

ARKANSAS WINE TAX STAMPS . . . by Francis J. Scully

The list of wine-tax stamps in Cabot's catalog is somewhat confusing, as a number of the issues intended for use on imported wines are listed with those to be used on domestic wines.

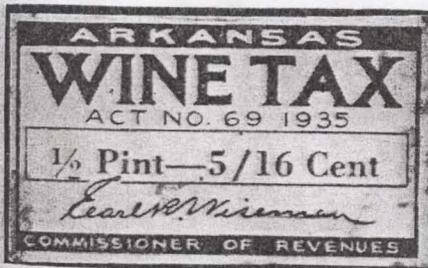
In order to determine the dates of issue somewhat better, it may be well to list here the terms of office of the various Commissioners of Revenue, under whose directions these stamps were issued:

- Earl R. Wiseman, 1932-1936.
 D. L. Ford, 1937, ~~36-37~~
 Z. M. McCarroll, 1938-1940.
 Joe Hardin, 1941-1942.

Domestic Wines.

The first stamps for use on domestic wines were issued in 1935, following the enactment of Act No. 69 of the General Assembly of Arkansas, which was adopted on February 25th. The tax rate was set at 5c per gallon and has not been changed. It has been customary to use up the supplies of each value of the various issues before ordering more, which accounts for the short sets under some Commissioners.

In fact, some of the early Wiseman issues are still in use, for example—the 25-cent, 5-gallon stamp.



Design A.

1935. Design A. Signature, Earl R. Wiseman. 34 x 19 mm. Roulette 9½.
- W1 15/32c, 12 oz. Red with green fig.
- W2 5/16c, ½ pt. Black with red fig.
- W3 ⅝c, 1 pt. Vermilion with blue fig.
- W4 1c, 1/5 gal. Light green with red fig.
a. Dark green with red fig.
- W5 1¼c, ¼ gal. Red with black fig.
- W6 2½c, ½ gal. Blue with red fig.
- W7 5c, 1 gal. Brown with blue fig.
- W8 25c, 5 gal. Purple with blue fig.

I have seen the W4-a in used condition only. The color may possibly have been changed due to some chemical action during its use, though there are some differences in the style of letters and figures of the value overprint. J. W. Seville, however, has a similar copy which I find the same as mine.



Design B.

1937. Design B. Signature, D. L. Ford. 18 x 21 mm. Roulette 9½.
- W9 15/32c, 12 oz. Green with purple fig. on white paper.
- W10 1c, 1/5 gal. Dk. purple with green fig. on orange-yellow paper.
- W11 2c, 2/5 gal. Dk. purple with green fig. on orange-yellow paper.

W10 and W11 are similar to design B for imported wines, the difference being in the word "Domestic" below the central design and the words "Act No. 69" in the space below the value. These stamps being printed on orange-yellow paper has led to their being confused with the issues for imported wines which were printed on similar paper. As a consequence of being printed on the same type of paper and because they are so scarce, they have been overlooked by most collectors. I have seen W10, the 1c value, from G. D. Cabot's collection and W11, the 2c value, from L. Missbach's collection. W10, the 1c, is a value commonly used on domestic wines but W11, the 2c, is a new value and would have to be used on a 2/5 gal. container, a very unusual size. On the other hand, the 2c value is very common for imported wines since it is used on the 1/5 gal. container.

It seems possible that W11 and also W10 may have been printed in error, by using the die of design B for domestic wines by mistake for design

B for imported wines. Since these designs are very similar, it seems likely that a cliché reading "Domestic" was introduced into the plate of "Imported" by error, or a full sheet was printed that way by mistake. Cabot is inclined to the first explanation on account of the scarcity of the stamps. Both of these values have a triangular ornament overprint in the upper corner instead of the container size. This same ornament appears on the Ford imported wine stamps of the same design, except the 5c value which is blank. None of the imported wine stamps of this design have the container size printed on the stamp. On the other hand, all of the domestic wine stamps carry the container size, even up to the present issues, except the last two of the Hardin series—namely, the ⅝c and the 1¼c values which use the triangular ornament. The use of this triangular ornament on the 1c and 2c Ford domestic wine stamps would appear to be further proof that a domestic die for this design was used by mistake in printing additional imported wine stamps of the Ford series. The stamps seen have been removed from the original containers so that their exact use cannot be determined at this time and they will have to be listed as regular issues for domestic wines.

1938. Design C. Signature, Z. M. McCarroll. 18 x 21 mm. Roulette 9½.
- W12 15/32c, 12 oz. Green with purple fig.
- W13 15/32c, 12 oz. Same, re-engraved.
- W14 ½c, 1/10 gal. Black with red fig.
- W15 1c, 1/5 gal. Green with orange fig.
a. Dk. yellow-green with orange-red fig.
- W16 2½c, ¼ gal. Green with black fig.
a. Blue-green with black fig.
- W17 5c, 1 gal. Green with purple fig.
- W18 5c, 1 gal. Brown with purple fig.

Design C differs from design B in the words "Act No. 109" instead of "Act No. 69" at the base of the stamp. Just why this was changed is not clear, for Act No. 109 deals only with the tax on imported wines and liquors. In the biennial reports of the Department of Revenue from 1936 on, the revenue from domestic wines is listed as being collected under the authority of Act No. 69, at the rate of 5c per gallon. However, this design has been used since, the only change being the

signature of the Collector in office at the time of issue.

This set was issued to replace values exhausted and to furnish stamps of additional values not previously issued. W13, the 15/32c value, was re-engraved with several minor changes in the design. The lines of the building are sharper and clearer particularly in the upper part, dotted lines outline the clouds above the building and the words "Act No. 109, 1935," at the bottom of the stamp are not enclosed by a line above.

In addition to the sub-varieties listed, C. H. Hermann has called my attention to a number of minor differences in some of the issues, particularly in the ornaments on the upper part of the building. In the ½c and the 5c brown the period after the signature is missing in some copies.

1941. Design C. Signature, Joe Hardin. White paper. 18 x 21 mm. Roulette 9½.

W19 5/16c, ½ pt. Black with red fig.

W20 5/16c, ½ pt. Violet-blue with red fig.

W21 ½c, 1/10 gal. Black with red fig.

a. Black with deep red fig.

W22 ⅝c, 1 pt. Orange-red with black fig.

W23 1c, 1/5 gal. Green with orange fig.

a. Green with orange-red fig.

W24 1¼c, ¼ gal. Vermilion with green fig.

W25 2½c, ½ gal. Green (shades) with black fig.

W26 2½c, ½ gal. Lt. green with red fig.

W27 5c, 1 gal. Brown with violet-blue fig.

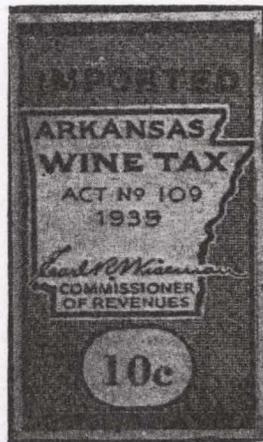
In this series there have been a number of changes, some of them minor but others are a distinct change from the previous printing. Those with definite color changes, the 5/16c and the 2½c values, have been listed separately. Those with minor changes in the color of the value overprint, such as the ½c and the 1c values, are listed as sub-varieties.

Imported Wines.

By Act No. 109 of the General Assembly of Arkansas, adopted on March 16, 1935, a tax of 10c per gallon was levied on imported wines and vinous liquors which were brought in for sale in the State. Due to later changes in the tax levies, these issues have been changed more often than those for domestic wines.

1935. Design A. Signature, Earl R. Wiseman. 19 x 34 mm. Roulette 9½. Brown-purple on orange-yellow or yellow-orange paper with the word "Imported" at the top and the value in an oval below in green.

IW1 1c, 1/10 gal.
IW2 1¼c, 1 pt.
IW3 2c, 1/5 gal.
IW4 2½c, ¼ gal.
IW5 10c, 1 gal.



Design A.

1937. Design B. Signature, D. L. Ford. Dark purple with green figures on yellow-orange paper.

IW6 ⅝c, ½ pt.
IW7 1c, 1/10 gal.
IW8 2c, 1/5 gal.
IW9 2½c, ¼ gal.
IW10 5c, ½ gal.

In 1938 by Act 18 of the Extraordinary Session of the General Assembly of Arkansas, adopted on May 1, the tax rate was increased to 50c per gallon and a new set of stamps was issued. The stamps, however, still read "Act No. 109."



Design B.

1938. Design B. Signature, Z. M. McCarroll. 18 x 21 mm. Roulette 9½. Dark purple with green figures on orange-purple paper.



IW11 3¼c, ½ pt.
IW12 5c, 1/10 gal.
IW13 6¼c, 1 pint.
IW14 10c, 1/5 gal.
IW15 12½c, ¼ gal.
IW16 25c, ½ gal.
IW17 50c, 1 gal.

In 1939 the adhesive stamp was discontinued and a new set in decalomania was issued.

Design C.

