



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

HB0922

Introduced 2/2/2005, by Rep. Michael K. Smith

#### SYNOPSIS AS INTRODUCED:

40 ILCS 5/7-118	from Ch. 108 1/2, par. 7-118
40 ILCS 5/7-158	from Ch. 108 1/2, par. 7-158
40 ILCS 5/7-164	from Ch. 108 1/2, par. 7-164
40 ILCS 5/7-172	from Ch. 108 1/2, par. 7-172
40 ILCS 5/7-205	from Ch. 108 1/2, par. 7-205
40 ILCS 5/7-206	from Ch. 108 1/2, par. 7-206
30 ILCS 805/8.29 new	

Amends the Illinois Municipal Retirement Fund (IMRF) Article of the Illinois Pension Code. Increases the death benefit from \$3,000 to \$5,000. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB094 07664 AMC 37838 b

FISCAL NOTE ACT  
MAY APPLY

PENSION IMPACT  
NOTE ACT MAY  
APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

1 AN ACT in relation to 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 Illinois Pension Code is amended by changing  
5 Sections 7-118, 7-158, 7-164, 7-172, 7-205, and 7-206 as  
6 follows:

7 (40 ILCS 5/7-118) (from Ch. 108 1/2, par. 7-118)

8 Sec. 7-118. "Beneficiary":

9 (a) The surviving spouse of an employee or of an employee  
10 annuitant, or if no surviving spouse survives, the person or  
11 persons designated by a participating employee or employee  
12 annuitant, or if no person so designated survives, or if no  
13 designation is on file, the estate of the employee or employee  
14 annuitant. The person or persons designated by a beneficiary  
15 annuitant, or if no person designated survives, or if no  
16 designation is on file, the estate of the beneficiary  
17 annuitant. The estate of a surviving spouse annuitant where the  
18 employee or employee annuitant filed no designation, or no  
19 person designated survives at the death of a surviving spouse  
20 annuitant. Designations of beneficiaries shall be in writing on  
21 forms prescribed by the board and effective upon filing in the  
22 fund offices. The designation forms shall provide for  
23 contingent beneficiaries. Divorce, dissolution or annulment of  
24 marriage revokes the designation of an employee's former spouse  
25 as a beneficiary on a designation executed before entry of  
26 judgment for divorce, dissolution or annulment of marriage.

27 (b) Notwithstanding the foregoing, an employee, former  
28 employee who has not yet received a retirement annuity or  
29 separation benefit, or employee annuitant may elect to name any  
30 person, trust or charity to be the primary beneficiary of any  
31 death benefit payable by reason of his death. Such election  
32 shall state specifically whether it is his intention to exclude

1 the spouse, shall be in writing, and may be revoked at any  
2 time. Such election or revocation shall take effect upon being  
3 filed in the fund offices.

4 (c) If a surviving spouse annuity is payable to a former  
5 spouse upon the death of an employee annuitant, the former  
6 spouse, unless designated by the employee annuitant after  
7 dissolution of the marriage, shall not be the beneficiary for  
8 the purposes of the \$5,000 ~~\$3,000~~ death benefit payable under  
9 subparagraph 6 of Section 7-164. This benefit shall be paid to  
10 the designated beneficiary of the employee annuitant or, if  
11 there is no designation, then to the estate of the employee  
12 annuitant.

13 (Source: P.A. 89-136, eff. 7-14-95; 90-448, eff. 8-16-97.)

14 (40 ILCS 5/7-158) (from Ch. 108 1/2, par. 7-158)

15 Sec. 7-158. Surviving spouse annuities - Options. In lieu  
16 of the surviving spouse annuity an eligible surviving spouse  
17 shall have the option of receiving other benefits as follows:

18 1. The surviving spouse of a participating employee may  
19 elect to receive either a single sum death benefit or a  
20 surviving spouse annuity and the \$5,000 ~~\$3,000~~ death benefit  
21 provided in Sections 7-163 and 7-164.

22 2. The surviving spouse of an employee~~r~~ who has separated  
23 from service and would have been entitled to a retirement  
24 annuity on date of death~~r~~ may elect to receive either a single  
25 sum death benefit or a surviving spouse annuity and the \$5,000  
26 ~~\$3,000~~ death benefit provided in Sections 7-163 and 7-164.

