810-6-2-.93. Steel Plate.

Steel plate is taxable at the 1 1/2% machine rate when made into a tank at the site when the tank becomes a part of machinery used in manufacturing or processing. (Section 40-23-2(3)) (Adopted March 9, 1961, amended November 1, 1963, amended July 1, 1963, amended August 10, 1982, readopted through APA effective October 1, 1982)