

tation property” means property, as defined by the Secretary, owned or used by a motor carrier providing transportation in interstate commerce whether or not such transportation is subject to jurisdiction under subchapter I of chapter 135.

(4) **COMMERCIAL AND INDUSTRIAL PROPERTY.**—The term “commercial and industrial property” means property, other than transportation property and land used primarily for agricultural purposes or timber growing, devoted to a commercial or industrial use, and subject to a property tax levy.

(b) **ACTS BURDENING INTERSTATE COMMERCE.**—The following acts unreasonably burden and discriminate against interstate commerce and a State, subdivision of a State, or authority acting for a State or subdivision of a State may not do any of them:

(1) **EXCESSIVE VALUATION OF PROPERTY.**—Assess motor carrier transportation property at a value that has a higher ratio to the true market value of the motor carrier transportation property than the ratio that the assessed value of other commercial and industrial property in the same assessment jurisdiction has to the true market value of the other commercial and industrial property.

(2) **TAX ON ASSESSMENT.**—Levy or collect a tax on an assessment that may not be made under paragraph (1).

(3) **AD VALOREM TAX.**—Levy or collect an ad valorem property tax on motor carrier transportation property at a tax rate that exceeds the tax rate applicable to commercial and industrial property in the same assessment jurisdiction.

(c) **JURISDICTION.**—

(1) **IN GENERAL.**—Notwithstanding section 1341 of title 28 and without regard to the amount in controversy or citizenship of the parties, a district court of the United States has jurisdiction, concurrent with other jurisdiction of courts of the United States and the States, to prevent a violation of subsection (b) of this section.

(2) **LIMITATION IN RELIEF.**—Relief may be granted under this subsection only if the ratio of assessed value to true market value of motor carrier transportation property exceeds, by at least 5 percent, the ratio of assessed value to true market value of other commercial and industrial property in the same assessment jurisdiction.

(3) **BURDEN OF PROOF.**—The burden of proof in determining assessed value and true market value is governed by State law.

(4) **VIOLATION.**—If the ratio of the assessed value of other commercial and industrial property in the assessment jurisdiction to the true market value of all other commercial and industrial property cannot be determined to the satisfaction of the district court through the random-sampling method known as a sales assessment ratio study (to be carried out under statistical principles applicable to such a study), the court shall find, as a violation of this section—

(A) an assessment of the motor carrier transportation property at a value that has

a higher ratio to the true market value of the motor carrier transportation property than the assessment value of all other property subject to a property tax levy in the assessment jurisdiction has to the true market value of all such other property; and

(B) the collection of ad valorem property tax on the motor carrier transportation property at a tax rate that exceeds the tax ratio rate applicable to taxable property in the taxing district.

(Added Pub. L. 104-88, title I, § 103, Dec. 29, 1995, 109 Stat. 900.)

#### PRIOR PROVISIONS

Provisions similar to those in this section were contained in section 11503a of this title prior to the general amendment of this subtitle by Pub. L. 104-88, § 102(a).

### § 14503. Withholding State and local income tax by certain carriers

(a) **SINGLE STATE TAX WITHHOLDING.**—

(1) **IN GENERAL.**—No part of the compensation paid by a motor carrier providing transportation subject to jurisdiction under subchapter I of chapter 135 or by a motor private carrier to an employee who performs regularly assigned duties in 2 or more States as such an employee with respect to a motor vehicle shall be subject to the income tax laws of any State or subdivision of that State, other than the State or subdivision thereof of the employee’s residence.

(2) **EMPLOYEE DEFINED.**—In this subsection, the term “employee” has the meaning given such term in section 31132.

(b) **SPECIAL RULES.**—

(1) **CALCULATION OF EARNINGS.**—In this subsection, an employee is deemed to have earned more than 50 percent of pay in a State or subdivision of that State in which the time worked by the employee in the State or subdivision is more than 50 percent of the total time worked by the employee while employed during the calendar year.

(2) **WATER CARRIERS.**—A water carrier providing transportation subject to jurisdiction under subchapter II of chapter 135 shall file income tax information returns and other reports only with—

(A) the State and subdivision of residence of the employee (as shown on the employment records of the carrier); and

(B) the State and subdivision in which the employee earned more than 50 percent of the pay received by the employee from the carrier during the preceding calendar year.

(3) **APPLICABILITY TO SAILORS.**—This subsection applies to pay of a master, officer, or sailor who is a member of the crew on a vessel engaged in foreign, coastwise, intercoastal, or noncontiguous trade or in the fisheries of the United States.

(c) **FILING OF INFORMATION.**—A motor and motor private carrier withholding pay from an employee under subsection (a) of this section shall file income tax information returns and other reports only with the State and subdivision of residence of the employee.

(Added Pub. L. 104-88, title I, § 103, Dec. 29, 1995, 109 Stat. 901.)

PRIOR PROVISIONS

Provisions similar to those in this section were contained in section 11504 of this title prior to the general amendment of this subtitle by Pub. L. 104-88, § 102(a).

