

THE
STATE REVENUE NEWSLETTER

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THE STATE REVENUE SOCIETY
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SEATTLE 6, WASHINGTON

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PENNSYLVANIA NON RESIDENT TROUT STAMPS

1956 and 1957 perforated 12½ (the latter somewhat roughly) and the 1958 with clean cut perforation 12. Each with the same essential design, differing slightly in details.

- 1956 - Green, with space for fee to be written in
- 1957 - Purple, with space for fee to be written in
- 1958 - Black on yellow surfaced paper, without space for fee



ILLINOIS "DAILY USE" STAMP - Perforated 12, issued in 1955, 1956, 1957, and 1958 in \$2.00 value for Ducks and \$4.00 for Pheasants, on public hunting grounds. The stamp illustrated is \$4.00 for 1957, green design on buff paper, red serial number, and black overprint reading "1957/DAILY USAGE/STAMP/Fee \$4.00" in black, somewhat hard to see on the stamp itself as well as in the illustration.



21002



SOUTH DAKOTA GAME STAMP of 1959 as mentioned in a previous Newsletter. This is the \$2.00 for Resident Game Birds, black on gray safety paper, perforated 12½. There is another \$2.00 for Wild Turkey; five \$7.50 stamps for Big Game, Archery Deer License, Antelope, Archery Antelope License, and Eastern Deer. All these for resident hunters. In addition for Non Residents a \$25 for hunting, and two \$35 for Archery Deer License and Big Game License.

"THE STATE REVENUE NEWSLETTER"
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CREDIT IS DUE Mr. Frank L. Applegate, Mr. Fred. E. Carver, and Mr. Elbert S. A. Hubbard for the stamps illustrated in this number.

KLAMATH FALLS, OREGON, BEER TAX

The \$1.00 red stamp, perforated 12, exists imperforate horizontally. These were printed in sheets of 25 (5 x 5) and there were some sheets, three at least and maybe more, which had the perforations omitted between the two top rows of stamps, thus making possible five vertical pairs imperforate between.

APPLE ADVERTISING STAMPS USED IN THE
STATE OF WASHINGTON

By

Fred. E. Carver
Yakima, Wash.

Part 2

As set forth in Regulation VIII of the Commission, the rate was raised to five cents per hundred pounds gross billing weight, effective June 21, 1948. In their August 10, 1948, memorandum (15) to shippers and railway agents, the Commission gave as typical examples of amounts to be paid:

"798 standard boxes @ $51\frac{1}{2}$ lbs.	= \$20.55
798 'Friday cartons' @ $49\frac{1}{2}$ lbs.	= \$19.75
800 standard boxes @ $51\frac{1}{2}$ lbs.	= \$20.60
854 standard boxes @ $51\frac{1}{2}$ lbs.	= \$21.99"

They added a \$10.00 stamp in dark blue and a \$20.55 blue green stamp. Their memorandum advised that the available stamp denominations would be: 1¢, $1\frac{1}{2}$ ¢, 5¢, 10¢, 25¢, 50¢, \$1.00, \$5.00, \$10.00 and \$20.55.

On February 28, 1950, the Commission notified the industry (16) that on March first a reduction in the gross billing weight to 50 lbs. was being granted by most of the railroads of the country. The Commission discontinued the \$20.55 stamp and issued a \$19.95 yellow stamp for use with a 798 box load. This new stamp plus a 5¢ stamp would clear an 800 box load.

On July 27, 1950, Regulation IX was issued, to become effective 30 days later, raising the rate to six cents per 100 pounds gross billing weight - or three cents per packed box. This change made the $1\frac{1}{2}$ ¢ and \$19.95 stamps obsolete. A \$23.94 stamp in bright green, with the denomination in red, was issued for the 798 box load. The denominations available in the fall of 1950 were: 1¢, 5¢, 10¢, 25¢, 50¢, \$1.00, \$5.00, \$10.00 and \$23.94 (17).

In September, 1952, a \$24.00 violet brown stamp was issued to accommodate the increasingly common practice, particularly in the Yakima area, of using the 800 box load (18).

Regulation X, effective August 1, 1955, raised the rate to eight cents per 100 pounds gross billing weight - or four cents per standard packed box. For the 798 box load a \$31.92 light yellow stamp was issued and for the 800 box load a \$32.00 pink stamp. A \$25.00 stamp, in garnet brown on cream white paper, was added as a convenience in making up amounts for various large truck loads (19).

