



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB0482

Introduced 2/4/2009, by Rep. Raymond Poe

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 805/8.33 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.

LRB096 04738 AMC 14801 b

FISCAL NOTE ACT
MAY APPLY

PENSION IMPACT
NOTE ACT MAY
APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

A BILL FOR

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

1 marriage revokes the designation of an employee's former spouse
2 as a beneficiary on a designation executed before entry of
3 judgment for divorce, dissolution or annulment of marriage.

4 (b) Notwithstanding the foregoing, an employee, former
5 employee who has not yet received a retirement annuity or
6 separation benefit, or employee annuitant may elect to name any
7 person, trust or charity to be the primary beneficiary of any
8 death benefit payable by reason of his death. Such election
9 shall state specifically whether it is his intention to exclude
10 the spouse, shall be in writing, and may be revoked at any
11 time. Such election or revocation shall take effect upon being
12 filed in the fund offices.

13 (c) If a surviving spouse annuity is payable to a former
14 spouse upon the death of an employee annuitant, the former
15 spouse, unless designated by the employee annuitant after
16 dissolution of the marriage, shall not be the beneficiary for
17 the purposes of the \$5,000 ~~\$3,000~~ death benefit payable under
18 subparagraph 6 of Section 7-164. This benefit shall be paid to
19 the designated beneficiary of the employee annuitant or, if
20 there is no designation, then to the estate of the employee
21 annuitant.

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

23 (40 ILCS 5/7-158) (from Ch. 108 1/2, par. 7-158)

24 Sec. 7-158. Surviving spouse annuities - Options. In lieu
25 of the surviving spouse annuity an eligible surviving spouse

1 shall have the option of receiving other benefits as follows:

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

6 2. The surviving spouse of an employee~~r~~ who has separated
7 from service and would have been entitled to a retirement
8 annuity on date of death~~r~~ may elect to receive either a single
9 sum death benefit or a surviving spouse annuity and the \$5,000
10 ~~\$3,000~~ death benefit provided in Sections 7-163 and 7-164.

11 3. If any surviving spouse annuity is payable prior to the
12 earliest age at which the recipient will become eligible for a
13 widows' or widowers' insurance benefit under the Federal Social
14 Security Act, the recipient may elect that the annuity payments
15 from this fund shall exceed those payable after attaining such
16 age by an amount not in excess of the estimated Social Security
17 Benefit, determined as of the effective date of the surviving
18 spouse annuity, provided that in no case shall the total
19 annuity payments made by this fund exceed in actuarial value
20 the annuity which would have been paid had no such election
21 been made.

22 4. The surviving spouse of a participating employee, whose
23 annuity was suspended upon return to employment and who had one
24 year or more of service after his return, may apply the
25 additional service credits to a supplemental surviving spouse
26 annuity and receive the \$5,000 ~~\$3,000~~ death benefit or apply

1 the additional service credits to a single sum death benefit
2 and forego the \$5,000 ~~\$3,000~~ death benefit payable upon the
3 death of an annuitant.

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

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

11 (40 ILCS 5/7-164) (from Ch. 108 1/2, par. 7-164)

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

14 1. Upon the death of an employee with at least one year of
15 service occurring while in an employment relationship
16 (including employees drawing disability benefits) with a
17 participating municipality or participating instrumentality,
18 an amount equal to the sum of:

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

23 (b) An amount equal to the employee's annual final rate
24 of earnings. An employee who dies as a result of injuries
25 connected with his duties shall be considered to have a

1 year of service for purposes of this benefit.

2 2. Upon the death of an employee with less than ~~±~~ one year
3 of service occurring while in the service of any participating
4 municipality or instrumentality, an amount equal to the sum of
5 his accumulated normal, additional and survivor credits on the
6 date of death, excluding those credits and interest thereon
7 allowed during periods of disability.

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

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

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

25 6. Upon the death of an employee annuitant, \$5,000 ~~\$3,000~~
26 and, unless a surviving spouse, child or reversionary annuity

1 is payable, the sum of (i) the excess of the normal and
2 survivor credits, excluding those allowed during periods of
3 disability, which the annuitant had as of the effective date of
4 his annuity over the total annuities paid pursuant to paragraph
5 (a) 1 of Section 7-142 to the date of death, plus (ii) the
6 excess of the additional credits, excluding any such credits
7 used to create a reversionary annuity, used to provide the
8 annuity granted pursuant to paragraph (a) 2 of Section 7-142
9 over the total annuity payments made pursuant thereto to the
10 time of death.