27 3. If any surviving spouse annuity is payable prior to the  
28 earliest age at which the recipient will become eligible for a  
29 widows' or widowers' insurance benefit under the Federal Social  
30 Security Act, the recipient may elect that the annuity payments  
31 from this fund shall exceed those payable after attaining such  
32 age by an amount not in excess of the estimated Social Security  
33 Benefit, determined as of the effective date of the surviving  
34 spouse annuity, provided that in no case shall the total  
35 annuity payments made by this fund exceed in actuarial value

1 the annuity which would have been paid had no such election  
2 been made.

3 4. The surviving spouse of a participating employee, whose  
4 annuity was suspended upon return to employment and who had one  
5 year or more of service after his return, may apply the  
6 additional service credits to a supplemental surviving spouse  
7 annuity and receive the \$5,000 ~~\$3,000~~ death benefit or apply  
8 the additional service credits to a single sum death benefit  
9 and forego the \$5,000 ~~\$3,000~~ death benefit payable upon the  
10 death of an annuitant.

11 5. The surviving spouse of a participating employee, whose  
12 annuity was suspended upon return to employment and who had  
13 less than one year of service after his return, shall have the  
14 additional service credits applied towards a supplemental  
15 surviving spouse annuity and shall receive the \$5,000 ~~\$3,000~~  
16 death benefit.

17 (Source: P.A. 85-941.)

18 (40 ILCS 5/7-164) (from Ch. 108 1/2, par. 7-164)

19 Sec. 7-164. Death benefits - Amount. The amount of the  
20 death benefit shall be:

21 1. Upon the death of an employee with at least one year of  
22 service occurring while in an employment relationship  
23 (including employees drawing disability benefits) with a  
24 participating municipality or participating instrumentality,  
25 an amount equal to the sum of:

26 (a) The employee's normal, additional and survivor  
27 credits, including interest credited thereto through the  
28 end of the preceding calendar year, but excluding credits  
29 and interest thereon allowed for periods of disability.

30 (b) An amount equal to the employee's annual final rate  
31 of earnings. An employee who dies as a result of injuries  
32 connected with his duties shall be considered to have a  
33 year of service for purposes of this benefit.

34 2. Upon the death of an employee with less than ± one year  
35 of service occurring while in the service of any participating

1 municipality or instrumentality, an amount equal to the sum of  
2 his accumulated normal, additional and survivor credits on the  
3 date of death, excluding those credits and interest thereon  
4 allowed during periods of disability.

5 3. Upon the death of an employee who has separated from  
6 service and was not entitled to a retirement annuity on the  
7 date of death, an amount equal to the sum of his accumulated  
8 normal, survivor and additional credits on the date of death  
9 excluding those credits and interest thereon allowed during  
10 periods of disability.

11 4. Upon the death of an employee in an employment  
12 relationship, or an employee who has service and was entitled  
13 to a retirement annuity on the date of death, when a surviving  
14 spouse or child annuity is awarded, \$5,000 ~~\$3,000~~.

15 5. Upon the death of an employee, who has separated from  
16 service and was entitled to a retirement annuity on the date of  
17 death, and no surviving spouse or child annuity is awarded,  
18 \$5,000 ~~\$3,000~~ plus an amount equal to his accumulated normal,  
19 survivor and additional credits on the date of death, excluding  
20 those credits and interest earned thereon allowed during  
21 periods of disability.

22 6. Upon the death of an employee annuitant, \$5,000 ~~\$3,000~~  
23 and, unless a surviving spouse, child or reversionary annuity  
24 is payable, the sum of (i) the excess of the normal and  
25 survivor credits, excluding those allowed during periods of  
26 disability, which the annuitant had as of the effective date of  
27 his annuity over the total annuities paid pursuant to paragraph  
28 (a) 1 of Section 7-142 to the date of death, plus (ii) the  
29 excess of the additional credits, excluding any such credits  
30 used to create a reversionary annuity, used to provide the  
31 annuity granted pursuant to paragraph (a) 2 of Section 7-142  
32 over the total annuity payments made pursuant thereto to the  
33 time of death.

34 7. Upon the death of an annuitant receiving a reversionary  
35 annuity or of a person designated to receive a reversionary  
36 annuity prior to the receipt of such annuity the sum of the

1 additional credits of the person creating the reversionary  
2 annuity as of the effective date of his own retirement annuity  
3 over the reversionary annuity payments, if any, made prior to  
4 the date of death of such annuitant or person designated to  
5 receive the reversionary annuity.

