

Correction

In the **Federal Register** of April 15, 2019, 84 FR 15275, on page 15275, in the third column, after **SYSTEM NAME AND NUMBER**, “Mass Emergency Notification System (MENS), 60–0383” is corrected to read as “Mass Emergency Notification System (MENS), 60–0386”.

Dated: June 3, 2019.

Mary Ann Zimmerman,

Acting Executive Director, Office of Privacy and Disclosure, Office of the General Counsel.

[FR Doc. 2019–11982 Filed 6–6–19; 8:45 am]

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SURFACE TRANSPORTATION BOARD

[Docket No. EP 682 (Sub-No. 10)]

2018 Tax Information for Use in the Revenue Shortfall Allocation Method

AGENCY: Surface Transportation Board.

ACTION: Notice.

SUMMARY: The Board is publishing, and providing the public an opportunity to comment on, the 2018 weighted average state tax rates for each Class I railroad, as calculated by the Association of American Railroads (AAR), for use in the Revenue Shortfall Allocation Method (RSAM).

DATES: Comments are due by July 8, 2019. If any comment opposing AAR’s calculation is filed, AAR’s reply will be due by July 29, 2019. If no comments are filed by the due date, AAR’s calculation of the 2018 weighted average state tax rates will be automatically adopted by the Board, effective July 9, 2019.

ADDRESSES: Comments may be submitted either via the Board’s e-filing format or in traditional paper format. Any person using e-filing should attach a document and otherwise comply with the instructions at the E-Filing link on the Board’s website at <http://www.stb.gov>. Any person submitting a filing in paper format should send an original referring to Docket No. EP 682 (Sub-No. 10) to: Surface Transportation Board, 395 E Street SW, Washington, DC 20423–0001.

FOR FURTHER INFORMATION CONTACT: Amy Ziehm, (202) 245–0391. Assistance for the hearing impaired is available through the Federal Relay Service at (800) 877–8339.

SUPPLEMENTARY INFORMATION: The RSAM figure is one of three benchmarks that together are used to determine the reasonableness of a challenged rate under the Board’s *Simplified Standards for Rail Rate Cases*, EP 646 (Sub-No. 1), slip op. at 10 (STB served Sept. 5, 2007),¹ as further revised in *Simplified*

Standards for Rail Rate Cases—Taxes in Revenue Shortfall Allocation Method, EP 646 (Sub-No. 2) (STB served Nov. 21, 2008). RSAM is intended to measure the average markup that the railroad would need to collect from all of its “potentially captive traffic” (traffic with a revenue-to-variable-cost ratio above 180%) to earn adequate revenues as measured by the Board under 49 U.S.C. 10704(a)(2) (*i.e.*, earn a return on investment equal to the railroad industry cost of capital). *Simplified Standards—Taxes in RSAM*, slip op. at 1. In *Simplified Standards—Taxes in RSAM*, slip op. at 3, 5, the Board modified its RSAM formula to account for taxes, as the prior formula mistakenly compared pre-tax and after-tax revenues. In that decision, the Board stated that it would institute a separate proceeding in which Class I railroads would be required to submit the annual tax information necessary for the Board’s annual RSAM calculation. *Id.* at 5–6.

Pursuant to 49 CFR 1135.2, AAR is required to annually calculate and submit to the Board the weighted average state tax rate for each Class I railroad for the previous year. On May 30, 2019, AAR filed its calculation of the weighted average state tax rates for 2018, listed below for each Class I railroad:

WEIGHTED AVERAGE STATE TAX RATES

Railroad	2018 (%)	2017 ² (%)	% Change
BNSF Railway Company	5.312	5.289	0.023
CSX Transportation, Inc	5.238	5.628	–0.390
Grand Trunk Corporation	8.130	7.961	0.169
The Kansas City Southern Railway	5.422	5.409	0.013
Norfolk Southern Combined	5.753	6.194	–0.441
Soo Line Corporation	8.193	8.134	0.059
Union Pacific Railroad Company	5.726	5.666	0.060

Any party wishing to comment on AAR’s calculation of the 2018 weighted average state tax rates should file a comment by July 8, 2019. See 49 CFR 1135.2(c). If any comments opposing AAR’s calculations are filed, AAR’s reply will be due by July 29, 2019. *Id.* If any comments are filed, the Board will review AAR’s submission, together with the comments, and serve a decision within 60 days of the close of

the record that either accepts, rejects, or modifies AAR’s railroad-specific tax information. *Id.* If no comments are filed by July 8, 2019, AAR’s submitted weighted average state tax rates will be automatically adopted by the Board, effective July 9, 2019. *Id.*

Decided: June 4, 2019.

By the Board, Allison C. Davis, Acting Director, Office of Proceedings.

Jeffrey Herzig,
Clearance Clerk.

[FR Doc. 2019–12058 Filed 6–6–19; 8:45 am]

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¹ *Aff’d sub nom. CSX Transp., Inc. v. STB*, 568 F.3d 236 (D.C. Cir. 2009), *vacated in part on reh’g*, *CSX Transp., Inc. v. STB*, 584 F.3d 1076 (D.C. Cir. 2009).

² As explained in *Simplified Standards for Rail Rate Cases—2017 RSAM and R/VC*,¹⁸⁰ *Calculations*, EP 689 (Sub-No. 10), slip op. at 1 n.1 (STB served Apr. 22, 2019), adjustments to R–1

reporting schedules were made to remove the accounting impacts of the Tax Cuts and Jobs Act, Public Law 115–97, 131 Stat. 2054 (2017), and that decision stated that the revised schedules impact the weighted average state tax rates for 2017. For RSAM and R/VC¹⁸⁰ calculation purposes, the 2017 adjusted rates for BNSF Railway Company, CSX Transportation, Inc., Norfolk Southern Combined,

and Union Pacific Railroad Company are 5.292%, 5.296%, 5.692%, and 5.672%, respectively. The workpapers for that decision are available on the Board’s website at: https://www.stb.gov/stb/industry/econ_reports.html, under the paragraph titled “Revenue Shortfall Allocation Method (RSAM)” and the “2017 RSAM Computation” hyperlink.