

The Board also expects to present, for examination by the parties prior to the date of the hearings, exhibits summarizing data on public aids which have been assembled by the staff.

There follows an outline of some issues deemed important in the study of public aids. Parties to the hearings may submit evidence on some or all of the issues listed, but they are not limited to these questions and may offer evidence on other matters regarded as significant.

A. GENERAL

1. The reasons for including or excluding interest and tax equivalents in the determination of public aids to transportation.

2. The extent to which work relief expenditures for the construction and maintenance of transportation facilities should be charged to the general public as relief for unemployment rather than to transportation.

3. The extent to which obsolescence should be recognized in determining the public aids which should be charged to present users of transportation facilities.

B. HIGHWAY

1. The specific taxes, fees, and other payments which may be regarded as offsets to public aids. The payments to be considered include the following:

(a) State and local gasoline taxes, and the related problem of "diversion."

(b) State and local registration fees.

(c) Property taxes on motor vehicles.

(d) Mileage and gross revenue taxes.

(e) Federal excises on gasoline and lubricating oils.

(f) Federal manufacturers' excise on motor vehicles.

2. The specific factors which should govern the allocation of highway costs, by classes of highways, between the community as a whole (general taxpayers) and motor-vehicle operators.

3. The specific factors which should govern the allocation of the motor vehicle operators' share of highway costs among classes of vehicles. The characteristics of the highway, of the vehicle, and of the traffic must all be considered in formulating principles of cost allocation.

C. RAILWAY

1. The amount of public aid extended to the railroads by means of land grants and other early developmental aids.

2. The extent to which the railroads have made compensation for Federal land grants in reduced rates on governmental traffic.

3. The amount of public aid extended to the railroads by the Reconstruction Finance Corporation and the Public Works Administration.

4. The amount and incidence of the public aid which may be involved in financing grade-crossing separations between railways and highways.

5. The amount and incidence of the public aid which may be involved in financing railway bridge alterations and relocations occasioned by waterway improvements.

D. WATERWAY

1. The extent of public aid to water transportation provided by public terminal facilities.

2. The specific methods by which the costs of multiple-purpose river development projects should be allocated between navigation and other functions.

3. The extent to which past expenditures on waterways and terminals which are no longer used and useful for navigation should be treated as obsolete and therefore disregarded in determining public aid to present users.

4. Criteria for the determination of amortization rates for capital expenditures on waterway and terminal facilities.

E. AIRWAY

1. Methods by which the amount of public aid involved in mail payments to domestic air carriers may be determined.

2. The amount of public aid provided by Federal airways and public airports, and allocation of these costs between commercial carriers and other users.