



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

HB1187

Introduced 2/8/2005, by Rep. Robert S. Molaro

#### SYNOPSIS AS INTRODUCED:

40 ILCS 5/7-116	from Ch. 108 1/2, par. 7-116
40 ILCS 5/7-139	from Ch. 108 1/2, par. 7-139
40 ILCS 5/7-147	from Ch. 108 1/2, par. 7-147
40 ILCS 5/7-174	from Ch. 108 1/2, par. 7-174
30 ILCS 805/8.29 new	

Amends the IMRF Article of the Illinois Pension Code. Grants service credit for the first month of participating employment, even if a paycheck is not issued during that month. Changes the manner of calculating the contribution required for establishing certain prior service credit. For persons switching from total and permanent disability to a retirement annuity, includes any accrued increases in the disability benefit in the final rate of earnings for retirement annuity purposes. Allows disability benefits to be retroactive to the beginning of the previous calendar year. Makes the annuitant trustee a voting member of the Board and increases the number of votes required for action to 5. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB094 04141 EFG 34162 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 Illinois Pension Code is amended by changing  
5 Sections 7-116, 7-139, 7-147, and 7-174 as follows:

6 (40 ILCS 5/7-116) (from Ch. 108 1/2, par. 7-116)

7 Sec. 7-116. "Final rate of earnings":

8 (a) For retirement and survivor annuities, the monthly  
9 earnings obtained by dividing the total earnings received by  
10 the employee during the period of either (1) the 48 consecutive  
11 months of service within the last 120 months of service in  
12 which his total earnings were the highest or (2) the employee's  
13 total period of service, by the number of months of service in  
14 such period. For a person switching from a total and permanent  
15 disability benefit to a retirement annuity, calculation of the  
16 final rate of earnings for retirement annuity purposes shall  
17 include all annual or one-time increases in the disability  
18 benefit that have accrued.

19 (b) For death benefits, the higher of the rate determined  
20 under paragraph (a) of this Section or total earnings received  
21 in the last 12 months of service divided by twelve. If the  
22 deceased employee has less than 12 months of service, the  
23 monthly final rate shall be the monthly rate of pay the  
24 employee was receiving when he began service.

25 (c) For disability benefits, the total earnings of a  
26 participating employee in the last 12 calendar months of  
27 service prior to the date he becomes disabled divided by 12.

28 (d) In computing the final rate of earnings: (1) the  
29 earnings rate for ~~all~~ periods of prior service for which an  
30 employee contribution has been paid under subdivision (a)1 of  
31 Section 7-139 shall be the salary rate used in computing that  
32 contribution, and for other periods of prior service shall be

1 considered equal to the average earnings rate for the last 3  
2 calendar years of prior service for which creditable service is  
3 received under Section 7-139 or, if there is less than 3 years  
4 of creditable prior service, the average for the total prior  
5 service period for which creditable service is received under  
6 Section 7-139; (2) for out of state service and authorized  
7 leave, the earnings rate shall be the rate upon which service  
8 credits are granted; (3) periods of military leave shall not be  
9 considered; (4) the earnings rate for all periods of disability  
10 shall be considered equal to the rate of earnings upon which  
11 the employee's disability benefits are computed for such  
12 periods; (5) the earnings to be considered for each of the  
13 final three months of the final earnings period shall not  
14 exceed 125% of the highest earnings of any other month in the  
15 final earnings period; and (6) the annual amount of final rate  
16 of earnings shall be the monthly amount multiplied by the  
17 number of months of service normally required by the position  
18 in a year.

19 (Source: P.A. 90-448, eff. 8-16-97.)

20 (40 ILCS 5/7-139) (from Ch. 108 1/2, par. 7-139)

21 Sec. 7-139. Credits and creditable service to employees.

22 (a) Each participating employee shall be granted credits  
23 and creditable service, for purposes of determining the amount  
24 of any annuity or benefit to which he or a beneficiary is  
25 entitled, as follows:

26 1. For prior service: Each participating employee who  
27 is an employee of a participating municipality or  
28 participating instrumentality on the effective date shall  
29 be granted creditable service, but no credits under  
30 paragraph 2 of this subsection (a), for periods of prior  
31 service for which credit has not been received under any  
32 other pension fund or retirement system established under  
33 this Code, as follows:

34 If the effective date of participation for the  
35 participating municipality or participating

1 instrumentality is on or before January 1, 1998, creditable  
2 service shall be granted for the entire period of prior  
3 service with that employer without any employee  
4 contribution.

