



Sen. Terry Link

Filed: 4/13/2016

09900SB2818sam001

LRB099 19828 RPS 47266 a

1 AMENDMENT TO SENATE BILL 2818

2 AMENDMENT NO. _____. Amend Senate Bill 2818 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Pension Code is amended by
5 changing Sections 9-169 and 10-107 as follows:

6 (40 ILCS 5/9-169) (from Ch. 108 1/2, par. 9-169)

7 Sec. 9-169. Financing - Tax levy.

8 (a) The county board shall levy a tax annually upon all
9 taxable property in the county at the rate that will produce a
10 sum which, when added to the amounts deducted from the salaries
11 of the employees or otherwise contributed by them is sufficient
12 for the requirements of this Article.

13 For the years before 1962 the tax rate shall be as provided
14 in "The 1925 Act". For the years 1962 and 1963 the tax rate
15 shall be not more than .0200 per cent; for the years 1964 and
16 1965 the tax rate shall be not more than .0202 per cent; for

1 the years 1966 and 1967 the tax rate shall be not more than
2 .0207 per cent; for the year 1968 the tax rate shall be not
3 more than .0220 per cent; for the year 1969 the tax rate shall
4 be not more than .0233 per cent; for the year 1970 the tax rate
5 shall be not more than .0255 per cent; for the year 1971 the
6 tax rate shall be not more than .0268 per cent of the value, as
7 equalized or assessed by the Department of Revenue upon all
8 taxable property in the county. Beginning with the year 1972
9 and for each year thereafter the county shall levy a tax
10 annually at a rate on the dollar of the value, as equalized or
11 assessed by the Department of Revenue of all taxable property
12 within the county that will produce, when extended, not to
13 exceed an amount equal to the total amount of contributions
14 made by the employees to the fund in the calendar year 2 years
15 prior to the year for which the annual applicable tax is levied
16 multiplied by .8 for the years 1972 through 1976; by .8 for the
17 year 1977; by .87 for the year 1978; by .94 for the year 1979;
18 by 1.02 for the year 1980 and by 1.10 for the year 1981 and by
19 1.18 for the year 1982 and by 1.36 for the year 1983 and by 1.54
20 for the years year 1984 through 2015; and by 2.25 for the years
21 2016 through 2019; and by 3.00 for the years 2020 through 2023
22 and for each year thereafter.

23 Beginning in the year 2024 and for each year thereafter,
24 the county shall levy a tax annually upon all taxable property
25 within the county at a rate that will produce a sum that, when
26 added to the amounts deducted from the salaries of the

1 employees or otherwise contributed by them and revenues from
2 other sources, will equal a sum sufficient to meet the annual
3 actuarial requirements of the pension fund as determined by a
4 qualified actuary retained by the pension fund. For the
5 purposes of this subsection (a), the annual actuarial
6 requirements of the pension fund are equal to (1) the
7 employer's normal cost of the pension fund, plus (2) the annual
8 amount necessary to amortize the fund's unfunded accrued
9 liabilities over a period of 30 years from the effective date
10 of the evaluation.

11 This tax shall be levied and collected in like manner with
12 the general taxes of the county, and shall be in addition to
13 all other taxes which the county is authorized to levy upon the
14 aggregate valuation of all taxable property within the county
15 and shall be exclusive of and in addition to the amount of tax
16 the county is authorized to levy for general purposes under any
17 laws which may limit the amount of tax which the county may
18 levy for general purposes. The county clerk, in reducing tax
19 levies under any Act concerning the levy and extension of
20 taxes, shall not consider this tax as a part of the general tax
21 levy for county purposes, and shall not include it within any
22 limitation of the per cent of the assessed valuation upon which
23 taxes are required to be extended for the county. It is lawful
24 to extend this tax in addition to the general county rate fixed
25 by statute, without being authorized as additional by a vote of
26 the people of the county.

1 Revenues derived from this tax shall be paid to the
2 treasurer of the county and held by him for the benefit of the
3 fund.

4 If the payments on account of taxes are insufficient during
5 any year to meet the requirements of this Article, the county
6 may issue tax anticipation warrants against the current tax
7 levy.

8 (b) By January 10, annually, the board shall notify the
9 county board of the requirement of this Article that this tax
10 shall be levied. The board shall make an annual determination
11 of the required county contributions, and shall certify the
12 results thereof to the county board.

13 (c) The various sums to be contributed by the county board
14 and allocated for the purposes of this Article and any interest
15 to be contributed by the county shall be taken from the revenue
16 derived from this tax or from any revenue source, including,
17 but not limited to, other tax revenue, proceeds of county
18 borrowings or ~~and no money of the county derived from any~~
19 ~~source other than the levy and collection of this tax or the~~
20 ~~sale of tax anticipation warrants, except~~ state or federal
21 funds ~~contributed for annuity and benefit purposes for~~
22 ~~employees of a county department of public aid under "The~~
23 ~~Illinois Public Aid Code", approved April 11, 1967, as now or~~
24 ~~hereafter amended, may be used to provide revenue for the fund.~~

25 If it is not possible or practicable for the county to make
26 contributions for age and service annuity and widow's annuity

1 concurrently with the employee contributions made for such
2 purposes, such county shall make such contributions as soon as
3 possible and practicable thereafter with interest thereon at
4 the effective rate until the time it shall be made.

