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Exemptions Used Oil Locomotives

The exemption from the generator fee for used oil removed from a motor vehicle applies to oil removed from the crankcases of locomotives. 9/20/91.

(916) 324-2736

September 20, 1991

Mr. (Redacted)
(Redacted)
(Redacted)

Re: Exemption for used oil removed from a motor vehicle
Health and Safety Code Section 25250.24

Dear Mr. (Redacted):

I am writing in response to your (redacted) letter to Robert Frank concerning whether oil removed from a locomotive crankcase can be considered used oil removed from a motor vehicle.

Health and Safety Code Section 25250.1(a) (3) defines "used oil" to mean "[S]pent lubricating fluids which have been removed from an engine crankcase, transmission, gearbox, or differential of an automobile, bus, truck, vessel, plane, heavy equipment or machinery powered by an internal combustion engine. . . ." Section 25250.24(b) states:

Used oil which is removed from a motor vehicle and which is subsequently recycled, by a recycler who is permitted pursuant to this article, shall not be included in the calculation of the amount of hazardous waste generated for purposes of the generator fee imposed pursuant to Section 25205.5.

Used oil removed from a locomotive crankcase may be considered "used oil which is removed from a motor vehicle" for purposes of the exemption contained in Health and Safety Code Section 25250.24(b).

Mr. (Redacted)

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September 20, 1991

Please feel free to contact me if you have any further questions.

Very truly yours,

Janet Vining
Tax Counsel

JV:wk
3311C

Cc: Mr. (Redacted)
(Redacted)
Mr. Walt Larson, Dept. of Toxic Substance Control
Mr. Dennis Mahoney, Dept. of Toxic Substance Control
Mr. Allan K. Stuckey
Mr. Lawrence A. Augusta

Bc: Mr. E.V. Anderson
Mr. Robert Frank
Mr. Dave McKillip
Ms. Mary Armstrong
Mr. Gordon Adelman
Mr. Donald J. Hennessy