5 If the effective date of participation for the  
6 participating municipality or participating  
7 instrumentality is after January 1, 1998, creditable  
8 service shall be granted for the last 20% of the period of  
9 prior service with that employer, but no more than 5 years,  
10 without any employee contribution. A participating  
11 employee may establish creditable service for the  
12 remainder of the period of prior service with that employer  
13 by making an application in writing, accompanied by payment  
14 of an employee contribution in an amount determined by the  
15 Fund, based on the employee contribution rates in effect at  
16 the time of application for the creditable service and the  
17 employee's actual salary rate during that prior service ~~on~~  
18 ~~the effective date of participation for that employer~~, plus  
19 interest at the effective rate from the date of the prior  
20 service to the date of payment. Application for this  
21 creditable service may be made at any time while the  
22 employee is still in service.

23 A municipality that (i) has at least 35 employees; (ii)  
24 is located in a county with at least 2,000,000 inhabitants;  
25 and (iii) maintains an independent defined benefit pension  
26 plan for the benefit of its eligible employees may restrict  
27 creditable service in whole or in part for periods of prior  
28 service with the employer if the governing body of the  
29 municipality adopts an irrevocable resolution to restrict  
30 that creditable service and files the resolution with the  
31 board before the municipality's effective date of  
32 participation.

33 Any person who has withdrawn from the service of a  
34 participating municipality or participating  
35 instrumentality prior to the effective date, who reenters  
36 the service of the same municipality or participating

1 instrumentality after the effective date and becomes a  
2 participating employee is entitled to creditable service  
3 for prior service as otherwise provided in this subdivision  
4 (a)(1) only if he or she renders 2 years of service as a  
5 participating employee after the effective date.  
6 Application for such service must be made while in a  
7 participating status. The salary rate to be used in the  
8 calculation of the required employee contribution, if any,  
9 shall be the employee's actual salary rate during that  
10 prior service ~~the employee's salary rate at the time of~~  
11 ~~first reentering service with the employer after the~~  
12 ~~employer's effective date of participation.~~

13 The changes to this subdivision (a)1 made by this  
14 amendatory Act of the 94th General Assembly, relating to  
15 the salary rate used in calculating contributions for prior  
16 service, are prospective only; they do not increase the  
17 required amount of, nor entitle any person to a refund of,  
18 any contribution for prior service already paid.

19 2. For current service, each participating employee  
20 shall be credited with:

21 a. Additional credits of amounts equal to each  
22 payment of additional contributions received from him  
23 under Section 7-173, as of the date the corresponding  
24 payment of earnings is payable to him.

25 b. Normal credits of amounts equal to each payment  
26 of normal contributions received from him, as of the  
27 date the corresponding payment of earnings is payable  
28 to him, and normal contributions made for the purpose  
29 of establishing out-of-state service credits as  
30 permitted under the conditions set forth in paragraph 6  
31 of this subsection (a).

32 c. Municipality credits in an amount equal to 1.4  
33 times the normal credits, except those established by  
34 out-of-state service credits, as of the date of  
35 computation of any benefit if these credits would  
36 increase the benefit.

1           d. Survivor credits equal to each payment of  
2 survivor contributions received from the participating  
3 employee as of the date the corresponding payment of  
4 earnings is payable, and survivor contributions made  
5 for the purpose of establishing out-of-state service  
6 credits.

7           3. For periods of temporary and total and permanent  
8 disability benefits, each employee receiving disability  
9 benefits shall be granted creditable service for the period  
10 during which disability benefits are payable. Normal and  
11 survivor credits, based upon the rate of earnings applied  
12 for disability benefits, shall also be granted if such  
13 credits would result in a higher benefit to any such  
14 employee or his beneficiary.

