

1 AN ACT concerning local government.

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

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

6 (55 ILCS 5/4-6001) (from Ch. 34, par. 4-6001)

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

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

19 To each such officer in counties containing less than  
20 14,000 inhabitants, not less than \$13,500 per annum.

21 To each such officer in counties containing 14,000 or more  
22 inhabitants, but less than 30,000 inhabitants, not less than  
23 \$14,500 per annum.

1           To each such officer in counties containing 30,000 or more  
2 inhabitants but less than 60,000 inhabitants, not less than  
3 \$15,000 per annum.

4           To each such officer in counties containing 60,000 or more  
5 inhabitants but less than 100,000 inhabitants, not less than  
6 \$15,000 per annum.

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

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

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

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

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

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

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

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

1 least 9% of base salary.

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

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

9 (1) \$4,500 per year after January 1, 1998;

10 (2) \$5,500 per year after January 1, 1999; and

11 (3) \$6,500 per year after January 1, 2000.

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

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

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

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

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

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

20 (h) With respect to an auditor who takes office on or after  
21 the effective date of this amendatory Act of the 95th General  
22 Assembly, the auditor shall receive an annual stipend of  
23 \$6,500 per year. The General Assembly shall appropriate the  
24 total amount required for the stipend each year from the  
25 Personal Property Tax Replacement Fund to the Department of  
26 Revenue, and the Department of Revenue shall distribute the

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

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

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

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