(Editor's note: Figures in paranthesis refer to the bibliography which will appear at the end of this article)

Regulation XI, effective September 12, 1957, raised the rate to ten cents on each 100 pounds gross billing weight - or five cents per standard packed box. Three stamps were added to take care of this rate increase - a \$35.00 black brown, a \$39.90 magenta for 798 box loads, and a \$40.00 red brown for 800 box loads. The Commission receipt form listed as also available at this time the 1¢, 5¢, 10¢, 25¢, 50¢, \$1.00, \$5.00 and \$10.00. The \$25.00 stamp was discontinued.

In 1958, the \$5.00 stamp was issued in a bright, light blue green to avoid the confusion the old red orange stamp was causing with the 50¢ dull red orange stamp. In February, 1960, a \$38.64 stamp was issued in bright red violet for 800 carton loads and the \$39.90 stamp was discontinued, since almost all refrigerator cars are now loaded with 800 boxes or cartons. Cartons result in a lower gross billing weight than do standard wooden boxes, and there is an increasing use of cartons by the industry.

PANE MAKE-UP

I do not have material to make it possible to record with certainty the facts about the arrangement of the pane, or sheet, and the marginal control number arrangement of the 1942 issue - those rouletted $9\frac{1}{2}$ x $6\frac{1}{2}$. The one margin pair I have of this issue indicates that there was a dark green control number at the center of the sheet margin in serified numerals and that each stamp bears a matching control number in thin, light gray, block numerals (Figure 5).

The 1945 issues have the control number in the top sheet margin in serified green numerals preceded by "No." above the first and second rows of stamps and also above the third and fourth rows (Figure 6). The gray control number on each stamp is in thin, block form. These 1945 issues were rouletted $9\frac{1}{2}$ x $9\frac{1}{2}$ and the stamps are: 1¢ light gray, 5¢ apple green, 10¢ violet, 25¢ deep blue, 50¢ dull red orange, \$1.00 gray blue, \$5.00 red orange and \$8.00 dark green.

The \$10.00, with serified numerals of value (1948) have the "No." centered in the margin, with the control number in dark blue serified numerals above the third row of stamps. The control number on the individual stamps is in the same style type and color as that on the sheet margin (Figure 7). I have no information on the pane make-up of the two \$12.32 stamps or the \$12.36 stamp, which are similar to this first \$10.00 stamp. The control number on each of them is serified and that on the two \$12.32 stamps is in the color of the design of the stamp, while that on the \$12.36 is light gray.



Figure 6



Figure 7

The \$10.00 with sanserif numerals of value (issued about 1953) has "PIONEER INC., TACOMA -- 27771" in small black type above the second and third rows of stamps, "No." above the right side of the third row and the numerals above the fourth row in light blue. The \$20.55, \$23.94, \$24.00, \$31.92 and \$32.00 have the "No." in the center of the margin and the numerals above the third row, printed in light blue green, gray, violet brown, black and black respectively (Figure 8). The \$25.00 stamp has "PIONEER INC., TACOMA -- 26161" above the second and third rows of stamps with the control number, preceded by "No.", in light blue above the fourth row of stamps. The \$35.00, \$39.90, \$40.00 stamps and the 1958 \$5.00 stamp, with sanserif numerals of value, have "PIONEER INC. 36393" in black to the right above the first row, "No." in the center of the margin and the numerals in black above the third row. The \$19.95 stamp has two control numbers preceded by "No.", in light green, one above the first and second rows and the other above the third and fourth rows. The new \$38.64 stamp, issued in February, 1960, has a gray control number, in serified numerals, without the "No." above the fourth row of stamps. The control number on individual stamps in this series of stamps with sanserif numerals of value is in the same color and style of type as that on the sheet margin.

Since 1945 there have been reprintings of some values, which results in minor shade varieties. However, except for the change in designs described for the \$5.00 and \$10.00 stamps, the designs, pane make-up and rouletting of later printings has been the same as that of the initial printing of each value with the exception of the \$23.94 stamp.

