

## **2024 Legislative Summer Studies**

Executive Board, South Dakota Legislature

March 26, 2024

### **Artificial Intelligence and Regulation of Internet Access by Minors**

The scope of the study is to research and develop necessary and proper regulation of artificial intelligence among citizens and examine the use of artificial intelligence by state government. Further, the study will seek to define the state's authority, if any, to regulate access by minors to social media and internet websites, including age verification applications. The study may recommend appropriate policies within such authority.

### **Property Tax Assessment Methodology**

The scope of the study is to examine the methodology by which assessments are made for purposes of real estate taxation within the state of South Dakota. The study will research the relative roles of the state Department of Revenue and local government units in assessing real estate. The study may recommend policies to increase the efficiency or effectiveness of assessment. Further, the study may recommend policies with the goals of improving the accuracy and consistency of real estate assessment.