II

118TH CONGRESS
2D SESSION

S. 5620

To require the Government Accountability Office to conduct a study on the use of commercial-off-the-shelf products and artificial intelligence technologies by the Internal Revenue Service.

IN THE SENATE OF THE UNITED STATES

DECEMBER 19 (legislative day, DECEMBER 16), 2024

Mr. WARNER (for himself and Mr. CASSIDY) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To require the Government Accountability Office to conduct a study on the use of commercial-off-the-shelf products and artificial intelligence technologies by the Internal Revenue Service.

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

SECTION 1. GAO STUDY AND REPORT ON USE OF COMMERCIAL-OFF-THE-SHELF PRODUCTS AND ARTIFICIAL INTELLIGENCE TECHNOLOGIES BY IRS.

(a) IN GENERAL.—Not later than 12 months after the date of the enactment of this Act, the Comptroller General of the United States shall conduct a study and submit to Congress a report on the use of commercial-off-the-shelf products and artificial intelligence technologies by the Internal Revenue Service.

(b) FACTORS CONSIDERED.—The study described in subsection (a) shall identify how the Internal Revenue Service—

(1) uses commercial-off-the-shelf products and artificial intelligence technologies to—

(A) improve efficiency across Internal Revenue Service operations,

(B) improve taxpayer services,

(C) generate cost savings for the Internal Revenue Service,

(D) increase fairness in enforcement, and

(E) improve enforcement activities to reduce the disparity between tax liabilities owed to the United States and those liabilities actually collected by the Internal Revenue Service, and

(2) manages risks associated with the use of artificial intelligence technologies, including technology errors, bias in audit selection, and data security.

(c) ADDITIONAL INFORMATION.—The study described in subsection (a) shall include the following information with respect to projects relating to information technology modernization and software development for the Internal Revenue Service:

(1) The name of each contractor and subcontractor that the Internal Revenue Service uses for such projects.

(2) The scope and cost of work being performed in each task order or contract.

(3) The contracting approach employed by the Internal Revenue Service, including whether the services are being purchased using procurement authorities intended for commercial services such as information technology.

(4) The allocation of modernization expenses, including how work is divided between contractors and Internal Revenue Service employees.

(5) In the case of customized projects, the cost differential between such project and commercial-off-the-shelf product alternatives.

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