



## Commission on Government Forecasting and Accountability

### PENSION IMPACT NOTE *104<sup>th</sup> General Assembly*

BILL NO: SB 3073

February 17, 2026

SPONSOR (S): Fowler

SYSTEM: Downstate Fire

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#### FISCAL IMPACT

**SB 3073 presumably addresses a situation where a Downstate Fire pension fund was created in the wake of the 2010 federal census, and a firefighter who had theretofore been a Tier 1 participant in IMRF began service in the newly created Downstate Fire pension fund as a Tier 2 employee. This would have a slight cost to the pension fund, as Tier 1 benefits are more generous and therefore more costly than Tier 2 benefits. According to the City of Carterville, this legislation would affect three firefighters in the State, all from the City of Carterville.**

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SUBJECT MATTER: SB 3073 amends the Downstate Fire Article of the Illinois Pension code. The legislation establishes that firefighters who were transferred from participation in IMRF to a municipality's Article 4 (Downstate Fire) pension fund upon its creation are considered to have become a member in the municipality's Article 4 pension fund on the firefighter's first date of participation in IMRF.

COMMENT: SB 3073 deems the first date of participation in IMRF as the date used to determine the applicable tier of benefits in the Downstate Fire pension fund, notwithstanding whether that start date was before January 1, 2011, or the effective date for Tier 2 benefits. Presumably, the scope of the bill is confined to clarifying that a firefighter who had been a Tier 1 IMRF member would remain a Tier 1 member in the applicable Downstate Fire pension fund.

SB 3073 mirrors SB 194 from the 101<sup>st</sup> General Assembly.

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