



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

HB2958

Introduced 2/23/2011, by Rep. Lisa M. Dugan

#### SYNOPSIS AS INTRODUCED:

40 ILCS 5/7-109.3	from Ch. 108 1/2, par. 7-109.3
40 ILCS 5/7-142.1	from Ch. 108 1/2, par. 7-142.1
40 ILCS 5/7-150	from Ch. 108 1/2, par. 7-150
40 ILCS 5/7-156	from Ch. 108 1/2, par. 7-156
30 ILCS 805/8.35 new	

Amends the Illinois Municipal Retirement Fund (IMRF) Article of the Illinois Pension Code. Provides that if a full-time firefighter or firefighter/paramedic employed by a city, village, incorporated town, or township that meets certain requirements is not eligible to participate in a retirement fund created under the Downstate Firefighters Article of the Code, then he or she is eligible to participate, as a sheriff's law enforcement employee, under the IMRF Article of the Code. Specifies survivor and occupational disease disability benefits that are available to the qualifying firefighters. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB097 07145 JDS 47247 b

FISCAL NOTE ACT  
MAY APPLY

PENSION IMPACT  
NOTE ACT MAY  
APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

A BILL FOR

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 7-109.3, 7-142.1, 7-150, and 7-156 as follows:

6 (40 ILCS 5/7-109.3) (from Ch. 108 1/2, par. 7-109.3)

7 Sec. 7-109.3. "Sheriff's Law Enforcement Employees".

8 (a) "Sheriff's law enforcement employee" or "SLEP" means:

9 (1) A county sheriff and all deputies, other than  
10 special deputies, employed on a full time basis in the  
11 office of the sheriff.

12 (2) A person who has elected to participate in this  
13 Fund under Section 3-109.1 of this Code, and who is  
14 employed by a participating municipality to perform police  
15 duties.

16 (3) A law enforcement officer employed on a full time  
17 basis by a Forest Preserve District, provided that such  
18 officer shall be deemed a "sheriff's law enforcement  
19 employee" for the purposes of this Article, and service in  
20 that capacity shall be deemed to be service as a sheriff's  
21 law enforcement employee, only if the board of  
22 commissioners of the District have so elected by adoption  
23 of an affirmative resolution. Such election, once made, may

1 not be rescinded.

2 (4) A person not eligible to participate in a fund  
3 established under Article 3 of this Code who is employed on  
4 a full-time basis by a participating municipality or  
5 participating instrumentality to perform police duties at  
6 an airport, but only if the governing authority of the  
7 employer has approved sheriff's law enforcement employee  
8 status for its airport police employees by adoption of an  
9 affirmative resolution. Such approval, once given, may not  
10 be rescinded.

11 (5) Any full-time firefighter or firefighter/paramedic  
12 employed by a city, village, incorporated town, or township  
13 that has a population of less than 5,000 inhabitants, is  
14 located in a county of more than 1,000,000 inhabitants, and  
15 employs 40 or more full-time paid firefighters or  
16 firefighter/paramedics who are subject to a collective  
17 bargaining agreement, provided that such a person is not  
18 eligible to participate in a fund established under Article  
19 4 of this Code.

20 (b) An employee who is a sheriff's law enforcement employee  
21 and is granted military leave or authorized leave of absence  
22 shall receive service credit in that capacity. Sheriff's law  
23 enforcement employees shall not be entitled to out-of-State  
24 service credit under Section 7-139.

25 (Source: P.A. 92-16, eff. 6-28-01.)

1 (40 ILCS 5/7-142.1) (from Ch. 108 1/2, par. 7-142.1)

2 Sec. 7-142.1. Sheriff's law enforcement employees.

3 (a) In lieu of the retirement annuity provided by  
4 subparagraph 1 of paragraph (a) of Section 7-142:

5 Any sheriff's law enforcement employee who has 20 or more  
6 years of service in that capacity and who terminates service  
7 prior to January 1, 1988 shall be entitled at his option to  
8 receive a monthly retirement annuity for his service as a  
9 sheriff's law enforcement employee computed by multiplying 2%  
10 for each year of such service up to 10 years, 2 1/4% for each  
11 year of such service above 10 years and up to 20 years, and 2  
12 1/2% for each year of such service above 20 years, by his  
13 annual final rate of earnings and dividing by 12.

