause employee
4 contributions to be withheld from salary and promptly
5 transmitted to the Fund.

6 (4) To request the proper officer to cause municipality
7 contributions to be promptly forwarded to the Fund.

8 (5) To forward promptly to all participating employees
9 any communications for such employees from the Fund or the
10 municipality.

11 (6) To forward promptly to the Board of the Fund all
12 applications, claims reports, and other communications
13 delivered to the agent by participating employees.

14 (7) To perform all duties related to the administration
15 of the Fund as requested by the Fund or the governing body
16 of the municipality.

17 (c) The governing body of each participating municipality
18 may delegate either or both of the following powers to its
19 authorized agent:

20 (1) To file a petition for nomination of an executive
21 trustee of the Fund.

22 (2) To cast the ballot for election of an executive
23 trustee of the Fund.

24 If a governing body does not authorize its agent to perform
25 the powers set forth in this Section, they shall be performed
26 by the governing body itself, unless the governing body by

1 resolution duly certified to the Fund delegates them to some
2 other officer or employee.

3 (d) The delivery of any communication or document by an
4 employee or a municipality to the authorized agent of the
5 municipality does not constitute delivery to the Fund.

6 (40 ILCS 5/3-105) (from Ch. 108 1/2, par. 3-105)

7 Sec. 3-105. Board. "Board": Until January 1, 2020, the ~~The~~
8 board of trustees of the police pension fund of a municipality
9 as established in subsection (a) of Section 3-128.

10 Beginning January 1, 2020, the Board of Trustees of the
11 Illinois Municipal Retirement Fund; depending on the context,
12 the term may include the former board of trustees of one or
13 more of those previously established pension funds.

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

15 (40 ILCS 5/3-108.2)

16 Sec. 3-108.2. Participant. "Participant": A police officer
17 or deferred pensioner of the Fund ~~a pension fund~~, or a
18 beneficiary of the Fund ~~pension fund~~.

19 (Source: P.A. 90-507, eff. 8-22-97.)

20 (40 ILCS 5/3-108.3)

21 Sec. 3-108.3. Beneficiary. "Beneficiary": A person
22 receiving benefits from the Fund ~~a pension fund~~, including, but
23 not limited to, retired pensioners, disabled pensioners, their

1 surviving spouses, minor children, disabled children, and
2 dependent parents. If a special needs trust as described in
3 Section 1396p(d)(4) of Title 42 of the United States Code, as
4 amended from time to time, has been established for a disabled
5 adult child, then the special needs trust may stand in lieu of
6 the disabled adult child as a beneficiary for the purposes of
7 this Article.

8 (Source: P.A. 96-1143, eff. 7-21-10.)

9 (40 ILCS 5/3-110) (from Ch. 108 1/2, par. 3-110)

10 Sec. 3-110. Creditable service.

11 (a) "Creditable service" is the time served by a police
12 officer as a member of a regularly constituted police force of
13 a municipality. In computing creditable service furloughs
14 without pay exceeding 30 days shall not be counted, but all
15 leaves of absence for illness or accident, regardless of
16 length, and all periods of disability retirement for which a
17 police officer has received no disability pension payments
18 under this Article shall be counted.

19 (a-3) Upon the consolidation of the police pension funds
20 under this Article into the Fund on January 1, 2020, creditable
21 service under any such pension fund shall be deemed to be
22 creditable service in the Fund, subject to the following
23 provisions:

24 (1) The consolidation of police pension funds into the
25 Fund shall not result in the duplication of any service

1 credit based on the same period of service in this or any
2 other pension fund or retirement system subject to this
3 Code.

4 (2) If this Section or any other provision of this
5 Article imposes a limit on the amount of creditable service
6 that may be established for a particular activity or
7 purpose and prior to consolidation a police officer has
8 established periods of creditable service for that
9 activity or purpose in more than one former police pension
10 fund under this Article, which periods are within that
11 limitation for each such fund but together exceed that
12 limitation, then upon consolidation all such credit
13 previously established by the police officer shall be
14 preserved under the Fund, but no additional creditable
15 service for that activity or purpose may be established by
16 that police officer in the Fund.

17 (3) The consolidation of police pension funds into the
18 Fund shall not entitle any person or pension fund to a
19 refund of any contribution or payment previously paid or
20 transferred in order to establish or transfer creditable
21 service under this Article.

22 (a-5) Up to 3 years of time during which the police officer
23 receives a disability pension under Section 3-114.1, 3-114.2,
24 3-114.3, or 3-114.6 shall be counted as creditable service,
25 provided that (i) the police officer returns to active service
26 after the disability for a period at least equal to the period

1 for which credit is to be established and (ii) the police
2 officer makes contributions to the Fund ~~fund~~ based on the rates
3 specified in Section 3-125.1 and the salary upon which the
4 disability pension is based. These contributions may be paid at
5 any time prior to the commencement of a retirement pension. The
6 police officer may, but need not, elect to have the
7 contributions deducted from the disability pension or to pay
8 them in installments on a schedule approved by the board. If
9 not deducted from the disability pension, the contributions
10 shall include interest at the rate of 6% per year, compounded
11 annually, from the date for which service credit is being
12 established to the date of payment. If contributions are paid
13 under this subsection (a-5) in excess of those needed to
14 establish the credit, the excess shall be refunded. This
15 subsection (a-5) applies to persons receiving a disability
16 pension under Section 3-114.1, 3-114.2, 3-114.3, or 3-114.6 on
17 the effective date of this amendatory Act of the 91st General
18 Assembly, as well as persons who begin to receive such a
19 disability pension after that date.

20 (b) Creditable service includes all periods of service in
21 the military, naval or air forces of the United States entered
22 upon while an active police officer of a municipality, provided
23 that upon applying for a permanent pension, and in accordance
24 with the rules of the board, the police officer pays into the
25 Fund ~~fund~~ the amount the officer would have contributed if he
26 or she had been a regular contributor during such period, to

1 the extent that the municipality which the police officer
2 served has not made such contributions in the officer's behalf.
3 The total amount of such creditable service shall not exceed 5
4 years, except that any police officer who on July 1, 1973 had
5 more than 5 years of such creditable service shall receive the
6 total amount thereof.

7 (b-5) Creditable service includes all periods of service in
8 the military, naval, or air forces of the United States entered
9 upon before beginning service as an active police officer of a
10 municipality, provided that, in accordance with the rules of
11 the board, the police officer pays into the Fund ~~fund~~ the
12 amount the police officer would have contributed if he or she
13 had been a regular contributor during such period, plus an
14 amount determined by the Board to be equal to the
15 municipality's normal cost of the benefit, plus interest at the
16 actuarially assumed rate calculated from the date the employee
17 last became a police officer under this Article. The total
18 amount of such creditable service shall not exceed 2 years.

19 (c) Creditable service also includes service rendered by a
20 police officer while on leave of absence from a police
21 department to serve as an executive of an organization whose
22 membership consists of members of a police department, subject
23 to the following conditions: (i) the police officer is a
24 participant of the Fund ~~a fund established under this Article~~
25 with at least 10 years of service as a police officer; (ii) the
26 police officer received no credit for such service under any

1 other retirement system, pension fund, or annuity and benefit
2 fund included in this Code; (iii) pursuant to the rules of the
3 board the police officer pays to the Fund ~~fund~~ the amount he or
4 she would have contributed had the officer been an active
5 member of the police department; (iv) the organization pays a
6 contribution equal to the municipality's normal cost for that
7 period of service; and (v) for all leaves of absence under this
8 subsection (c), including those beginning before the effective
9 date of this amendatory Act of the 97th General Assembly, the
10 police officer continues to remain in sworn status, subject to
11 the professional standards of the public employer or those
12 terms established in statute.

13 (d) (1) Creditable service also includes periods of
14 service originally established in another police pension
15 fund under this Article or in the Fund established under
16 Article 7 of this Code for which (i) the contributions have
17 been transferred under Section 3-110.7 or Section 7-139.9
18 and (ii) any additional contribution required under
19 paragraph (2) of this subsection has been paid in full in
20 accordance with the requirements of this subsection (d).

21 (2) If the board of the pension fund to which
22 creditable service and related contributions are
23 transferred under Section 7-139.9 determines that the
24 amount transferred is less than the true cost to the
25 pension fund of allowing that creditable service to be
26 established, then in order to establish that creditable

1 service the police officer must pay to the pension fund,
2 within the payment period specified in paragraph (3) of
3 this subsection, an additional contribution equal to the
4 difference, as determined by the board in accordance with
5 the rules and procedures adopted under paragraph (6) of
6 this subsection. If the board of the pension fund to which
7 creditable service and related contributions are
8 transferred under Section 3-110.7 determines that the
9 amount transferred is less than the true cost to the
10 pension fund of allowing that creditable service to be
11 established, then the police officer may elect (A) to
12 establish that creditable service by paying to the pension
13 fund, within the payment period specified in paragraph (3)
14 of this subsection (d), an additional contribution equal to
15 the difference, as determined by the board in accordance
16 with the rules and procedures adopted under paragraph (6)
17 of this subsection (d) or (B) to have his or her creditable
18 service reduced by an amount equal to the difference
19 between the amount transferred under Section 3-110.7 and
20 the true cost to the pension fund of allowing that
21 creditable service to be established, as determined by the
22 board in accordance with the rules and procedures adopted
23 under paragraph (6) of this subsection (d).