15           4. For authorized leave of absence without pay: A  
16 participating employee shall be granted credits and  
17 creditable service for periods of authorized leave of  
18 absence without pay under the following conditions:

19           a. An application for credits and creditable  
20 service is submitted to the board while the employee is  
21 in a status of active employment, and within 2 years  
22 after termination of the leave of absence period for  
23 which credits and creditable service are sought.

24           b. Not more than 12 complete months of creditable  
25 service for authorized leave of absence without pay  
26 shall be counted for purposes of determining any  
27 benefits payable under this Article.

28           c. Credits and creditable service shall be granted  
29 for leave of absence only if such leave is approved by  
30 the governing body of the municipality, including  
31 approval of the estimated cost thereof to the  
32 municipality as determined by the fund, and employee  
33 contributions, plus interest at the effective rate  
34 applicable for each year from the end of the period of  
35 leave to date of payment, have been paid to the fund in  
36 accordance with Section 7-173. The contributions shall

1 be computed upon the assumption earnings continued  
2 during the period of leave at the rate in effect when  
3 the leave began.

4 d. Benefits under the provisions of Sections  
5 7-141, 7-146, 7-150 and 7-163 shall become payable to  
6 employees on authorized leave of absence, or their  
7 designated beneficiary, only if such leave of absence  
8 is creditable hereunder, and if the employee has at  
9 least one year of creditable service other than the  
10 service granted for leave of absence. Any employee  
11 contributions due may be deducted from any benefits  
12 payable.

13 e. No credits or creditable service shall be  
14 allowed for leave of absence without pay during any  
15 period of prior service.

16 5. For military service: The governing body of a  
17 municipality or participating instrumentality may elect to  
18 allow creditable service to participating employees who  
19 leave their employment to serve in the armed forces of the  
20 United States for all periods of such service, provided  
21 that the person returns to active employment within 90 days  
22 after completion of full time active duty, but no  
23 creditable service shall be allowed such person for any  
24 period that can be used in the computation of a pension or  
25 any other pay or benefit, other than pay for active duty,  
26 for service in any branch of the armed forces of the United  
27 States. If necessary to the computation of any benefit, the  
28 board shall establish municipality credits for  
29 participating employees under this paragraph on the  
30 assumption that the employee received earnings at the rate  
31 received at the time he left the employment to enter the  
32 armed forces. A participating employee in the armed forces  
33 shall not be considered an employee during such period of  
34 service and no additional death and no disability benefits  
35 are payable for death or disability during such period.

36 Any participating employee who left his employment

1 with a municipality or participating instrumentality to  
2 serve in the armed forces of the United States and who  
3 again became a participating employee within 90 days after  
4 completion of full time active duty by entering the service  
5 of a different municipality or participating  
6 instrumentality, which has elected to allow creditable  
7 service for periods of military service under the preceding  
8 paragraph, shall also be allowed creditable service for his  
9 period of military service on the same terms that would  
10 apply if he had been employed, before entering military  
11 service, by the municipality or instrumentality which  
12 employed him after he left the military service and the  
13 employer costs arising in relation to such grant of  
14 creditable service shall be charged to and paid by that  
15 municipality or instrumentality.

16 Notwithstanding the foregoing, any participating  
17 employee shall be entitled to creditable service as  
18 required by any federal law relating to re-employment  
19 rights of persons who served in the United States Armed  
20 Services. Such creditable service shall be granted upon  
21 payment by the member of an amount equal to the employee  
22 contributions which would have been required had the  
23 employee continued in service at the same rate of earnings  
24 during the military leave period, plus interest at the  
25 effective rate.

26 5.1. In addition to any creditable service established  
27 under paragraph 5 of this subsection (a), creditable  
28 service may be granted for up to 24 months of service in  
29 the armed forces of the United States.

30 In order to receive creditable service for military  
31 service under this paragraph 5.1, a participating employee  
32 must (1) apply to the Fund in writing and provide evidence  
33 of the military service that is satisfactory to the Board;  
34 (2) obtain the written approval of the current employer;  
35 and (3) make contributions to the Fund equal to (i) the  
36 employee contributions that would have been required had



1 the service been rendered as a member, plus (ii) an amount  
2 determined by the board to be equal to the employer's  
3 normal cost of the benefits accrued for that military  
4 service, plus (iii) interest on items (i) and (ii) from the  
5 date of first membership in the Fund to the date of  
6 payment. If payment is made during the 6-month period that  
7 begins 3 months after the effective date of this amendatory  
8 Act of 1997, the required interest shall be at the rate of  
9 2.5% per year, compounded annually; otherwise, the  
10 required interest shall be calculated at the regular  
11 interest rate.