IDENTIFICATION OF PRINTINGS

The multicolored apple stamps have been rouletted in three gauges: the 1942 printings were rouletted $9\frac{1}{2} \times 6\frac{1}{2}$, later printings were $9\frac{1}{2} \times 9\frac{1}{2}$, and six denominations were $6\frac{1}{2} \times 6\frac{1}{2}$. Ten denominations - 1¢, 5¢, 10¢, 25¢, 50¢, \$1.00, \$2.00, \$5.00, \$8.00, and \$11.97 - come in both $9\frac{1}{2} \times 6\frac{1}{2}$ and $9\frac{1}{2} \times 9\frac{1}{2}$ rouletting. A few can be separated by color changes that accompanied the changes in rouletting - 1¢ black and 1¢ gray, 50¢ deep blue and 50¢ dull red orange, \$8.00 orange and \$8.00 dark green. Those which did not undergo color changes at this time can be distinguished by the control numbers on each stamp, or in the case of the \$23.94 by the style of the "94."

No 2798



Figure 8



Figure 9

The first type of the \$23.94 (Figure 8) has the "94" about half the height of the "23" and set with the top of all the numerals even. About April, 1955, a second type appeared. The numerals "94" are the same height as the "23", similar in style to the second \$10.00 issue and the denominations of \$24.00 and higher issued since 1952 (Figure 9). The second type of \$23.94 was used only

for a few months and only to a very limited extent, and this stamp probably is the rarest of any of these issues.

The table following this article is a complete listing of the issues from 1942 to date and shows the lowest and highest control number of each printing that I have seen. It also shows the date of issue and date of normal discontinuation of use, where this is known. Very few denominations have been completely withdrawn or voided, and issues long normally out of use are still occasionally used when a shipper has had them left over from stock purchased for earlier seasons.

AVAILABILITY OF STAMPS

Applegate (2), in 1947, reported: "The Commission has laid aside a limited quantity of lightly cancelled-to-order sets for distribution to collectors at a nominal cost, but these do not include all the possible varieties issued since the advent of the current series." This practice of supplying stamps was stopped shortly thereafter by the State Auditor. However, some of these sets evidently were purchased, since I understand dealers in revenue stamps do have some of these stamps for sale.

While this article was being prepared, W. R. Halliday, M. D., Chairman of the Seattle Revenue Club, requested the Governor to determine if there might be some method arranged for these stamps to be made available to collectors. The Governor turned this over to Joe Dwyer, Director of Agriculture, and on April 29, 1960, he wrote to Dr. Halliday and sent me a directive which reads in part as follows: "This Department's Horticulture Division can meet any reasonable request for stamps from outdated inspection certificates. These would be available in various denominations through the Yakima Horticultural District Office, . . . I will send a copy of this letter to Fred. E. Carver, Inspector-at-Large, in charge of the Yakima office, and I suggest you address your requests for stamps directly to him."

The inspection offices destroy the shipping permits, which bear apple tax stamps, after holding them for five years. I have checked those to be destroyed this year and have available sets of those denominations which were on these permits. The sorting, soaking and assembly of these sets has been done at home in the evenings - I have not considered it a normal part of my regular work - and therefore, it will expedite handling of any correspondence concerning them if it is addressed to my home address - 1509 Summitview Avenue, Yakima, Washington. I am also planning, as shipping permits come up for destruction in future years, to add to the presently available varieties.

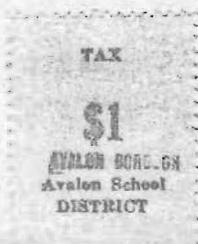
(to be concluded in July issue)

PORTSMOUTH, VIRGINIA, CIGARETTE
TAX - Decal on yellow card, black
rouletted 8
2¢ yellow green



AVALON BOROUGH REAL ESTATE TRANS-
FER TAX (Pennsylvania) - Perforated
12. Overprinted "AVALON BOROUGH"
by means of rubber stamp on type-
set stamp of Avalon School Dis-
trict