14 Any sheriff's law enforcement employee who has 20 or more  
15 years of service in that capacity and who terminates service on  
16 or after January 1, 1988 and before July 1, 2004 shall be  
17 entitled at his option to receive a monthly retirement annuity  
18 for his service as a sheriff's law enforcement employee  
19 computed by multiplying 2.5% for each year of such service up  
20 to 20 years, 2% for each year of such service above 20 years  
21 and up to 30 years, and 1% for each year of such service above  
22 30 years, by his annual final rate of earnings and dividing by  
23 12.

24 Any sheriff's law enforcement employee who has 20 or more  
25 years of service in that capacity and who terminates service on  
26 or after July 1, 2004 shall be entitled at his or her option to

1 receive a monthly retirement annuity for service as a sheriff's  
2 law enforcement employee computed by multiplying 2.5% for each  
3 year of such service by his annual final rate of earnings and  
4 dividing by 12.

5 If a sheriff's law enforcement employee has service in any  
6 other capacity, his retirement annuity for service as a  
7 sheriff's law enforcement employee may be computed under this  
8 Section and the retirement annuity for his other service under  
9 Section 7-142.

10 In no case shall the total monthly retirement annuity for  
11 persons who retire before July 1, 2004 exceed 75% of the  
12 monthly final rate of earnings. In no case shall the total  
13 monthly retirement annuity for persons who retire on or after  
14 July 1, 2004 exceed 80% of the monthly final rate of earnings.

15 (b) Whenever continued group insurance coverage is elected  
16 in accordance with the provisions of Section 367h of the  
17 Illinois Insurance Code, as now or hereafter amended, the total  
18 monthly premium for such continued group insurance coverage or  
19 such portion thereof as is not paid by the municipality shall,  
20 upon request of the person electing such continued group  
21 insurance coverage, be deducted from any monthly pension  
22 benefit otherwise payable to such person pursuant to this  
23 Section, to be remitted by the Fund to the insurance company or  
24 other entity providing the group insurance coverage.

25 (c) A sheriff's law enforcement employee who has service in  
26 any other capacity may convert up to 10 years of that service

1 into service as a sheriff's law enforcement employee by paying  
2 to the Fund an amount equal to (1) the additional employee  
3 contribution required under Section 7-173.1, plus (2) the  
4 additional employer contribution required under Section 7-172,  
5 plus (3) interest on items (1) and (2) at the prescribed rate  
6 from the date of the service to the date of payment.

7 (d) The changes to subsections (a) and (b) of this Section  
8 made by this amendatory Act of the 94th General Assembly apply  
9 only to persons in service on or after July 1, 2004. In the  
10 case of such a person who begins to receive a retirement  
11 annuity before the effective date of this amendatory Act of the  
12 94th General Assembly, the annuity shall be recalculated  
13 prospectively to reflect those changes, with the resulting  
14 increase beginning to accrue on the first annuity payment date  
15 following the effective date of this amendatory Act.

16 (e) Any elected county officer who was entitled to receive  
17 a stipend from the State on or after July 1, 2009 and on or  
18 before June 30, 2010 may establish earnings credit for the  
19 amount of stipend not received, if the elected county official  
20 applies in writing to the fund within 6 months after the  
21 effective date of this amendatory Act of the 96th General  
22 Assembly and pays to the fund an amount equal to (i) employee  
23 contributions on the amount of stipend not received, (ii)  
24 employer contributions determined by the Board equal to the  
25 employer's normal cost of the benefit on the amount of stipend  
26 not received, plus (iii) interest on items (i) and (ii) at the

1 actuarially assumed rate.

2 (f) Notwithstanding any other provision of this Article,  
3 the provisions of this subsection (f) apply to a person who  
4 first becomes a sheriff's law enforcement employee under this  
5 Article on or after January 1, 2011, except any person employed  
6 as a firefighter or firefighter/paramedic before January 1,  
7 2011, who, after that date, first becomes a sheriff's law  
8 enforcement employee under this Article by operation of  
9 paragraph (5) of subsection (a) of Section 7-109.3.

10 A sheriff's law enforcement employee age 55 or more who has  
11 10 or more years of service in that capacity shall be entitled  
12 at his option to receive a monthly retirement annuity for his  
13 or her service as a sheriff's law enforcement employee computed  
14 by multiplying 2.5% for each year of such service by his or her  
15 final rate of earnings.

16 The retirement annuity of a sheriff's law enforcement  
17 employee who is retiring after attaining age 50 with 10 or more  
18 years of creditable service shall be reduced by one-half of 1%  
19 for each month that the sheriff's law enforcement employee's  
20 age is under age 55.