1939. Design C. Signature Z. M. McCarroll. 14 x 14 mm. Decal. Black on blue on white backing.

IW18 3⅝c, ½ pt.
IW19 5c, 1/10 gal.
IW20 6¼c, 1 pint.
IW21 10c, 1/5 gal.
a. on gray backing.
IW22 12½c, ¼ gal.
IW23 25c, ½ gal.
a. on gray backing.
IW24 50c, 1 gal.

In 1941 by Act 266 of the General Assembly of Arkansas, adopted on March 26, the rate was again increased to 60c per gallon and a set of stamps was issued in a new design.



Design D.

1941. Design D. Signature, Joe Hardin. 14 x 14 mm. Decal. Black on blue on white backing.

IW25 3¼c, ½ pt.
IW26 6c, 1/10 gal.
IW27 7½c, 1 pint.
IW28 12c, 1/5 gal.
IW29 15c, ¼ gal.
IW30 30c, ½ gal.
IW31 60c, 1 gal.

Wine Inspection Stamps.

By Act 18 of the Extraordinary Session of the General Assembly of Arkansas, adopted on May 1, 1938, all vinous liquors stored or held for shipment and sale outside of the State

(Page 136, please.)

Alabama Feed Tax is not a rarity and explain to another about Brazilian RIO GRANDE DO SUL 1893 and 1895 variances. Ah, yes, must empty the family sock and squeeze out another War Bond.

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ARKANSAS WINE STAMPS

(Continued from page 130.)

of Arkansas was subject to inspection by the Commissioner of Revenue, and such inspection was signified by a stamp affixed to the case, showing a fee of 30c per case had been collected. The fee was in reality an export tax. This stamp was in use about a year and then discontinued.

Design A.

1938. Design A. Signature, Z. M. McCarroll. 101 x 29 mm. Roul. 9x Perf. 12, always s.e. one end.

WI 1 30c, green.

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STAMPIC AFTERNOONS

I've had the most enjoyable times several Saturday afternoons at a collector's exchange in New York.

The first time I went there I brought along a small approval book of stamps that I myself did not have too good an opinion of. It seemed as if a dealer had inserted the notice in a local newspaper and I presumed the exchange would be directly with him, and dealers can use almost everything!

But when I walked downstairs I saw a busy assortment of collectors selecting from each other and roaming around to see what was to be had. I suddenly felt my little book was inadequate.

Collectors are friendly. Soon I was looking at fine British Colonies mostly used (I collect used only) and my mouth watered at the sight of a few Barbados Tercentenaries and other recent ones. I somehow managed to dispose of the best I had in exchange (at equal cat. value) and stowed away my treasures. That day I "just looked" mostly and determined to bring something decent next time.

The next time I came down with a large book full of mostly late Costa Rica airmails, including many Footballs and Pan Americans, all of which come to me through my brother's export business correspondence.

The first collector I opened my books to said, "Yes, I'm interested," and began to pluck my pets one after another. "Hold on awhile," I said. "Stop there and let's see if I can use that much of yours." Alas, alack, mostly Portuguese and South Americans, which though used, were not what I was looking for. I found about 50c cat. value interesting to me and, poor fellow, he could only keep that much worth of mine, and no hard

feelings. However, I soon found very worthwhile exchanges.

One unassuming little man was approaching everyone with his soft-covered notebook full of stamps. Mostly nice issues but hinged haphazardly all over the sheets and corners curling over. The whole book was soft and limp and did not give one an impression that his duplicates would be inviting.

I particularly liked a few high value Hong Kongs (Geo. VI) that he had and found the \$1 and \$2 used, of course, in nice condition. He had several copies of the \$5, too, but with slight imperfections. He said he would bring in more next week to choose from. I expressed surprise at his large supply of this rather elusive stamp but sure enough he did bring in a few very fine copies as well as several covers showing his source. They looked genuine indeed, although I'm no expert.

I suggested that he put his stamps in something less limp than his notebook, which was probably damaging his stamps. Sure enough, the next time he came in with clean stock sheets and I saw quite a crowd around him.

It was from him that I later obtained two honeys—Hong Kong \$1, (China Clipper) 100th Anniversary, and Norway 1.50 Kronen, both last stamps prior to Axis invasion.

Last week I saw a beautiful book full of Samoa, fine used, for exchange. I'm determined to bring something suitable for exchange with him very soon, just can't pass those up.

The only collector I feel sorry for down there is the 19th Century Cover bug. He just looks and looks and can't exchange. He was so bad off he even took to a 3c 1861 cover I had because it was on yellow envelope and had an interesting though not distinctive cancellation. He just couldn't go empty-handed!

I've even gotten some used Jubilees down there, mostly fairly common, but St. Vincent and Barbados 2½d., both good used, are not to be sneezed at. I'm still waiting for a set of Mauritius though—that'll be the day!

Note: Collectors in and near New York can enjoy this Exchange Afternoon with no fees or dues at Chase Cafeteria Basement, 145 Nassau St., every Saturday from 4 to 7 p. m.

—ANN SKLAREW.

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CINCINNATI "ENQUIRER" SAYS . . .

We have had several occasions in this column to express our opinion of dealers and collectors who think they are clever in handling and buying enemy-issued stamps. Despite all arguments to the contrary, every dollar's worth of these stamps that is sold is an aid to the enemy, and

creates a vicious merry-go-round that keeps on feeding this stuff to people who will tell you that they are doing everything possible to win this war. But are they? We wish that every dealer and collector who thinks that it is both smart and harmless to buy this contraband and who claims to be a good American, could read a fine article on this subject by C. S. Ernst, Sr., in the March 6 issue of *Philatelic Gossip*, published at Holton, Kansas, because if they saw how they are helping the enemy while they are talking about final victory, and how their desire to save a few cents or even dollars on this contraband stuff helps to make the tools of war used to kill our own boys, their self-respect would suffer a severe shock. A dime could not be spent better than by sending it away for a copy of this issue.

—EDWARD S. HORWITZ.

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"THE POSTAGE STAMPS OF GREAT BRITAIN"

The second edition of this book incorporates a number of additions and has increased in size by some twenty pages.

In Part I (Handstruck Postage Stamps), a number of additions and corrections have been made to England and Wales, while those sections devoted to Scotland and Ireland have been entirely rewritten.

The new method of listing Ship Letters by the format of the type instead of in strict chronological order will make these sections much easier for reference purposes.

The Handstruck Postage Stamps of 1840 has been greatly extended and now occupies thirty-three pages, while the Forwarding Agents Cachets have increased from four pages to seven.

Part II (Adhesive Postage Stamps). There is little alteration until the final sections where College, Circular Delivery, Postal Fiscal and Telegraph stamps have now been catalogued in full, and the Railway Letter stamps catalogued but without prices. In this last section the indication of rarity is given but no value, as there is no market on which publishers may base an estimate of price.

Part III (Postal Stationery). This has been rewritten entirely with the exception of the section on Mulready and Pictorial Envelopes and now includes many varieties that previously have not been listed.

To be had at Robson Lowe, 50 Pall Mall, London, S.W.1, England. Two dollars postpaid.

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CANADIAN PATRIOTICS

Those interested write to S. H. Daines, 1209 Tenth St., East, Calgary, Alta., Canada.

Arkansas Malt Tax Stamps

By FRANCIS J. SCULLY

Since Cabot's Catalogue was published in 1940, there have been a number of new malt tax stamps issued as well as several additions to the list of older issues. Many of the older issues differ only in the shade of green color used by the printer. In the listing given here these different shades will be listed as varieties rather than separate issues.

The malt tax was instituted in 1929 by Act 181 of the 47th General Assembly of Arkansas which was approved on March 23rd. It placed upon each package or container of malt or malt extract a tax of one cent for each ten cents or fraction thereof of the retail price. This called for considerable work on the part of the retail merchant, due to variations in the retail price. Therefore in 1933, the tax was changed by Act 249 of the 49th General Assembly of Arkansas which became a law on March 30th. It placed upon each package or container of malt or malt extract a tax of four cents on each pound or fraction thereof in excess of one-fourth pound. Since the ordinary container used is a quart jar containing two and three-fourths pounds of malt extract, the tax comes to twelve cents. Since 1935 only the twelve cent stamp has been issued.



1929. Design A. Green with carmine figures in circle on green half-tone background. 93 x 33 mm. Perf. 12½ horizontally.

M1 5c

M2 6c

M3 7c

M4 8c

a. Figure dark red.

M5 9c

M6 10c

1931. Design A. Green with green figures in circle on green half-tone background. 93 x 33 mm. Perf. 12½ horizontally.

M7 6c

M8 7c

a. Figure bright green.

M9 10c

These issues are relatively scarce, especially M6 and M9, the 10-cent values. In some the green color is light or faded, particularly M2.

1932-34. Design A. Dark green with green figures in circle on white background. 93 x 33 mm. Perf. 12½ horizontally.

M10 1c Dark green.

M11 2c Dark green.

M12 4c Dark green.

a. Light green.

b. Olive green.

c. Numeral 7½ mm high. Olive green.

M13 5c Dark green.

a. Numeral with serif. Dark green.

b. Numeral with serif. Olive green.

