

**CHAPTER 7805**  
**DEPARTMENT OF TRANSPORTATION**  
**INTERMODAL PROGRAMS DIVISION**  
**TARIFFS; ACCOUNTING**

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**TARIFF RULES**

**7805.0200 REGULAR ROUTE COMMON CARRIER AND PETROLEUM CARRIER TARIFF RULES.**

All tariffs and classifications, supplements thereto, and reissues thereof shall be prepared, posted, and filed in accordance with the Rules of Tariff Circular MF No. 3, supplements thereto or reissues thereof, issued by the Interstate Commerce Commission and naming rules governing the construction, filing, and posting of Freight-Rate Publications, except to the extent that such rules may contravene Minnesota Public Utilities Commission orders or specific provisions of the Minnesota Statutes, and except that Freight-Rate Publications shall be filed on ten days' notice, except as otherwise specifically authorized by the commission.

**Statutory Authority:** *MS s 221.161*

**7805.0300 PERMIT CARRIER, EXCEPT LOCAL CARTAGE CARRIER, TARIFF RULES.**

All tariffs and classifications, supplements thereto, and reissues thereof shall be prepared, posted, and filed in accordance with the Rules of Tariff Circular MF No. 3, supplements thereto or reissues thereof, issued by the Interstate Commerce Commission and naming rules governing the construction, filing, and posting of Freight-Rate Publications, except to the extent that such rules may contravene Minnesota Public Utilities Commission orders or specific provisions of Minnesota Statutes, and except that tariffs and supplements thereto may be prepared with pen and ink or typewriter, in addition to the form of preparations authorized by Tariff Circular MF No. 3. Freight rate publications shall be filed on ten days' notice, except as otherwise specifically authorized by the commission.

The commission shall not accept for filing a tariff of rates from permit carriers which on its face appears to be noncompensatory. If the carrier filing the tariff is of the opinion that the rates are compensatory, the carrier may file a petition for reconsideration which the commission shall hear and make determination by a final order on the premises.

**Statutory Authority:** *MS s 221.161*

**History:** *17 SR 1279*

**7805.0400 ALTERNATION OF RATES.**

All tariffs shall provide for complete alternation of all rates and for application of the published rate which results in the lowest aggregate charge.

**Statutory Authority:** *MS s 221.161*

## ACCOUNTING RULES

**7805.0500 MOTOR CARRIER ACCOUNTING RULES.**

For purposes of accounting regulations the commission has grouped all motor carriers into the following classes:

A. Class I. Carriers having average annual gross operating revenues of \$200,000 or more from interstate and intrastate motor carrier operations.

B. Class II. Carriers who report to the Interstate Commerce Commission as class II carriers of property having gross operating revenues of \$200,000 but less than \$1,000,000 may report to this commission also as class II carriers.

C. Class A. Carriers having average annual gross operating revenues of \$25,000 but less than \$200,000 from interstate and intrastate motor carrier operations.

D. Class B. Carriers having average annual gross operating revenues of less than \$25,000 from interstate and intrastate motor carrier operations.

E. Class C. All motor carriers operating under permit authority from this commission but not reporting as class I, class A, or class B carriers.

**Statutory Authority:** *MS s 221.031*

**7805.0600 REGULAR ROUTE COMMON CARRIERS, PETROLEUM CARRIERS CLASSIFIED AS CLASS I, CLASS A, OR CLASS B.**

All regular route common carriers of property or passengers, and all petroleum carriers operating under certificates granted by this commission are classified as class I, class A, or class B carriers. Other carriers who report to the Interstate Commerce Commission as class I or class II carriers may report to this commission also on the report forms prescribed for such classes by the Interstate Commerce Commission.

**Statutory Authority:** *MS s 221.031*

**7805.0700 CLASS DETERMINED BY ANNUAL GROSS OPERATING REVENUES.**

The class to which a carrier belongs shall be determined by the average of its annual gross operating revenues for the three preceding years. If, at the end of any calendar year, this average is greater than the maximum or less than the minimum for the class in which the carrier has been grouped, it shall be automatically grouped in the higher or lower class in which it falls. A motor carrier beginning new operations or extending existing operations shall be classified in accordance with a reasonable estimate of its prospective annual gross operating revenues.

**Statutory Authority:** *MS s 221.031*

**7805.0800 MOTOR CARRIER'S CHOICE OF CLASS.**

A motor carrier may, at its option, place itself in any group higher than the one in which it falls on the basis of its average annual gross operating revenues. Notice of such action shall be promptly filed with the commission.

