

1 AN ACT in relation to public employee benefits."; and

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Illinois Pension Code is amended by
5 changing Section 7-145.1 as follows:

6 (40 ILCS 5/7-145.1)

7 Sec. 7-145.1. Alternative annuity for county officers.

8 (a) The benefits provided in this Section and Section
9 7-145.2 are available to elected county officers other than
10 members of a board of commissioners of a forest preserve
11 district who are elected pursuant to Section 3c of the
12 Downstate Forest Preserve District Act only if the county
13 board has filed with the Board of the Fund a resolution or
14 ordinance expressly consenting to the availability of these
15 benefits for its elected county officers. The benefits
16 provided in this Section and Section 7-145.2 are available to
17 members of a board of commissioners of a forest preserve
18 district who are elected pursuant to Section 3c of the
19 Downstate Forest Preserve District Act only if that board of
20 commissioners has filed with the Board of the Fund a
21 resolution or ordinance expressly consenting to the
22 availability of these benefits for its elected county
23 officers. The county board's or board of commissioners of a
24 forest preserve district's consent is irrevocable with
25 respect to persons participating in the program, but may be
26 revoked at any time with respect to persons who have not paid
27 an additional optional contribution under this Section before
28 the date of revocation.

29 An elected county officer may elect to establish
30 alternative credits for an alternative annuity by electing in
31 writing to make additional optional contributions in

1 accordance with this Section and procedures established by
2 the board. These alternative credits are available only for
3 periods of service as an elected county officer. The elected
4 county officer may discontinue making the additional optional
5 contributions by notifying the Fund in writing in accordance
6 with this Section and procedures established by the board.

7 Additional optional contributions for the alternative
8 annuity shall be as follows:

9 (1) For service as an elected county officer after
10 the option is elected, an additional contribution of 3%
11 of salary shall be contributed to the Fund on the same
12 basis and under the same conditions as contributions
13 required under Section 7-173.

14 (2) For service as an elected county officer before
15 the option is elected, an additional contribution of 3%
16 of the salary for the applicable period of service, plus
17 interest at the effective rate from the date of service
18 to the date of payment, plus any additional amount
19 required by the county board under paragraph (3) in the
20 case of elected county officers other than members of a
21 forest preserve district who are elected pursuant to
22 Section 3c of the Downstate Forest Preserve District Act
23 or by the board of forest preserve commissioners in the
24 case of elected county officers who are members of a
25 forest preserve district who are elected pursuant to
26 Section 3c of the Downstate Forest Preserve District Act.

27 All payments for past service must be paid in full before
28 credit is given.

29 (3) With respect to service as an elected county
30 officer before the option is elected, if payment is made
31 after the county board or board of forest preserve
32 commissioners has filed with the Board of the Fund a
33 resolution or ordinance requiring an additional
34 contribution under this paragraph, then the contribution

1 required under paragraph (2) shall include an amount to
2 be determined by the Fund, equal to the actuarial present
3 value of the additional employer cost that would
4 otherwise result from the alternative credits being
5 established for that service. A county board's or board
6 of forest preserve commissioner's resolution or ordinance
7 requiring additional contributions under this paragraph
8 (3) is irrevocable.

9 No additional optional contributions may be made for any
10 period of service for which credit has been previously
11 forfeited by acceptance of a refund, unless the refund is
12 repaid in full with interest at the effective rate from the
13 date of refund to the date of repayment.

14 (b) In lieu of the retirement annuity otherwise payable
15 under this Article, an elected county officer who (1) has
16 elected to participate in the Fund and make additional
17 optional contributions in accordance with this Section, (2)
18 has held and made additional optional contributions with
19 respect to the same elected county office for at least 8
20 years, and (3) has attained age 55 with at least 8 years of
21 service credit (or has attained age 50 with at least 20 years
22 of service as a sheriff's law enforcement employee) may elect
23 to have his retirement annuity computed as follows: 3% of
24 the participant's salary for each of the first 8 years of
25 service credit, plus 4% of that salary for each of the next 4
26 years of service credit, plus 5% of that salary for each year
27 of service credit in excess of 12 years, subject to a maximum
28 of 80% of that salary.