11 7. Upon the death of an annuitant receiving a reversionary
12 annuity or of a person designated to receive a reversionary
13 annuity prior to the receipt of such annuity the sum of the
14 additional credits of the person creating the reversionary
15 annuity as of the effective date of his own retirement annuity
16 over the reversionary annuity payments, if any, made prior to
17 the date of death of such annuitant or person designated to
18 receive the reversionary annuity.

19 8. Upon the death of an annuitant receiving a beneficiary
20 annuity which was effective before January 1, 1986, the excess
21 of the death benefit which was used to provide the annuity,
22 over the sum of all annuity payments made to the beneficiary.
23 Upon the death of an annuitant receiving a beneficiary annuity
24 effective January 1, 1986 or thereafter, the sum of (i) the
25 excess of the normal and survivor credits, excluding those
26 allowed during periods of disability, which the annuitant had

1 as of the effective date of his annuity over the total
2 annuities paid pursuant to paragraph (c) of Section 7-165, to
3 date of death, plus (ii) the excess of the additional credits,
4 excluding any such credits used to create a reversionary
5 annuity, used to provide the annuity granted pursuant to
6 paragraph (d) of Section 7-165 over the total annuity payments
7 made pursuant thereto to the time of death.

8 9. Upon the marriage prior to reaching age 55 (except for a
9 surviving spouse who remarries after December 31, 2000) or
10 death of a person receiving a surviving spouse annuity, unless
11 a child annuity is payable, the sum of (i) the excess of the
12 normal and survivor credits, excluding those credits and
13 interest thereon allowed during periods of disability,
14 attributable to the employee at the effective date of the
15 annuity or date of death, whichever first occurred, over the
16 total of all annuity payments attributable to paragraph (a) 1
17 of Section 7-142 made to the employee or surviving spouse plus
18 (ii) the excess of the additional credits, excluding any such
19 credits used to create a reversionary annuity or used to
20 provide the annuity attributable to paragraph (a) 2 of Section
21 7-142 over the total of such payments.

22 10. Upon the marriage, death or attainment of age 18 of a
23 child receiving a child annuity, if no other child annuities
24 are payable, the sum of (i) the excess of the normal and
25 survivor credits excluding those credits and interest thereon
26 allowed during periods of disability, of the employee at the

1 effective date of the annuity or date of death, whichever first
2 occurred, over the total annuity payments attributable to
3 paragraph (a) 1 of Section 7-142 made to the employee,
4 surviving spouse and children plus (ii) the excess of the
5 additional credits, excluding any such credits used to create a
6 reversionary annuity, used to provide the annuity attributable
7 to paragraph (a) 2 of Section 7-142 over the total annuity
8 payments made to the employee, surviving spouse and children,
9 pursuant thereto.

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

12 a. If a surviving spouse or child annuity is awarded,
13 \$5,000 ~~\$3,000~~;

14 b. If no surviving spouse or child annuity is awarded
15 and he had less than one year's service upon return, \$5,000
16 ~~\$3,000~~ plus the excess of the normal, survivor and
17 additional credits, including interest thereon, but
18 excluding those allowed during a period of disability, at
19 the effective date of the suspended annuity, plus those
20 allowed after his return, over all annuity payments made to
21 the employee;

22 c. If no surviving spouse or child annuity is awarded
23 and he has one year or more of service upon return, the
24 higher of (a) the payment under subparagraph b of this
25 paragraph or (b) the payment under paragraph 1 of this
26 Section, taking into consideration only the service and

1 credits allowed after his return, plus the excess of the
2 normal, survivor and additional credits, including
3 interest thereon, excluding those allowed during periods
4 of disability, at the effective date of his suspended
5 annuity over all annuity payments made to the employee.

6 12. The \$3,000 or \$5,000 death benefit provided in
7 paragraphs 4 and 6 shall not be payable to beneficiaries of
8 persons who terminated service prior to September 8, 1971,
9 unless the payment or agreement for payment provided by Section
10 7-144.2 of this Article is made prior to the date of death.

11 13. The increase in certain death benefits from \$1,000 to
12 \$3,000 provided by this amendatory Act of 1987 shall apply only
13 to deaths occurring on or after January 1, 1988.

14 The increase in certain death benefits from \$3,000 to
15 \$5,000 provided by this amendatory Act of the 96th General
16 Assembly applies to deaths that occur on or after the effective
17 date of this amendatory Act, without regard to whether the
18 deceased person was in service on or after that date.

