

(b) 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) Assess rail transportation property at a value that has a higher ratio to the true market value of the rail 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) Levy or collect a tax on an assessment that may not be made under paragraph (1) of this subsection.

(3) Levy or collect an ad valorem property tax on rail transportation property at a tax rate that exceeds the tax rate applicable to commercial and industrial property in the same assessment jurisdiction.

(4) Impose another tax that discriminates against a rail carrier providing transportation subject to the jurisdiction of the Board under this part.

(c) 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. Relief may be granted under this subsection only if the ratio of assessed value to true market value of rail 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. The burden of proof in determining assessed value and true market value is governed by State law. 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—

(1) an assessment of the rail transportation property at a value that has a higher ratio to the true market value of the rail transportation property than the assessed value of all other property subject to a property tax levy in the assessment jurisdiction has to the true market value of all other commercial and industrial property; and

(2) the collection of an ad valorem property tax on the rail 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, §102(a), Dec. 29, 1995, 109 Stat. 843.)

Editorial Notes

PRIOR PROVISIONS

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

A prior section 11501, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1444; Pub. L. 96-448, title II, §214(a)-(c)(1), Oct. 14, 1980, 94 Stat. 1913, 1915; Pub. L. 97-261, §17(a), Sept. 20, 1982, 96 Stat. 1117; Pub. L. 99-521, §11(a), Oct. 22, 1986, 100 Stat. 2997; Pub. L. 103-272, §4(j)(34), July 5, 1994, 108 Stat. 1370; Pub. L. 103-305, title VI, §601(c), Aug. 23, 1994, 108 Stat. 1606; Pub. L. 103-311, title II, §211(b)(2), Aug. 26, 1994, 108 Stat. 1689, related to Interstate Commerce Commission authority over intrastate transportation, prior to the general amendment of this subtitle by Pub. L. 104-88, §102(a). See section 14501 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective Jan. 1, 1996, except as otherwise provided in Pub. L. 104-88, see section 2 of Pub. L. 104-88, set out as a note under section 1301 of this title.

§ 11502. Withholding State and local income tax by rail carriers

(a) No part of the compensation paid by a rail carrier providing transportation subject to the jurisdiction of the Board under this part to an employee who performs regularly assigned duties as such an employee on a railroad in more than one State 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.

(b) A rail 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, §102(a), Dec. 29, 1995, 109 Stat. 844.)

Editorial Notes

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).

Prior sections 11502 to 11507 were omitted in the general amendment of this subtitle by Pub. L. 104-88, §102(a).

Section 11502, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1445, related to conferences and joint hearings with State authorities.

Section 11503, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1445, related to tax discrimination against rail transportation property. See section 11501 of this title.

Section 11503a, added Pub. L. 96-296, §31(a)(1), July 1, 1980, 94 Stat. 823; amended Pub. L. 97-261, §20, Sept. 20, 1982, 96 Stat. 1122, related to tax discrimination against motor carrier transportation property. See section 14502 of this title.

Section 11504, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1446; Pub. L. 97-261, §29(d), Sept. 20, 1982, 96 Stat. 1128; Pub. L. 101-322, §7, July 6, 1990, 104 Stat. 296; Pub. L. 103-272, §5(m)(33), July 5, 1994, 108 Stat. 1378, related to withholding State and local income tax by certain carriers. See sections 11502 and 14503 of this title.

Section 11505, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1448; Pub. L. 99-521, §11(b), Oct. 22, 1986, 100 Stat. 2998, related to State action to enjoin rail carriers from certain actions.

Section 11506, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1448; Pub. L. 102-240, title IV, §4005, Dec. 18, 1991, 105 Stat. 2146, related to registration of motor carriers by a State.

Section 11507, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1449; Pub. L. 98-473, title II, §233, Oct. 12, 1984, 98 Stat. 2031, related to prison-made property governed by State law.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective Jan. 1, 1996, except as otherwise provided in Pub. L. 104-88, see section 2 of Pub. L. 104-88, set out as a note under section 1301 of this title.

**CHAPTER 117—ENFORCEMENT:
INVESTIGATIONS, RIGHTS, AND REMEDIES**

Sec.

