

Truck Standards and Operations, MC-PSD, Federal Motor Carrier Safety Administration, 400 Seventh Street, SW., Washington, DC 20590-0001. Telephone: 202-366-4009. E-mail: [MCPSD@dot.gov](mailto:MCPSD@dot.gov).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 4306 of SAFETEA-LU prohibits States from requiring motor carriers to display in or on commercial motor vehicles any form of identification other than forms required by the Secretary of Transportation [49 U.S.C. 14506(a)]. However, § 14506(b)(3) provides, in part, that "a State may continue to require display of credentials that are required \* \* \* under a State law regarding motor vehicle license plates or other displays that the Secretary determines are appropriate."

ODOT requests that FMCSA make a determination that the State's weight-mile tax credentials are appropriate in the context of 49 U.S.C. 14506(a). Oregon has been requiring motor carriers to obtain weight-mile tax credentials since 1947.

Oregon Revised Statutes (ORS) 825.454 authorize ODOT to require the use of identification devices, such as cab cards, stamps or carrier identification numbers, to identify, and be carried in or placed upon, each motor vehicle authorized to be operated in Oregon. ODOT may require annual application for identification devices and it may charge a fee not to exceed \$8 for each device issued on an annual basis. ORS 825.450 requires ODOT to issue a permanent credential and ORS 825.470 authorizes issuance of temporary credentials. Until 2001, ODOT required out-of-state carriers to display a special Oregon license plate on each truck registered to operate in the State. State legislation passed in 2001 eliminated the need for out-of-state based vehicles to display the Oregon license plate and substituted the simpler requirement to carry a permanent or temporary paper credential.

ODOT states the current weight-mile tax credentials identify a motor carrier's Oregon account, facilitate reporting and payment of the tax, and assist in tracking vehicle-miles traveled over Oregon highways. ODOT also believes truck drivers want to have the credential at hand when fueling in Oregon, because fuel providers use it to verify that a vehicle is exempt from Oregon fuel tax. ODOT advises that approximately 15,000 out-of-state based carriers operate 283,000 trucks that carry a permanent Oregon tax

credential. It also advises that approximately 10,000 trucks with a 10-day temporary credential operate within the State at any given time. A copy of ODOT's petition for determination is available for review in the docket for this notice.

##### Request for Comments

FMCSA requests public comment on ODOT's request that the Agency determine whether the State may continue to require commercial motor carriers to display weight-mile tax credentials. Interested parties are requested to limit their comments to the display of weight-mile tax credentials, as FMCSA has no authority to review the tax for which the credential is issued. FMCSA will consider all comments received by close of business on July 13, 2006. Comments will be available for examination in the docket at the location listed under the **ADDRESSES** section of this notice.

FMCSA will file comments received after the comment closing date in the public docket and will consider them to the extent practicable. In addition to late comments, FMCSA will also continue to file in the public docket relevant information that becomes available after the comment closing date. Interested persons should monitor the public docket for new material.

Issued on: June 7, 2006.

**David Hugel,**

*Deputy Administrator.*

[FR Doc. E6-9150 Filed 6-12-06; 8:45 am]

**BILLING CODE 4910-EX-P**

#### DEPARTMENT OF TRANSPORTATION

##### Surface Transportation Board

[STB Docket No. MC-F-21016]

##### Stagecoach Group PLC & Coach USA, Inc., et al.—Control—Megabus USA LLC

**AGENCY:** Surface Transportation Board, DoT.

**ACTION:** Notice Tentatively Approving Finance Transaction.

**SUMMARY:** Stagecoach Group PLC (Stagecoach) and its subsidiary Coach USA, Inc. (Coach), noncarriers, and various subsidiaries of each (collectively, applicants), have filed an application under 49 U.S.C. 14303 to acquire control of the newly created Megabus USA LLC (Megabus USA), which is currently owned by co-applicant Independent Bus Company, Inc. (Independent), a wholly owned subsidiary of Coach. Applicants state that currently Megabus USA does not

hold federally issued authority. This application is filed on the premise that Megabus USA actually obtains the authority it seeks. Persons wishing to oppose this application must follow the rules at 49 CFR 1182.5 and 1182.8. The Board has tentatively approved the transaction, and, if no opposing comments are timely filed, this notice will be the final Board action.

**DATES:** Comments must be filed by July 28, 2006. Applicants may file a reply by August 14, 2006. If no comments are filed by July 28, 2006, this notice is effective on that date.

**ADDRESSES:** Send an original and 10 copies of any comments referring to STB Docket No. MC-F-21016 to: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, send one copy of comments to the applicants' representatives: Betty Jo Christian and David H. Coburn, STEPTOE & JOHNSON LLP, 1330 Connecticut Avenue, NW., Washington, DC 20036.

**FOR FURTHER INFORMATION CONTACT:** Eric S. Davis, (202) 565-1608 [Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339].