21 The maximum retirement annuity under this subsection (f)  
22 shall be 75% of final rate of earnings.

23 For the purposes of this subsection (f), "final rate of  
24 earnings" means the average monthly earnings obtained by  
25 dividing the total salary of the sheriff's law enforcement  
26 employee during the 96 consecutive months of service within the

1 last 120 months of service in which the total earnings was the  
2 highest by the number of months of service in that period.

3 Notwithstanding any other provision of this Article,  
4 beginning on January 1, 2011, for all purposes under this Code  
5 (including without limitation the calculation of benefits and  
6 employee contributions), except with regard to any person  
7 employed as a firefighter or firefighter/paramedic before  
8 January 1, 2011, who, after that date, first becomes a  
9 sheriff's law enforcement employee under this Article by  
10 operation of paragraph (5) of subsection (a) of Section  
11 7-109.3, the annual earnings of a sheriff's law enforcement  
12 employee to whom this Section applies shall not include  
13 overtime and shall not exceed \$106,800; however, that amount  
14 shall annually thereafter be increased by the lesser of (i) 3%  
15 of that amount, including all previous adjustments, or (ii)  
16 one-half the annual unadjusted percentage increase (but not  
17 less than zero) in the consumer price index-u for the 12 months  
18 ending with the September preceding each November 1, including  
19 all previous adjustments.

20 (g) Notwithstanding any other provision of this Article,  
21 the monthly annuity of a person who first becomes a sheriff's  
22 law enforcement employee under this Article on or after January  
23 1, 2011, except any person employed as a firefighter or  
24 firefighter/paramedic before January 1, 2011, who, after that  
25 date, first becomes a sheriff's law enforcement employee under  
26 this Article by operation of paragraph (5) of subsection (a) of



1 Section 7-109.3, shall be increased on the January 1 occurring  
2 either on or after the attainment of age 60 or the first  
3 anniversary of the annuity start date, whichever is later. Each  
4 annual increase shall be calculated at 3% or one-half the  
5 annual unadjusted percentage increase (but not less than zero)  
6 in the consumer price index-u for the 12 months ending with the  
7 September preceding each November 1, whichever is less, of the  
8 originally granted retirement annuity. If the annual  
9 unadjusted percentage change in the consumer price index-u for  
10 a 12-month period ending in September is zero or, when compared  
11 with the preceding period, decreases, then the annuity shall  
12 not be increased.

13 (h) Notwithstanding any other provision of this Article,  
14 for a person who first becomes a sheriff's law enforcement  
15 employee under this Article on or after January 1, 2011, except  
16 any person employed as a firefighter or firefighter/paramedic  
17 before January 1, 2011, who, after that date, first becomes a  
18 sheriff's law enforcement employee under this Article by  
19 operation of paragraph (5) of subsection (a) of Section  
20 7-109.3, the annuity to which the surviving spouse, children,  
21 or parents are entitled under this subsection (h) shall be in  
22 the amount of 66 2/3% of the sheriff's law enforcement  
23 employee's earned annuity at the date of death.

24 (i) Notwithstanding any other provision of this Article,  
25 the monthly annuity of a survivor of a person who first becomes  
26 a sheriff's law enforcement employee under this Article on or

1 after January 1, 2011, except any person employed as a  
2 firefighter or firefighter/paramedic before January 1, 2011,  
3 who, after that date, first becomes a sheriff's law enforcement  
4 employee under this Article by operation of paragraph (5) of  
5 subsection (a) of Section 7-109.3, shall be increased on the  
6 January 1 after attainment of age 60 by the recipient of the  
7 survivor's annuity and each January 1 thereafter by 3% or  
8 one-half the annual unadjusted percentage increase in the  
9 consumer price index-u for the 12 months ending with the  
10 September preceding each November 1, whichever is less, of the  
11 originally granted pension. If the annual unadjusted  
12 percentage change in the consumer price index-u for a 12-month  
13 period ending in September is zero or, when compared with the  
14 preceding period, decreases, then the annuity shall not be  
15 increased.

16 (j) For the purposes of this Section, "consumer price  
17 index-u" means the index published by the Bureau of Labor  
18 Statistics of the United States Department of Labor that  
19 measures the average change in prices of goods and services  
20 purchased by all urban consumers, United States city average,  
21 all items, 1982-84 = 100. The new amount resulting from each  
22 annual adjustment shall be determined by the Public Pension  
23 Division of the Department of Insurance and made available to  
24 the boards of the pension funds.