**Statutory Authority:** *MS s 221.031*

**7805.0900 UNIFORM SYSTEM OF ACCOUNTS AND REPORTING FORMS.**

Class I motor carriers shall maintain their accounts and file annual reports in accordance with the uniform system of accounts for class I (or class II) motor carriers prescribed by the Interstate Commerce Commission. class A and class B motor carriers shall maintain their accounts and file annual reports in accordance with the uniform system of accounts for class A and class B motor carriers prescribed by this commission. class C permit carriers shall maintain such records as will enable them to complete the annual report form prescribed by the commission. All annual reports shall be filed within the prescribed time shown on report forms furnished by the commission. Applicable schedules of such report forms shall be completed in full. Carrier's permit will be subject to cancellation if report is not submitted.

**Statutory Authority:** *MS s 221.031*

**7805.1000 ACCOUNTS AND ANNUAL REPORTS ON CALENDAR YEAR BASIS.**

All regular route common carriers and petroleum carriers shall maintain their accounts and make annual reports to the commission on a calendar year basis.

**Statutory Authority:** *MS s 221.031*

**7805.1100 OBTAINING COPIES OF UNIFORM SYSTEM OF ACCOUNTS.**

Copies of the "Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property" prescribed by the Interstate Commerce Commission may be obtained from the Superintendent of Documents, United States Government Printing Office, Washington, D.C. 20402. The ICC "Uniform System of Accounts for Class I Common and Contract Motor Carriers of Passengers" may be obtained from the Superintendent of Documents. The "Uniform System of Accounts for Class A and Class B Motor Carriers of Property or Passengers" may be obtained from the Minnesota Public Utilities Commission.

**Statutory Authority:** *MS s 221.031*

**7805.1200 LIVESTOCK CARRIERS COMPILING RECORDS OF LIVESTOCK AND OTHER COMMODITIES REVENUE SEPARATELY.**

Livestock permit carriers shall maintain records of all transportation service performed under their livestock carrier permit which records shall separately show by revenue, what carriage covered the livestock and what carriage covered other commodities. This information shall be submitted annually by including it in the annual report.

**Statutory Authority:** *MS s 221.031*

**7805.1300 CHANGES IN THE ACCOUNTING SYSTEM NOT SUBJECT TO RULE PROCEEDINGS.**

Changes in uniform systems of accounts and in annual report forms shall not be subject to rules proceedings.

Any motor carrier or carriers or any petitioners subject to the regulations of the commission and requesting a rate adjustment may be required to present exhibits including a detailed income statement and balance sheet for the latest calendar year as shown in regularly filed annual reports. Exhibits should also include latest available data, and an income statement for any period other than calendar year must be for a full 12-month period.

All motor carriers subject to reporting requirements of the commission shall file with each annual report a copy of annual stockholders report if such a report is printed. Should a motor carrier furnish quarterly reports to stockholders a copy of each such report shall also be filed with the commission.

All motor carriers who furnish quarterly reports to Interstate Commerce Commission shall regularly file a copy of such reports with the Public Utilities Commission.

**Statutory Authority:** *MS s 221.031*

**7805.1400** [Repealed, 13 SR 38]

**7805.1500** [Repealed, 13 SR 38]

**7805.1600** [Repealed, 13 SR 38]

**7805.1700** [Repealed, 13 SR 38]

**7805.1800** [Repealed, 13 SR 38]

**7805.1900** [Repealed, 13 SR 38]

**7805.2000** [Repealed, 13 SR 38]

**7805.2100** [Repealed, 13 SR 38]

**7805.2200** [Repealed, 13 SR 38]

**7805.2300** [Repealed, 13 SR 38]

**7805.2400** [Repealed, 13 SR 38]

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**7805.2500** [Repealed, 13 SR 38]

**7805.2600** [Repealed, 13 SR 38]

**7805.2700** [Repealed, 13 SR 38]

**7805.2800** [Repealed, 13 SR 38]

**7805.2900** [Repealed, 13 SR 38]

**7805.3000** [Repealed, 13 SR 38]

**7805.3100** [Repealed, 13 SR 38]

**7805.3200** [Repealed, 13 SR 38]

**7805.3300** [Repealed, 13 SR 38]

**7805.3400** [Repealed, 13 SR 38]

**7805.3500** [Repealed, 13 SR 38]

**7805.3600** [Repealed, 13 SR 38]