24 (3) Except as provided in paragraph (4), the additional
25 contribution that is required or elected under paragraph
26 (2) of this subsection (d) must be paid to the board (i)

1 within 5 years from the date of the transfer of
2 contributions under Section 3-110.7 or 7-139.9 and (ii)
3 before the police officer terminates service with the fund.
4 The additional contribution may be paid in a lump sum or in
5 accordance with a schedule of installment payments
6 authorized by the board.

7 (4) If the police officer dies in service before
8 payment in full has been made and before the expiration of
9 the 5-year payment period, the surviving spouse of the
10 officer may elect to pay the unpaid amount on the officer's
11 behalf within 6 months after the date of death, in which
12 case the creditable service shall be granted as though the
13 deceased police officer had paid the remaining balance on
14 the day before the date of death.

15 (5) If the additional contribution that is required or
16 elected under paragraph (2) of this subsection (d) is not
17 paid in full within the required time, the creditable
18 service shall not be granted and the police officer (or the
19 officer's surviving spouse or estate) shall be entitled to
20 receive a refund of (i) any partial payment of the
21 additional contribution that has been made by the police
22 officer and (ii) those portions of the amounts transferred
23 under subdivision (a)(1) of Section 3-110.7 or
24 subdivisions (a)(1) and (a)(3) of Section 7-139.9 that
25 represent employee contributions paid by the police
26 officer (but not the accumulated interest on those

1 contributions) and interest paid by the police officer to
2 the prior pension fund in order to reinstate service
3 terminated by acceptance of a refund.

4 At the time of paying a refund under this item (5), the
5 pension fund shall also repay to the pension fund from
6 which the contributions were transferred under Section
7 3-110.7 or 7-139.9 the amount originally transferred under
8 subdivision (a)(2) of that Section, plus interest at the
9 rate of 6% per year, compounded annually, from the date of
10 the original transfer to the date of repayment. Amounts
11 repaid to the Article 7 fund under this provision shall be
12 credited to the appropriate municipality.

13 Transferred credit that is not granted due to failure
14 to pay the additional contribution within the required time
15 is lost; it may not be transferred to another pension fund
16 and may not be reinstated in the pension fund from which it
17 was transferred.

18 (6) The Public Employee Pension Fund Division of the
19 Department of Insurance shall establish by rule the manner
20 of making the calculation required under paragraph (2) of
21 this subsection, taking into account the appropriate
22 actuarial assumptions; the police officer's service, age,
23 and salary history; the level of funding of the pension
24 fund to which the credits are being transferred; and any
25 other factors that the Division determines to be relevant.
26 The rules may require that all calculations made under

1 paragraph (2) be reported to the Division by the board
2 performing the calculation, together with documentation of
3 the creditable service to be transferred, the amounts of
4 contributions and interest to be transferred, the manner in
5 which the calculation was performed, the numbers relied
6 upon in making the calculation, the results of the
7 calculation, and any other information the Division may
8 deem useful.

9 (e) (1) Creditable service also includes periods of
10 service originally established in the Fund established
11 under Article 7 of this Code for which the contributions
12 have been transferred under Section 7-139.11.

13 (2) If the board of the pension fund to which
14 creditable service and related contributions are
15 transferred under Section 7-139.11 determines that the
16 amount transferred is less than the true cost to the
17 pension fund of allowing that creditable service to be
18 established, then the amount of creditable service the
19 police officer may establish under this subsection (e)
20 shall be reduced by an amount equal to the difference, as
21 determined by the board in accordance with the rules and
22 procedures adopted under paragraph (3) of this subsection.

23 (3) The Public Pension Division of the Department of
24 Financial and Professional Regulation shall establish by
25 rule the manner of making the calculation required under
26 paragraph (2) of this subsection, taking into account the

1 appropriate actuarial assumptions; the police officer's
2 service, age, and salary history; the level of funding of
3 the pension fund to which the credits are being
4 transferred; and any other factors that the Division
5 determines to be relevant. The rules may require that all
6 calculations made under paragraph (2) be reported to the
7 Division by the board performing the calculation, together
8 with documentation of the creditable service to be
9 transferred, the amounts of contributions and interest to
10 be transferred, the manner in which the calculation was
11 performed, the numbers relied upon in making the
12 calculation, the results of the calculation, and any other
13 information the Division may deem useful.

14 (4) Until January 1, 2010, a police officer who
15 transferred service from the Fund established under
16 Article 7 of this Code under the provisions of Public Act
17 94-356 may establish additional credit, but only for the
18 amount of the service credit reduction in that transfer, as
19 calculated under paragraph (3) of this subsection (e). This
20 credit may be established upon payment by the police
21 officer of an amount to be determined by the board, equal
22 to (1) the amount that would have been contributed as
23 employee and employer contributions had all of the service
24 been as an employee under this Article, plus interest
25 thereon at the rate of 6% per year, compounded annually
26 from the date of service to the date of transfer, less (2)

1 the total amount transferred from the Article 7 Fund, plus
2 (3) interest on the difference at the rate of 6% per year,
3 compounded annually, from the date of the transfer to the
4 date of payment. The additional service credit is allowed
5 under this amendatory Act of the 95th General Assembly
6 notwithstanding the provisions of Article 7 terminating
7 all transferred credits on the date of transfer.

8 (Source: P.A. 96-297, eff. 8-11-09; 96-1260, eff. 7-23-10;
9 97-651, eff. 1-5-12.)

10 (40 ILCS 5/3-110.7)

11 Sec. 3-110.7. Transfer between Article 3 funds.

12 (a) Until January 1, 2020 (the consolidation date), an ~~An~~
13 active member of a pension fund established under this Article
14 may apply for transfer to that fund of his or her creditable
15 service and related contributions accumulated in any other
16 police pension fund established under this Article, except that
17 a police officer may not transfer creditable service under this
18 Section from a pension fund unless (i) the police officer
19 actively served in the police department under that fund for at
20 least 2 years, (ii) the police officer actively served in the
21 police department under that fund for less than 2 years but was
22 laid off or otherwise involuntarily terminated for a reason
23 other than the fault of the officer, or (iii) the police
24 officer was not in service in the police department under that
25 fund on or after the effective date of this Section. Upon

1 receiving the application, that other pension fund shall
2 transfer to the pension fund in which the applicant currently
3 participates an amount equal to:

4 (1) the amounts actually contributed by or on behalf of
5 the applicant to the fund as employee contributions
6 (including any interest paid by the applicant in order to
7 reinstate service), plus interest on those amounts at the
8 rate of 6% per year, compounded annually, from the date of
9 contribution to the date of transfer; plus

10 (2) an amount representing employer contributions,
11 equal to the total amount determined under subdivision (1).
12 Participation in that other pension fund shall terminate on the
13 date of transfer.

14 (b) An active member of the Fund ~~a pension fund established~~
15 ~~under this Article~~ may reinstate in the Fund service ~~in any~~
16 ~~other pension fund~~ established under this Article that was
17 terminated by receipt of a refund, by paying to the Fund ~~that~~
18 ~~other pension fund~~ the amount of the refund plus interest
19 thereon at the rate of 6% per year, compounded annually, from
20 the date of refund to the date of payment.

21 (Source: P.A. 90-460, eff. 8-17-97.)

22 (40 ILCS 5/3-125) (from Ch. 108 1/2, par. 3-125)

23 Sec. 3-125. Financing; tax.

24 (a) The governing body ~~city council or the board of~~
25 ~~trustees~~ of a participating ~~the~~ municipality shall annually

1 levy a tax upon all the taxable property of the municipality at
2 the rate on the dollar which will produce an amount which, when
3 added to the deductions from the salaries or wages of police
4 officers, and revenues available from other sources, will equal
5 a sum sufficient to meet the annual requirements of the account
6 of the participating municipality ~~police pension fund~~. The
7 annual requirements to be provided by such tax levy are equal
8 to (1) the normal cost of benefits attributable to the
9 participating municipality and its police officers, as
10 determined by an enrolled actuary employed by the Fund, ~~the~~
11 ~~pension fund~~ for the year involved, plus (2) an amount
12 sufficient to bring the total assets of the account of the
13 participating municipality ~~pension fund~~ up to 90% of the total
14 actuarial liabilities of the account of the participating
15 municipality ~~pension fund~~ by the end of municipal fiscal year
16 2040, as annually updated and determined by an enrolled actuary
17 employed by the Fund ~~Illinois Department of Insurance or by an~~
18 ~~enrolled actuary retained by the pension fund or the~~
19 ~~municipality~~. In making these determinations, the required
20 minimum employer contribution shall be calculated each year as
21 a level percentage of payroll over the years remaining up to
22 and including fiscal year 2040 and shall be determined under
23 the projected unit credit actuarial cost method. The tax shall
24 be levied and collected in the same manner as the general taxes
25 of the municipality, and in addition to all other taxes now or
26 hereafter authorized to be levied upon all property within the

1 municipality, and shall be in addition to the amount authorized
2 to be levied for general purposes as provided by Section 8-3-1
3 of the Illinois Municipal Code, approved May 29, 1961, as
4 amended. The tax shall be forwarded directly to the treasurer
5 of the board within 30 business days after receipt by the
6 county.

