

8830.3400 ACCOUNTING CLASSIFICATIONS; REPORTS.

Subpart 1. **Classification.** For the purpose of accounting, the commissioner adopts the Surface Transportation Board classifications, including future amendments that may be made by the Surface Transportation Board.

Subp. 2. **Uniform system of accounts.** For projects under the jurisdiction of Mn/DOT, each rail carrier shall maintain its accounts in accordance with the uniform system of accounts prescribed by the Surface Transportation Board in "Uniform Accounting System," United States Code, title 49, section 11142, as amended, or as otherwise approved by the Surface Transportation Board.

Subp. 3. **Reports.** A rail carrier shall submit the following reports to the commissioner:

A. by June 30 of the year following the year on which the report is based, a copy of the annual report form submitted to the Surface Transportation Board;

B. a copy of the annual report to stockholders; and

C. such other information as the Surface Transportation Board may request to evaluate rail carrier operations in the state, such as annual carloadings, annual revenues, and annual costs.

The commissioner shall provide written notification to any rail carrier required to provide this information. The notice must state the information required, the format for reporting the information, and the time period for which the information is to be provided. The commissioner shall provide a reasonable period before the information is due.

Subp. 4. **Confidential data.** For purposes of this part, information is considered confidential when the information collected contains data that is required to be kept confidential by United States Code, title 49, section 11910, as amended.

Statutory Authority: *MS s 218.041; 218.071; 219.073; 219.165; 219.17; 219.384; 222.50; 222.58; 222.63*

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