6 8. Upon the death of an annuitant receiving a beneficiary  
7 annuity which was effective before January 1, 1986, the excess  
8 of the death benefit which was used to provide the annuity,  
9 over the sum of all annuity payments made to the beneficiary.  
10 Upon the death of an annuitant receiving a beneficiary annuity  
11 effective January 1, 1986 or thereafter, the sum of (i) the  
12 excess of the normal and survivor credits, excluding those  
13 allowed during periods of disability, which the annuitant had  
14 as of the effective date of his annuity over the total  
15 annuities paid pursuant to paragraph (c) of Section 7-165, to  
16 date of death, plus (ii) the excess of the additional credits,  
17 excluding any such credits used to create a reversionary  
18 annuity, used to provide the annuity granted pursuant to  
19 paragraph (d) of Section 7-165 over the total annuity payments  
20 made pursuant thereto to the time of death.

21 9. Upon the marriage prior to reaching age 55 (except for a  
22 surviving spouse who remarries after December 31, 2000) or  
23 death of a person receiving a surviving spouse annuity, unless  
24 a child annuity is payable, the sum of (i) the excess of the  
25 normal and survivor credits, excluding those credits and  
26 interest thereon allowed during periods of disability,  
27 attributable to the employee at the effective date of the  
28 annuity or date of death, whichever first occurred, over the  
29 total of all annuity payments attributable to paragraph (a) 1  
30 of Section 7-142 made to the employee or surviving spouse plus  
31 (ii) the excess of the additional credits, excluding any such  
32 credits used to create a reversionary annuity or used to  
33 provide the annuity attributable to paragraph (a) 2 of Section  
34 7-142 over the total of such payments.

35 10. Upon the marriage, death or attainment of age 18 of a  
36 child receiving a child annuity, if no other child annuities

1 are payable, the sum of (i) the excess of the normal and  
2 survivor credits excluding those credits and interest thereon  
3 allowed during periods of disability, of the employee at the  
4 effective date of the annuity or date of death, whichever first  
5 occurred, over the total annuity payments attributable to  
6 paragraph (a) 1 of Section 7-142 made to the employee,  
7 surviving spouse and children plus (ii) the excess of the  
8 additional credits, excluding any such credits used to create a  
9 reversionary annuity, used to provide the annuity attributable  
10 to paragraph (a) 2 of Section 7-142 over the total annuity  
11 payments made to the employee, surviving spouse and children,  
12 pursuant thereto.

13 11. Upon the death of the participating employee whose  
14 annuity was suspended upon his return to employment:

15 a. If a surviving spouse or child annuity is awarded,  
16 \$5,000 ~~\$3,000~~;

17 b. If no surviving spouse or child annuity is awarded  
18 and he had less than one year's service upon return, \$5,000  
19 ~~\$3,000~~ plus the excess of the normal, survivor and  
20 additional credits, including interest thereon, but  
21 excluding those allowed during a period of disability, at  
22 the effective date of the suspended annuity, plus those  
23 allowed after his return, over all annuity payments made to  
24 the employee;

25 c. If no surviving spouse or child annuity is awarded  
26 and he has one year or more of service upon return, the  
27 higher of (a) the payment under subparagraph b of this  
28 paragraph or (b) the payment under paragraph 1 of this  
29 Section, taking into consideration only the service and  
30 credits allowed after his return, plus the excess of the  
31 normal, survivor and additional credits, including  
32 interest thereon, excluding those allowed during periods  
33 of disability, at the effective date of his suspended  
34 annuity over all annuity payments made to the employee.

35 12. The \$3,000 or \$5,000 death benefit provided in  
36 paragraphs 4 and 6 shall not be payable to beneficiaries of

1 persons who terminated service prior to September 8, 1971,  
2 unless the payment or agreement for payment provided by Section  
3 7-144.2 of this Article is made prior to the date of death.

4 13. The increase in certain death benefits from \$1,000 to  
5 \$3,000 provided by this amendatory Act of 1987 shall apply only  
6 to deaths occurring on or after January 1, 1988.