7 (b) For purposes of determining the required employer
8 contribution to the Fund ~~a pension fund~~, the value of the
9 pension fund's assets shall be equal to the actuarial value of
10 the pension fund's assets, which shall be calculated as
11 follows:

12 (1) (Blank). ~~On March 30, 2011, the actuarial value of~~
13 ~~a pension fund's assets shall be equal to the market value~~
14 ~~of the assets as of that date.~~

15 (2) In determining the actuarial value of the ~~System's~~
16 assets of the account of the participating municipality ~~for~~
17 ~~fiscal years after March 30, 2011~~, any actuarial gains or
18 losses from investment return incurred in a fiscal year
19 shall be recognized in equal annual amounts over the 5-year
20 period following that fiscal year.

21 (c) If a participating municipality fails to transmit to
22 the Fund ~~fund~~ contributions required of it under this Article
23 for more than 90 days after the payment of those contributions
24 is due, the Fund ~~fund~~ may, after giving notice to the
25 municipality, certify to the State Comptroller the amounts of
26 the delinquent payments in accordance with any applicable rules

1 of the Comptroller, and the Comptroller must, beginning in
2 fiscal year 2016, deduct and remit to the Fund, for credit to
3 the account of the participating municipality, ~~fund~~ the
4 certified amounts or a portion of those amounts from the
5 following proportions of payments of State funds to the
6 municipality:

7 (1) in fiscal year 2016, one-third of the total amount
8 of any payments of State funds to the municipality;

9 (2) in fiscal year 2017, two-thirds of the total amount
10 of any payments of State funds to the municipality; and

11 (3) in fiscal year 2018 and each fiscal year
12 thereafter, the total amount of any payments of State funds
13 to the municipality.

14 The State Comptroller may not deduct from any payments of
15 State funds to the municipality more than the amount of
16 delinquent payments certified to the State Comptroller by the
17 Fund ~~fund~~.

18 (d) (Blank). ~~The police pension fund shall consist of the~~
19 ~~following moneys which shall be set apart by the treasurer of~~
20 ~~the municipality:~~

21 ~~(1) All moneys derived from the taxes levied hereunder;~~

22 ~~(2) Contributions by police officers under Section~~
23 ~~3-125.1;~~

24 ~~(3) All moneys accumulated by the municipality under~~
25 ~~any previous legislation establishing a fund for the~~
26 ~~benefit of disabled or retired police officers;~~

1 ~~(4) Donations, gifts or other transfers authorized by~~
2 ~~this Article.~~

3 (e) (Blank). ~~The Commission on Government Forecasting and~~
4 ~~Accountability shall conduct a study of all funds established~~
5 ~~under this Article and shall report its findings to the General~~
6 ~~Assembly on or before January 1, 2013. To the fullest extent~~
7 ~~possible, the study shall include, but not be limited to, the~~
8 ~~following:~~

9 ~~(1) fund balances;~~

10 ~~(2) historical employer contribution rates for each~~
11 ~~fund;~~

12 ~~(3) the actuarial formulas used as a basis for employer~~
13 ~~contributions, including the actual assumed rate of return~~
14 ~~for each year, for each fund;~~

15 ~~(4) available contribution funding sources;~~

16 ~~(5) the impact of any revenue limitations caused by~~
17 ~~PTELL and employer home rule or non home rule status; and~~

18 ~~(6) existing statutory funding compliance procedures~~
19 ~~and funding enforcement mechanisms for all municipal~~
20 ~~pension funds.~~

21 (Source: P.A. 99-8, eff. 7-9-15.)

22 (40 ILCS 5/3-125.1) (from Ch. 108 1/2, par. 3-125.1)

23 Sec. 3-125.1. Contributions by police officers. Each
24 police officer shall contribute to the Fund ~~pension fund~~ the
25 following percentages of salary for the periods stated:

1 Beginning July 1, 1909 and prior to July 23, 1943, 1% (except
2 that prior to July 1, 1921 not more than one dollar per month
3 shall be deducted, and except that beginning July 1, 1921 and
4 prior to July 1, 1927 not more than \$2 per month shall be
5 deducted); beginning July 23, 1943 and prior to July 20, 1949,
6 3%; beginning July 20, 1949 and prior to July 17, 1959, 5%;
7 beginning July 17, 1959 and prior to July 1, 1971, 7%;
8 beginning July 1, 1971 and prior to July 1, 1975, 7 1/2%;
9 beginning July 1, 1975 and prior to January 1, 1987, 8 1/2%;
10 beginning January 1, 1987 and prior to January 1, 2001, 9%; and
11 beginning January 1, 2001, 9.91%. Such sums shall be paid or
12 deducted monthly. Contribution to the self-managed plan shall
13 be no less than 10% of salary.

14 "Salary" means the annual salary, including longevity,
15 attached to the police officer's rank, as established by the
16 municipality's appropriation ordinance, including any
17 compensation for overtime which is included in the salary so
18 established, but excluding any "overtime pay", "holiday pay",
19 "bonus pay", "merit pay", or any other cash benefit not
20 included in the salary so established.

21 (Source: P.A. 91-939, eff. 2-1-01.)

22 (40 ILCS 5/3-128) (from Ch. 108 1/2, par. 3-128)

23 Sec. 3-128. Board created.

24 (a) This subsection (a) applies until January 1, 2020.

25 A board of 5 members shall constitute a board of trustees to

1 administer the pension fund and to designate the beneficiaries
2 thereof. The board shall be known as the "Board of Trustees of
3 the Police Pension Fund" of the municipality.

4 Two members of the board shall be appointed by the mayor or
5 president of the board of trustees of the municipality
6 involved. The 3rd and 4th members of the board shall be elected
7 from the active participants of the pension fund by such active
8 participants. The 5th member shall be elected by and from the
9 beneficiaries.

10 One of the members appointed by the mayor or president of
11 the board of trustees shall serve for one year beginning on the
12 2nd Tuesday in May after the municipality comes under this
13 Article. The other appointed member shall serve for 2 years
14 beginning on the same date. Their successors shall serve for 2
15 years each or until their successors are appointed and
16 qualified.

17 (b) The members of the boards of trustees serving on
18 December 31, 2019 may continue to exercise the powers of that
19 office until March 1, 2020 for the sole purpose of assisting in
20 the consolidation of their respective pension funds, but
21 subject to the supervision and requirements of the Transition
22 Board and the Illinois Municipal Retirement Fund.

23 (c) Beginning January 1, 2020, the Board of Trustees of the
24 Illinois Municipal Retirement Fund shall assume the duties of
25 the former boards of trustees.

26 ~~The election for board members shall be held biennially on~~

1 ~~the 3rd Monday in April, at such place or places in the~~
2 ~~municipality and under the Australian ballot system and such~~
3 ~~other regulations as shall be prescribed by the appointed~~
4 ~~members of the board.~~

5 ~~The active pension fund participants shall be entitled to~~
6 ~~vote only for the active participant members of the board. All~~
7 ~~beneficiaries of legal age may vote only for the member chosen~~
8 ~~from among the beneficiaries. No person shall be entitled to~~
9 ~~cast more than one ballot at such election. The term of elected~~
10 ~~members shall be 2 years, beginning on the 2nd Tuesday of the~~
11 ~~first May after the election.~~

12 ~~Upon the death, resignation or inability to act of any~~
13 ~~elected board member, his or her successor shall be elected for~~
14 ~~the unexpired term at a special election, to be called by the~~
15 ~~board and conducted in the same manner as the regular biennial~~
16 ~~election.~~

17 ~~Members of the board shall neither receive nor have any~~
18 ~~right to receive any salary from the pension fund for services~~
19 ~~performed as trustees in that office.~~

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

21 (40 ILCS 5/3-134) (from Ch. 108 1/2, par. 3-134)

22 Sec. 3-134. To submit annual list of Fund ~~fund~~ payments. To
23 submit annually to the governing body of each participating
24 municipality ~~city council or board of trustees~~ at the close of
25 the municipality's fiscal year, a list of persons entitled to

1 payments from the Fund that are chargeable to the account of
2 the participating municipality fund, stating the amount of
3 payments, and their purpose, as ordered by the Board board. It
4 shall also include items of income accrued to the account of
5 the participating municipality fund during the fiscal year. The
6 list shall be signed by the secretary and president of the
7 Board board, and attested under oath. A resolution or order for
8 the payment of money shall not be valid unless approved by a
9 majority of the Board board members, and signed by the
10 president and secretary of the Board board.