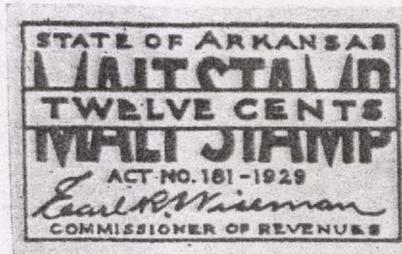
c. Numeral 7½ mm. Olive green.

M14 6c Dark green.

a. Light green.

b. Olive green.

There was considerable variation in the shade of green used by the printer in these issues. The dark green issues appeared mainly in 1932 and the olive green in 1933-34. Some issues came in a light green sufficiently distinct to be listed. The figure 5 appears plain and also with serifs. There is some variation in the size of the numerals, which are normally 9mm. high in all issues, but the 4c and 5c values come with the figure 7½ mm. high also. They are rarely seen. I have the 5c value and Amsler reports the 4c value in his collection. The figures are thinner and differently shaped than in the regular issues. The 4 is pointed at the top.



1934. Design B. Signature, Earl R. Wiseman. 34 x 20 mm. Roulette 9½.

M15 12c. Olive green lettering.



1936. Design C. Signature, Earl R. Wiseman. 89 x 25 mm. Roulette 8 horizontally.

M16 12c. Violet blue.

1937. Design C. Same except signature, D. L. Ford.

M17 12c. Violet blue.

1939. Design C. Same except signature, Z. N. McCarroll.

M18 12c. Violet blue.



1941. Design D. No signature. 87 x 25 mm. Roulette 8 horizontally. M19 12c. Blue. a. Perf. 12½ (1944).

Since no signature appeared on the last issue, no new stamps have been issued with the changes in the Commissioner of Revenues.

Attention should be called to a small malt stamp issued in 1935. It is an orange colored stamp of the Wiseman liquor design with an overprint in green of "Malt" and ".00281c." Since this stamp was issued as a bottle stamp for malt liquor it was thought best to list it with the malt beverages or beer issues.

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TRAVELING WITH STAMPS

By STEPHEN E. BLAND

"The Kremlin"

For the protection of the Royalty the Kremlin was fortified with strong wooden walls which shaped in a triangular form on high ground. Its area was south to the Moscow River and west and north to the marshy banks of the Neglinia. In the year of 1367 the whole of Moscow, including the walls of the Kremlin was burnt down. Two years later a stone wall was built around the Kremlin by Prince Dmitry Donskoi, however the structure of the wall was built so badly that it was rebuilt in 1536. It was two miles long and is still standing.

In the olden days the Kremlin was washed by the river on the south, but today the river is confined to an embankment with sufficient space to provide traffic. On the east and west of the fort were deep moats which were filled by the stream, the Neglinia, but these have been filled. The western side is partially filled in and the remainder of the hollow has been converted into a garden.

The walls of the Kremlin had 13 towers and 5 gates, probably the most outstanding one is the Saviour Tower which is about 62 metres in height and crowned with the two headed eagle. The lower part of the tower gateway was built in 1491, during the reign of Ivan III, by a Milanese architect, while the upper part of the tower is of Gothic architecture, built in 1626 by a Scotsman, Gallaway.

Alex Michaelovitch in 1626 had placed over the Spassky (Saviour) Gate an icon of our Saviour. The Tsar ordained that no man should pass through the gateway without uncovering his head.

Weekly Philatelic Gossip

Mar 16, 1946

Arkansas Liquor Tax Stamps « « «

Arkansas left the ranks of the "Dry States" in 1935, when the General Assembly of the State of Arkansas adopted Act 108 on March 16th, lega-



lizing the manufacture, sale, and transportation of liquor, wine, and other intoxicants. Act 109, adopted at the same time provided for a tax of forty cents per gallon on spiritous liquors sold or offered for sale in the state. Earl R. Wiseman, the Commissioner of Revenues, issued the following set of stamps to show that the tax had been paid.



1935. Design A. State outline design. Green with red figures. Signature, Earl R. Wiseman. 16½x21½ mm. Roulette 9½.
- L1 2½c, ½ pt.
 - L2 5c, 1 pt.
 - L3 8c, 1/5 gal.
 - L4 10c, ¼ gal.

By Francis J. Scully

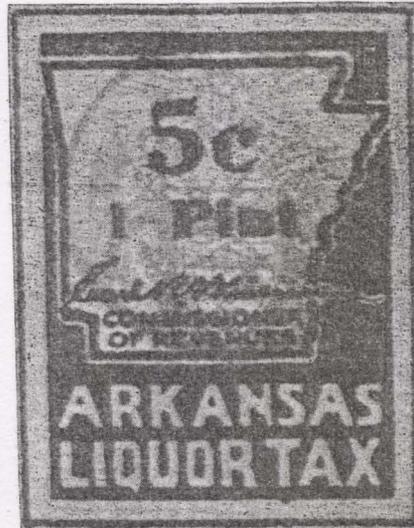
- L5 20c, ½ gal.
- L6 40c, 1 gal.

Later the same year, when the supply of three values became exhausted, they were issued in a modification of the first design.

1935. Design B. Green with red figures in box at bottom. Signature, Earl R. Wiseman. 16x21 mm. Roulette 9½.

- L7 2½c, ½ pt.
- L8 5c, 1 pt.
- L9 10c, 1 qt.

In 1936 the design was again modified. The state outline was retained with the state seal in yellow as a background. The same three values were issued.



1936. Design C. Green with red figures inside state outline. Signature, Earl R. Wiseman. 15x30 mm. Roulette 9½.

- L10 2½c, ½ pt.
- L11 5c, 1 pt.
- L12 10c, 1 qt.

The next year four values appeared in the same design but in different colors. Cabot reports the 2½c and 5c values with inverted figures.

1937. Design C. Red with green figures inside state outline on yellow background. Signature, Earl R. Wiseman.
- 15 x 30 mm. Roulette 9½.
 - L13 2½c, ½ pt.
 - a. inverted figures.
 - L14 5c, 1 pt.
 - a. inverted figures.
 - L15 8c, 1/5 gal.
 - L16 10c, 1 qt.

D. L. Ford became Commissioner of Revenues in 1937, and early that year issued two values in a new design showing the state capitol.



1937. Design D. Red with green figures. Signature, D. L. Ford. 18x21 mm. Roulette 9½.

- L17 2½c, ½ pt.
- L18 5c, 1 pt.

On March 10th, 1937, Act 236 was adopted by the General Assembly of the State of Arkansas, which provided for the levy of an additional tax of twenty-five cents per gallon on spiritous liquors. The additional twenty-five cents collected was to go to such special funds as: The Agricultural Extension Service, the County Tuberculosis Sanatorium, the State Welfare Fund, the State Crippled Children's Fund, the Confederate Pension Fund, the Bureau of Vital Statistics, and the County Health Unit Fund. A new set of stamps with the increased values were issued using Design C in blue color.

1937. Design C. Blue with blue figures within state outline on yellow background. Signature, D. L. Ford. 15x30 mm. Roulette 9½.

- L19 4 1/16c, ½ pt.
- L20 8 1/8c, 1 pt.
- L21 13c, 1/5 gal.
- L22 16 1/4c, ¼ gal.
- L23 32 1/2c, ½ gal.
- L24 65c, 1 gal.

Z. M. McCarroll was appointed Commissioner of Revenues in 1938. Two values of the previous set had become exhausted, but due to the fact that new liquor legislation was pending, only a limited quantity of these values was ordered. They were in the same design and color with only the change

in the signature of the Commissioner, which may account for their being overlooked. They are extremely scarce and only a few used copies are known.

1938. Design C. Blue with blue figures within state outline on yellow background. Signature, Z. M. McCarroll.

15 x 30 mm. Roulette 9½.
L25 4 1/16c, ½ pt.
L26 8½c, 1 pt.

On April 1st, 1938 at the Extraordinary Session of the General Assembly of the State of Arkansas, Act 18 was adopted which called for an additional tax of fifteen cents on each gallon of spiritous liquor. The revenue from this additional tax was to go to the Sanatorium Building Fund until June 30, 1939, and after that to the State Charities Fund. A new set of stamps were issued with the increased values.

1938. Design C. Red with red figures inside state outline on yellow background. Signature, Z. M. McCarroll. 15 x 30 mm. Roulette 9½.

L27 5c, ½ pt.
L28 10c, 1 pt.
L29 16c, 1/5 gal.
L30 20c, ¼ gal.
L31 40c, ½ gal.
L32 80c, 1 gal.

Later the same year the same values were issued in decalcomania in a new design.



1938. Design E. Decalcomania. Black on yellow on white card. Signature, Z. M. McCarroll. 14x14 mm. Black Roulette 9½ on panes of 10.

L33 5c, ½ pt.
L34 10c, 1 pt.
L35 16c, 1/5 gal.
L36 20c, 1 qt.
L37 40c, ½ gal.
L38 80c 1 gal.