7 The increase in certain death benefits from \$3,000 to  
8 \$5,000 provided by this amendatory Act of the 94th General  
9 Assembly applies to deaths that occur on or after the effective  
10 date of this amendatory Act, without regard to whether the  
11 deceased person was in service on or after that date.

12 (Source: P.A. 91-887, eff. 7-6-00.)

13 (40 ILCS 5/7-172) (from Ch. 108 1/2, par. 7-172)

14 Sec. 7-172. Contributions by participating municipalities  
15 and participating instrumentalities.

16 (a) Each participating municipality and each participating  
17 instrumentality shall make payment to the fund as follows:

18 1. municipality contributions in an amount determined  
19 by applying the municipality contribution rate to each  
20 payment of earnings paid to each of its participating  
21 employees;

22 2. an amount equal to the employee contributions  
23 provided by paragraphs (a) and (b) of Section 7-173,  
24 whether or not the employee contributions are withheld as  
25 permitted by that Section;

26 3. all accounts receivable, together with interest  
27 charged thereon, as provided in Section 7-209;

28 4. if it has no participating employees with current  
29 earnings, an amount payable which, over a period of 20  
30 years beginning with the year following an award of  
31 benefit, will amortize, at the effective rate for that  
32 year, any negative balance in its municipality reserve  
33 resulting from the award. This amount when established will  
34 be payable as a separate contribution whether or not it  
35 later has participating employees.



1 (b) A separate municipality contribution rate shall be  
2 determined for each calendar year for all participating  
3 municipalities together with all instrumentalities thereof.  
4 The municipality contribution rate shall be determined for  
5 participating instrumentalities as if they were participating  
6 municipalities. The municipality contribution rate shall be  
7 the sum of the following percentages:

8 1. The percentage of earnings of all the participating  
9 employees of all participating municipalities and  
10 participating instrumentalities which, if paid over the  
11 entire period of their service, will be sufficient when  
12 combined with all employee contributions available for the  
13 payment of benefits, to provide all annuities for  
14 participating employees, and the \$5,000 ~~\$3,000~~ death  
15 benefit payable under Sections 7-158 and 7-164, such  
16 percentage to be known as the normal cost rate.

17 2. The percentage of earnings of the participating  
18 employees of each participating municipality and  
19 participating instrumentalities necessary to adjust for  
20 the difference between the present value of all benefits,  
21 excluding temporary and total and permanent disability and  
22 death benefits, to be provided for its participating  
23 employees and the sum of its accumulated municipality  
24 contributions and the accumulated employee contributions  
25 and the present value of expected future employee and  
26 municipality contributions pursuant to subparagraph 1 of  
27 this paragraph (b). This adjustment shall be spread over  
28 the remainder of the period that is allowable under  
29 generally accepted accounting principles.

30 3. The percentage of earnings of the participating  
31 employees of all municipalities and participating  
32 instrumentalities necessary to provide the present value  
33 of all temporary and total and permanent disability  
34 benefits granted during the most recent year for which  
35 information is available.

36 4. The percentage of earnings of the participating

1 employees of all participating municipalities and  
2 participating instrumentalities necessary to provide the  
3 present value of the net single sum death benefits expected  
4 to become payable from the reserve established under  
5 Section 7-206 during the year for which this rate is fixed.

6 5. The percentage of earnings necessary to meet any  
7 deficiency arising in the Terminated Municipality Reserve.

8 (c) A separate municipality contribution rate shall be  
9 computed for each participating municipality or participating  
10 instrumentality for its sheriff's law enforcement employees.

11 A separate municipality contribution rate shall be  
12 computed for the sheriff's law enforcement employees of each  
13 forest preserve district that elects to have such employees.  
14 For the period from January 1, 1986 to December 31, 1986, such  
15 rate shall be the forest preserve district's regular rate plus  
16 2%.

17 In the event that the Board determines that there is an  
18 actuarial deficiency in the account of any municipality with  
19 respect to a person who has elected to participate in the Fund  
20 under Section 3-109.1 of this Code, the Board may adjust the  
21 municipality's contribution rate so as to make up that  
22 deficiency over such reasonable period of time as the Board may  
23 determine.