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

12 (40 ILCS 5/3-135) (from Ch. 108 1/2, par. 3-135)

13 Sec. 3-135. To invest funds. To determine the limitations
14 on the amounts of cash to be invested in order to maintain such
15 cash balances as may be deemed advisable to meet current
16 annuity, benefit, and expense requirements, and to invest the
17 remaining available cash in securities, in accordance with the
18 prudent person investment rule and the other provisions of this
19 Article. Beginning on the consolidation date, the Article 1 and
20 1A restrictions on the investment of Article 3 Funds no longer
21 apply, except to the extent that they do not also apply to
22 Article 7 of this Code. Beginning January 1, 1998, the board
23 shall invest funds in accordance with Sections 1-113.1 through
24 1-113.10 of this Code.

25 (Source: P.A. 90-507, eff. 8-22-97.)

1 (40 ILCS 5/3-141) (from Ch. 108 1/2, par. 3-141)

2 Sec. 3-141. Annual report by treasurer. On the 2nd Tuesday
3 in May annually through 2020, the treasurer of the municipality
4 and all other officials of the municipality who had the custody
5 of any pension funds herein provided, shall make a sworn
6 statement to the pension board, and to the mayor and council or
7 president and board of trustees of the municipality, of all
8 moneys received and paid out by them on account of the pension
9 fund during the year, and of the amount of funds then on hand
10 and owing to the pension fund. The final report required under
11 this subsection shall be due in May of 2020 and shall include
12 the period up to and including the consolidation of the
13 municipality's pension fund into the Fund. All surplus then
14 remaining with any official other than the treasurer shall be
15 paid to the treasurer of the municipality or as directed by the
16 Board. Upon demand of the Board ~~pension board~~, any official
17 shall furnish a statement relative to the official method of
18 collection or handling of the pension funds. All books and
19 records of that official shall be produced at any time by him
20 for examination and inspection by the Board ~~board~~.

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

22 (40 ILCS 5/3-141a new)

23 Sec. 3-141a. Termination of participation by a
24 participating municipality. If a participating municipality

1 terminates participation because it fails to meet the
2 requirements of Section 3-103, it shall pay to the Fund the
3 amount equal to any net debit balance in its municipality
4 account and any account receivable. Its successors, assigns,
5 and transferees of its assets shall be obligated to make this
6 payment to the extent of the value of assets transferred to
7 them. The Fund shall pay an amount equal to any net credit
8 balance to the participating municipality, its successors or
9 assigns. Any remaining net debit or credit balance not
10 collectible or payable shall be transferred to a terminated
11 municipality reserve account. The Fund shall pay to each police
12 officer of the participating municipality an amount equal to
13 his or her credits in the employee reserves. The employees
14 shall have no further rights to any benefits from the Fund,
15 except that annuities awarded prior to the date of termination
16 shall continue to be paid.

17 (40 ILCS 5/3-141b new)

18 Sec. 3-141b. Authorizations.

19 (a) Each participating municipality shall:

20 (1) deduct all normal and additional contributions
21 from each payment of earnings payable to each participating
22 employee who is entitled to any earnings from the
23 municipality, and remit all normal and additional
24 contributions immediately to the Board; and

25 (2) pay to the Board contributions required by this

1 Article.

2 (b) Each participating employee shall, by virtue of the
3 payment of contributions to this Fund, receive a vested
4 interest in the annuities and benefits provided in this Article
5 and in consideration of such vested interest shall be deemed to
6 have agreed and authorized the deduction from earnings of all
7 contributions payable to this Fund in accordance with this
8 Article.

9 (c) Payment of earnings less the amounts of contributions
10 provided in this Article shall be a full and complete discharge
11 of all claims for payment for services rendered by any employee
12 during the period covered by any such payment.

13 (40 ILCS 5/4-102.1 new)

14 Sec. 4-102.1. Fund. "Fund" or "pension fund": Until January
15 1, 2020, a firefighters' pension fund established by a
16 municipality under this Article.

17 Beginning January 1, 2020, "Fund" or "pension fund" means
18 the Illinois Municipal Retirement Fund with respect to this
19 Article; depending on the context, the terms may include one or
20 more of those previously established pension funds.

21 (40 ILCS 5/4-103) (from Ch. 108 1/2, par. 4-103)

22 Sec. 4-103. Municipality; participating municipality;
23 governing body.

24 (a) "Municipality": (1) Any city, township, village or

1 incorporated town of 5,000 or more but less than 500,000
2 inhabitants, and any fire protection district having any
3 full-time paid firefighters, and (2) any city, village,
4 incorporated town or township of less than 5,000 inhabitants
5 having a full-time paid fire department which adopts the
6 provisions of this Article ~~article~~ pursuant to the provisions
7 of Section 4-141.

8 (b) The term "participating municipality" means a
9 municipality, as defined in subsection (a), that both is
10 required (or has elected) to and does in fact participate in
11 the Fund with respect to its firefighters under this Article.

12 (c) The term "governing body", "city council", or "board of
13 trustees" includes the board of trustees of a fire protection
14 district and the board of town trustees or other persons
15 empowered to draft the tentative budget and appropriation
16 ordinance and the electors of such a township acting at the
17 annual or special meeting of town electors.

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

19 (40 ILCS 5/4-105) (from Ch. 108 1/2, par. 4-105)

20 Sec. 4-105. Board. "Board": Until January 1, 2020, the ~~The~~
21 "Board of Trustees of the Firefighters' Pension Fund" of a
22 municipality as established in subsection (a) of Section 4-121.

23 Beginning January 1, 2020, the Board of Trustees of the
24 Illinois Municipal Retirement Fund; depending on the context,
25 the term may include the former board of trustees of one or

1 more of those previously established pension funds.

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

3 (40 ILCS 5/4-105c)

4 Sec. 4-105c. Participant. "Participant": A firefighter or
5 deferred pensioner of the Fund ~~a pension fund~~, or a beneficiary
6 of the Fund ~~pension fund~~.

7 (Source: P.A. 90-507, eff. 8-22-97.)

8 (40 ILCS 5/4-105d)

9 Sec. 4-105d. Beneficiary. "Beneficiary": A person
10 receiving benefits from the Fund ~~a pension fund~~, including, but
11 not limited to, retired pensioners, disabled pensioners, their
12 surviving spouses, minor children, disabled children, and
13 dependent parents.

14 (Source: P.A. 90-507, eff. 8-22-97.)

15 (40 ILCS 5/4-106.5 new)

16 Sec. 4-106.5. Authorized agent of a participating
17 municipality.

18 (a) Each participating municipality shall appoint an
19 authorized agent who shall have the powers and duties set forth
20 in this Section. In the absence of such an appointment, the
21 duties of the authorized agent shall devolve upon the clerk or
22 secretary of the municipality. The authorized agent may be the
23 same person appointed as the authorized agent under Section

1 7-135.

2 (b) The authorized agent of the municipality shall have the
3 following powers and duties:

4 (1) To certify to the Fund whether or not a given
5 person is authorized to participate in the Fund.

6 (2) To certify to the Fund when a participating
7 employee is on a leave of absence authorized by the
8 municipality.

9 (3) To request the proper officer to cause employee
10 contributions to be withheld from salary and promptly
11 transmitted to the Fund.

12 (4) To request the proper officer to cause municipality
13 contributions to be promptly forwarded to the Fund.

14 (5) To forward promptly to all participating employees
15 any communications for such employees from the Fund or the
16 municipality.

17 (6) To forward promptly to the Board of the Fund all
18 applications, claims reports, and other communications
19 delivered to the agent by participating employees.

20 (7) To perform all duties related to the administration
21 of the Fund as requested by the Fund or the governing body
22 of the municipality.

23 (c) The governing body of each participating municipality
24 may delegate either or both of the following powers to its
25 authorized agent:

26 (1) To file a petition for nomination of an executive

1 trustee of the Fund.

2 (2) To cast the ballot for election of an executive
3 trustee of the Fund.

4 If a governing body does not authorize its agent to perform
5 the powers set forth in this Section, they shall be performed
6 by the governing body itself, unless the governing body by
7 resolution duly certified to the Fund delegates them to some
8 other officer or employee.

9 (d) The delivery of any communication or document by an
10 employee or a municipality to the authorized agent of the
11 municipality does not constitute delivery to the Fund.

12 (40 ILCS 5/4-108) (from Ch. 108 1/2, par. 4-108)

13 Sec. 4-108. Creditable service.

14 (a) Creditable service is the time served as a firefighter
15 of a municipality. In computing creditable service, furloughs
16 and leaves of absence without pay exceeding 30 days in any one
17 year shall not be counted, but leaves of absence for illness or
18 accident regardless of length, and periods of disability for
19 which a firefighter received no disability pension payments
20 under this Article, shall be counted.