**[§ 14504. Repealed. Pub. L. 109-59, title IV, § 4305(a), Aug. 10, 2005, 119 Stat. 1764; Pub. L. 110-53, title XV, § 1537(a), Aug. 3, 2007, 121 Stat. 467]**

Section, added Pub. L. 104-88, title I, § 103, Dec. 29, 1995, 109 Stat. 902; amended Pub. L. 110-53, title XV, § 1537(a), Aug. 3, 2007, 121 Stat. 467, related to registration of motor carriers by a State.

Provisions similar to those in this section were contained in section 11506 of this title prior to the general amendment of this subtitle by Pub. L. 104-88, § 102(a).

EFFECTIVE DATE OF REPEAL

Pub. L. 109-59, title IV, § 4305(a), Aug. 10, 2005, 119 Stat. 1764, as amended by Pub. L. 110-53, title XV, § 1537(c), Aug. 3, 2007, 121 Stat. 467, provided that this section and the item relating to this section in the analysis for this chapter are repealed effective Jan. 1, 2008.

TEMPORARY REENACTMENT OF SECTION

Pub. L. 110-53, title XV, § 1537(a), Aug. 3, 2007, 121 Stat. 467, provided that section 14504 of this title, as in effect on Dec. 31, 2006, was to be in effect for the period beginning on Jan. 1, 2007, and ending on the earlier of Jan. 1, 2008, or the effective date of final regulations issued (none issued as of Jan. 1, 2008) pursuant to section 1537(b) of Pub. L. 110-53, set out as a note under section 13908 of this title.

**§ 14504a. Unified Carrier Registration System plan and agreement**

(a) DEFINITIONS.—In this section and section 14506 (except as provided in paragraph (5)), the following definitions apply:

(1) COMMERCIAL MOTOR VEHICLE.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the term “commercial motor vehicle”—

(i) for calendar years 2008 and 2009, has the meaning given the term in section 31101; and

(ii) for years beginning after December 31, 2009, means a self-propelled vehicle described in section 31101.

(B) EXCEPTION.—With respect to determining the size of a motor carrier or motor private carrier’s fleet in calculating the fee to be paid by a motor carrier or motor private carrier pursuant to subsection (f)(1), the motor carrier or motor private carrier shall have the option to include, in addition to commercial motor vehicles as defined in subparagraph (A), any self-propelled vehicle used on the highway in commerce to transport passengers or property for compensation regardless of the gross vehicle weight rating of the vehicle or the number of passengers transported by such vehicle.

(2) BASE-STATE.—

(A) IN GENERAL.—Subject to subparagraph (B), the term “base-State” means, with respect to a unified carrier registration agreement, a State—

(i) that is in compliance with the requirements of subsection (e); and

(ii) in which the motor carrier, motor private carrier, broker, freight forwarder, or leasing company to which the agreement applies maintains its principal place of business.

(B) DESIGNATION OF BASE-STATE.—A motor carrier, motor private carrier, broker, freight forwarder, or leasing company may designate another State in which it maintains an office or operating facility to be its base-State in the event that—

(i) the State in which the motor carrier, motor private carrier, broker, freight forwarder, or leasing company maintains its principal place of business is not in compliance with the requirements of subsection (e); or

(ii) the motor carrier, motor private carrier, broker, freight forwarder, or leasing company does not have a principal place of business in the United States.

(3) INTRASTATE FEE.—The term “intrastate fee” means any fee, tax, or other type of assessment, including per vehicle fees and gross receipts taxes, imposed on a motor carrier or motor private carrier for the renewal of the intrastate authority or insurance filings of such carrier with a State.

(4) LEASING COMPANY.—The term “leasing company” means a lessor that is engaged in the business of leasing or renting for compensation motor vehicles without drivers to a motor carrier, motor private carrier, or freight forwarder.

(5) MOTOR CARRIER.—

(A) THIS SECTION.—In this section:

(i) IN GENERAL.—The term “motor carrier” includes all carriers that are otherwise exempt from this part—

(I) under subchapter I of chapter 135; or

(II) through exemption actions by the former Interstate Commerce Commission under this title.

(ii) EXCLUSIONS.—In this section, the term “motor carrier” does not include—

(I) any carrier subject to section 13504;

or

(II) any other carrier that the board of directors of the unified carrier registration plan determines to be appropriate pursuant to subsection (d)(4)(C).

(B) SECTION 14506.—In section 14506, the term “motor carrier” includes all carriers that are otherwise exempt from this part—

(i) under subchapter I of chapter 135; or

(ii) through exemption actions by the former Interstate Commerce Commission under this title.

(6) PARTICIPATING STATE.—The term “participating State” means a State that has complied with the requirements of subsection (e).

(7) SSRS.—The term “SSRS” means the single state registration system in effect on the date of enactment of this section.

(8) UNIFIED CARRIER REGISTRATION AGREEMENT.—The terms “unified carrier registration agreement” and “UCR agreement” mean the