29 This formula applies only to service in an elected county
30 office that the officer held for at least 8 years, and only
31 to service for which additional optional contributions have
32 been paid under this Section. If an elected county officer
33 qualifies to have this formula applied to service in more
34 than one elected county office, the qualifying service shall

1 be accumulated for purposes of determining the applicable
2 accrual percentages, but the salary used for each office
3 shall be the separate salary calculated for that office, as
4 defined in subsection (g).

5 To the extent that the elected county officer has service
6 credit that does not qualify for this formula, his retirement
7 annuity will first be determined in accordance with this
8 formula with respect to the service to which this formula
9 applies, and then in accordance with the remaining Sections
10 of this Article with respect to the service to which this
11 formula does not apply.

12 (c) In lieu of the disability benefits otherwise payable
13 under this Article, an elected county officer who (1) has
14 elected to participate in the Fund, and (2) has become
15 permanently disabled and as a consequence is unable to
16 perform the duties of his office, and (3) was making optional
17 contributions in accordance with this Section at the time the
18 disability was incurred, may elect to receive a disability
19 annuity calculated in accordance with the formula in
20 subsection (b). For the purposes of this subsection, an
21 elected county officer shall be considered permanently
22 disabled only if: (i) disability occurs while in service as
23 an elected county officer and is of such a nature as to
24 prevent him from reasonably performing the duties of his
25 office at the time; and (ii) the board has received a written
26 certification by at least 2 licensed physicians appointed by
27 it stating that the officer is disabled and that the
28 disability is likely to be permanent.

29 (d) Refunds of additional optional contributions shall
30 be made on the same basis and under the same conditions as
31 provided under Section 7-166, 7-167 and 7-168. Interest
32 shall be credited at the effective rate on the same basis and
33 under the same conditions as for other contributions.

34 If an elected county officer fails to hold that same

1 elected county office for at least 8 years, he or she shall
2 be entitled after leaving office to receive a refund of the
3 additional optional contributions made with respect to that
4 office, plus interest at the effective rate.

5 (e) The plan of optional alternative benefits and
6 contributions shall be available to persons who are elected
7 county officers and active contributors to the Fund on or
8 after November 15, 1994. A person who was an elected county
9 officer and an active contributor to the Fund on November 15,
10 1994 but is no longer an active contributor may apply to make
11 additional optional contributions under this Section at any
12 time within 90 days after the effective date of this
13 amendatory Act of 1997; if the person is an annuitant, the
14 resulting increase in annuity shall begin to accrue on the
15 first day of the month following the month in which the
16 required payment is received by the Fund.

17 (f) For the purposes of this Section and Section
18 7-145.2, the terms "elected county officer" and "elected
19 county office" include, but are not limited to: (1) the
20 county clerk, recorder, treasurer, coroner, assessor (if
21 elected), auditor, sheriff, and State's Attorney; members of
22 the county board; members of a board of commissioners of a
23 forest preserve district who are elected pursuant to Section
24 3c of the Downstate Forest Preserve District Act; and the
25 clerk of the circuit court; and (2) a person who has been
26 appointed to fill a vacancy in an office that is normally
27 filled by election on a countywide basis, for the duration of
28 his or her service in that office. The terms "elected county
29 officer" and "elected county office" do not include any
30 officer or office of a county or forest preserve district
31 that has not consented to the availability of benefits under
32 this Section and Section 7-145.2.

33 (g) For the purposes of this Section and Section
34 7-145.2, the term "salary" means the final rate of earnings

1 for the elected county office held, calculated in a manner
2 consistent with Section 7-116, but for that office only. If
3 an elected county officer qualifies to have the formula in
4 subsection (b) applied to service in more than one elected
5 county office, a separate salary shall be calculated and
6 applied with respect to each such office.

7 (h) The changes to this Section made by this amendatory
8 Act of the 91st General Assembly apply to persons who first
9 make an additional optional contribution under this Section
10 on or after the effective date of this amendatory Act.

11 (Source: P.A. 90-32, eff. 6-27-97; 91-685, eff. 1-26-00;
12 91-887, eff. 7-6-00.)

13 Section 90. The State Mandates Act is amended by adding
14 Section 8.27 as follows:

15 (30 ILCS 805/8.27 new)

16 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
17 and 8 of this Act, no reimbursement by the State is required
18 for the implementation of any mandate created by this
19 amendatory Act of the 93rd General Assembly.

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.