24 (d) The Board may establish a separate municipality  
25 contribution rate for all employees who are program  
26 participants employed under the federal Comprehensive  
27 Employment Training Act by all of the participating  
28 municipalities and instrumentalities. The Board may also  
29 provide that, in lieu of a separate municipality rate for these  
30 employees, a portion of the municipality contributions for such  
31 program participants shall be refunded or an extra charge  
32 assessed so that the amount of municipality contributions  
33 retained or received by the fund for all CETA program  
34 participants shall be an amount equal to that which would be  
35 provided by the separate municipality contribution rate for all  
36 such program participants. Refunds shall be made to prime

1 sponsors of programs upon submission of a claim therefor and  
2 extra charges shall be assessed to participating  
3 municipalities and instrumentalities. In establishing the  
4 municipality contribution rate as provided in paragraph (b) of  
5 this Section, the use of a separate municipality contribution  
6 rate for program participants or the refund of a portion of the  
7 municipality contributions, as the case may be, may be  
8 considered.

9 (e) Computations of municipality contribution rates for  
10 the following calendar year shall be made prior to the  
11 beginning of each year, from the information available at the  
12 time the computations are made, and on the assumption that the  
13 employees in each participating municipality or participating  
14 instrumentality at such time will continue in service until the  
15 end of such calendar year at their respective rates of earnings  
16 at such time.

17 (f) Any municipality which is the recipient of State  
18 allocations representing that municipality's contributions for  
19 retirement annuity purposes on behalf of its employees as  
20 provided in Section 12-21.16 of the Illinois Public Aid Code  
21 shall pay the allocations so received to the Board for such  
22 purpose. Estimates of State allocations to be received during  
23 any taxable year shall be considered in the determination of  
24 the municipality's tax rate for that year under Section 7-171.  
25 If a special tax is levied under Section 7-171, none of the  
26 proceeds may be used to reimburse the municipality for the  
27 amount of State allocations received and paid to the Board. Any  
28 multiple-county or consolidated health department which  
29 receives contributions from a county under Section 11.2 of "An  
30 Act in relation to establishment and maintenance of county and  
31 multiple-county health departments", approved July 9, 1943, as  
32 amended, or distributions under Section 3 of the Department of  
33 Public Health Act, shall use these only for municipality  
34 contributions by the health department.

35 (g) Municipality contributions for the several purposes  
36 specified shall, for township treasurers and employees in the

1 offices of the township treasurers who meet the qualifying  
2 conditions for coverage hereunder, be allocated among the  
3 several school districts and parts of school districts serviced  
4 by such treasurers and employees in the proportion which the  
5 amount of school funds of each district or part of a district  
6 handled by the treasurer bears to the total amount of all  
7 school funds handled by the treasurer.

8 From the funds subject to allocation among districts and  
9 parts of districts pursuant to the School Code, the trustees  
10 shall withhold the proportionate share of the liability for  
11 municipality contributions imposed upon such districts by this  
12 Section, in respect to such township treasurers and employees  
13 and remit the same to the Board.

14 The municipality contribution rate for an educational  
15 service center shall initially be the same rate for each year  
16 as the regional office of education or school district which  
17 serves as its administrative agent. When actuarial data become  
18 available, a separate rate shall be established as provided in  
19 subparagraph (i) of this Section.

20 The municipality contribution rate for a public agency,  
21 other than a vocational education cooperative, formed under the  
22 Intergovernmental Cooperation Act shall initially be the  
23 average rate for the municipalities which are parties to the  
24 intergovernmental agreement. When actuarial data become  
25 available, a separate rate shall be established as provided in  
26 subparagraph (i) of this Section.

27 (h) Each participating municipality and participating  
28 instrumentality shall make the contributions in the amounts  
29 provided in this Section in the manner prescribed from time to  
30 time by the Board and all such contributions shall be  
31 obligations of the respective participating municipalities and  
32 participating instrumentalities to this fund. The failure to  
33 deduct any employee contributions shall not relieve the  
34 participating municipality or participating instrumentality of  
35 its obligation to this fund. Delinquent payments of  
36 contributions due under this Section may, with interest, be

1 recovered by civil action against the participating  
2 municipalities or participating instrumentalities.  
3 Municipality contributions, other than the amount necessary  
4 for employee contributions and Social Security contributions,  
5 for periods of service by employees from whose earnings no  
6 deductions were made for employee contributions to the fund,  
7 may be charged to the municipality reserve for the municipality  
8 or participating instrumentality.