25 (Source: P.A. 96-961, eff. 7-2-10; 96-1495, eff. 1-1-11.)

1 (40 ILCS 5/7-150) (from Ch. 108 1/2, par. 7-150)

2 Sec. 7-150. Total and permanent disability benefits -  
3 Eligibility. Total and permanent disability benefits shall be  
4 payable to participating employees as hereinafter provided,  
5 including those employees receiving disability benefit on July  
6 1, 1962.

7 (a) A participating employee shall be considered totally  
8 and permanently disabled if:

9 1. He is unable to engage in any gainful activity  
10 because of any medically determinable physical or mental  
11 impairment which can be expected to result in death or be  
12 of a long continued and indefinite duration, other than as  
13 a result of self-inflicted injury or addiction to narcotic  
14 drugs;

15 2. The Board has received a written certification by at  
16 least 1 licensed and practicing physician stating that the  
17 employee meets the qualifications of subparagraph 1 of this  
18 paragraph (a).

19 (b) A totally and permanently disabled employee is entitled  
20 to a permanent disability benefit provided:

21 1. He has exhausted his temporary disability benefits.

22 2. He:

23 (i) has at least one year of service immediately  
24 preceding the date the disability was incurred and has  
25 made contributions to the fund for at least the number  
26 of months of service normally required in his position

1 during a 12 month period, or has at least 5 years of  
2 service credit, the last year of which immediately  
3 preceded the date the disability was incurred; or

4 (ii) had qualified under clause (i) above, but had  
5 an interruption in service with the same participating  
6 municipality or participating instrumentality of not  
7 more than 3 months in the 12 months preceding the date  
8 the temporary disability was incurred and was not paid  
9 a separation benefit; or

10 (iii) had qualified under clause (i) above, but had  
11 an interruption after 20 or more years of creditable  
12 service, was not paid a separation benefit, and  
13 returned to service prior to the date the disability  
14 was incurred.

15 Item (iii) of this subdivision shall apply to all  
16 employees whose disabilities were incurred on or after July  
17 1, 1985, and any such employee who becomes eligible for a  
18 disability benefit under item (iii) shall be entitled to  
19 receive a lump sum payment of any accumulated disability  
20 benefits which may accrue from the date the disability was  
21 incurred until the effective date of this amendatory Act of  
22 1987.

23 Periods of qualified leave granted in compliance with  
24 the federal Family and Medical Leave Act shall be ignored  
25 for purposes of determining the number of consecutive  
26 months of employment under this subdivision (b)2.

1           3. He is receiving no earnings from a participating  
2 municipality or instrumentality thereof or participating  
3 instrumentality, except as allowed under subsection (f) of  
4 Section 7-152.

5           4. He has not refused to submit to a reasonable  
6 physical examination by a physician appointed by the Board.

7           5. His disability is not the result of a mental or  
8 physical condition which existed on the earliest date of  
9 service from which he has uninterrupted service, including  
10 prior service, at the date of his disability, provided that  
11 this limitation shall not be applicable to a participating  
12 employee who, without receiving a disability benefit,  
13 receives 5 years of creditable service.

14           6. He is not separated from the service of his  
15 employing participating municipality or instrumentality  
16 thereof or participating instrumentality on the date his  
17 temporary disability was incurred; for the purposes of  
18 payment of total and permanent disability benefits, a  
19 participating employee, whose employment relationship is  
20 terminated by his employing municipality, shall be deemed  
21 not to be separated from the service of his employing  
22 municipality or participating instrumentality if he  
23 continues disabled by the same condition and so long as he  
24 is otherwise entitled to such disability benefit.

25           7. He has not refused to apply for a disability benefit  
26 under the Federal Social Security Act at the request of the

1 Board.

2 (c) A participating employee shall remain eligible and may  
3 make application for a total and permanent disability benefit  
4 within 90 days after the termination of his temporary  
5 disability benefits or within such longer period terminating at  
6 the end of the period during which his employing municipality  
7 is prevented from employing him by reason of any statutory  
8 prohibition.

9 (d) Notwithstanding any other provision of this Article, a  
10 firefighter or firefighter/paramedic who qualifies as a  
11 sheriff's law enforcement employee under paragraph (5) of  
12 subsection (a) of Section 7-109.3, has 5 or more years of  
13 creditable service, and is found unable to perform his or her  
14 duties in the fire department by reason of heart disease,  
15 stroke, tuberculosis, or any disease of the lungs or  
16 respiratory tract, resulting from service as a firefighter, is  
17 entitled to an occupational disease disability pension during  
18 any period of such disability for which he or she has no right  
19 to receive salary.