5 (d) With respect to employees whose wages are funded as
6 participants under the Comprehensive Employment and Training
7 Act of 1973, as amended (P.L. 93-203, 87 Stat. 839, P.L.
8 93-567, 88 Stat. 1845), hereinafter referred to as CETA,
9 subsequent to October 1, 1978, and in instances where the board
10 has elected to establish a manpower program reserve, the board
11 shall compute the amounts necessary to be credited to the
12 manpower program reserves established and maintained as herein
13 provided, and shall make a periodic determination of the amount
14 of required contributions from the County to the reserve to be
15 reimbursed by the federal government in accordance with rules
16 and regulations established by the Secretary of the United
17 States Department of Labor or his designee, and certify the
18 results thereof to the County Board. Any such amounts shall
19 become a credit to the County and will be used to reduce the
20 amount which the County would otherwise contribute during
21 succeeding years for all employees.

22 (e) In lieu of establishing a manpower program reserve with
23 respect to employees whose wages are funded as participants
24 under the Comprehensive Employment and Training Act of 1973, as
25 authorized by subsection (d), the board may elect to establish
26 a special County contribution rate for all such employees. If

1 this option is elected, the County shall contribute to the Fund
2 from federal funds provided under the Comprehensive Employment
3 and Training Act program at the special rate so established and
4 such contributions shall become a credit to the County and be
5 used to reduce the amount which the County would otherwise
6 contribute during succeeding years for all employees.

7 (Source: P.A. 95-369, eff. 8-23-07.)

8 (40 ILCS 5/10-107) (from Ch. 108 1/2, par. 10-107)

9 Sec. 10-107. Financing - Tax levy. The forest preserve
10 district may levy an annual tax on the value, as equalized or
11 assessed by the Department of Revenue, of all taxable property
12 in the district for the purpose of providing revenue for the
13 fund. The rate of such tax in any year may not exceed the rate
14 herein specified for that year or the rate which will produce,
15 when extended, the sum herein stated for that year, whichever
16 is higher: for any year prior to 1970, .00103% or \$195,000; for
17 the year 1970, .00111% or \$210,000; for the year 1971, .00116%
18 or \$220,000. For the year 1972 and each year thereafter, the
19 Forest Preserve District shall levy a tax annually at a rate on
20 the dollar of the value, as equalized or assessed by the
21 Department of Revenue upon all taxable property in the county,
22 when extended, not to exceed an amount equal to the total
23 amount of contributions by the employees to the fund made in
24 the calendar year 2 years prior to the year for which the
25 annual applicable tax is levied, multiplied by 1.25 for the

1 year 1972; and by 1.30 for the years ~~year~~ 1973 through 2015;
2 and by 2.25 for the years 2016 through 2019; and by 3.00 for
3 the years 2020 through 2023. and for each year thereafter.

4 Beginning in the year 2024 and for each year thereafter,
5 the forest preserve district shall levy a tax annually upon all
6 taxable property within the district at a rate that will
7 produce a sum that, when added to the amounts deducted from the
8 salaries of the employees or otherwise contributed by them, and
9 revenues from other sources, will equal a sum sufficient to
10 meet the annual actuarial requirements of the pension fund as
11 determined by a qualified actuary retained by the pension fund.
12 For the purposes of this Section, the annual actuarial
13 requirements of the pension fund are equal to (1) the
14 employer's normal cost of the pension fund, plus (2) the annual
15 amount necessary to amortize the fund's unfunded accrued
16 liabilities over a period of 30 years from the effective date
17 of the evaluation.

18 The tax shall be levied and collected in like manner with
19 the general taxes of the district and shall be in addition to
20 the maximum of all other tax rates which the district may levy
21 upon the aggregate valuation of all taxable property and shall
22 be exclusive of and in addition to the maximum amount and rate
23 of taxes the district may levy for general purposes or under
24 and by virtue of any laws which limit the amount of tax which
25 the district may levy for general purposes. The county clerk of
26 the county in which the forest preserve district is located in

1 reducing tax levies under the provisions of "An Act concerning
2 the levy and extension of taxes", approved May 9, 1901, as
3 amended, shall not consider any such tax as a part of the
4 general tax levy for forest preserve purposes, and shall not
5 include the same in the limitation of 1% of the assessed
6 valuation upon which taxes are required to be extended, and
7 shall not reduce the same under the provisions of that Act. The
8 proceeds of the tax herein authorized shall be kept as a
9 separate fund.

10 The Board may establish a manpower program reserve, or a
11 special forest preserve district contribution rate, with
12 respect to employees whose wages are funded as program
13 participants under the Comprehensive Employment and Training
14 Act of 1973 in the manner provided in subsection (d) or (e),
15 respectively, of Section 9-169.

16 (Source: P.A. 81-1509.)

17 Section 90. The State Mandates Act is amended by adding
18 Section 8.40 as follows:

19 (30 ILCS 805/8.40 new)

20 Sec. 8.40. Exempt mandate. Notwithstanding Sections 6 and 8
21 of this Act, no reimbursement by the State is required for the
22 implementation of any mandate created by this amendatory Act of
23 the 99th General Assembly.

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.".