

AN ACT concerning local government.

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

Section 5. The Counties Code is amended by changing Section 4-6001 as follows:

(55 ILCS 5/4-6001) (from Ch. 34, par. 4-6001)

Sec. 4-6001. Officers in counties of less than 2,000,000.

(a) In all counties of less than 2,000,000 inhabitants, the compensation of Coroners, County Treasurers, County Clerks, Recorders and Auditors shall be determined under this Section. The County Board in those counties shall fix the amount of the necessary clerk hire, stationery, fuel and other expenses of those officers. The compensation of those officers shall be separate from the necessary clerk hire, stationery, fuel and other expenses, and such compensation (except for coroners in those counties with less than 2,000,000 population in which the coroner's compensation is set in accordance with Section 4-6002) shall be fixed within the following limits:

To each such officer in counties containing less than 14,000 inhabitants, not less than \$13,500 per annum.

To each such officer in counties containing 14,000 or more inhabitants, but less than 30,000 inhabitants, not less than \$14,500 per annum.

To each such officer in counties containing 30,000 or more inhabitants but less than 60,000 inhabitants, not less than \$15,000 per annum.

To each such officer in counties containing 60,000 or more inhabitants but less than 100,000 inhabitants, not less than \$15,000 per annum.

To each such officer in counties containing 100,000 or more inhabitants but less than 200,000 inhabitants, not less than \$16,500 per annum.

To each such officer in counties containing 200,000 or more inhabitants but less than 300,000 inhabitants, not less than \$18,000 per annum.

To each such officer in counties containing 300,000 or more inhabitants but less than 2,000,000 inhabitants, not less than \$20,000 per annum.

(b) Those officers beginning a term of office before December 1, 1990 shall be compensated at the rate of their base salary. "Base salary" is the compensation paid for each of those offices, respectively, before July 1, 1989.

(c) Those officers beginning a term of office on or after December 1, 1990 shall be compensated as follows:

(1) Beginning December 1, 1990, base salary plus at least 3% of base salary.

(2) Beginning December 1, 1991, base salary plus at least 6% of base salary.

(3) Beginning December 1, 1992, base salary plus at

least 9% of base salary.

(4) Beginning December 1, 1993, base salary plus at least 12% of base salary.

(d) In addition to but separate and apart from the compensation provided in this Section, the county clerk of each county, the recorder of each county, and the chief clerk of each county board of election commissioners shall receive an award as follows:

- (1) \$4,500 per year after January 1, 1998;
- (2) \$5,500 per year after January 1, 1999; and
- (3) \$6,500 per year after January 1, 2000.

The total amount required for such awards each year shall be appropriated by the General Assembly to the State Board of Elections which shall distribute the awards in annual lump sum payments to the several county clerks, recorders, and chief election clerks. Beginning December 1, 1990, this annual award, and any other award or stipend paid out of State funds to county officers, shall not affect any other compensation provided by law to be paid to county officers.

For State fiscal years beginning on or after July 1, 2024, the State Board of Elections shall remit to each county the amount required for the stipend under this subsection. That money shall be deposited by the county treasurer into a fund dedicated for that purpose. The county payroll clerk shall pay the stipend as required by this subsection within 10 business days after those funds are deposited into the county fund. The

stipend shall not be considered part of the recipient's base compensation and must be remitted to the recipient in addition to the recipient's annual salary or compensation. Beginning July 1, 2024, the county shall be responsible for the State and federal income tax reporting and withholding as well as the employer contributions under the Illinois Pension Code on the stipend under this subsection.

(e) Beginning December 1, 1990, no county board may reduce or otherwise impair the compensation payable from county funds to a county officer if the reduction or impairment is the result of the county officer receiving an award or stipend payable from State funds.

(f) The compensation, necessary clerk hire, stationery, fuel and other expenses of the county auditor, as fixed by the county board, shall be paid by the county.

(g) The population of all counties for the purpose of fixing compensation, as herein provided, shall be based upon the last Federal census immediately previous to the election of the officer in question in each county.

(h) With respect to an auditor who takes office on or after the effective date of this amendatory Act of the 95th General Assembly, the auditor shall receive an annual stipend of \$6,500 per year. The General Assembly shall appropriate the total amount required for the stipend each year from the Personal Property Tax Replacement Fund to the Department of Revenue, and the Department of Revenue shall distribute the

awards in an annual lump sum payment to each county auditor. The stipend shall be in addition to, but separate and apart from, the compensation provided in this Section. No county board may reduce or otherwise impair the compensation payable from county funds to the auditor if the reduction or impairment is the result of the auditor receiving an award or stipend pursuant to this subsection.

Except as provided under subsection (d), for ~~For~~ State fiscal years beginning on or after July 1, 2023, the Department shall remit to each county the amount required for the stipend under this Section. That money shall be deposited by the county treasurer into a fund dedicated for that purpose. The county payroll clerk shall pay the stipend to the auditor within 10 business days after those funds are deposited into the county fund. The stipend shall not be considered part of the auditor's base compensation and must be remitted to the auditor in addition to the auditor's annual salary or compensation. Beginning July 1, 2023, the county shall be responsible for the State and federal income tax reporting and withholding as well as the employer contributions under the Illinois Pension Code on the stipend under this Section.

(Source: P.A. 103-318, eff. 7-28-23.)

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