On March 18, 1939 the General Assembly of the State of Arkansas adopted Act 393 which increased the tax on spiritous liquors thirty-two cents a gallon. This extra tax was to go to various funds such as the Sanatorium Building Fund, the Arkansas Livestock Association, the Arkansas Medical School Fund, the State Welfare Fund and the State Vocational Education Fund. A set of stamps in the familiar Design C were issued for this additional tax. All dealers were required to place these stamps on all containers on hand. Naturally only a

limited number of the higher values were used and they have become very scarce.

1939. Design C. Black with black figures inside state outline on yellow background. Signature, Z. M. McCarroll. 15 x 30 mm. Roulette 9½.

L39 2c, ½ pt.
L40 4c, 1 pt.
L41 6 2/5c, 1/5 gal.
L42 8c, ¼ gal.
L43 16c, ½ gal.
L44 32c, 1 gal.

Immediately afterward a new set of stamps were issued to include this additional tax. Also a new value was added to the set, for the one-tenth gallon containers. Some variation in the shade of pink has been noted in several of the issues especially the twenty-eight cent value.

1939. Design E. Decalcomania. Black on pink on grey card. Signature, Z. M. McCarroll. 14 x 14 mm. Black Roulette 9½ on panes of 10.

L45 7c, ½ pt.
L46 11 1/5c, 1/10 gal.
L47 14c, 1 pt.
L48 22 2/5c, 1/5 gal.
L49 28c, 1 qt.
L50 56c, ½ gal.
L51 \$1.12, 1 gal.

In 1941 Joe Hardin became Commissioner of Revenues. As the supply of different values became exhausted, they were replaced by those of the same design but with clearer printing and bearing the signature of the new Commissioner.

1941. Design E. Decalcomania. Black on pink on lilac grey card with light printing of state seal in green. Signature, Joe Hardin. 14 x 14 mm. Black Roulette 9½ on panes of 10.

L52 7c, ½ pt.
a. No background printing on card.
L53 11 1/5c, 1/10 gal.
L54 14c, 1 pt.
L55 22 2/5c, 1/5 gal.
L56 28c, 1 qt.
L57 56c, ½ gal.

Additional supplies were ordered in 1942, but were not issued until 1943. The design was similar but with network in the corners.



1943. Design F. Decalcomania. Black on salmon on green card with

horizontal printing. Signature, Joe Hardin. 14 x 14 mm. Black Roulette 6¼ on panes of 10.

L58 7c, 1 pt.
L59 11 1/5c, 1/10 gal.
L60 14c, 1 pt.

In 1943 Murray B. McLeod became Commissioner of Revenues, and the new printings carried his signature. The same design was used.

1944. Design F. Decalcomania. Black on pale salmon on white card with horizontal printing. Signature, Murray B. McLeod. 14 x 14 mm. Black roulette 6¼ on panes of 10.

L61 7c, ½ pt.
L62 11 1/5c, 1/10 gal.
L63 22 2/5c, 1 pt.

a. Black on salmon pink.
b. Same on vertically printed card.

L64 28c, ¼ gal.

The 22 2/5 cent value appeared first in salmon pink on vertically printed card in 1943, and then on horizontally printed card early in 1944. Later in 1944 it was issued in pale salmon on horizontally printed card, as were all the other values of this issue. However, the last issue of the 22 2/5 cent value did not adhere well to the bottles, and they were called in and all were destroyed. Only a few of the 28 cent value were ever used before the tax rate was changed the following year. They are very scarce. To replace the 22 2/5 cent value called in, and to replace the 14 cent value then exhausted, the following were issued.

1944. Design F. Decalcomania. Black on cream on green card with horizontal printing. Signature, Murray B. McLeod. 14 x 14 mm. Black roulette 6¼ on panes of 10.

L65 14c, 1 pt.
L66 22 2/5c, 1/5 gal.
a. Rough paper, 1945.

In 1945 Otho A. Cook was appointed Commissioner of Revenues. On March 23rd the same year, Act 313 of the General Assembly of the State of Arkansas was adopted increasing the tax on spiritous liquors thirty-eight cents per gallon. The proceeds of this additional tax were allocated to the Livestock Association. Every dealer was required to make an inventory of the liquors on hand June 1st, and after paying the additional tax was required to place a stamp on each container showing that the additional tax had been paid. The same stamp was used on all containers.

1945. Design D. State Capitol design. Signature, Otho A. Cook. 18x 21 mm. Roulette 6¼.

L67 Red. "Additional tax paid."

This was followed at once with a new issue carrying the new tax values. The higher values were not ordered.

1945. Design F. Decalcomania. Black on cream on green card with horizontal printing. Signature, Otho A. Cook. 14 x 14 mm. Black roulette 6¼ on panes of 10.

L68 9 3/8c, ½ pt.
a. Thin paper, second printing.

L69 15c, 1/10 gal.
L70 18¼c, 1 pt.
L71 30c, 1/5 gal.
L72 37½c, ¼ gal.

Recently these same values were ordered in a new design. So far only two values of the set have been issued.



1946. Design G. Decalcomania. Black on cream on green card with horizontal printing. Signature, Otho A. Cook. 12½ x 16 mm. Colorless roulette 6¼ on panes of 10.

L73 9 3/8c, ½ pt.
L74 15c, 1/10 gal.
L75 18¼c, 1 pt.
L76 30c, 1/5 gal.
L77 37½c, ¼ gal.

Liquor Inspection Stamps

By Act 18 of the Extraordinary Session of the General Assembly of the State of Arkansas adopted May 1, 1938, all spirituous liquors stored or held for shipment outside the state were subject to inspection by the Commissioner of Revenues, and such inspection was evidenced by a stamp affixed to each case showing that the fee of 60c per case had been collected. The fee was in reality an export tax. This tax was repealed by Act 176 adopted March 6, 1939.



1938. Design A. Signature, Z. M. McCarrroll. 101 x 29 mm. Roulette 9½, always s. e. one end.
LI1 60c Red (shades).
a. Perf. 12 horiz. by roul. 6 vert.

★ ★

He who hesitates is lost! Don't put off buying that item you have just read about, tomorrow never comes for a person with a memory that plays tricks.

Merritts and De-Merritts

By B. N. MERRITT

Permit me to utter a hearty AMEN! in support of H. P. Faust's editorial in the issue of July 13. If you failed to read it with care at the time, a meticulous re-reading may pay you dividends in future peace of mind. Among other things, Hal mentioned Scott's #905 "Win the War" stamp as a horrible example of the current speculative trend. However, did you chance to note in "The Inside Straight"—also for July 13—that these are still on sale at face in at least one P. O.? The speculators didn't get all of 'em, by any manner of means, because I know quite a few folks who are still using same on ordinary mail. Let me tell you a little yarn which may point the moral. Some few years ago, this scribe had occasion to attend the last sad rites for a fellowworker who was by way of being a small-time speculator in U. S. commemoratives, but NOT a collector. During the "Roaring Twenties," when money was almost as cheap as it is today, he had accumulated a few dozen sheets of the various 2c issues; evidently with the idea of some day retiring on the proceeds thereof. His widow, thoroughly sold by the deceased on their "investment" possibilities, scoffed at my modest offer of 25% over face for the lot and set out confidently to make her fortune. To shorten a sad tale, the poor gal wasted beaucoup carfare and good shoe-leather—to say nothing of darned near wearing out the stamps—only to sell, at long last, for exactly face plus 20%. The catch, of course, lay in the greatly changed economic picture. You remember what Confucius said, of course, "BYLO—SELHI!" That's just what the smart boys are doing right now; but, to make the formula work, you must buy when everyone else is selling, and vice versa. As a stamp collector of limited means, you can't win! *

One hears a lot of loose talk about "buyers' strikes" since the untimely (?) demise of OPA. Wonder how such a gadget would work on the stamp market? Maybe I'm just dreaming, however. Could be that the early issuance of Harmer's 1947 "Scott" will have the same effect—only more so! *

"Uncle Harry" recently mentioned an airmail letter from China to one of his correspondents which bore a total of \$8220 Chinese in postage. I wonder if he can top THIS one?? A registered airmail shipment of stamps arrived in San Francisco the other day with no less than 270 stamps of the \$300 value affixed thereto. At H. W.'s figure of \$.0008 per "dollar," this \$81000.00 Chinese fries out to \$64.80

U. S. No wonder the boys in Shanghai want high prices for their stuff! *

It won't be long now!! Indications are that the first Harmer edition of "Scott's" will be on the market very soon, with the answers to innumerable questions which collectors have been posing ever since the influx of wartime issues began. Each day's mail brings me queries about this or that item of Oriental extraction, (concerning which I know exactly as much—or little—as the questioner), and the burden of all is the same. "Do YOU think this such-and-such will be recognized as a postage stamp?" they ask. Gosh! I don't know!! If I did, I'd buy only the right ones, myself. But, between you, me and the old apple tree, I'm getting all set for a lot of bitter disillusionments. If I should be surprised, I'll be just that much happier, thassall! ! *

The life of a China collector in these hectic days is 90% "whistling in the dark" and 10% wishing he had stuck by the Ionian Islands! The latest word from Chung Hua Min Kuo ("Middle Flowery People's Country," to you) is that a "complete" collection of the Jap-issued North China surcharges may be had by American buyers at the fine fat figure of \$1,300,000.00—which boils down to something like 650 American dollars. Personally, I'll take strawberry! ! *

Considered from all angles, World War II has done a lot of things—good AND bad—for (and to) stamp collecting. It has brought floods of new issues and thousands of new—or revived—enthusiasts to offset 'em. It has mushroomed the stamp trade to hitherto undreamed-of proportions; but when the swelling subsides there will undoubtedly remain a sound and healthy core of adequate size. Everything BUT stamps has been hard to come by, so collectors have been forced into exercising whatever brains God gave 'em; and THAT is all to the good, I'm certain! As I've said before in these columns, Philately stands on the threshold of a Golden Age—and it's strictly up to us, as old timers, to insure this bright future for the rising generation. Build for your own enjoyment, sure—but with a thoughtful eye and helping hand on that kid in the next block! He—and a million or so like him—will fall heir to your accumulation in a few short years. We have the experience, (maybe!) but the youngsters have the enthusiasm and the imagination. More power to 'em! ! *

My heartiest commendation goes to Clem Ernst for his comprehensive and lucid exposition of the Boy Scout requirements for the Merit Badge in stamp collecting! Take it from one who served as Scoutmaster for a num-

(Page 758, please.)