11701.	General authority.
11702.	Enforcement by the Board.
11703.	Enforcement by the Attorney General.
11704.	Rights and remedies of persons injured by rail carriers.
11705.	Limitation on actions by and against rail carriers.
11706.	Liability of rail carriers under receipts and bills of lading.
11707.	Liability when property is delivered in violation of routing instructions.
11708.	Voluntary arbitration of certain rail rates and practice disputes. ¹

Editorial Notes

AMENDMENTS

2015—Pub. L. 114-110, §13(b), Dec. 18, 2015, 129 Stat. 2237, added item 11708.

§ 11701. General authority

(a) Except as otherwise provided in this part, the Board may begin an investigation under this part on the Board's own initiative or upon receiving a complaint pursuant to subsection (b). If the Board finds that a rail carrier is violating this part, the Board shall take appropriate action to compel compliance with this part. If the Board finds a violation of this part in a proceeding brought on its own initiative, any remedy from such proceeding may only be applied prospectively.

(b) A person, including a governmental authority, may file with the Board a complaint about a violation of this part by a rail carrier providing transportation or service subject to the jurisdiction of the Board under this part. The complaint must state the facts that are the subject of the violation. The Board may dismiss a complaint if it determines there are no reasonable grounds for investigation and action. However, the Board may not dismiss a complaint made against a rail carrier providing transportation subject to the jurisdiction of the Board under this part because of the absence of direct damage to the complainant.

(c) A formal investigative proceeding begun by the Board under subsection (a) of this section is dismissed automatically unless it is concluded by the Board with administrative finality by the end of the third year after the date on which it was begun.

(d) In any investigation commenced on the Board's own initiative, the Board shall—

(1) not later than 30 days after initiating the investigation, provide written notice to the parties under investigation, which shall state the basis for such investigation;

(2) only investigate issues that are of national or regional significance;

(3) permit the parties under investigation to file a written statement describing any or all facts and circumstances concerning a matter which may be the subject of such investigation;

(4) make available to the parties under investigation and Board members—

(A) any recommendations made as a result of the investigation; and

(B) a summary of the findings that support such recommendations;

(5) to the extent practicable, separate the investigative and decisionmaking functions of staff;

(6) dismiss any investigation that is not concluded by the Board with administrative finality within 1 year after the date on which it was commenced; and

(7) not later than 90 days after receiving the recommendations and summary of findings under paragraph (4)—

(A) dismiss the investigation if no further action is warranted; or

(B) initiate a proceeding to determine if a provision under this part has been violated.

(e)(1) Any parties to an investigation against whom a violation is found as a result of an investigation begun on the Board's own initiative may, not later than 60 days after the date of the order of the Board finding such a violation, institute an action in the United States court of appeals for the appropriate judicial circuit for de novo review of such order in accordance with chapter 7 of title 5.

(2) The court—

(A) shall have jurisdiction to enter a judgment affirming, modifying, or setting aside, in whole or in part, the order of the Board; and

(B) may remand the proceeding to the Board for such further action as the court may direct.

(Added Pub. L. 104-88, title I, §102(a), Dec. 29, 1995, 109 Stat. 845; amended Pub. L. 114-110, §12(a), (b), Dec. 18, 2015, 129 Stat. 2234.)

Editorial Notes

PRIOR PROVISIONS

A prior section 11701, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1449; Pub. L. 96-296, §26(a), July 1, 1980, 94 Stat. 818; Pub. L. 98-554, title II, §226(c)(4), Oct. 30, 1984, 98 Stat. 2851; Pub. L. 99-521, §12(a), Oct. 22, 1986, 100 Stat. 2998; Pub. L. 100-690, title IX, §9111(i), Nov. 18, 1988, 102 Stat. 4534; Pub. L. 103-272, §5(m)(34), July 5, 1994, 108 Stat. 1378, related to general authority of Interstate Commerce Commission to enforce this subtitle, prior to the general amendment of this subtitle by Pub. L. 104-88, §102(a). See sections 11701, 14701, and 15901 of this title.

AMENDMENTS

2015—Subsec. (a). Pub. L. 114-110, §12(a), substituted “on the Board's own initiative or upon receiving a complaint pursuant to subsection (b)” for “only on complaint” and inserted at end “If the Board finds a violation of this part in a proceeding brought on its own initiative, any remedy from such proceeding may only be applied prospectively.”

Subsecs. (d), (e). Pub. L. 114-110, §12(b), added subsecs. (d) and (e).

¹ So in original. Does not conform to section catchline.