
Wisconsin Legislative Council

ACT MEMO



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2023 Wisconsin Act 178
[2023 Senate Bill 318]

**Receipt of Anatomical Gifts by
Certain Search and Rescue
Organizations**

2023 WISCONSIN ACT 178

2023 Wisconsin Act 178 adds a search and rescue organization or recovery team that uses human remains detection canines with the authorization of a law enforcement agency to the list of entities to which an anatomical gift may be made.

The act specifies that the search and rescue organization or recovery team must be described in s. 501 (c) (3) of the Internal Revenue Code, and must be exempt from federal taxation under s. 501 (a) of the Internal Revenue Code.

Effective date: March 24, 2024

For a full history of the bill, visit the Legislature's [bill history page](#).

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