20 Any active firefighter who qualifies as a sheriff's law  
21 enforcement employee under paragraph (5) of subsection (a) of  
22 Section 7-109.3, has completed 5 or more years of service, and  
23 is unable to perform his or her duties in the fire department  
24 by reason of a disabling cancer, which develops or manifests  
25 itself during a period while the firefighter is in the service  
26 of the fire department, shall be entitled to receive an

1 occupational disease disability benefit during any period of  
2 such disability for which he or she does not have a right to  
3 receive salary. In order to receive this occupational disease  
4 disability benefit, (i) the type of cancer involved must be a  
5 type that may be caused by exposure to heat, radiation, or a  
6 known carcinogen, as defined by the International Agency for  
7 Research on Cancer, and (ii) the cancer must (and is rebuttably  
8 presumed to) arise as a result of service as a firefighter.

9 A firefighter who qualifies as a sheriff's law enforcement  
10 employee under paragraph (5) of subsection (a) of Section  
11 7-109.3 and who enters the service after August 27, 1971 shall  
12 be examined by one or more practicing physicians appointed by  
13 the Board. If the examination discloses impairment of the  
14 heart, lungs, or respiratory tract, or the existence of any  
15 cancer, the firefighter who qualifies as a sheriff's law  
16 enforcement employee under paragraph (5) of subsection (a) of  
17 Section 7-109.3 shall not be entitled to the occupational  
18 disease disability pension unless and until a subsequent  
19 examination reveals no such impairment or cancer.

20 The occupational disease disability pension shall be equal  
21 to the greater of (1) 65% of the salary attached to the rank  
22 held by the firefighter in the fire service at the time of his  
23 or her removal from the municipality's fire department payroll  
24 or (2) the retirement pension that the firefighter would be  
25 eligible to receive if he or she retired (but not including any  
26 automatic annual increase in that retirement pension).

1       The firefighter who qualifies as a sheriff's law  
2 enforcement employee under paragraph (5) of subsection (a) of  
3 Section 7-109.3 is also entitled to a child's disability  
4 benefit of \$20 a month for each natural or legally adopted  
5 unmarried child less than age 18 who is dependent upon the  
6 firefighter for support. The total child's disability benefit  
7 when added to the occupational disease disability pension shall  
8 not exceed 75% of the firefighter's salary at the time of the  
9 grant of occupational disease disability pension.

10       The occupational disease disability pension is payable to  
11 the firefighter during the period of the disability. If the  
12 disability ceases before the death of the firefighter, the  
13 disability pension payable under this Section shall also cease,  
14 and the firefighter thereafter shall receive such pension  
15 benefits as are provided in accordance with other provisions of  
16 this Article.

17       If a firefighter who qualifies as a sheriff's law  
18 enforcement employee under paragraph (5) of subsection (a) of  
19 Section 7-109.3 dies while still disabled and receiving a  
20 disability pension under this Section, the disability pension  
21 shall continue to be paid to the firefighter's survivors. A  
22 pension previously granted under this Section to a firefighter  
23 who died while receiving a disability pension under this  
24 Section shall be deemed to be a continuation of the pension  
25 provided under this Section and shall be deemed to be in the  
26 nature of worker's occupational disease compensation payments.



1 The changes to this Section made by this amendatory Act of the  
2 97th General Assembly are intended to be retroactive and are  
3 not limited to persons in service on or after the effective  
4 date.

5 The child's disability benefit shall terminate if the  
6 disability ceases while the firefighter is alive or when the  
7 child or children attain age 18 or marry, whichever event  
8 occurs first, except that benefits payable on account of a  
9 child under this Section shall not be reduced or terminated by  
10 reason of the child's attainment of age 18 if he or she is then  
11 dependent by reason of a physical or mental disability but  
12 shall continue to be paid as long as such dependency continues.  
13 Individuals over the age of 18 and adjudged as a disabled  
14 person pursuant to Article XIa of the Probate Act of 1975,  
15 except for persons receiving benefits under Article III of the  
16 Illinois Public Aid Code, shall be eligible to receive benefits  
17 under this Act.

18 (Source: P.A. 90-766, eff. 8-14-98.)

