

119TH CONGRESS
1ST SESSION

H. R. 4974

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

AUGUST 15, 2025

Mr. BUCHANAN (for himself, Mr. SCHWEIKERT, Ms. TENNEY, Mr. BEAN of Florida, Mr. FEENSTRA, Mr. SMITH of Washington, and Mr. MORAN) 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 “Digital Evaluation for
5 Tax Enforcement and Compliance Tracking Act of 2025”
6 or the “DETECT Act of 2025”.

1 **SEC. 2. REPORT ON POTENTIAL FOR USE OF ARTIFICIAL**
2 **INTELLIGENCE TO DETECT TAX FRAUD.**

3 The Comptroller General shall, not later than 180
4 days after the date of the enactment of this Act, submit
5 a report to the Committee on Ways and Means of the
6 House of Representatives and to the Committee on Fi-
7 nance of the Senate on the potential of artificial intel-
8 ligence to assist the Internal Revenue Service in detecting
9 tax fraud.

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