21 (a-5) Upon the consolidation of the firefighters' pension
22 funds under this Article into the Illinois Municipal Retirement
23 Fund on January 1, 2020, creditable service under any
24 firefighters' pension fund shall be deemed to be creditable
25 service in the Fund, subject to the following provisions:

1 (1) The consolidation of firefighters' pension funds
2 into the Illinois Municipal Retirement Fund shall not
3 result in the duplication of any service credit based on
4 the same period of service in this or any other pension
5 fund or retirement system subject to this Code.

6 (2) If this Section or any other provision of this
7 Article imposes a limit on the amount of creditable service
8 that may be established for a particular activity or
9 purpose, and prior to consolidation a firefighter has
10 established periods of creditable service for that
11 activity or purpose in more than one former firefighters'
12 pension fund under this Article, which periods are within
13 that limitation for each such fund but together exceed that
14 limitation, then upon consolidation all such credit
15 previously established by the firefighter shall be
16 preserved under the Fund, but no additional creditable
17 service for that activity or purpose may be established by
18 that firefighter in the Fund.

19 (3) The consolidation of firefighters' pension funds
20 into the Illinois Municipal Retirement Fund shall not
21 entitle any person or pension fund to a refund of any
22 contribution or payment previously paid or transferred in
23 order to establish or transfer creditable service under
24 this Article.

25 (b) Furloughs and leaves of absence of 30 days or less in
26 any one year may be counted as creditable service, if the

1 firefighter makes the contribution to the Fund ~~fund~~ that would
2 have been required had he or she not been on furlough or leave
3 of absence. To qualify for this creditable service, the
4 firefighter must pay the required contributions to the Fund
5 ~~fund~~ not more than 90 days subsequent to the termination of the
6 furlough or leave of absence, to the extent that the
7 municipality has not made such contribution on his or her
8 behalf.

9 (c) Creditable service includes:

10 (1) Service in the military, naval or air forces of the
11 United States entered upon when the person was an active
12 firefighter, provided that, upon applying for a permanent
13 pension, and in accordance with the rules of the board the
14 firefighter pays into the Fund ~~fund~~ the amount that would
15 have been contributed had he or she been a regular
16 contributor during such period of service, if and to the
17 extent that the municipality which the firefighter served
18 made no such contributions in his or her behalf. The total
19 amount of such creditable service shall not exceed 5 years,
20 except that any firefighter who on July 1, 1973 had more
21 than 5 years of such creditable service shall receive the
22 total amount thereof as of that date.

23 (1.5) Up to 24 months of service in the military,
24 naval, or air forces of the United States that was served
25 prior to employment by a municipality or fire protection
26 district as a firefighter. To receive the credit for the

1 military service prior to the employment as a firefighter,
2 the firefighter must apply in writing to the Fund fund and
3 must make contributions to the Fund fund equal to (i) the
4 employee contributions that would have been required had
5 the service been rendered as a member, plus (ii) an amount
6 determined by the Fund fund to be equal to the employer's
7 normal cost of the benefits accrued for that military
8 service, plus (iii) interest at the prescribed rate
9 ~~actuarially assumed rate provided by the Department of~~
10 ~~Financial and Professional Regulation~~, compounded annually
11 from the first date of membership in the Fund fund to the
12 date of payment on items (i) and (ii). The changes to this
13 paragraph (1.5) made by Public Act 95-1056 ~~this amendatory~~
14 ~~Act of the 95th General Assembly~~ apply only to
15 participating employees in service on or after April 10,
16 2009 (its effective date).

17 (2) Service prior to July 1, 1976 by a firefighter
18 initially excluded from participation by reason of age who
19 elected to participate and paid the required contributions
20 for such service.

21 (3) Up to 8 years of service by a firefighter as an
22 officer in a statewide firefighters' association when he is
23 on a leave of absence from a municipality's payroll,
24 provided that (i) the firefighter has at least 10 years of
25 creditable service as an active firefighter, (ii) the
26 firefighter contributes to the Fund fund the amount that he

1 would have contributed had he remained an active member of
2 the Fund ~~fund~~, (iii) the employee or statewide firefighter
3 association contributes to the Fund ~~fund~~ an amount equal to
4 the employer's required contribution as determined by the
5 board, and (iv) for all leaves of absence under this
6 subdivision (3), including those beginning before January
7 5, 2012 (the effective date of Public Act 97-651) ~~this~~
8 ~~amendatory Act of the 97th General Assembly~~, the
9 firefighter continues to remain in sworn status, subject to
10 the professional standards of the public employer or those
11 terms established in statute.

12 (4) Time spent as an on-call fireman for a
13 municipality, calculated at the rate of one year of
14 creditable service for each 5 years of time spent as an
15 on-call fireman, provided that (i) the firefighter has at
16 least 18 years of creditable service as an active
17 firefighter, (ii) the firefighter spent at least 14 years
18 as an on-call firefighter for the municipality, (iii) the
19 firefighter applies for such creditable service within 30
20 days after August 23, 1989 (the effective date of Public
21 Act 86-273) ~~this amendatory Act of 1989~~, (iv) the
22 firefighter contributes to the Fund an amount representing
23 employee contributions for the number of years of
24 creditable service granted under this subdivision (4),
25 based on the salary and contribution rate in effect for the
26 firefighter at the date of entry into the Fund, to be

1 determined by the board, and (v) not more than 3 years of
2 creditable service may be granted under this subdivision
3 (4).

4 Except as provided in Section 4-108.5, creditable
5 service shall not include time spent as a volunteer
6 firefighter, whether or not any compensation was received
7 therefor. The change made in this Section by Public Act
8 83-0463 is intended to be a restatement and clarification
9 of existing law, and does not imply that creditable service
10 was previously allowed under this Article for time spent as
11 a volunteer firefighter.

12 (5) Time served between July 1, 1976 and July 1, 1988
13 in the position of protective inspection officer or
14 administrative assistant for fire services, for a
15 municipality with a population under 10,000 that is located
16 in a county with a population over 3,000,000 and that
17 maintains a firefighters' pension fund under this Article,
18 if the position included firefighting duties,
19 notwithstanding that the person may not have held an
20 appointment as a firefighter, provided that application is
21 made to the pension fund within 30 days after November 19,
22 1991 (the effective date of Public Act 87-794) ~~this~~
23 ~~amendatory Act of 1991~~, and the corresponding
24 contributions are paid for the number of years of service
25 granted, based upon the salary and contribution rate in
26 effect for the firefighter at the date of entry into the

1 pension fund, as determined by the Board.

2 (6) Service before becoming a participant by a
3 firefighter initially excluded from participation by
4 reason of age who becomes a participant under the amendment
5 to Section 4-107 made by Public Act 87-1265 ~~this amendatory~~
6 ~~Act of 1993~~ and pays the required contributions for such
7 service.

8 (7) Up to 3 years of time during which the firefighter
9 receives a disability pension under Section 4-110,
10 4-110.1, or 4-111, provided that (i) the firefighter
11 returns to active service after the disability for a period
12 at least equal to the period for which credit is to be
13 established and (ii) the firefighter makes contributions
14 to the Fund ~~fund~~ based on the rates specified in Section
15 4-118.1 and the salary upon which the disability pension is
16 based. These contributions may be paid at any time prior to
17 the commencement of a retirement pension. The firefighter
18 may, but need not, elect to have the contributions deducted
19 from the disability pension or to pay them in installments
20 on a schedule approved by the board. If not deducted from
21 the disability pension, the contributions shall include
22 interest at the rate of 6% per year, compounded annually,
23 from the date for which service credit is being established
24 to the date of payment. If contributions are paid under
25 this subdivision (c)(7) in excess of those needed to
26 establish the credit, the excess shall be refunded. This

1 subdivision (c)(7) applies to persons receiving a
2 disability pension under Section 4-110, 4-110.1, or 4-111
3 on the effective date of this amendatory Act of the 91st
4 General Assembly, as well as persons who begin to receive
5 such a disability pension after that date.

6 (8) Up to 6 years of service as a police officer and
7 participant in an Article 3 police pension fund
8 administered by the unit of local government that employs
9 the firefighter under this Article, provided that the
10 service has been transferred to, and the required payment
11 received by, the Article 4 fund in accordance with Section
12 3-110.12 of this Code.

13 (Source: P.A. 100-544, eff. 11-8-17.)