12 6. For out-of-state service: Creditable service shall  
13 be granted for service rendered to an out-of-state local  
14 governmental body under the following conditions: The  
15 employee had participated and has irrevocably forfeited  
16 all rights to benefits in the out-of-state public employees  
17 pension system; the governing body of his participating  
18 municipality or instrumentality authorizes the employee to  
19 establish such service; the employee has 2 years current  
20 service with this municipality or participating  
21 instrumentality; the employee makes a payment of  
22 contributions, which shall be computed at 8% (normal) plus  
23 2% (survivor) times length of service purchased times the  
24 average rate of earnings for the first 2 years of service  
25 with the municipality or participating instrumentality  
26 whose governing body authorizes the service established  
27 plus interest at the effective rate on the date such  
28 credits are established, payable from the date the employee  
29 completes the required 2 years of current service to date  
30 of payment. In no case shall more than 120 months of  
31 creditable service be granted under this provision.

32 7. For retroactive service: Any employee who could have  
33 but did not elect to become a participating employee, or  
34 who should have been a participant in the Municipal Public  
35 Utilities Annuity and Benefit Fund before that fund was  
36 superseded, may receive creditable service for the period

1 of service not to exceed 50 months; however, a current or  
2 former elected or appointed official of a participating  
3 municipality may establish credit under this paragraph 7  
4 for more than 50 months of service as an official of that  
5 municipality, if the excess over 50 months is approved by  
6 resolution of the governing body of the affected  
7 municipality filed with the Fund before January 1, 2002.

8 Any employee who is a participating employee on or  
9 after September 24, 1981 and who was excluded from  
10 participation by the age restrictions removed by Public Act  
11 82-596 may receive creditable service for the period, on or  
12 after January 1, 1979, excluded by the age restriction and,  
13 in addition, if the governing body of the participating  
14 municipality or participating instrumentality elects to  
15 allow creditable service for all employees excluded by the  
16 age restriction prior to January 1, 1979, for service  
17 during the period prior to that date excluded by the age  
18 restriction. Any employee who was excluded from  
19 participation by the age restriction removed by Public Act  
20 82-596 and who is not a participating employee on or after  
21 September 24, 1981 may receive creditable service for  
22 service after January 1, 1979. Creditable service under  
23 this paragraph shall be granted upon payment of the  
24 employee contributions which would have been required had  
25 he participated, with interest at the effective rate for  
26 each year from the end of the period of service established  
27 to date of payment.

28 8. For accumulated unused sick leave: A participating  
29 employee who is applying for a retirement annuity shall be  
30 entitled to creditable service for that portion of the  
31 employee's accumulated unused sick leave for which payment  
32 is not received, as follows:

33 a. Sick leave days shall be limited to those  
34 accumulated under a sick leave plan established by a  
35 participating municipality or participating  
36 instrumentality which is available to all employees or

1 a class of employees.

2 b. Only sick leave days accumulated with a  
3 participating municipality or participating  
4 instrumentality with which the employee was in service  
5 within 60 days of the effective date of his retirement  
6 annuity shall be credited; If the employee was in  
7 service with more than one employer during this period  
8 only the sick leave days with the employer with which  
9 the employee has the greatest number of unpaid sick  
10 leave days shall be considered.

11 c. The creditable service granted shall be  
12 considered solely for the purpose of computing the  
13 amount of the retirement annuity and shall not be used  
14 to establish any minimum service period required by any  
15 provision of the Illinois Pension Code, the effective  
16 date of the retirement annuity, or the final rate of  
17 earnings.

18 d. The creditable service shall be at the rate of  
19 1/20 of a month for each full sick day, provided that  
20 no more than 12 months may be credited under this  
21 subdivision 8.

22 e. Employee contributions shall not be required  
23 for creditable service under this subdivision 8.

