

EMPLOYER STATUS DETERMINATION
Yakima Interurban Lines Association d/b/a
Yakima Electric Railway Museum

This is the determination of the Railroad Retirement Board concerning the status of Yakima Interurban Lines Association (YILA) d/b/a Yakima Electric Railway Museum (YER) 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).

YILA was incorporated in November 1983 in the State of Washington in order to operate a railroad for the purpose of promoting tourism. YILA began to operate YER in 1985. A brochure about YER describes the YILA operation as an electric trolley ride of 1 hour and 40 minutes between Yakima Electric Railway Museum in Yakima, Washington and Selah, Washington. The brochure indicates that this excursion service operates on Saturday, Sunday, and holidays from early May to mid-October and once a day on week nights in July and August.

The brochure also states that YILA is a non-profit historical and educational association, which operates the electrified rail system of Yakima Valley Transportation Company under an agreement with the City of Yakima. YILA has 501(c)(3) status with the Internal Revenue Service, which means that all contributions to YILA are fully tax-deductible.

Mr. Paul D. Edmondson, President of YILA, stated that YILA has 3 part-time temporary employees, but uses primarily volunteers to provide labor. The brochure states that more than 80 volunteers regularly serve as motorpersons, conductors, historical interpreters, ticket salespersons, maintenance persons, grant writers, and bookkeepers.

Section 1 of the RRA defines the term "employer" to include:

- (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)].

Section 1 of the RUIA contains essentially the same definition.

Part A of subtitle IV of Title 49 provides in pertinent part that the Surface Transportation Board (STB) has jurisdiction over railroad transportation in the United States between a place in:

- (A) a State and a place in the same or another State as part of the interstate rail network. [49 U.S.C. §10501(a)(2)(A)].

The rail service operated by YILA is not a part of an interstate rail network. Rather, YILA operates an excursion railroad which is not subject to STB jurisdiction under the provision quoted above. The Board therefore finds that YILA is not an employer under the RRA and the RUIA.

Glen L. Bower

V. M. Speakman, Jr.

**Yakima Interurban Lines Association d/b/a
Yakima Electric Railway Museum**

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