§ 489-qq. Determination of railroad ceilings for certain railroads in transition. Notwithstanding any other provision of this title, railroad ceilings established during the first five years in which such ceilings are made pursuant to this title for railroad real property acquired (a) from a railroad in reorganization as defined in the regional rail reorganization act of nineteen hundred seventy-three by a profitable railroad as defined in that act or by a subsidiary thereof or (b) from any source or in any manner by any corporation created under or in compliance with that act or the rail passenger service act of nineteen hundred seventy shall be established by using an economic factor of twenty percent and by using, except for property for which local reproduction cost was not determined prior to the effective date of this act, the same local reproduction cost as would have been used if acquisition of the property by the said corporations had not occurred.