\$1 black on yellow paper



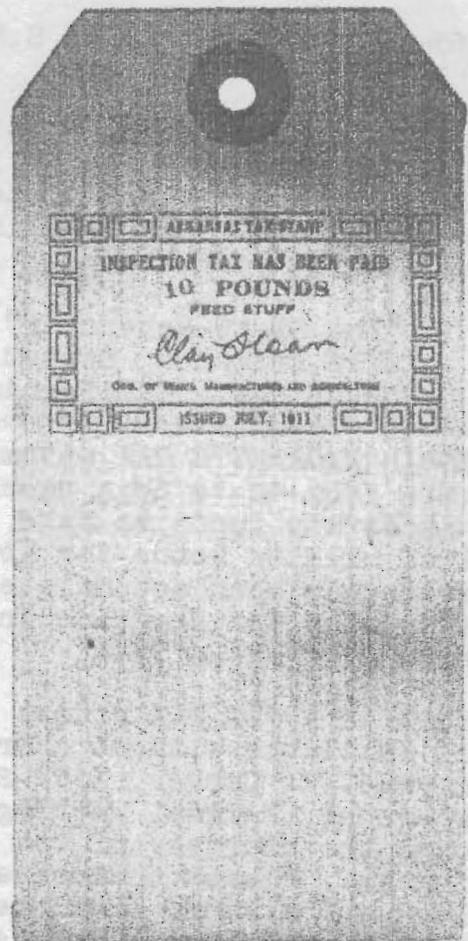
ARKANSAS FEED INSPECTION Tax Tag,
dated July, 1911, with signature
of Clay Sloan. Black imprint of
Dennison K Tags. Tags known in
this design, with this date are
known to the writer as follows:

- 10 lbs. red
- 75 lbs. red
- 100 lbs. black
- 175 lbs. brown

There is an interesting variety
in the numerals, those in the il-
lustration being in a diagonal
position. They occur also in a
straight normal position and in
an intermediate position about
halfway between horizontal and
misplaced as in the picture.

The writer has the 100 lbs. and
the 175 lbs. tags with the figures
misplaced in this same manner.

These are all size 5 tags, that is
4 3/4" x 2 3/8" with the imprint
on the patch.



These represent the first issue
of tags for feed inspection, which
were later replaced by adhesive
stamps to be placed on the manu-
facturers own printed analysis
tags.

Also known to the writer with
this same date of issue is a
similar design with a plain single
line border, and much larger
letters:

- 100 lbs. black, same imprint
- 100 lbs. black, no imprint

No doubt other values exist of
both designs.

We would be pleased to hear of
other tax tags than those listed.
We have some of later dates which
we will list at another time.

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"The State Revenooer"
8714 Etiwanda Street
Northridge, California

ILLINOIS CIGARETTE TAX automatically reverts from 4¢ to 3¢ a pack when the necessary funds to take care of a \$10.5 million bonus for Korean War Veterans has been accumulated. This is scheduled for sometime in early June.

WASHINGTON APPLE TAX stamps are still available without charge from Fred. E. Carver, 1509 Summit-view Avenue, Yakima, Washington, through the courtesy of the State officials. Please enclose an addressed and stamped envelope. This is a well worth while lot he has available.

CALIFORNIA FISHING STAMPS are now available to collectors. Orders are now being taken for 1959 stamps which feature a picture of the largemouth black bass. These cost \$1.00 during the license year, but collectors may buy a sheet of five stamps for \$1.00. They must be bought in sheets and will not be sold until July 1, 1960, but orders are being taken now.

Send your order with proper remittance, to the License section, California Department of Fish and Game, 722 Capitol Avenue, Sacramento. No postage stamps will be accepted as payment.

Also available is a limited number of 1958 California Fishing stamps, with a picture of the California Golden Trout. These are also sold in sheets of five for \$1.00.

* Besides these there are a few
* 1958-1959 Colorado River Special
* Use Stamps left at a price of a
* sheet of two for \$1.00.

* PHILIPPINE REVENUES - El Hubbard
* has sent us the following addenda
* to his catalog of 20th Century
* stamps:

19-- 1934-37 ISSUE OVERPRINTED
"VICTORY" IN BLACK

1	centavo	.03
2	"	.05
5	"	.10
10	"	.15
20	"	.25
50	"	.60
1	peso	1.00
2	"	2.00
2.5	"	2.50
5	"	5.00
10	"	7.50
20	"	15.00

19-- 1934-37 ISSUE OVERPRINTED
"VICTORY-DOCUMENTARY, Etc."

2	centavos	.05
4	C. on 1 C.	.08
10	centavos	.10
20	"	.15
50	"	.25
1	peso	.35
2	"	.50
10	"	2.50
20	"	3.50
50	"	7.50

19-- ARMS OF REPUBLIC WITH PALM
TREES AT SIDES.

2	centavos	.05
5	"	.10
20	"	.15
50	"	.25

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* process) of "SPRINGFIELD LIST" of
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