

tion," after "cessation of operations," in introductory provisions.

Subsec. (a)(5). Pub. L. 108-199, §150(1)(A)(ii)-(iv), added par. (5).

Subsec. (b)(3). Pub. L. 108-199, §150(1)(B), designated existing provisions as subpar. (A), substituted "Except as provided in subparagraph (B), when" for "When", and added subpar. (B).

Subsec. (c)(4). Pub. L. 108-199, §150(1)(C), added par. (4).

Subsecs. (e), (f). Pub. L. 108-199, §150(1)(D), added subsecs. (e) and (f).

#### § 11124. War emergencies; embargoes imposed by carriers

(a)(1) When the President, during time of war or threatened war, notifies the Board that it is essential to the defense and security of the United States to give preference or priority to the movement of certain traffic, the Board shall direct that preference or priority be given to that traffic.

(2) When the President, during time of war or threatened war, demands that preference and precedence be given to the transportation of troops and material of war over all other traffic, all rail carriers providing transportation subject to the jurisdiction of the Board under this part shall adopt every means within their control to facilitate and expedite the military traffic.

(b) An embargo imposed by any such rail carrier does not apply to shipments consigned to agents of the United States Government for its use. The rail carrier shall deliver those shipments as promptly as possible.

(Added Pub. L. 104-88, title I, §102(a), Dec. 29, 1995, 109 Stat. 834.)

##### PRIOR PROVISIONS

Provisions similar to those in this section were contained in section 11128 of this title prior to the general amendment of this subtitle by Pub. L. 104-88, §102(a).

Prior sections 11124 to 11128 were omitted in the general amendment of this subtitle by Pub. L. 104-88, §102(a).

Section 11124, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1422, related to rerouting traffic on failure of rail carrier to serve the public.

Section 11125, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1423; Pub. L. 98-216, §2(15), Feb. 14, 1984, 98 Stat. 5; Pub. L. 103-272, §5(m)(28), July 5, 1994, 108 Stat. 1378, related to directed rail transportation.

Section 11126, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1424; Pub. L. 103-272, §5(m)(29), July 5, 1994, 108 Stat. 1378, related to distribution of coal cars.

Section 11127, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1424; Pub. L. 99-521, §9(b)(1), (2), Oct. 22, 1986, 100 Stat. 2997, related to service of household goods freight forwarders.

Section 11128, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1425, related to war emergencies and embargoes imposed by carriers. See section 11124 of this title.

#### SUBCHAPTER III—REPORTS AND RECORDS

##### § 11141. Definitions

In this subchapter—

(1) the terms "rail carrier" and "lessor" include a receiver or trustee of a rail carrier and lessor, respectively;

(2) the term "lessor" means a person owning a railroad that is leased to and operated by a carrier providing transportation subject to the jurisdiction of the Board under this part; and

(3) the term "association" means an organization maintained by or in the interest of a group of rail carriers providing transportation or service subject to the jurisdiction of the Board under this part that performs a service, or engages in activities, related to transportation under this part.

(Added Pub. L. 104-88, title I, §102(a), Dec. 29, 1995, 109 Stat. 834.)

##### PRIOR PROVISIONS

A prior section 11141, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1425; Pub. L. 99-521, §9(c), Oct. 22, 1986, 100 Stat. 2997, defined terms for purposes of former sections 11141 to 11145 of this title, prior to the general amendment of this subtitle by Pub. L. 104-88, §102(a). See sections 11141, 14121, and 15721 of this title.

##### § 11142. Uniform accounting system

The Board may prescribe a uniform accounting system for classes of rail carriers providing transportation subject to the jurisdiction of the Board under this part. To the maximum extent practicable, the Board shall conform such system to generally accepted accounting principles, and shall administer this subchapter in accordance with such principles.

(Added Pub. L. 104-88, title I, §102(a), Dec. 29, 1995, 109 Stat. 834.)

##### PRIOR PROVISIONS

A prior section 11142, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1425; Pub. L. 96-448, title III, §301, Oct. 14, 1980, 94 Stat. 1934, related to uniform accounting system, prior to the general amendment of this subtitle by Pub. L. 104-88, §102(a).

##### § 11143. Depreciation charges

The Board shall, for a class of rail carriers providing transportation subject to its jurisdiction under this part, prescribe, and change when necessary, those classes of property for which depreciation charges may be included under operating expenses and a rate of depreciation that may be charged to a class of property. The Board may classify those rail carriers for whom depreciation charges and rates of depreciation are in effect under this section for any class of property may not—

(1) charge to operating expenses a depreciation charge on a class of property other than that prescribed by the Board;

(2) charge another rate of depreciation; or

(3) include other depreciation charges in operating expenses.

(Added Pub. L. 104-88, title I, §102(a), Dec. 29, 1995, 109 Stat. 834.)

##### PRIOR PROVISIONS

A prior section 11143, Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1426, related to depreciation charges, prior to the general amendment of this subtitle by Pub. L. 104-88, §102(a).

##### § 11144. Records: form; inspection; preservation

(a) The Board may prescribe the form of records required to be prepared or compiled under this subchapter—

(1) by rail carriers and lessors, including records related to movement of traffic and receipts and expenditures of money; and