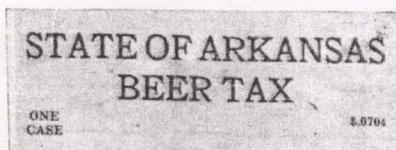
Arkansas Beer Tax Stamps «

By FRANCIS J. SCULLY

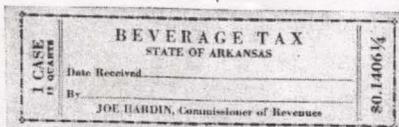
The sale of beer was legalized in Arkansas at a special session of the General Assembly by the adoption of Act No. 7 on August 24, 1933. The final paragraph of the Act is of interest. It states that "an emergency is therefore declared, and it is necessary for the preservation of the public peace, health, and safety that this act should become effective without delay, and this act shall take effect and be in force at once." The alcoholic content of beer was limited to 3.2 per cent. A tax of one dollar per barrel was levied by this act, and to show that the tax had been paid, it was required that stamps of proper denomination be placed on each original container.

The proceeds of this tax were to be distributed to a number of funds after the amount of ten thousand dollars had been set aside for the State Highway Fund. Seventy per cent went to the Common School Fund, twelve per cent to the Confederate Pension Fund, ten per cent to the County Tuberculosis Fund, five per cent to the State Board of Health, five per cent to the Arkansas Service Bureau, and one per cent to the Crippled Children's Home Fund.

To collect this tax, two plain type-set stamps were issued, followed immediately by a full set in a new design carrying the name of Fred Watson, who was the Commissioner of Revenues in 1933.



1933. Design A. Type-set 84x24 mm. Horizontal Roulette 9½.
 B1 0.0704 Red, 1 case.
 B2 0.50 Blue, ½ bbl.



1933. Design B. Type-set 101x30 mm. Perf. 12 horizontally. Printed name, Fred Watson.
 B3 0.0352 Brown, ½ case.
 B4 0.0704 Brown, 1 case.
 B5 0.25 Green, ¼ bbl.
 B6 0.50 Green, ½ bbl.
 B7 1.00 Green, 1 bbl.

In 1934 Earl R. Wiseman became Commissioner of Revenues. The supply of stamps in two values became exhausted and were replaced by those

of the same design but carrying his name.

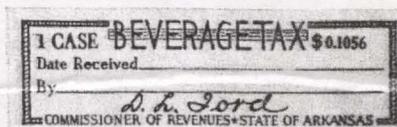
1934. Design B. Type-set 101x30 mm. Perf. 12 horizontally. Printed name, Earl R. Wiseman.
 B8 0.0704 Brown, 1 case.
 a. Without serial number.
 B9 0.25 Green, ¼ bbl.

Later that year, as the supply of stamps became exhausted, several of the values were issued in a new design. A new value for the one-eighth barrel container was added. There has been some question whether B10 was printed in yellow, as the only copies known are used stamps. It may possibly be a changeling, but so far it has been considered as a distinct variety.



- Design C. 77x21 mm. Roulette 9½ horizontally. Signature Earl R. Wiseman.
 B10 (11) 0.0704 Yellow, 1 case.
 B11 (12) 0.0704 Brown, 1 case.
 B12 (13) 0.12½ Brown, ¼ bbl. (Perf. 11¼)
 B13 (14) 0.50 Brown, ½ bbl.

In 1937 D. L. Ford was appointed Commissioner of Revenues. As the supply of the 0.0704 value for the container containing twenty-four twelve ounce bottles ran out, it was issued in a new design. A new stamp was also prepared for the case containing twelve quart bottles in 0.095 value. The old Design B was used for this stamp. However, the rate of the tax was changed that year and only a few of the 0.0704 value were used. They are exceedingly rare. The 0.095 value is not known used, and only a few mint copies exist.



1937. Design D. 76x20½ mm. Roulette 9½. Signature D. L. Ford.
 B14 (17) 0.0704 Blue, 1 case.
 B15 0.095 Dull red, 1 case. (Design B. Perf. 11¼)

By Act 236 adopted by the General Assembly of the State of Arkansas on March 10, 1937, the tax on beer

was increased to one dollar and fifty cents per barrel. The additional tax was to go to the Agricultural Experiment Station Fund. A new set of stamps were issued with the increased values using Design D.

1937. Design D. 76x20½ mm. Roulette 9½. Signature D. L. Ford.
 B16 (18) 0.0528 Brown, ½ case.
 B17 (19) 0.1056 Blue, 1 case.
 B18 (16) 0.1406½ Black, 1 case. (Design B. Perf. 11¼.)
 B19 (20) 0.3750 Emerald Green, ¼ bbl.
 B20 (21) 0.7500 Vermilion, ½ bbl.

In 1938 Z. M. McCarroll was appointed Commissioner of Revenues. As the supply of the various values became exhausted, they were replaced by those bearing his signature. The same design was used, though the 0.1056 value was printed by two different printing companies. There are a number of differences in these printings, but the main variation is in the frame lines. The color shade of each value varies considerably, but not sufficient to list as a definite variety.

1938. Design D. 76x20½ mm. Roulette 9½. Signature Z. M. McCarroll.
 B21 (22) 0.0528 Brown, ½ case.
 B22 (23) 0.1056 Blue, 1 case.
 a. Horizontal lines in frame.
 B23 (24) 0.1406½ Black, 1 case. Design B. Perf. 11¼.)
 B24 (25) 0.7500 Red Orange, ½ bbl.

In 1941 Joe Hardin became Commissioner of Revenues. As new stamps were issued as needed, the same design was used with only the change in signature.

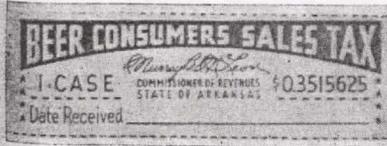
1941. Design D. 76x20½ mm. Roulette 9½. Signature Joe Hardin.
 B25 (26) 0.0528 Brown, ½ case.
 B26 (27) 0.1056 Blue, 1 case.
 B27 (28) 0.1406½ Black, 1 case. (Design B. Perf. 11¼.)

On March 14th, 1939, the General Assembly of the State of Arkansas adopted Act 310, which levied a Consumers Sales Tax of three dollars and fifty cents on each barrel of beer. This was to be collected by the wholesaler from the retailer, who was to pass it on to the consumer by an increase in the sale price of the beer. The Excise Tax of one dollar and fifty cents per barrel remained in force and was collected by the proper stamps already in use. This Consumers Sales Tax was to be used for the Sanitarium Building Fund, and for the Arkansas Medical School. In

Weekly Philatelic Gossip

1941 the General Assembly adopted Act 266 on March 2nd, to clarify the law governing the tax on beer, wine, and liquor. By this Act the Commissioner of Revenues was authorized to collect the Consumers Sales Tax and the Excise Tax under such regulations as he deemed necessary. The Consumers Sales Tax was not to be collected directly from the consumer, but a new set of stamps was issued to cover both the old Excise Tax and the Consumers Sales Tax, making the rate now five dollars per barrel. A new distribution of the revenue derived was set forth in the Act. The first six hundred thousand dollars was to go to the State Welfare Fund, the next one million seven hundred and two thousand, nine hundred and three dollars was to go to the Agricultural Extension Fund, Vocational Educational Fund, County Tuberculosis Fund, Arkansas Medical School Fund, Teachers Salary Fund, Confederate Pension Fund, County Health Units, State Charities Fund, Arkansas Service Bureau, Bureau of Vital Statistics, Arkansas Crippled Children's Home, Arkansas Live Stock Show Association, and the Stock Sanitary Fund, and all monies in excess were to go to the Welfare Fund for old age pensions, and to the School Equalization Fund.