14 (40 ILCS 5/4-118) (from Ch. 108 1/2, par. 4-118)

15 Sec. 4-118. Financing; tax.

16 (a) The governing body ~~city council or the board of~~
17 ~~trustees~~ of a participating the municipality shall annually
18 levy a tax upon all the taxable property of the municipality at
19 the rate on the dollar which will produce an amount which, when
20 added to the deductions from the salaries or wages of
21 firefighters and revenues available from other sources, will
22 equal a sum sufficient to meet the annual actuarial
23 requirements of the account of the participating municipality
24 ~~pension fund~~, as determined by an enrolled actuary employed by
25 the Fund ~~Illinois Department of Insurance or by an enrolled~~

1 ~~actuary retained by the pension fund or municipality.~~ For the
2 purposes of this Section, the annual actuarial requirements of
3 the account of the participating municipality ~~pension fund~~ are
4 equal to (1) the normal cost of benefits attributable to the
5 participating municipality and its firefighters, as determined
6 by an enrolled actuary employed by the Fund ~~of the pension~~
7 ~~fund,~~ or 17.5% of the salaries and wages to be paid to
8 firefighters for the year involved, whichever is greater, plus
9 (2) an annual amount sufficient to bring the total assets of
10 the account of the participating municipality ~~pension fund~~ up
11 to 90% of the total actuarial liabilities of the account of the
12 participating municipality ~~pension fund~~ by the end of municipal
13 fiscal year 2040, as annually updated and determined by an
14 enrolled actuary employed by the Fund ~~Illinois Department of~~
15 ~~Insurance or by an enrolled actuary retained by the pension~~
16 ~~fund or the municipality.~~ In making these determinations, the
17 required minimum employer contribution shall be calculated
18 each year as a level percentage of payroll over the years
19 remaining up to and including fiscal year 2040 and shall be
20 determined under the projected unit credit actuarial cost
21 method. The amount to be applied towards the amortization of
22 the unfunded accrued liability in any year shall not be less
23 than the annual amount required to amortize the unfunded
24 accrued liability, including interest, as a level percentage of
25 payroll over the number of years remaining in the 40 year
26 amortization period.

1 (a-5) For purposes of determining the required employer
2 contribution to the Fund ~~a pension fund~~, the value of the
3 ~~pension fund's~~ assets of the account of the participating
4 municipality shall be equal to the actuarial value of the
5 ~~pension fund's~~ assets of the account of the participating
6 municipality, which shall be calculated as follows:

7 (1) (Blank). ~~On March 30, 2011, the actuarial value of~~
8 ~~a pension fund's assets shall be equal to the market value~~
9 ~~of the assets as of that date.~~

10 (2) In determining the actuarial value of the ~~pension~~
11 ~~fund's~~ assets of the account of the participating
12 municipality ~~for fiscal years after March 30, 2011~~, any
13 actuarial gains or losses from investment return incurred
14 in a fiscal year shall be recognized in equal annual
15 amounts over the 5-year period following that fiscal year.

16 (b) The tax shall be levied and collected in the same
17 manner as the general taxes of the municipality, and shall be
18 in addition to all other taxes now or hereafter authorized to
19 be levied upon all property within the municipality, and in
20 addition to the amount authorized to be levied for general
21 purposes, under Section 8-3-1 of the Illinois Municipal Code or
22 under Section 14 of the Fire Protection District Act. The tax
23 shall be forwarded directly to the treasurer of the Fund ~~board~~
24 within 30 business days of receipt by the county (or, in the
25 case of amounts added to the tax levy under subsection (f),
26 used by the municipality to pay the employer contributions

1 required under subsection (b-1) of Section 15-155 of this
2 Code).

3 (b-5) If a participating municipality fails to transmit to
4 the Fund ~~fund~~ contributions required of it under this Article
5 for more than 90 days after the payment of those contributions
6 is due, the Fund ~~fund~~ may, after giving notice to the
7 municipality, certify to the State Comptroller the amounts of
8 the delinquent payments in accordance with any applicable rules
9 of the Comptroller, and the Comptroller must, beginning in
10 fiscal year 2016, deduct and remit to the Fund, for credit to
11 the account of the participating municipality, ~~fund~~ the
12 certified amounts or a portion of those amounts from the
13 following proportions of payments of State funds to the
14 municipality:

15 (1) in fiscal year 2016, one-third of the total amount
16 of any payments of State funds to the municipality;

17 (2) in fiscal year 2017, two-thirds of the total amount
18 of any payments of State funds to the municipality; and

19 (3) in fiscal year 2018 and each fiscal year
20 thereafter, the total amount of any payments of State funds
21 to the municipality.

22 The State Comptroller may not deduct from any payments of
23 State funds to the municipality more than the amount of
24 delinquent payments certified to the State Comptroller by the
25 Fund ~~fund~~.

26 (c) The Board ~~board~~ shall make available to the membership

1 and the general public for inspection and copying at reasonable
2 times the most recent Actuarial Valuation Balance Sheet and Tax
3 Levy Requirement issued to the Fund ~~fund~~ by the Department of
4 Insurance.

5 (d) (Blank). ~~The firefighters' pension fund shall consist~~
6 ~~of the following moneys which shall be set apart by the~~
7 ~~treasurer of the municipality: (1) all moneys derived from the~~
8 ~~taxes levied hereunder; (2) contributions by firefighters as~~
9 ~~provided under Section 4 118.1; (3) all rewards in money, fees,~~
10 ~~gifts, and emoluments that may be paid or given for or on~~
11 ~~account of extraordinary service by the fire department or any~~
12 ~~member thereof, except when allowed to be retained by~~
13 ~~competitive awards; and (4) any money, real estate or personal~~
14 ~~property received by the board.~~

15 (e) (Blank). ~~For the purposes of this Section, "enrolled~~
16 ~~actuary" means an actuary: (1) who is a member of the Society~~
17 ~~of Actuaries or the American Academy of Actuaries; and (2) who~~
18 ~~is enrolled under Subtitle C of Title III of the Employee~~
19 ~~Retirement Income Security Act of 1974, or who has been engaged~~
20 ~~in providing actuarial services to one or more public~~
21 ~~retirement systems for a period of at least 3 years as of July~~
22 ~~1, 1983.~~

23 (f) The corporate authorities of a municipality that
24 employs a person who is described in subdivision (d) of Section
25 4-106 may add to the tax levy otherwise provided for in this
26 Section an amount equal to the projected cost of the employer

1 contributions required to be paid by the municipality to the
2 State Universities Retirement System under subsection (b-1) of
3 Section 15-155 of this Code.

4 (g) (Blank). ~~The Commission on Government Forecasting and~~
5 ~~Accountability shall conduct a study of all funds established~~
6 ~~under this Article and shall report its findings to the General~~
7 ~~Assembly on or before January 1, 2013. To the fullest extent~~
8 ~~possible, the study shall include, but not be limited to, the~~
9 ~~following:~~

10 ~~(1) fund balances;~~

11 ~~(2) historical employer contribution rates for each~~
12 ~~fund;~~

13 ~~(3) the actuarial formulas used as a basis for employer~~
14 ~~contributions, including the actual assumed rate of return~~
15 ~~for each year, for each fund;~~

16 ~~(4) available contribution funding sources;~~

17 ~~(5) the impact of any revenue limitations caused by~~
18 ~~PTELL and employer home rule or non home rule status; and~~

19 ~~(6) existing statutory funding compliance procedures~~
20 ~~and funding enforcement mechanisms for all municipal~~
21 ~~pension funds.~~

22 (Source: P.A. 99-8, eff. 7-9-15.)

23 (40 ILCS 5/4-118.1) (from Ch. 108 1/2, par. 4-118.1)

24 Sec. 4-118.1. Contributions by firefighters.

25 (a) Beginning January 1, 1976 and until August 6, 1999 (the

1 effective date of Public Act 91-466) ~~this amendatory Act of the~~
2 ~~91st General Assembly~~, each firefighter shall contribute to the
3 pension fund 6 3/4% of salary towards the cost of his or her
4 pension. Beginning August 6, 1999 ~~on the effective date of this~~
5 ~~amendatory Act of the 91st General Assembly~~, each firefighter
6 shall contribute to the pension fund 6.955% of salary towards
7 the cost of his or her pension.

8 (b) In addition, beginning January 1, 1976, each
9 firefighter shall contribute 1% of salary toward the cost of
10 the increase in pension provided in Section 4-109.1; beginning
11 January 1, 1987, such contribution shall be 1.5% of salary;
12 beginning July 1, 2004, the contribution shall be 2.5% of
13 salary.

14 (c) Beginning on July 1, 2004 (the effective date of Public
15 Act 93-689) ~~this amendatory Act of the 93rd General Assembly~~,
16 each firefighter who elects to receive a pension under Section
17 4-109.3 and who has participated in at least one other pension
18 fund under this Article for a period of at least one year shall
19 contribute an additional 1.0% of salary toward the cost of the
20 increase in pensions provided in Section 4-109.3; except that
21 beginning January 1, 2020, no additional contributions shall be
22 paid under this subsection (c).

23 In the event that a firefighter does not elect to receive a
24 retirement pension provided under Section 4-109.3 from one or
25 more of the pension funds under this Article in which the
26 firefighter has credit, he or she shall, upon withdrawal from

1 the last pension fund as defined in Section 4-109.3, be
2 entitled to receive, from each such fund to which he or she has
3 paid additional contributions under this subsection (c) and
4 from which he or she does not receive a refund under Section
5 4-116, a refund of those contributions without interest.
6 Beginning January 1, 2020, however, such refunds shall be
7 payable from the Illinois Municipal Retirement Fund and
8 chargeable to the appropriate municipal accounts and reserves.