24 f. Each participating municipality and  
25 participating instrumentality with which an employee  
26 has service within 60 days of the effective date of his  
27 retirement annuity shall certify to the board the  
28 number of accumulated unpaid sick leave days credited  
29 to the employee at the time of termination of service.

30 9. For service transferred from another system:  
31 Credits and creditable service shall be granted for service  
32 under Article 3, 4, 5, 14 or 16 of this Act, to any active  
33 member of this Fund, and to any inactive member who has  
34 been a county sheriff, upon transfer of such credits  
35 pursuant to Section 3-110.3, 4-108.3, 5-235, 14-105.6 or  
36 16-131.4, and payment by the member of the amount by which

1 (1) the employer and employee contributions that would have  
2 been required if he had participated in this Fund as a  
3 sheriff's law enforcement employee during the period for  
4 which credit is being transferred, plus interest thereon at  
5 the effective rate for each year, compounded annually, from  
6 the date of termination of the service for which credit is  
7 being transferred to the date of payment, exceeds (2) the  
8 amount actually transferred to the Fund. Such transferred  
9 service shall be deemed to be service as a sheriff's law  
10 enforcement employee for the purposes of Section 7-142.1.

11 (b) Creditable service - amount:

12 1. One month of creditable service shall be allowed for  
13 each month for which a participating employee made  
14 contributions as required under Section 7-173, or for which  
15 creditable service is otherwise granted hereunder.  
16 Creditable service shall be granted for the first month of  
17 participating employment, even if a paycheck was not issued  
18 during that month. Not more than one ± month of service  
19 shall be credited and counted for one ± calendar month, and  
20 not more than one ± year of service shall be credited and  
21 counted for any calendar year. A calendar month means a  
22 nominal month beginning on the first day thereof, and a  
23 calendar year means a year beginning January 1 and ending  
24 December 31.

25 2. A seasonal employee shall be given 12 months of  
26 creditable service if he renders the number of months of  
27 service normally required by the position in a 12-month  
28 period and he remains in service for the entire 12-month  
29 period. Otherwise a fractional year of service in the  
30 number of months of service rendered shall be credited.

31 3. An intermittent employee shall be given creditable  
32 service for only those months in which a contribution is  
33 made under Section 7-173.

34 (c) No application for correction of credits or creditable  
35 service shall be considered unless the board receives an  
36 application for correction while (1) the applicant is a

1 participating employee and in active employment with a  
2 participating municipality or instrumentality, or (2) while  
3 the applicant is actively participating in a pension fund or  
4 retirement system which is a participating system under the  
5 Retirement Systems Reciprocal Act. A participating employee or  
6 other applicant shall not be entitled to credits or creditable  
7 service unless the required employee contributions are made in  
8 a lump sum or in installments made in accordance with board  
9 rule.

10 (d) Upon the granting of a retirement, surviving spouse or  
11 child annuity, a death benefit or a separation benefit, on  
12 account of any employee, all individual accumulated credits  
13 shall thereupon terminate. Upon the withdrawal of additional  
14 contributions, the credits applicable thereto shall thereupon  
15 terminate. Terminated credits shall not be applied to increase  
16 the benefits any remaining employee would otherwise receive  
17 under this Article.

18 (Source: P.A. 92-424, eff. 8-17-01; 93-933, eff. 8-13-04.)

19 (40 ILCS 5/7-147) (from Ch. 108 1/2, par. 7-147)

20 Sec. 7-147. Temporary disability benefits - Commencement  
21 and duration. Temporary disability benefits shall be payable:

22 (a) Upon receipt by the fund of a written application  
23 therefor. The effective date may be no earlier than the first  
24 day of the calendar year immediately preceding the year in  
25 which the application is received by the Fund. ~~not more than 6~~  
26 ~~months prior to the receipt by the fund of the application.~~  
27 ~~However, if an employee executes an application and delay in~~  
28 ~~filing is caused by negligence or fault of any officer or~~  
29 ~~employee of the applicant's municipality or participating~~  
30 ~~instrumentality, the effective date may be the later of 30 days~~  
31 ~~prior to the date the application is executed or one year prior~~  
32 ~~to the date received by the fund.~~

