B.C.D. 01-55

Employer Status Determinations JUN 05 2001
SCTRR, LLC d/b/a South Central Tennessee Railroad

This is the determination of the Railroad Retirement Board concerning the status of SCTRR, LLC d/b/a South Central Tennessee Railroad (SCTRR) as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA).

SCTRR began operations and first compensated employees on January 3, 2001. Authority to operate was granted by the Surface Transportation Board in STB Finance Docket Numbers 33986 and 33987, both of which were decided on January 5, 2001. SCTRR leases 50.5 miles of track running from an interchange with CSXT at Colesburg, Tennessee to Hohenwald, Tennessee. SCTRR purchased the railway assets, including the name "South Central Tennessee Railroad" from the South Central Tennessee Railroad Corporation (SCTRC) (B.A. No. 5561), a shortline owned by RailAmerica[1].

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)), insofar as relevant here, defines a covered employer as:

> (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of Title 49 [45 U.S.C. § 231(a)(1)(i)].

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. §§ 351(a) and (b)) contain substantially the same definition as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

[1] The employer status of SCTRC is currently under investigation.

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Based on the information summarized above, it is determined that SCTRR, LLC d/b/a South Central Tennessee Railroad became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on January 3, 2001, the date it began operations.

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