

**DESCRIPTION OF H.R. 9501,  
THE “AI TAX INTEGRITY ACT OF 2026”**

Scheduled for Markup  
by the  
HOUSE COMMITTEE ON WAYS AND MEANS  
on July 1, 2026

Prepared by the Staff  
of the  
JOINT COMMITTEE ON TAXATION



June 29, 2026  
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**CONTENTS**

	<u>Page</u>
INTRODUCTION.....	1
A. Artificial Intelligence Fraud Detection Pilot Program.....	2
B. Estimated Revenue Effects of the Proposal.....	3

## INTRODUCTION

The House Committee on Ways and Means has scheduled a committee markup for July 1, 2026, of H.R. 9501, the “AI Tax Integrity Act of 2026.” This document,<sup>1</sup> prepared by the staff of the Joint Committee on Taxation, provides a description of this bill.

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<sup>1</sup> This document may be cited as follows: Joint Committee on Taxation, *Description of H.R. 9501, the “AI Tax Integrity Act of 2026”* (JCX-23-26), June 29, 2026. This document can also be found on the Joint Committee on Taxation website at [www.jct.gov](http://www.jct.gov). All section references in the document are to the Internal Revenue Code of 1986, as amended (the “Code”), unless otherwise stated.

## **A. Artificial Intelligence Fraud Detection Pilot Program**

### **Present Law**

While the Internal Revenue Service (“IRS”) continues to develop and implement the use of artificial intelligence across the agency,<sup>2</sup> there is currently no IRS program to use artificial intelligence to identify inaccurate tax returns.

### **Description of Proposal**

Under the proposal, the Secretary of the Treasury (“Secretary”) is to establish a pilot program to use artificial intelligence to identify inaccurate returns of tax, including those which are the result of identity theft, fraudulent claims relating to the earned income tax credit,<sup>3</sup> and improperly prepared returns by third-party return preparers who are not properly identified on the return. The pilot program is required to be established not later than 180 days after the date of enactment, and to operate for a period of between 18 months and two years.

Within 180 days of the termination of the pilot program, the Comptroller General of the United States is required to submit a report to the House Ways and Means Committee and the Senate Committee on Finance describing the aggregate amount of improper refunds or reduced tax liability attributable to fraud detected under the pilot program; the aggregate amount of any recovery made under the pilot program; and the accuracy of the artificial intelligence tool used under such pilot program in identifying fraudulent tax returns.

### **Effective Date**

The proposal is effective on the date of enactment.

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<sup>2</sup> Internal Revenue Manual, 10.24.1, *IRS Policy for Artificial Intelligence (AI) Governance* (February 10, 2026).

<sup>3</sup> Sec. 32.

## **B. Estimated Revenue Effects of the Proposal**

The staff of the Joint Committee on Taxation estimates the proposal to have a negligible effect on Federal fiscal year budget receipts.