9 (i) Contributions by participating instrumentalities shall  
10 be determined as provided herein except that the percentage  
11 derived under subparagraph 2 of paragraph (b) of this Section,  
12 and the amount payable under subparagraph 5 of paragraph (a) of  
13 this Section, shall be based on an amortization period of 10  
14 years.

15 (Source: P.A. 92-424, eff. 8-17-01.)

16 (40 ILCS 5/7-205) (from Ch. 108 1/2, par. 7-205)

17 Sec. 7-205. Reserves for annuities. Appropriate reserves  
18 shall be created for payment of all annuities granted under  
19 this Article at the time such annuities are granted and in  
20 amounts determined to be necessary under actuarial tables  
21 adopted by the Board upon recommendation of the actuary of the  
22 fund. All annuities payable shall be charged to the annuity  
23 reserve.

24 1. Amounts credited to annuity reserves shall be derived by  
25 transfer of all the employee credits from the appropriate  
26 employee reserves and by charges to the municipality reserve of  
27 those municipalities in which the retiring employee has  
28 accumulated service. If a retiring employee has accumulated  
29 service in more than one participating municipality or  
30 participating instrumentality, aggregate municipality charges  
31 shall be prorated on a basis of the employee's earnings in case  
32 of concurrent service and creditable service in other cases.

33 2. Supplemental annuities shall be handled as a separate  
34 annuity and amounts to be credited to the annuity reserve  
35 therefor shall be derived in the same manner as a regular

1 annuity.

2 3. When a retirement annuity is granted to an employee with  
3 a spouse eligible for a surviving spouse annuity, there shall  
4 be credited to the annuity reserve an amount to fund the cost  
5 of both the retirement and surviving spouse annuity as a joint  
6 and survivors annuity.

7 4. Beginning January 1, 1989, when a retirement annuity is  
8 awarded, an amount equal to the present value of the \$3,000 or  
9 \$5,000 death benefit payable upon the death of the annuitant  
10 shall be transferred to the annuity reserve from the  
11 appropriate municipality reserves in the same manner as the  
12 transfer for annuities.

13 5. All annuity reserves shall be revalued annually as of  
14 December 31. Beginning as of December 31, 1973, adjustment  
15 required therein by such revaluation shall be charged or  
16 credited to the earnings and experience variation reserve.

17 6. There shall be credited to the annuity reserve all of  
18 the payments made by annuitants under Section 7-144.2, plus an  
19 additional amount from the earnings and experience variation  
20 reserve to fund the cost of the incremental annuities granted  
21 to annuitants making these payments.

22 7. As of December 31, 1972, the excess in the annuity  
23 reserve shall be transferred to the municipality reserves. An  
24 amount equal to the deficiency in the reserve of participating  
25 municipalities and participating instrumentalities which have  
26 no participating employees shall be allocated to their  
27 reserves. The remainder shall be allocated in amounts  
28 proportionate to the present value, as of January 1, 1972, of  
29 annuities of annuitants of the remaining participating  
30 municipalities and participating instrumentalities.

31 (Source: P.A. 89-136, eff. 7-14-95.)

32 (40 ILCS 5/7-206) (from Ch. 108 1/2, par. 7-206)

33 Sec. 7-206. Death Reserve. All death benefit payments  
34 shall be charged to the Death Reserve, other than the \$3,000 or  
35 \$5,000 death benefits paid after December 31, 1988 upon the

1 death of an annuitant. All contributions for death purposes  
2 under Section 7-172(b)4 shall be credited to the same reserve.  
3 Whenever the balance in such reserve at the close of a year  
4 exceeds 100% of the average annual charges to this account  
5 during the 3 preceding calendar years, the basic actuarial  
6 assumptions upon which municipality contribution rates for  
7 these purposes are based, shall be reviewed and revised in such  
8 manner as is deemed necessary to reduce such balance.

9 (Source: P.A. 89-136, eff. 7-14-95.)

10 Section 90. The State Mandates Act is amended by adding  
11 Section 8.29 as follows:

12 (30 ILCS 805/8.29 new)

13 Sec. 8.29. Exempt mandate. Notwithstanding Sections 6 and 8  
14 of this Act, no reimbursement by the State is required for the  
15 implementation of any mandate created by this amendatory Act of  
16 the 94th General Assembly.

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