810-6-2-.34. **Improvised Attachments for Machines Used in Manufacturing.**

The materials, from which parts and attachments for machines used in manufacturing, compounding, processing, mining or quarrying are improvised, are taxed at the special 1 1/2% rate when such improvised parts or attachments are necessary to the operation of such machines and are customarily so used. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)