The new stamps carried the heading "Beer Consumers Sales Tax." They were first issued with colorless roulette, and later with either black or colored roulette. The \$2.50 value appeared with both black and orange roulette. The orange roulette variety is very rare. It is of interest to note that the case stamp for the twelve quart container is now in the same design as the other values of the set. Previously it had been issued only in the familiar Design B. The one half case carries the extraordinary value of \$0.17578125.



1941. Design E. 75½x21 mm. Roulette 9½. Signature Joe Hardin.
- B29 (30) 0.17578125 Brown, ½ case.
- a. Tan roulette.
- B30 (31) 0.3515625 Blue, 1 case.
- a. Black roulette.
- B31 (32) 0.46875 Black, 1 case.
- a. Black roulette.
- B32 (33) 1.25 Green, ¼ bbl.
- a. Black roulette.
- B33 (34) 2.50 Orange, ½ bbl.
- a. Black roulette.
- b. Orange roulette.

In 1943 Murray B. McLeod became Commissioner of Revenues and the new printing carried his signature.

- Design E. 75½x21 mm. Black roulette 9½. Signature, Murray B. McLeod.
- B34 (36) 0.3515625 Blue, 1 case.
- B35 (37) 0.46875 Black, 1 case.
- B36 1.25 Green, ¼ bbl.
- B37 (38) 2.50 Orange, ½ bbl.

In 1945 Otho A. Cook was appointed Commissioner of Revenues. When the supply of the one case stamps was exhausted, they were printed in the same design with his signature.

1946. Design E. 75½x21 mm. Colored Roulette 9½. Signature, Otho A. Cook.
- B38 0.3515625 Blue, (shades), 1 case. Blue roulette.

Malt Liquor

In 1935 the General Assembly of the State of Arkansas adopted Act 109 on March 16th, which levied a tax of three cents per gallon on malt liquor. A bottle stamp was issued to collect this tax.



1935. Design F. Wiseman liquor tax design, overprinted in green "malt" at top, value at bottom. 17x22 mm. Roulette 9½.
- ML1 (B10) 0.00281 orange & green.

This stamp had very limited use. It was used on two carload shipments by a beverage dealer in Fort Smith, when it was discontinued and the beer case stamp used instead. The tax was nearly identical. Figuring twenty-four bottles to the case, the tax would be 0.06744 per case. The beer tax at that time was 0.0704 per case, so the difference was only six mills. Since then, the beer case stamp has been used to collect the tax on malt liquor.

There have been increases on the tax rate on malt liquor as well as on beer, but the amount has been approximately the same.

Beer was defined as a fermented liquor made from malt. In 1933 the alcoholic content was limited to 3.2 per cent. In 1935, it was increased to 5 per cent without increase in the tax. Malt liquor was defined as liquor brewed from the fermented juices of grain, and containing more than 5 per cent of alcohol. Since beer and malt liquor are both malt beverages, Amsler has listed this stamp with the beer stamps in his new catalogue. However, it seems best to place it as a special issue, rather than to include it in the regular beer issues.

Military Beer Labels

During World War II, beer supplied to Army camps and military institutions was not taxed by the state. Some breweries applied special case labels stating that the beer was for military use only. The only one reported in Arkansas was that used by the Falstaff Breweries.



1945. Design G. Printed label. Die cut. 121x41 mm.
- MB1 Black on white, Falstaff.
- All listings in parenthesis refer to the numbers in Amsler's catalogue.

TEXAS PHILATELIC ASSOCIATION CONVENTION

The Panther City Philatelic Society of Fort Worth, Texas will be the host to the Texas Philatelic Association for the 51st annual convention.

The Blackstone Hotel at Ft. Worth, Texas on May 2, 3, 4 will be the scene of the first of this season's midwest conventions. Already many people going to the New York Centennial show have signified their intention of breaking their far west to east journey by stopping over for the Ft. Worth show which will really be the biggest show put on before the New York event.

The various committees have the situation well in hand. The Lone Star State of Texas always does things in a big way—being a large state, perhaps that's a heritage. Advance reservations are coming in at a good rate and there is room for all if action is taken at once.

On Friday, May 2nd, the formal opening of the exhibit will be at 9:00 A. M., the T. P. A. will have a business meeting at 10:00 A. M. An event is scheduled for Friday afternoon and at 8:00 P. M. Friday evening, through the courtesy of WEEKLY

Arkansas Cigarette Tax Stamps

By FRANCIS J. SCULLY

For many years the common schools of Arkansas were in need of sufficient funds to carry on their work. It was finally decided that a tax on cigars and cigarettes would produce such badly needed funds. At the third special session of the 44th General Assembly of the State of Arkansas, Act No. 4 was adopted on June 30, 1924, which levied a tax of two dollars per thousand upon all manufactured and ready-made cigarettes. To show that this tax had been paid, it was required that special revenue stamps be affixed to each package. The funds so received were placed to the credit of the Common School Fund of the State. The following stamps, issued for this purpose, were sold by the State Treasurer to cigarette manufacturers.



1924. Design A. Vermilion on white paper. 34x21 mm. Perf. 12. Narrow letters.

- C1 (1) ½c.
- C2 (2) 1c.
- C3 (3) 2c. 10 cigarettes.
 - a (3a) 2c. Roulette 9.
- C4 (5) 2 2/5c. 12 cigarettes.
 - a (5a) 2 2/5c. Perf. 14.
- C5 (7) 3c. Roulette 9. 15 cigarettes.
- C6 (8) 4c. 20 cigarettes.
 - a (8a) 4c. Perf. 14.
- C7 (10) 4 4/5c. 24 cigarettes.
 - a (10a) 4 4/5c. Perf. 14.

1924. Design B. Same as Design A except wide letters. Horizontal Roulette of same color. Vermilion.

- C 8 (12) ½c.
- C 9 (13) 1c.
- C10 (14) 2c.
 - a (14a) 2c Colorless roulette.
- C11 (15) 2c. Brown orange.

An interesting provision of Act No. 4 provided that, where there are two adjoining cities of 5,000 or more separated by a state line, the tax shall be at the same rate as required by the law in the adjoining state. This applied to Texarkana, Arkansas only. It was ruled that this provision did not apply to cities separated by a river as the state line. Evidently there was some difficulty about this provision for it was repealed by Act 2 adopted January 21, 1925.

I have been unable to locate C7a, the 4 4/5c value with perforation 14,

and C8, the ½c value with wide letters, even after carefully checking all the larger collections in the United States. Applegate is certain that he has seen these stamps. The only known copy of C6a, the 4c value perforated 14, is in Weber's collection which he obtained from Applegate some years ago.

It is of interest to note that stamps were provided for packages of 12, 15, and 24 cigarettes, container sizes used at that time in addition to the ones now commonly used for 10 and 20 cigarettes. In 1925 the stamps appeared in a new design, with different colors for the various values.



1925. Design C. Value in circle in center. 33x22 mm. Colored horizontal roulette 9½.

- C12 (16) ½c Orange (cigar and cigarette).
- C13 (17) 1c Dark blue (cigar and cigarette).
- C14 (18) 2c Deep claret.
- C15 (19) 2 2/5c Deep carmine.
- C16 (20) 3c Dark brown.
- C17 (21) 4c Green (shades).
- C18 (22) 4 4/5c Blue violet.

1926. Design C. Black horizontal roulette 9½.

- C19 (23) ½c Orange (cigar and cigarette).
- C20 (24) 1c Dark blue (cigar and cigarette).
- C21 (25) 2c Claret brown.
 - a (26) 2c Red brown.
- C22 (27) 4c Green (shades).

The 2c value has been listed in two colors, claret brown and red brown, but these colors shade into each other so that it is difficult to decide, in a given stamp, to which color it belongs. Consequently the red brown color is listed as only a variety of C21. Various printings were made in this design. The new issue in 1929 added several new values.

1929. Design C. Colorless horizontal roulette 9½.

- C23 (28) ¼c Brown red (shades).
- C24 (29) ½c Green.
- C25 (30) 2c Claret.
- C26 (31) 2 ½c Red brown.
- C27 (32) 2 ½c Maroon.
- C28 (33) 4c Green.
- C29 (34) 5c Green.

The ½c orange, 2 2/5c deep carmine, 3c brown and the 4 4/5c blue violet

are known with colorless roulette, but they are not believed to have been issued thus.

In 1929 at the 47th General Assembly of the State of Arkansas, the previous provision for the collection of the cigarette tax in Texarkana was replaced by Act 152. The rate in Texas was three cents for a package of 20 cigarettes, so this same rate was in effect in Texarkana, Arkansas. Just what stamp or combination of stamps, was affixed to each package in Texarkana to collect the tax cannot be determined now.

The State Auditor was now authorized to have prepared and to keep on hand a supply of the necessary revenue stamps and to furnish them to the Commissioner of Revenues as requested. The Act now provided for an equal division of the funds collected between the Common School Fund and the State Equalization Fund.

In 1931 the tax rate was increased to \$2.50 per thousand. Act 18 of the 48th General Assembly, approved February 12, 1931, provided for an increase of twenty-five cents per thousand for a fund to be used for repairs and the erection of buildings at the University of Arkansas. Act 19 of the 48th General Assembly, passed at the same time, also called for a twenty-five cents increase to be distributed between nine state Agricultural and Teachers Colleges.

