## COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

## PENSION IMPACT NOTE

## 96TH GENERAL ASSEMBLY

BILL NO: **HB 2643** February 27, 2009

SPONSOR (S): Reboletti

SYSTEM(S): Downstate Police Pension Funds

FISCAL IMPACT: HB 2643 will have no fiscal impact on Downstate Police pension funds as the bill does not increase the amount of the survivor's benefit payable to a disabled adult child, but rather provides for payment of the benefit to a special needs trust set up in accordance with federal law.

<u>SUBJECT MATTER</u>: HB 2643 amends the Downstate Police Article of the Illinois Pension Code to provide for the payment of a survivor's annuity to a special needs trust in the case of a mentally or physically disabled adult child.

<u>FISCAL IMPACT</u>: HB 2643 will have no fiscal impact on Downstate Police pension funds as the bill does not increase the amount of the survivor's benefit payable to a disabled adult child, but rather provides for payment of the benefit to a special needs trust set up in accordance with federal law.

<u>COMMENT</u>: Currently, the Downstate Police Article of the Pension Code provides for survivor's benefits to be paid to adult children who are dependent because of physical or mental disability. Survivor's pensions are paid first to the surviving spouse, however if the surviving spouse dies or remarries, then the deceased police officer's unmarried children who are under 18 or those children who are physically or mentally disabled are entitled to receive equal shares of the annuity that the retired officer was receiving at the time of his death.

HB 2643 provides for the payment of a survivor's pension to a special needs trust in the case of a disabled adult child.

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