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119TH CONGRESS
2D SESSION

H. R. 9501

To require the Comptroller General to submit a report to the appropriate committees of Congress on the potential of artificial intelligence to assist the Internal Revenue Service in detecting tax fraud.

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2026

Mr. BUCHANAN (for himself, Mr. BEAN of Florida, Mr. SCHWEIKERT, and Mr. HORSFORD) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To require the Comptroller General to submit a report to the appropriate committees of Congress on the potential of artificial intelligence to assist the Internal Revenue Service in detecting tax fraud.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "AI Tax Integrity Act of 2026".

SEC. 2. ARTIFICIAL INTELLIGENCE FRAUD DETECTION PILOT PROGRAM.

(a) IN GENERAL.—The Secretary of the Treasury shall, not later than 180 days after the date of the enactment of this Act, establish a pilot program to use artificial intelligence to identify inaccurate returns of tax, including such returns which are inaccurate as a result of—

(1) identity theft,

(2) fraudulent claims for tax credits, deductions, or refunds by individual or business taxpayers, and

(3) tax returns improperly prepared by a third party who is not properly identified on the return.

(b) DURATION.—The pilot program required under subsection (a) shall operate for a period of not less than 18 months and not more than 2 years.

(c) REPORT.—Not later than 180 days after the termination of the pilot program required under subsection (a), the Comptroller General shall submit a report to the Committee on Ways and Means of the House of Representatives and to the Committee on Finance of the Senate describing—

(1) the aggregate amount of improper refunds or reduced tax liability attributable to fraud detected as a result of the pilot program required by subsection (a),

(2) the aggregate amount of any recovery made by the Government by reason of such pilot program, and

(3) the accuracy of the artificial intelligence tools used under such pilot program in identifying fraudulent returns of tax.

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