About that time, cigarette packages appeared in cellophane wrappers. It was found that the ordinary glued



paper stamps would not remain affixed. Roughening the cellophane with sandpaper was tried without much success. Finally it was decided to try decalcomanias. Mr. C. C. Calvert, who had the contract to provide the state revenue stamps went to Chicago, where he contracted the Myercord Corporation who had been making decalcomanias and transfers for other purposes. Tests were carried out in the preparation of such stamps to get just the right thickness that they would hold their form and yet not be heavy enough to be easily removed and transferred to other containers. When the stamps were finally developed, they were shown to Mr. David A. Gates, the Commissioner of Revenues, who approved their use. This is the first record of decalco-

manias being used as revenue stamps by any state. A set of four stamps were issued to collect the increased tax.

1931. Design D. Decals on white knife cut card. 13x9. Five pointed star, no curved line below star.

a. Perforations in circle on stamp.

C30 (35) 1½c Green.

a (35a) Perforated circle.

C31 (36) 2½c Green.

a (36a) Perforated circle.

C32 (37) 2½c Red.

C33 (38) 3½c Red.

C34 (39) 5c Red.

a (39a) Perforated circle.

The 1½c and 3½c values were used only in Texarkana. In spite of the fact that Act 152 of 1929 called for the collection of only a three cent tax on a package of twenty cigarettes, the additional tax of 50 cents per thousand adopted by the 1931 Assembly was added making the rate 3½c for twenty cigarettes and 1½c for ten cigarettes. A perforated circle on these stamps was tried to prevent their being illegally transferred from one package to another. However, it was found that it made the original application of the stamp more difficult, because they were easily torn along the perforated line. They were therefore used for only a short time and have been overlooked by most collectors. The 2½c value appeared in both green and red.

In 1932 the design was changed a little by adding a curved line under the star.

1932. Design E. Similar to Design D. Curved line below the five pointed star.

C35 (41) 2½c Green.

C36 (42) 2½c Red.

C37 (43) 3½c Red.

C38 (44) 5c Red.

No copy of the 2½c value in red, C36, can be located. Applegate and Cabot are sure that they have seen the stamp, but no large collection contains a copy. The only copy of the 3½c value, C37, is in Cabot's collection.

1934. Design F. Similar to Design E. Eight pointed star.

C39 (46) 2½c Green.

C40 (47) 2½c Red.

C41 (48) 5c Red.

It was reported at one time that sample sheets of the 5c stamp which were prepared by the Consolidated Decalcomania Corporation of Brooklyn, N. Y., were obtained in large quantities and used illegally. These sample sheets carried on the back the printed statement, "This stamp is void and not to be sold." However, this printing did not deface the stamp and they could be used the same as the regular issue. Inquiry at the Com-

missioner of Revenue's office in regard to this elicited the opinion that few if any of these sample sheets were so used.



1936. Design G. Diamond shape on white knife cut card. Yellowish background. 13x19 mm.

C42 (49) 1½c Red.

C43 (50) 2½c Red.

C44 (52) 5c Green.



1937. Design H. White card. Roulette 14 between panes of 10 stamps. 13x15 mm.

C45 (53) 1½c Green.

a (53a) Perf. 12.

C46 (54) 2½c Green.

C47 (55) 3½c Red.

C48 (56) 5c Red.

When a new printing was made the design was redrawn. The angels wings were made smaller and did not touch the inner circle of the seal. Other differences in the detail of the seal in the two designs can be noted. This change in the seal was used as the basis for the next two designs.



1938. Design I. White card. Roulette 9½. 13x15 mm.

C49 (53b) 1½c Green.

C50 (54b) 2½c Green.

C51 (55b) 3½c Red.

C52 (56b) 5c Red.

1939-40. Design J. Same as Design I with rounded corners. Grey card. 13x15 mm. Black Roulette 9½.

C53 (57) 2½c Green.

C54 (58) 3½c Deep purple.
a (58a) Pale purple on white card. Colorless Roul.

C55 (59) 5c Deep carmine.
a (59a) Carmine on white card. Colorless Roul.

b (59b) Carmine on white card. Black Roul.

c (59c) Orange on white card. Colorless Roul.

In 1941, the 53rd General Assembly amended and cidified the cigarette tax laws, by Act 416 adopted on March 28th. The tax rate of \$2.50 per thousand was not changed. However, the rule for Arkansas cities adjoining state lines was raised twenty-five cents per thousand above the rate imposed in the adjoining state. This new regulation did not make much difference because the rate in force had been 50 cents per thousand above the rate in Texas. The tax continued to collect at the old rate of 3½c per package of twenty cigarettes. Act 416 also provided for a new distribution of the funds obtained, but no new institutions were included as beneficiaries. When the new stamps were printed they carried the words "Act 416."



1941. Design K. Similar to Design J with words "Act 416" added. Grey rose card. Black roulette 9½.

C56 (60) 2½c Green.

C57 (61) 3½c Purple.

C58 (62) 5c Carmine.

The next year the stamps appeared in a different size.

1942. Design L. Grey rose safety card. 14x7½ mm. Black roulette 9½.

C59 (63) 2½c Green.

C60 (64) 3½c Purple.

C61 (65) 5c Carmine.



1944-45. Design M. Same as Design L with rounded corners. White safety card. Colorless roulette 7½. 13½x7½ mm.

C62 (66) 2½c Green.

C63 (67) 3½c Purple.

a (67a) Black roulette.

C64 (68) 5c Carmine.

a (68a) Black roulette.

b (68b) Green roulette, 1945.

c (68c) Green safety card, 1946.

Weekly Philatelic Gossip

Later printings of C62 and C63 in 1946 on white safety cards have clearer printing on the safety card and are somewhat lighter in color. No printing of the 1½c value has been made since 1938. C49 is still in use.

To increase the revenue for the previously designated beneficiaries of the cigarette tax, Act 109 of the 56th General Assembly of the State of Arkansas was passed in 1947, which increased the tax rate to three dollars per thousand. The tax in Texarkana was reduced to the rate charged in Texas, which had been three cents per package of twenty cigarettes all the time. As there was a large supply of the five cent stamps on hand, they were overprinted with the new value, 6c, in blue ink. These were used until a supply of the six cent stamps were printed. No printing of a three cent value for Texarkana has been made. The old 3½c value is being sold at 3c for use in that city.

1947. Design M. Green safety card.
13½x7½ mm.
Colorless roulette 7½.
C65 (69) 6c overprint on 5c Carmine C64c.
C66 (70) 6c Carmine.

Consecutive numbers have been used to list the various issues. The numbers in parenthesis refer to the listings in Elbert Amsler Hubbard's catalogue.

★ ★
P. O. D. NEWS

List of postage stamp plate numbers issued during the month of April, 1948:

Three cent Wisconsin Statehood Commemorative, U. S. Postage Stamp, Electric Eye Convertible, 1948, 200-curved subjects: 23812, 23813, 23814, 23815, 23816; 1c Ordinary, 1938, 170-curved subjects: 23817, 23818; 3c Four Chaplains Commemorative, U. S. Postage Stamp, E. E. Convertible, 1948, 200-curved subjects: 23819, 23820, 23821, 23822; 1½c Ordinary, Electric Eye Convertible, 1938, 400-curved subjects: 23823, 23824.

List of postage stamp plate numbers sent to press for the first time:

One cent Ordinary, Coil, 1938, 170-subjects: 23388, 23393, April 23, 1948; 23389, 23392, April 26, 1948. Three cent Ordinary, Book, 1938, 360-Subjects: 23412, 23413, April 10, 1948. Three cent Wisconsin Statehood Comm., U. S. Postage Stamp, E. E. Convertible, 1948, 200-subjects: 23812, 23814, April 16, 1948; 23813, 23816, April 22, 1948.

★ ★
The reason that fiction is more interesting than any other form of literature to those of us who really like to study people, is that in fiction the author can really tell the truth without hurting anyone and without humiliating himself too much.—
ELEANOR ROOSEVELT.

for May 29, 1948

BRAZIL SETS -- COMPLETE
1945 UNITED NATIONS, USED.
1945 FIFTH ARMY, USED.
Your choice of either set 50c with approvals only.

KEILEN STAMP CO.
G112 Bailey Avenue, Pittsburgh 11, Pa.
ASDA — SPA

★ **NEW ARRIVALS** ★
MINT

Antigua; Montserrat, 10, 20/, each 2	\$7.25
Cameroons, Elephants, 225-54-----30	2.00
China, Inflatons complete -----54	.95
Costa Rica, Columbus Air, Surch. 1	.12
Finland, new value, Coat of Arms. 1	.11
Hong Kong, new 20c value-----1	.07
Ireland, First Airmails (Eire)----2	.21
Italy, vivid revolt scenes-----12	.75
Japan, Souv. Sheets overprtd.---2	.21
Mauritius, Postage Centenary----4	.50
Span. Morocco, new Pict. Posts.---7	.34
Sweden, Centenary Swedes in U. S. 4	.58

CURTIS STAMP CO.
S.P.A. 29 Pearl St.,
WORCESTER 8, MASS. 