9 A refund of total contributions to a particular firefighter
10 pension fund under Section 4-116 shall include any refund of
11 additional contributions paid to that fund under this
12 subsection (c), but a firefighter who accepts a refund from a
13 pension fund under Section 4-116 is thereafter ineligible to
14 receive a pension provided under Section 4-109.3 from that
15 fund. A firefighter who meets the eligibility requirements of
16 Section 4-109.3 may receive a pension under Section 4-109.3
17 from any pension fund from which the firefighter has not
18 received a refund under Section 4-116 or under this subsection
19 (c); except that beginning January 1, 2020 (the consolidation
20 date), such pensions shall be payable from the Illinois
21 Municipal Retirement Fund as provided in Section 4-109.3 and
22 chargeable to the appropriate municipal accounts and reserves.

23 (d) "Salary" means the annual salary, including longevity,
24 attached to the firefighter's rank, as established by the
25 municipality appropriation ordinance, including any
26 compensation for overtime which is included in the salary so

1 established, but excluding any "overtime pay", "holiday pay",
2 "bonus pay", "merit pay", or any other cash benefit not
3 included in the salary so established.

4 (e) The contributions shall be deducted and withheld from
5 the salary of firefighters.

6 (Source: P.A. 93-689, eff. 7-1-04.)

7 (40 ILCS 5/4-121) (from Ch. 108 1/2, par. 4-121)

8 Sec. 4-121. Board created.

9 (a) This subsection (a) applies until January 1, 2020.

10 There is created in each municipality or fire protection
11 district a board of trustees to be known as the "Board of
12 Trustees of the Firefighters' Pension Fund". The membership of
13 the board for each municipality shall be, respectively, as
14 follows: in cities, the treasurer, clerk, marshal or chief
15 officer of the fire department, and the comptroller if there is
16 one, or if not, the mayor; in each township, village or
17 incorporated town, the president of the municipality's board of
18 trustees, the village or town clerk, village or town attorney,
19 village or town treasurer, and the chief officer of the fire
20 department; and in each fire protection district, the president
21 and other 2 members of its board of trustees and the marshal or
22 chief of its fire department or service, as the case may be;
23 and in all the municipalities above designated 3 additional
24 persons chosen from their active firefighters and one other
25 person who has retired under the Firemen's Pension Fund Act of

1 1919, or this Article. ~~The Notwithstanding any provision of~~
2 ~~this Section to the contrary,~~ the term of office of each member
3 of a board established on or before the 3rd Monday in April,
4 2006 shall terminate on the 3rd Monday in April, 2006, but all
5 incumbent members shall continue to exercise all of the powers
6 and be subject to all of the duties of a member of the board
7 until all the new members of the board take office.

8 Beginning on the 3rd Monday in April, 2006 and until
9 January 1, 2020, the board of trustees for each municipality or
10 fire protection district shall consist of 5 members. Two
11 members of the board shall be appointed by the mayor or
12 president of the board of trustees of the municipality or fire
13 protection district involved. Two members of the board shall be
14 active participants of the pension fund who are elected from
15 the active participants of the fund. One member of the board
16 shall be a person who is retired under the Firemen's Pension
17 Fund Act of 1919 or this Article who is elected from persons
18 retired under the Firemen's Pension Fund Act of 1919 or this
19 Article.

20 For the purposes of this Section, a firefighter receiving a
21 disability pension shall be considered a retired firefighter.
22 In the event that there are no retired firefighters under the
23 Fund or if none is willing to serve on the board, then an
24 additional active firefighter shall be elected to the board in
25 lieu of the retired firefighter that would otherwise be
26 elected.

1 If the regularly constituted fire department of a
2 municipality is dissolved and Section 4-106.1 is not
3 applicable, the board shall continue to exist and administer
4 the Fund so long as there continues to be any annuitant or
5 deferred pensioner in the Fund. In such cases, elections shall
6 continue to be held as specified in this Section, except that:
7 (1) deferred pensioners shall be deemed to be active members
8 for the purposes of such elections; (2) any otherwise
9 unfillable positions on the board, including ex officio
10 positions, shall be filled by election from the remaining
11 firefighters and deferred pensioners of the Fund, to the extent
12 possible; and (3) if the membership of the board falls below 3
13 persons, the Illinois Director of Insurance or his designee
14 shall be deemed a member of the board, ex officio.

15 (b) The members of the boards of trustees serving on
16 December 31, 2019 may continue to exercise the powers of that
17 office until March 1, 2020 for the sole purpose of assisting in
18 the consolidation of their respective pension funds, but
19 subject to the supervision and requirements of the Transition
20 Board.

21 (c) Beginning January 1, 2020, the Board of Trustees of the
22 Illinois Municipal Retirement Fund shall assume the duties of
23 the former boards of trustees.

24 ~~The members chosen from the active and retired firefighters~~
25 ~~shall be elected by ballot at elections to be held on the 3rd~~
26 ~~Monday in April of the applicable years under the Australian~~

1 ~~ballot system, at such place or places, in the municipality,~~
2 ~~and under such regulations as shall be prescribed by the board.~~

3 ~~No person shall cast more than one vote for each candidate~~
4 ~~for whom he or she is eligible to vote. In the elections for~~
5 ~~board members to be chosen from the active firefighters, all~~
6 ~~active firefighters and no others may vote. In the elections~~
7 ~~for board members to be chosen from retired firefighters, the~~
8 ~~retired firefighters and no others may vote.~~

9 ~~Each member of the board so elected shall hold office for a~~
10 ~~term of 3 years and until his or her successor has been duly~~
11 ~~elected and qualified.~~

12 ~~The board shall canvass the ballots and declare which~~
13 ~~persons have been elected and for what term or terms~~
14 ~~respectively. In case of a tie vote between 2 or more~~
15 ~~candidates, the board shall determine by lot which candidate or~~
16 ~~candidates have been elected and for what term or terms~~
17 ~~respectively. In the event of the failure, resignation, or~~
18 ~~inability to act of any board member, a successor shall be~~
19 ~~elected for the unexpired term at a special election called by~~
20 ~~the board and conducted in the same manner as a regular~~
21 ~~election.~~

22 ~~The board shall elect annually from its members a president~~
23 ~~and secretary.~~

24 ~~Board members shall not receive or have any right to~~
25 ~~receive any salary from a pension fund for services performed~~
26 ~~as board members.~~

1 (Source: P.A. 100-201, eff. 8-18-17.)

2 (40 ILCS 5/4-124) (from Ch. 108 1/2, par. 4-124)

3 Sec. 4-124. To enforce contributions. To assess each
4 firefighter the contributions required under Section 4-118.1.
5 The contributions deducted from salaries, together with all
6 interest accruing thereon, shall be paid promptly ~~placed~~ by the
7 treasurer of the municipality ~~as ex officio treasurer of the~~
8 ~~board,~~ to the Treasurer ~~credit~~ of the Fund ~~pension fund,~~
9 subject to the order of the Board ~~board.~~

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

11 (40 ILCS 5/4-128) (from Ch. 108 1/2, par. 4-128)

12 Sec. 4-128. To invest funds. To determine the limitations
13 on the amounts of cash to be invested in order to maintain such
14 cash balances as may be deemed advisable to meet current
15 annuity, benefit, and expense requirements, and to invest the
16 remaining available cash in securities, in accordance with the
17 prudent person investment rule and the other provisions of this
18 Article. Beginning on the consolidation date, the Article 1 and
19 1A restrictions on the investment of Article 4 Funds no longer
20 apply, to the extent that they do not also apply to Article 7
21 of this Code. Beginning January 1, 1998, the board shall invest
22 funds in accordance with Sections 1-113.1 through 1-113.10 of
23 this Code.

24 (Source: P.A. 90-507, eff. 8-22-97.)

1 (40 ILCS 5/4-130.1 new)

2 Sec. 4-130.1. Termination of participation by a
3 participating municipality. If a participating municipality
4 terminates participation because it fails to meet the
5 requirements of Section 3-103, it shall pay to the Fund the
6 amount equal to any net debit balance in its municipality
7 account and any account receivable. Its successors, assigns,
8 and transferees of its assets shall be obligated to make this
9 payment to the extent of the value of assets transferred to
10 them. The Fund shall pay an amount equal to any net credit
11 balance to the participating municipality, its successors or
12 assigns. Any remaining net debit or credit balance not
13 collectible or payable shall be transferred to a terminated
14 municipality reserve account. The Fund shall pay to each
15 firefighter of the participating municipality an amount equal
16 to his or her credits in the employee reserves. The employees
17 shall have no further rights to any benefits from the Fund,
18 except that annuities awarded prior to the date of termination
19 shall continue to be paid.

