810-6-2-.74. Railroad Companies-Machines.

Machines when sold to, or for use by, railroad companies in maintaining, repairing or reconditioning their equipment are subject to the sales or use tax at the general rate of 4%.  
(Section 40-23-2(1)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)