

**Employer Status Determination
Minnesota Transportation Museum, Inc.**

This is the decision of the Railroad Retirement Board with respect to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of Minnesota Transportation Museum, Inc. (MTM).

MTM is a non-profit corporation founded in the early 1960's operating a street car and rail museum. It operates a one mile street car line in Minneapolis and formerly operated a six mile former Burlington Northern branch line within Minnesota. MTM has no employees; all work for MTM such as track laying, restoration work, operation of cars and trains, etc., is performed by volunteers except for the occasional hiring of a contractor to do track work.

According to ICC Finance Docket No. 32146, September 3, 1992, a notice of exemption was filed for MTM to obtain trackage rights to conduct passenger operations over a line of the Wisconsin Central, Ltd. That exemption was granted effective September 5, 1992, and on that date MTM began excursion operations consisting of round trips over a Wisconsin Central line of 39.4 miles between Osceola, Wisconsin, and Marine, Minnesota. The excursion operation departs from Osceola and returns there: it does not board or disembark passengers elsewhere on that line and the ride offered is a 20-mile, 90-minute round trip.

MTM's operation of a tourist railroad does not constitute an operation in interstate commerce since it conducts only excursions of passengers and does not connect with interstate transportation. Accordingly, the Board holds that MTM is not an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

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