33 (b) Once a month as of the end of each calendar month;

34 (c) For less than a month in a fraction equal to that  
35 created by making the number of days of disability in the month

1 the numerator and the number of the days in the month the  
2 denominator;

3 (d) To the beneficiary of a deceased participating employee  
4 for the unpaid amount accrued to the date of death;

5 (e) For a period ending on the last day of the month when  
6 the total period during which temporary disability benefits are  
7 paid equals 1/2 of the total period of service (excluding  
8 periods of disability) of the employee as of the date of his  
9 disability or 30 months, whichever is the lesser; provided that  
10 when a participating employee becomes disabled within 5 years  
11 of a previous period or periods of temporary or total and  
12 permanent disability, temporary disability benefits shall be  
13 payable for a period not to exceed the lesser of 30 months or a  
14 period computed as follows:

15 1. the lesser of 30 months or 1/2 of the total service  
16 preceding the first period of disability within such 5-year  
17 period;

18 2. less the total amount of all periods of disability  
19 within said 5-year period;

20 3. plus 1/2 of the total amount of service (excluding  
21 periods of disability) subsequent to the first period of  
22 disability within such 5-year period;

23 (f) while the temporary disability continues.

24 (Source: P.A. 86-272.)

25 (40 ILCS 5/7-174) (from Ch. 108 1/2, par. 7-174)

26 Sec. 7-174. Board created.

27 (a) A board of 8 members shall constitute a board of  
28 trustees authorized to carry out the provisions of this  
29 Article. Each trustee shall be a participating employee of a  
30 participating municipality or participating instrumentality or  
31 an annuitant of the Fund and no person shall be eligible to  
32 become a trustee after January 1, 1979 who does not have at  
33 least 8 years of creditable service.

34 (b) The board shall consist of representatives of various  
35 groups as follows:

1           1. 4 trustees shall be a chief executive officer, chief  
2           finance officer, or other officer, executive or department  
3           head of a participating municipality or participating  
4           instrumentality, and each such trustee shall be designated  
5           as an executive trustee.

6           2. 3 trustees shall be employees of a participating  
7           municipality or participating instrumentality and each  
8           such trustee shall be designated as an employee trustee.

9           3. One trustee shall be an annuitant of the Fund, who  
10          shall be designated the annuitant trustee.

11          (c) A person elected as a trustee shall qualify as a  
12          trustee, after declaration by the board that he has been duly  
13          elected, upon taking and subscribing to the constitutional oath  
14          of office and filing same in the office of the Fund.

15          (d) The term of office of each trustee shall begin upon  
16          January 1 of the year following the year in which he is elected  
17          and shall continue for a period of 5 years and until a  
18          successor has been elected and qualified, or until prior  
19          resignation, death, incapacity or disqualification.

20          (e) Any elected trustee (other than the annuitant trustee)  
21          shall be disqualified immediately upon termination of  
22          employment with all participating municipalities and  
23          instrumentalities thereof or upon any change in status which  
24          removes any such trustee from all employments within the group  
25          he represents. The annuitant trustee shall be disqualified upon  
26          termination of his or her annuity.

27          (f) The trustees shall fill any vacancy in the board by  
28          appointment, for the period until the next election of  
29          trustees, or, if the remaining term is less than 2 years, for  
30          the remainder of the term, and until his successor has been  
31          elected and qualified.

32          (g) Trustees shall serve without compensation, but shall be  
33          reimbursed for any reasonable expenses incurred in attending  
34          meetings of the board and in performing duties on behalf of the  
35          Fund and for the amount of any earnings withheld by any  
36          employing municipality or participating instrumentality

1 because of attendance at any board meeting.

2 (h) Each trustee ~~other than the annuitant trustee~~ shall be  
3 entitled to one vote on any and all actions before the board,  
4 ~~the annuitant trustee is not entitled to vote on any matter.~~ At  
5 least 5 concurring ~~4 concurring~~ votes shall be necessary for  
6 every decision or action by the board at any of its meetings.  
7 No decision or action shall become effective unless presented  
8 and so approved at a regular or duly called special meeting of  
9 the board.

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

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

13 (30 ILCS 805/8.29 new)

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

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