NEW IRISH AIRMAILS
Just arrived, the new Irish Airmails. (2) beautiful stamps picturing native views of old Ireland. Fine mint condition-----25c
Or if you prefer, will send on approval.

Triangle Stamp Co.
BOX 125, PHILADELPHIA (5) PA.

The Store On 46th St.
OFFERS
10% Discount on all orders over \$10.00.

	C/L	Plate	Mint	Mint
	Bks.	Bks.	Bks.	Sing.
754 3c M. Day ---\$ 3.75	\$1.05	\$.64	\$.15	
755 3c Wise. -----4.00	1.00	.60	.14	
756-80 1c-5c Parks --- 18.25	4.47	2.24	.61	
761-65 6c-10c Parks - 37.75	8.75	4.33	1.22	
766-67 1c & 3c Chic. 10.00	---	.63	.16	
768-70 Byrd & Parks. 3.45	---	3.67	.62	
CT-C9 10c-20c Maps -	4.65	2.95	.67	
C23 6c R. & Blue. .84	.85	.64	.16	
CE1 16c Bl. Sp. D. ---	1.50	.81	.21	
CE2 16c R. & Blue				
Sp. Del. Air. 1.30	.80	.65	.17	

We are in the market to purchase U. S. and Foreign in single items, collections and accumulations. Want Lists Filled. New 1948 Cat. upon request.

JOHN BALTER & CO.
111 West 46th St., New York #19, New York

Please Mention "Weekly Philatelic Gossip" When Answering Ads.

Choosing your album,
your permanent album, is a decision you can't muff. Your hobby happiness depends on it.

The short-sighted collector may worry along with a cheap substitute for a good album.

The sensible, forward-looking collector buys a well-planned, well-made Scott album. He knows what he is getting. He knows it will fit his needs and that he will be proud to show it.

Scott's International Album, which is the old "Junior" grown up to date, offers you all a printed album can possibly offer and still be a wieldy two-volume job covering the world.

Both parts are now available from your dealer:

INTERNATIONAL, Part I (1840-1940)
Bound -----\$6.00
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next trip in March to Egypt and the Holy Land, Palestine. We address beautiful covers and card forward by registered mail for \$2.50 per set.

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MT. CARMEL STAMP COMPANY

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Dealers in

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Stamps sent on Approval—send
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STAMP TRADE PROTECTIVE ASSOCIATION, INC.

Kalamazoo, Michigan, U. S. A.

A bureau for Collection, Protection,
Information, and Co-operation.

\$5 GREEN AND BLACK

No. 524, Cat. \$3.50, net ----- \$1.25
Used block of four, net ----- 7.50

Have you tried my approvals.

M. G. HANNA

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*LUXEMBURG No. 93-106 -----	\$2.75
*CONGO No. 88-110 -----	3.00
*NETHERLANDS No. 461-63 -----	.28
*SURINAM No. 120-126 -----	1.35
*RUSSIA No. 333-335 -----	.35
*SAAR No. 320-327 -----	.36
*EGYPT No. 115-117 -----	.60
*ROUMANIA No. 328-334 -----	.75
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ARMAND CREED

42 West Chippewa, Buffalo, N. Y.

LOOK AT THESE BARGAINS—ST. PIERRE AND MIQUELON

No. 9 used—cat. \$150.00, net \$20.00	
A few perf. missing on top, hardly noticeable. A real good space filler.	Cat. \$75
No. 6 used -----	\$1.50 \$.75
No. 15 used -----	1.50 .75
No. 25 used -----	1.25 .60
No. 60 used -----	.05 .02
No. 61 used -----	.06 .03
No. 67 used -----	.60 .28
No. 85 used -----	.25 .10

More St. Pierre mint, next week.

WEB STAMP CO.

8139 Sangamon St., Chicago, Ill.

*Belgium 123-132 -----	Cat. \$1.71	Net \$.80
*Belgium 133-134 -----	38.50	20.00
*Belgium 135-136 -----	20.00	9.50
Complete set of 14, all fine mint		28.50
U. S. MINT		
*588 7c perf. 10 blk. of 20 -----		2.60
GAMBIA-BRITISH		
* 82 1/6 mint, very nice -----	1.75	1.00
* 85 3/4- mint, very nice -----	3.50	1.80
*100 4/- mint, very nice -----	8.50	5.00
*117 4d mint, very nice -----	.75	.25
*118 7 1/2 mint, very nice -----	.50	.40
CEYLON-BRITISH Mint		
*213 2R -----	2.50	1.50
*220 1R -----	1.50	1.00
*242 5R -----	5.00	3.00
STRAITS SETTLEMENTS Mint		
*157 25c -----	.50	.30
*160 \$1.00 -----	1.75	1.00
*163 \$2.00 -----	8.50	2.00

All the following's are mint and very good.

A. S. SAHAKIAN

c/o G. A. Stowers Furniture Co.,
SAN ANTONIO, TEXAS

U. S. NAVY

SHIP CANCELLATIONS

Ten Different Covers—\$1.00

CASSIN GLADMON *88

1332 Fairmont St., Wash., D. C.

Tenor: "Like a Fair Vision"

Baritone: "O Jerusalem"

Describes to a nicety the effect on our ear-drums of the last tenor and baritone we heard.

YOU cancellation "hounds" might care to know that Coons, La., is using magenta cancels on their mail. Tree the Coons!

WE LEARN from the Times-Picayune of New Orleans that the prevailing style in stamps in New Orleans is South Americans.

IN THE postoffice a well-dressed woman placing a stamp on a piece of wood and sending through the mails with the following message: "Dear Hy: Here's your board for another week." You might try that on the wife when she goes on vacation this summer.

WE LEARN that Orange, Va., has just "blossomed" out with a precancel stamp (the 1c value). Hope the frost don't get 'em.

CHARLES G. Riess makes the observation that no matter how fast a fish swims it never sweats. "Perrispirno" and "Odorono" salesmen please take notice. We understand that "Foot-ease" is dead stock down in fish-land too. But, what has that to do with philately?

THREE fellows down in Cumberland City, Ky., have just been arrested for making Indian relics. Cumberland County is rich in Indian remains and these fellows first began selling the real article but found they couldn't fill the demand from finds, so installed a little factory of their own which, apparently, did a thriving business.

MARYSVILLE, Calif., is now to have a new precanceling device—this time with either lines or bars, above and below.

THE OTHER day a letter arrived in Tacoma, Wash., from the "Post-Enquirer of Oakland, Calif., with just the address, "TACOMA, WASH." and a musical measure above with clef; note in first space above staff; then letter "R"; two notes on lower line and letter "N." This was deciphered "Hi Green, Tacoma, Wash."

Some people know their Onions,
Their Cabbages and Beans;
But see how Uncle's postal clerks
Discriminate in Greens.

The postoffice often is called upon to decipher such freak addresses—but it doesn't encourage that sort of thing. There was the one with a newspaper clipping photo of Will Rogers and address "God Knows Where" which we reported in GOS-SIP some time ago and when Christy Matthewson was pitching for the

New York Giants he once got a letter addressed merely: "Big Six," with no other designation. This record was broken recently when Gov. Alfred E. Smith promptly received a missive the address of which contained but four letters: "Al, N. Y." The postman on 57th Street in New York, relates this record has now been tied. He delivered the other day a letter which bore the legend: "Of, N. Y." It went, of course, to George F. Of, at 126 West 57th Street, dealer in picture frames. And it's not been so long since we received a letter merely addressed to "The Largest Philatelic Publisher in America"—believe it or not!

WE MIGHT add to the above that the "Hi Green" letter was portrayed in all its glory in the March 16 number of "The Tacoma News Tribune," 5c airmail stamp and current 2-center.

THE BOSTON Post, Sunday, March 17, showed the old Roman States stamps, both perforate and imperforate, in colors with a short circle—no defacement.

NEW TAX FOR ARKANSAS

The Hall Bill, recently passed by the Arkansas Legislature, provides for a tax on malt syrup, amounting to 10% of the retail selling price, tax to be collected by affixing stamps to the packages. The law will become effective in the near future, but no announcement has been made as to design of stamps. The revenue derived therefrom will go to the school fund, as does the cigarette tax now being collected. The tax on cigarettes has been raised from four to five cents per package of twenty, hence new denominations of cigarette stamps will be forthcoming.—W. J. Kirby.

PHILIPPINE AIRS

The P. I. air set recently issued overprinted L. O. F. was sold in sets up to the 1 peso for \$25.00 until a dealer in East Orange suggested to the War Department in Washington to ask for a supply by cable. There was no idea at the time that the stamps would be sent because it had been supposed generally that the issue was more or less of a charity event for Manila P. O. officials., but the unexpected happened and 200 sets were sent in response to the cable. In all fairness to the War Department we must say that they used great care to see that not one dealer got them all. This necessitated the employment of the usual dummies by dealers and a few days after the sets were received the supply was exhausted. This same dealer has now suggested that in order to kill the market for the speculators that 100,000 more sets be overprinted identically the same.

—Roessler's Stamp News.