



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB4129

by Rep. Hoan Huynh

SYNOPSIS AS INTRODUCED:

105 ILCS 5/27-22.15 new

Provides that the amendatory Act may be referred to as the Tax Education Advancement Mission (TEAM) Act. Amends the School Code. Provides that the State Board of Education shall, in cooperation with the Department of Revenue, develop and make available to all school districts in the State a course of study on the fundamentals of the federal, State, and local tax systems. Describes curricular elements to be included in the course of study. Directs every public high school in the State, beginning with the 2024-2025 school year, to include in its curriculum a unit of instruction that includes the course of study developed by the State Board of Education. Specifies that these requirements are subject to there being made to the State Board of Education and Department of Revenue sufficient appropriations for the development of the course of study. Grants the State Board of Education rulemaking powers. Specifies that the provisions of the Act are severable. Effective immediately.

LRB103 33174 RJT 62981 b

1 AN ACT concerning education.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 1. Short title. This Act may be referred to as the
5 Tax Education Advancement Mission (TEAM) Act.

6 Section 5. The School Code is amended by adding Section
7 27-22.15 as follows:

8 (105 ILCS 5/27-22.15 new)

9 Sec. 27-22.15. Tax education curriculum.

10 (a) The State Board of Education shall, in cooperation
11 with the Department of Revenue, develop and make available to
12 all school districts in the State a course of study on the
13 fundamentals of the federal, State, and local tax systems.
14 This course of study must include curricular elements that:

15 (1) provide an overview of the federal, State, and
16 local tax structures;

17 (2) highlight the importance of taxation and its role
18 in supporting public goods and services;

19 (3) describe the process of tax filing;

20 (4) provide basic tax literacy for personal finance;

21 (5) ensure an understanding of the consequences of tax
22 evasion and the importance of tax compliance; and

1 (6) explore career opportunities in the field of
2 taxation and public finance.

3 (b) Beginning with the 2024-2025 school year, every public
4 high school in the State shall include in its curriculum a unit
5 of instruction that includes the course of study described in
6 subsection (a). The unit of instruction may be incorporated
7 into the course of study regularly taught in the high school
8 grades. Each school board shall determine the minimum amount
9 of instruction time that qualifies as a unit of instruction
10 satisfying the requirements of this Section.

11 (c) The State Board of Education shall periodically review
12 and update the course of study developed under this Section to
13 ensure its ongoing relevance and applicability.

14 (d) The State Board of Education shall adopt rules
15 necessary to implement and administer the provisions of this
16 Section.

17 (e) The requirements of this Section are subject to there
18 being made to the State Board of Education and Department of
19 Revenue sufficient appropriations for the development of the
20 course of study described in subsection (a).

21 Section 97. Severability. The provisions of this Act are
22 severable under Section 1.31 of the Statute on Statutes.

23 Section 99. Effective date. This Act takes effect upon
24 becoming law.