

(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.)

#### 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.

#### EFFECTIVE DATE

Chapter 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 701 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.)

#### 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.

## 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.

### § 11701. General authority

(a) Except as otherwise provided in this part, the Board may begin an investigation under this part only on complaint. If the Board finds that a rail carrier is violating this part, the Board shall take appropriate action to compel compliance with this part.

(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 it determines does not state 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.

(Added Pub. L. 104-88, title I, §102(a), Dec. 29, 1995, 109 Stat. 845.)

#### 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.