

Union Calendar No. 701

119TH CONGRESS
2^D SESSION

H. R. 9501

[Report No. 119–801]

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

SEPTEMBER 8, 2026

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on June 29, 2026]

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”.*

6 **SEC. 2. ARTIFICIAL INTELLIGENCE FRAUD DETECTION**
 7 **PILOT PROGRAM.**

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

- 13 *(1) identity theft,*
 14 *(2) fraudulent claims for tax credits, deductions,*
 15 *or refunds by individual or business taxpayers, and*
 16 *(3) tax returns improperly prepared by a third*
 17 *party who is not properly identified on the return.*

18 *(b) DURATION.—The pilot program required under*
 19 *subsection (a) shall operate for a period of not less than*
 20 *18 months and not more than 2 years.*

21 *(c) REPORT.—Not later than 180 days after the termi-*
 22 *nation of the pilot program required under subsection (a),*
 23 *the Comptroller General shall submit a report to the Com-*
 24 *mittee on Ways and Means of the House of Representatives*
 25 *and to the Committee on Finance of the Senate describing—*

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

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

8 (3) *the accuracy of the artificial intelligence tools*
9 *used under such pilot program in identifying fraudu-*
10 *lent returns of tax.*

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