20 (40 ILCS 5/4-130.3 new)

21 Sec. 4-130.3. Authorizations.

22 (a) Each participating municipality shall:

23 (1) Deduct all normal and additional contributions
24 from each payment of earnings payable to each participating

1 employee who is entitled to any earnings from the
2 municipality, and remit all normal and additional
3 contributions immediately to the Board; and

4 (2) Pay to the Board contributions required by this
5 Article.

6 (b) Each participating employee shall, by virtue of the
7 payment of contributions to this Fund, receive a vested
8 interest in the annuities and benefits provided in this Article
9 and in consideration of such vested interest shall be deemed to
10 have agreed and authorized the deduction from earnings of all
11 contributions payable to this Fund in accordance with this
12 Article.

13 (c) Payment of earnings less the amounts of contributions
14 provided in this Article shall be a full and complete discharge
15 of all claims for payment for services rendered by any employee
16 during the period covered by any such payment.

17 (40 ILCS 5/4-134) (from Ch. 108 1/2, par. 4-134)

18 Sec. 4-134. Report for tax levy.

19 (a) The Board ~~board~~ shall report to the governing body of
20 each participating ~~city council or board of trustees of the~~
21 municipality on the condition of the Fund ~~pension fund~~ at the
22 end of its most recently completed fiscal year. The report
23 shall be made prior to the ~~council or board~~ meeting held for
24 appropriating and levying taxes for the year for which the
25 report is made.

1 The ~~pension board in the~~ report shall certify and provide
2 the following information ~~to the city council or board of~~
3 ~~trustees of the municipality:~~

4 (1) the total assets of the fund and the ~~their~~ current
5 market value of those assets;

6 (2) the estimated receipts during the next succeeding
7 fiscal year from deductions from the salaries or wages of
8 firefighters, and from all other sources;

9 (3) the estimated amount necessary during the fiscal
10 year to meet the annual actuarial requirements of the
11 pension fund ~~as provided in Sections 4-118 and 4-120;~~

12 (4) the total net income received from investment of
13 assets along with the assumed investment return and actual
14 investment return received by the Fund ~~fund~~ during its most
15 recently completed fiscal year compared to the total net
16 income, assumed investment return, and actual investment
17 return received during the preceding fiscal year;

18 (5) the increase in employer pension contributions
19 that results from the implementation of the provisions of
20 Public Act 93-689 ~~this amendatory Act of the 93rd General~~
21 ~~Assembly;~~

22 (6) the total number of active employees who are
23 financially contributing to the fund;

24 (7) the total amount that was disbursed in benefits
25 during the fiscal year, including the number of and total
26 amount disbursed to (i) annuitants in receipt of a regular

1 retirement pension, (ii) recipients being paid a
2 disability pension, and (iii) survivors and children in
3 receipt of benefits;

4 (8) the funded ratio of the Fund fund; and

5 (9) the unfunded liability carried by the Fund fund,
6 along with an actuarial explanation of the unfunded
7 liability. ~~and~~

8 ~~(10) the investment policy of the pension board under~~
9 ~~the statutory investment restrictions imposed on the fund.~~

10 Before the Board pension board makes its report, the Fund
11 municipality shall have the assets of the Fund fund and their
12 current market value verified by an independent certified
13 public accountant of its choice.

14 (b) A participating ~~The~~ municipality is authorized to
15 publish the report submitted under this Section. This
16 publication may be made, without limitation, by publication in
17 a local newspaper of general circulation in the municipality or
18 by publication on the municipality's Internet website. If the
19 municipality publishes the report, then that publication must
20 include all of the information relating to that municipality
21 submitted by the Board pension board under subsection (a).

22 (Source: P.A. 95-950, eff. 8-29-08.)

23 (40 ILCS 5/7-175) (from Ch. 108 1/2, par. 7-175)

24 Sec. 7-175. Board elections.

25 (a) During the period beginning on August 1 and ending on

1 September 15 of each year the board shall accept nominations of
2 candidates for election to the trusteeships for terms beginning
3 the next January 1, new trusteeships or vacancies to be filled
4 by election.

5 (b) All nominations shall be by petition. Three petitions
6 for an executive trustee shall be signed by governing bodies of
7 contributing participating municipalities or
8 instrumentalities.

9 A petition for an employee trustee shall be signed by at
10 least 350 participating employees who were participants during
11 July of the current year and who, if their employment status
12 remained unchanged, would be eligible to vote for such
13 candidate at the following election.

14 A petition for an annuitant trustee shall be signed by at
15 least 100 persons who were annuitants of the Fund during July
16 of the current year and who, if their annuitant status remains
17 unchanged, would be eligible to vote for the candidate at the
18 following election.

19 (c) A separate ballot shall be used for each class of
20 trustee and the names of all candidates properly nominated in
21 petitions received by the board shall be placed in alphabetical
22 order upon the proper ballot. Where two employee trustees are
23 elected to a full term in the same year, there shall be one
24 election for the two trusteeships and the two candidates
25 getting the highest number of votes shall be elected.

26 (d) At any election, each contributing participating

1 municipality and participating instrumentality and each
2 contributing participating employee employed by such
3 participating municipality or participating instrumentality
4 during September of any year, shall be entitled to vote as
5 follows:

6 1. The governing body of each such participating
7 municipality and participating instrumentality shall have
8 one vote at any election in which an executive trustee is
9 to be elected, and may cast such vote for any candidate on
10 the executive trustee ballot.

11 2. Each participating employee shall have one vote at
12 any election in which an employee trustee is to be elected,
13 and may cast such vote for any candidate on the employee
14 trustee ballot.

15 3. Each annuitant of the Fund shall have one vote at
16 any election in which an annuitant trustee is to be
17 elected, and may cast that vote for any candidate on the
18 annuitant trustee ballot.

19 4. A vote may be cast for a person not on the ballot by
20 writing in his or her name.

21 (e) The election shall be by ballot pursuant to the rules
22 and regulations established by the board and shall be completed
23 by December 31 of the year. The results shall be entered in the
24 minutes of the meeting of the board following the tally of
25 votes.

26 (f) In case of a tie vote, the candidate employed by or

1 retired from the participating municipality or participating
2 instrumentality having the greatest number of participating
3 employees at the time shall be elected.

4 (g) Notwithstanding any other provision of this Article, if
5 only one candidate is properly nominated in petitions received
6 by the Board, that candidate shall be deemed the winner. In the
7 case of 2 employee trustees elected to a full term in the same
8 year, if only 2 candidates are properly nominated in petitions
9 received by the Board, those 2 candidates shall both be deemed
10 winners. If a candidate is deemed a winner under this
11 paragraph, no election under this Section or Section 7-175.1
12 shall be required.

13 (h) For the purposes of this Section, "annuitant" includes
14 a person who receives an annuity pursuant to Article 3 or 4.

15 For the purposes of this Section, "contributing
16 participating municipality" includes a municipality that
17 participates in Article 3 or 4.

18 For the purposes of this Section, "participating employee"
19 includes a police officer under Article 3 or a firefighter
20 under Article 4.

21 (Source: P.A. 98-932, eff. 8-15-14.)

22 (40 ILCS 5/7-175.1) (from Ch. 108 1/2, par. 7-175.1)

23 Sec. 7-175.1. Election of employee and annuitant trustees.

24 (a) The board shall prepare and send ballots and ballot
25 envelopes to the employees, including police officers under

1 Article 3 and firefighters under Article 4, and annuitants
2 eligible to vote as of September of that year. The ballots
3 shall contain the names of all candidates in alphabetical order
4 and an appropriate place where a name may be written in on the
5 ballot. The ballot envelope shall have on the outside a form of
6 certificate stating that the person voting the ballot is a
7 participating employee or annuitant entitled to vote.

8 (b) Employees and annuitants, upon receipt of the ballot,
9 shall vote the ballot and place it in the ballot envelope, seal
10 the envelope, execute the certificate thereon and return the
11 ballot to the Fund.

12 (c) The board shall set a final date for ballot return, and
13 ballots received prior to that date in a ballot envelope with a
14 properly executed certificate and properly voted, shall be
15 valid ballots.

16 (d) The board shall set a day for counting the ballots and
17 name judges and clerks of election to conduct the count of
18 ballots, and shall make any rules and regulations necessary for
19 the conduct of the count.

20 (e) No election under this Section shall be required if a
21 candidate is deemed the winner under subsection (g) of Section
22 7-175.

23 (Source: P.A. 98-932, eff. 8-15-14.)

24 Section 90. The State Mandates Act is amended by adding
25 Section 8.42 as follows:

1 (30 ILCS 805/8.42 new)

2 Sec. 8.42. Exempt mandate. Notwithstanding Sections 6 and 8
3 of this Act, no reimbursement by the State is required for the
4 implementation of any mandate created by this amendatory Act of
5 the 100th General Assembly.

6 Section 99. Effective date. This Act takes effect upon
7 becoming law, except that Sections 5 and 15 take effect January
8 1, 2020.

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40 ILCS 5/3-101.2 new

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40 ILCS 5/4-101

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40 ILCS 5/4-101.1 new

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