

119TH CONGRESS
2^D 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

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.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “AI Tax Integrity Act
5 of 2026”.

1 **SEC. 2. ARTIFICIAL INTELLIGENCE FRAUD DETECTION**
2 **PILOT PROGRAM.**

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

8 (1) identity theft,

9 (2) fraudulent claims for tax credits, deduc-
10 tions, or refunds by individual or business taxpayers,
11 and

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

14 (b) **DURATION.**—The pilot program required under
15 subsection (a) shall operate for a period of not less than
16 18 months and not more than 2 years.

17 (c) **REPORT.**—Not later than 180 days after the ter-
18 mination of the pilot program required under subsection
19 (a), the Comptroller General shall submit a report to the
20 Committee on Ways and Means of the House of Rep-
21 resentatives and to the Committee on Finance of the Sen-
22 ate describing—

23 (1) the aggregate amount of improper refunds
24 or reduced tax liability attributable to fraud detected
25 as a result of the pilot program required by sub-
26 section (a),

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

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

○