##### SUPPLEMENTARY INFORMATION:

Stagecoach is a public limited company organized under the laws of Scotland. It is one of the world's largest providers of passenger transportation services and had annual revenues for the fiscal year ending April 30, 2005, of over \$3.3 billion. Stagecoach, and certain intermediate subsidiaries, acquired control of Coach in September 1999.<sup>1</sup> Coach, a Delaware corporation, controls numerous federally regulated motor carriers. The motor carriers controlled by Coach had gross operating revenues for the 12-month period ending with the date of this application greater than the \$2 million threshold required for Board jurisdiction.

Megabus USA is currently a noncarrier, but plans to seek authorization from the Federal Motor Carrier Safety Administration to operate as a motor common carrier of passengers. Once authorization is granted, Megabus USA will utilize a fleet of approximately 18 motorcoaches to provide scheduled express bus service over regular routes between Chicago and several Midwestern cities. These routes, and the motorcoaches and drivers, are currently used by Independent under the name "Megabus.com," which holds federally issued authority under MC-168548.

<sup>1</sup> See *Stagecoach Holdings PLC—Control—Coach USA, Inc., et al.*, STB Docket No. MC-F-20948 (STB served July 22, 1999).

Once Megabus USA obtains authority, Independent will surrender that trade name and cease operations performed under its name.

Under 49 U.S.C. 14303(b), the Board must approve and authorize a transaction found to be consistent with the public interest, taking into consideration at least: (1) The effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

Stagecoach and Coach have submitted information, as required by 49 CFR 1182.2, including the information to demonstrate that the proposed transaction is consistent with the public interest under 49 U.S.C. 14303(b). Applicants state that the proposed transaction will have no impact on the adequacy of transportation services available to the public, that the proposed transaction will not have an adverse effect on total fixed charges, and that the interests of employees of Megabus USA will not be adversely impacted. Additional information, including a copy of the application, may be obtained from the applicants' representatives.

On the basis of the application, and if Megabus USA does in fact obtain only the authority as described herein, we find that the proposed acquisition of control is consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated, and unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this notice will take effect automatically and will be the final Board action.

Board decisions and notices are available on our Web site at "<http://www.stb.dot.gov>."

This decision will not significantly affect either the quality of the human environment or the conservation of energy resources.

*It is ordered:*

1. The proposed finance transaction is approved and authorized, subject to the filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this notice will be deemed as having been vacated.

3. This notice will be effective July 28, 2006, unless timely opposing comments are filed.

4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 400 7th Street,

SW., Room 8214, Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW., Washington, DC 20590.

Decided: June 7, 2006.

By the Board, Chairman Buttrey and Vice Chairman Mulvey.

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. E6-9204 Filed 6-12-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34863]

#### **BNSF Railway Company—Acquisition and Operation Exemption—Union Pacific Railroad Company**

**AGENCY:** Surface Transportation Board, DoT.

**ACTION:** Notice of Exemption.

**SUMMARY:** Under 49 U.S.C. 10502, the Board is granting a petition for exemption from the prior approval requirements of 49 U.S.C. 11323, *et seq.*, for BNSF Railway Company, a Class I carrier, to acquire and operate approximately 25 miles of rail line of Union Pacific Railroad Company (UP), a Class I carrier, extending from UP milepost 81.1 at Union, CO, to UP milepost 56.1 at Sterling, CO.

**DATES:** The exemption will be effective on July 13, 2006. Petitions to stay must be filed by June 23, 2006. Petitions to reopen must be filed by July 3, 2006.

**ADDRESSES:** An original and 10 copies of all pleadings referring to STB Finance Docket No. 34863 must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on petitioner's representative: Sidney L. Strickland, Jr., 3050 K Street, NW., Suite 101, Washington, DC 20007.

#### **FOR FURTHER INFORMATION CONTACT:**

Joseph H. Dettmar, (202) 565-1600. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

#### **SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, e-mail, or call: ASAP Document Solutions, 9332 Annapolis Rd., Suite 103, Lanham, MD 20706; e-mail:

[asapdc@verizon.net](mailto:asapdc@verizon.net); telephone: (202) 306-4004. [Assistance for the hearing impaired is available through FIRS at 1-800-877-8339.]

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: June 7, 2006.

By the Board, Chairman Buttrey and Vice Chairman Mulvey.

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. E6-9203 Filed 6-12-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Revenue Procedure 2003-38**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2003-38, Commercial Revitalization Deduction.

**DATES:** Written comments should be received on or before August 14, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### **FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the revenue procedure should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Commercial Revitalization Deduction.

*OMB Number:* 1545-1818.

*Revenue Procedure Number:* Revenue Procedure 2003-38.

*Abstract:* Pursuant to § 1400I of the Internal Revenue Code, Revenue Procedure 2003-38 provides the time and manner for states to make