

STB EX PARTE NO. 569

REMOVAL OF OBSOLETE MOTOR PASSENGER CARRIER
ACCOUNTING REGULATIONS

Decided August 25, 1997

AGENCY: Surface Transportation Board.

ACTION: Final Rules.

SUMMARY: The Surface Transportation Board (Board) is removing from the *Code of Federal Regulations* obsolete rules concerning the Uniform System of Accounts for motor carriers of passengers.

EFFECTIVE DATE: These rules are effective September 5, 1997.

FOR FURTHER INFORMATION CONTACT: Beryl Gordon, (202) 565-1600.
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SUPPLEMENTARY INFORMATION: Effective January 1, 1996, the *ICC Termination Act of 1995*, Pub. L. No. 104-88, 109 Stat. 803 (*ICCTA*), abolished the Interstate Commerce Commission (ICC or Commission) and established the Board within the Department of Transportation. Section 204(a) of the *ICCTA* provides that "[t]he Board shall promptly rescind all regulations established by the [ICC] that are based on provisions of law repealed and not substantively reenacted by this Act."

The regulations in part 1206, establishing a Uniform System of Accounts (USOA) for motor carriers of passengers, were originally issued in 1937. In response to the Motor Carrier Act of 1935, the ICC adopted the regulations pursuant to former section 204 of the Interstate Commerce Act. 2 Fed. Reg.

2689 (1937).¹ Section 204 was recodified in 1978 at 49 U.S.C. 1142.² Motor passenger carriers used the USOA to develop data for annual and quarterly reports in accordance with 49 CFR part 1249.

In *Elimination of Acctg. & Reporting Reqts. for Motor Carriers of Passengers*, 3 I.C.C.2d 796 (1987), the ICC adopted new accounting and reporting rules for motor passenger carriers. The ICC reduced the quarterly and annual reports prescribed in 49 CFR 1249 to a one-page format. The ICC also decided that the USOA would no longer be prescribed as the basis of motor carrier accounting. Instead, carriers could follow generally accepted accounting principles for all reporting and accounting matters. Nevertheless, the part 1206 USOA regulations were left in place. The ICC stated that because of "the value of the USOA as a reference and its importance to States and others for assuring uniformity of reporting * * * [] the USOA will remain in the *Code of Federal Regulations for reference purposes only*, but it will not be prescribed as the basis of the Commission's one-page report form." 3 I.C.C.2d at 802 (emphasis supplied).

The *ICCTA* repealed the uniform accounting provisions of section 11142 for motor carriers.³ Accordingly, we will remove the part 1206 regulations.⁴ The Board certifies that elimination of this rule will not have a significant economic effect on a substantial number of small entities. This regulation has been retained in recent years only as a reference tool.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

¹ They were first published at 49 CFR part 181.

² This section provided that the ICC "may prescribe a uniform accounting system for classes of carriers providing * * * transportation subject to the jurisdiction of the Commission under subchapters II, III, and IV * * * of this title."

³ The *ICCTA* also transferred authority for collecting financial reports from motor carriers to the Secretary of Transportation (and not this Board), under new 49 U.S.C. 14123. The Secretary has assigned this responsibility to the Bureau of Transportation Statistics. We will address the appropriate disposition of the companion part 1249 regulations in a separate proceeding.

⁴ Even without the repeal of the underlying statutory authority, we would have questioned the need or appropriateness of continuing to publish "for reference purposes only" more than 70 pages of regulations that are no longer in effect.

List of subjects

49 CFR part 1206

Buses, Motor carriers, Uniform System of Accounts

By the Board, Chairman Morgan and Vice Chairman Owen.

APPENDIX

Part 1206 [REMOVED]

For the reasons set forth in the preamble and under the authority of 49 U.S.C. 721(a), title 49, chapter X, of the Code of Federal Regulations is amended by removing part 1206.