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

20 (40 ILCS 5/7-172) (from Ch. 108 1/2, par. 7-172)

21 Sec. 7-172. Contributions by participating municipalities
22 and participating instrumentalities.

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

25 1. municipality contributions in an amount determined

1 by applying the municipality contribution rate to each
2 payment of earnings paid to each of its participating
3 employees;

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

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

10 4. if it has no participating employees with current
11 earnings, an amount payable which, over a period of 20
12 years beginning with the year following an award of
13 benefit, will amortize, at the effective rate for that
14 year, any negative balance in its municipality reserve
15 resulting from the award. This amount when established will
16 be payable as a separate contribution whether or not it
17 later has participating employees.

18 (b) A separate municipality contribution rate shall be
19 determined for each calendar year for all participating
20 municipalities together with all instrumentalities thereof.
21 The municipality contribution rate shall be determined for
22 participating instrumentalities as if they were participating
23 municipalities. The municipality contribution rate shall be
24 the sum of the following percentages:

25 1. The percentage of earnings of all the participating
26 employees of all participating municipalities and

1 participating instrumentalities which, if paid over the
2 entire period of their service, will be sufficient when
3 combined with all employee contributions available for the
4 payment of benefits, to provide all annuities for
5 participating employees, and the \$5,000 ~~\$3,000~~ death
6 benefit payable under Sections 7-158 and 7-164, such
7 percentage to be known as the normal cost rate.

8 2. The percentage of earnings of the participating
9 employees of each participating municipality and
10 participating instrumentalities necessary to adjust for
11 the difference between the present value of all benefits,
12 excluding temporary and total and permanent disability and
13 death benefits, to be provided for its participating
14 employees and the sum of its accumulated municipality
15 contributions and the accumulated employee contributions
16 and the present value of expected future employee and
17 municipality contributions pursuant to subparagraph 1 of
18 this paragraph (b). This adjustment shall be spread over
19 the remainder of the period that is allowable under
20 generally accepted accounting principles.

21 3. The percentage of earnings of the participating
22 employees of all municipalities and participating
23 instrumentalities necessary to provide the present value
24 of all temporary and total and permanent disability
25 benefits granted during the most recent year for which
26 information is available.

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

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

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

12 A separate municipality contribution rate shall be
13 computed for the sheriff's law enforcement employees of each
14 forest preserve district that elects to have such employees.
15 For the period from January 1, 1986 to December 31, 1986, such
16 rate shall be the forest preserve district's regular rate plus
17 2%.

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

25 (d) The Board may establish a separate municipality
26 contribution rate for all employees who are program

1 participants employed under the federal Comprehensive
2 Employment Training Act by all of the participating
3 municipalities and instrumentalities. The Board may also
4 provide that, in lieu of a separate municipality rate for these
5 employees, a portion of the municipality contributions for such
6 program participants shall be refunded or an extra charge
7 assessed so that the amount of municipality contributions
8 retained or received by the fund for all CETA program
9 participants shall be an amount equal to that which would be
10 provided by the separate municipality contribution rate for all
11 such program participants. Refunds shall be made to prime
12 sponsors of programs upon submission of a claim therefor and
13 extra charges shall be assessed to participating
14 municipalities and instrumentalities. In establishing the
15 municipality contribution rate as provided in paragraph (b) of
16 this Section, the use of a separate municipality contribution
17 rate for program participants or the refund of a portion of the
18 municipality contributions, as the case may be, may be
19 considered.

20 (e) Computations of municipality contribution rates for
21 the following calendar year shall be made prior to the
22 beginning of each year, from the information available at the
23 time the computations are made, and on the assumption that the
24 employees in each participating municipality or participating
25 instrumentality at such time will continue in service until the
26 end of such calendar year at their respective rates of earnings

1 at such time.

2 (f) Any municipality which is the recipient of State
3 allocations representing that municipality's contributions for
4 retirement annuity purposes on behalf of its employees as
5 provided in Section 12-21.16 of the Illinois Public Aid Code
6 shall pay the allocations so received to the Board for such
7 purpose. Estimates of State allocations to be received during
8 any taxable year shall be considered in the determination of
9 the municipality's tax rate for that year under Section 7-171.
10 If a special tax is levied under Section 7-171, none of the
11 proceeds may be used to reimburse the municipality for the
12 amount of State allocations received and paid to the Board. Any
13 multiple-county or consolidated health department which
14 receives contributions from a county under Section 11.2 of "An
15 Act in relation to establishment and maintenance of county and
16 multiple-county health departments", approved July 9, 1943, as
17 amended, or distributions under Section 3 of the Department of
18 Public Health Act, shall use these only for municipality
19 contributions by the health department.