19 (40 ILCS 5/7-156) (from Ch. 108 1/2, par. 7-156)

20 Sec. 7-156. Surviving spouse annuities - amount.

21 (a) The amount of surviving spouse annuity shall be:

22 1. Upon the death of an employee annuitant or such person  
23 entitled, upon application, to a retirement annuity at date of  
24 death, (i) an amount equal to 1/2 of the retirement annuity  
25 which was or would have been payable exclusive of the amount so

1 payable which was provided from additional credits, and  
2 disregarding any election made under paragraph (b) of Section  
3 7-142, plus (ii) an annuity which could be provided at the then  
4 attained age of the surviving spouse and under actuarial tables  
5 then in effect, from the excess of the additional credits,  
6 (excluding any such credits used to create a reversionary  
7 annuity) used to provide the annuity granted pursuant to  
8 paragraph (a) (2) of Section 7-142 of this article over the  
9 total annuity payments made pursuant thereto.

10 2. Upon the death of a participating employee on or after  
11 attainment of age 55, an amount equal to 1/2 of the retirement  
12 annuity which he could have had as of the date of death had he  
13 then retired and applied for annuity, exclusive of the portion  
14 thereof which could have been provided from additional credits,  
15 and disregarding paragraph (b) of Section 7-142, plus an amount  
16 equal to the annuity which could be provided from the total of  
17 his accumulated additional credits at date of death, on the  
18 basis of the attained age of the surviving spouse on such date.

19 3. Upon the death of a participating employee before age  
20 55, an amount equal to 1/2 of the retirement annuity which he  
21 could have had as of his attained age on the date of death, had  
22 he then retired and applied for annuity, and the provisions of  
23 this Article that no such annuity shall begin until the  
24 employee has attained at least age 55 were not applicable,  
25 exclusive of the portion thereof which could have been provided  
26 from additional credits and disregarding paragraph (b) of

1 Section 7-142, plus an amount equal to the annuity which could  
2 be provided from the total of his accumulated additional  
3 credits at date of death, on the basis of the attained age of  
4 the surviving spouse on such date.

5 In the case of the surviving spouse of a person who dies  
6 before the effective date of this amendatory Act of the 94th  
7 General Assembly, if the surviving spouse is more than 5 years  
8 younger than the deceased, that portion of the annuity which is  
9 not based on additional credits shall be reduced in the ratio  
10 of the value of a life annuity of \$1 per year at an age of 5  
11 years less than the attained age of the deceased, at the  
12 earlier of the date of the death or the date his retirement  
13 annuity begins, to the value of a life annuity of \$1 per year  
14 at the attained age of the surviving spouse on such date,  
15 according to actuarial tables approved by the Board. This  
16 reduction does not apply to the surviving spouse of a person  
17 who dies on or after the effective date of this amendatory Act  
18 of the 94th General Assembly.

19 In computing the amount of a surviving spouse annuity,  
20 incremental increases of retirement annuities to the date of  
21 death of the employee annuitant shall be considered.

22 (b) Each surviving spouse annuity payable on January 1,  
23 1988 shall be increased on that date by 3% of the original  
24 amount of the annuity. Each surviving spouse annuity that  
25 begins after January 1, 1988 shall be increased on the January  
26 1 next occurring after the annuity begins, by an amount equal

1 to (i) 3% of the original amount thereof if the deceased  
2 employee was receiving a retirement annuity at the time of his  
3 death; otherwise (ii) 0.167% of the original amount thereof for  
4 each complete month which has elapsed since the date the  
5 annuity began.

6 On each January 1 after the date of the initial increase  
7 under this subsection, each surviving spouse annuity shall be  
8 increased by 3% of the originally granted amount of the  
9 annuity.

10 (c) Notwithstanding any other provision of this Article,  
11 the pension of the surviving spouse of a firefighter who  
12 qualifies as a sheriff's law enforcement employee under  
13 paragraph (5) of subsection (a) of Section 7-109.3 and dies on  
14 or after January 1, 1988 as a result of sickness, accident, or  
15 injury incurred in or resulting from the performance of an act  
16 of duty or from the cumulative effects of acts of duty shall  
17 not be less than 100% of the salary attached to the rank held  
18 by the deceased firefighter on the last day of service.

19 (Source: P.A. 94-712, eff. 6-1-06.)

20 Section 90. The State Mandates Act is amended by adding  
21 Section 8.35 as follows:

22 (30 ILCS 805/8.35 new)

23 Sec. 8.35. Exempt mandate. Notwithstanding Sections 6 and 8  
24 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 97th General Assembly.

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