

## HR 6328

Used Oil Re-Refining Tax Credit Act of 2010

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 29, 2010

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Sep 29, 2010)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/6328>

### Sponsor

**Name:** Rep. Etheridge, Bob [D-NC-2]

**Party:** Democratic • **State:** NC • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 29, 2010

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Sep 29, 2010)

Used Oil Re-Refining Tax Credit Act of 2010 - Amends the Internal Revenue Code to allow a tax credit for 30% of the investment in a project to process qualifying re-refined lubricating oil from used oil. Defines "qualifying re-refined lubricating oil" as a base oil which meets the American Society of Testing and Materials standard for hydrocarbon lubricating base oil (ASTM D6074) and which is manufactured from used lubricating oil.

Directs the Secretary of the Treasury, in consultation with the Secretary of Energy, to establish a qualifying used oil re-refining project program for the deployment of used oil re-refining technologies.

### Actions Timeline

- **Sep 29, 2010:** Introduced in House
- **Sep 29, 2010:** Referred to the House Committee on Ways and Means.