20 (g) Municipality contributions for the several purposes
21 specified shall, for township treasurers and employees in the
22 offices of the township treasurers who meet the qualifying
23 conditions for coverage hereunder, be allocated among the
24 several school districts and parts of school districts serviced
25 by such treasurers and employees in the proportion which the
26 amount of school funds of each district or part of a district

1 handled by the treasurer bears to the total amount of all
2 school funds handled by the treasurer.

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

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

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

22 (h) Each participating municipality and participating
23 instrumentality shall make the contributions in the amounts
24 provided in this Section in the manner prescribed from time to
25 time by the Board and all such contributions shall be
26 obligations of the respective participating municipalities and

1 participating instrumentalities to this fund. The failure to
2 deduct any employee contributions shall not relieve the
3 participating municipality or participating instrumentality of
4 its obligation to this fund. Delinquent payments of
5 contributions due under this Section may, with interest, be
6 recovered by civil action against the participating
7 municipalities or participating instrumentalities.
8 Municipality contributions, other than the amount necessary
9 for employee contributions and Social Security contributions,
10 for periods of service by employees from whose earnings no
11 deductions were made for employee contributions to the fund,
12 may be charged to the municipality reserve for the municipality
13 or participating instrumentality.

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

20 (j) Notwithstanding the other provisions of this Section,
21 the additional unfunded liability accruing as a result of this
22 amendatory Act of the 94th General Assembly shall be amortized
23 over a period of 30 years beginning on January 1 of the second
24 calendar year following the calendar year in which this
25 amendatory Act takes effect, except that the employer may
26 provide for a longer amortization period by adopting a

1 resolution or ordinance specifying a 35-year or 40-year period
2 and submitting a certified copy of the ordinance or resolution
3 to the fund no later than June 1 of the calendar year following
4 the calendar year in which this amendatory Act takes effect.
5 (Source: P.A. 94-712, eff. 6-1-06.)

6 (40 ILCS 5/7-205) (from Ch. 108 1/2, par. 7-205)

7 Sec. 7-205. Reserves for annuities. Appropriate reserves
8 shall be created for payment of all annuities granted under
9 this Article at the time such annuities are granted and in
10 amounts determined to be necessary under actuarial tables
11 adopted by the Board upon recommendation of the actuary of the
12 fund. All annuities payable shall be charged to the annuity
13 reserve.

14 1. Amounts credited to annuity reserves shall be derived by
15 transfer of all the employee credits from the appropriate
16 employee reserves and by charges to the municipality reserve of
17 those municipalities in which the retiring employee has
18 accumulated service. If a retiring employee has accumulated
19 service in more than one participating municipality or
20 participating instrumentality, aggregate municipality charges
21 shall be prorated on a basis of the employee's earnings in case
22 of concurrent service and creditable service in other cases.

23 2. Supplemental annuities shall be handled as a separate
24 annuity and amounts to be credited to the annuity reserve
25 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

1 reserves. The remainder shall be allocated in amounts
2 proportionate to the present value, as of January 1, 1972, of
3 annuities of annuitants of the remaining participating
4 municipalities and participating instrumentalities.

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

6 (40 ILCS 5/7-206) (from Ch. 108 1/2, par. 7-206)

7 Sec. 7-206. Death Reserve. All death benefit payments
8 shall be charged to the Death Reserve, other than the \$3,000 or
9 \$5,000 death benefits paid after December 31, 1988 upon the
10 death of an annuitant. All contributions for death purposes
11 under Section 7-172(b)4 shall be credited to the same reserve.
12 Whenever the balance in such reserve at the close of a year
13 exceeds 100% of the average annual charges to this account
14 during the 3 preceding calendar years, the basic actuarial
15 assumptions upon which municipality contribution rates for
16 these purposes are based, shall be reviewed and revised in such
17 manner as is deemed necessary to reduce such balance.

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

19 Section 90. The State Mandates Act is amended by adding
20 Section 8.33 as follows:

21 (30 ILCS 805/8.33 new)

22 Sec. 8.33. Exempt mandate. Notwithstanding Sections 6 and 8
23 of this Act, no reimbursement by the State is required for the

1 implementation of any mandate created by this amendatory Act of
2 the 96th General Assembly.

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