

THE
STATE REVENUE NEWSLETTER

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There are two or three additions to be made to lists and descriptions of stamps which have appeared in previous issues of the NEWSLETTER:

In the July number was shown a RUSSELLVILLE CIGARETTE tax stamp, with the notation that our information did not show the state. Both Mr. Applegate and Mr. Hubbard inform us that it is Alabama.

In the same number was shown a UNITED STATES REBATE stamp. This is printed in red with the words "M. D. Gilman," "Worcester," "10th," and "Massachusetts" all printed in a separate operation in a darker red. It is imperforate.

In the March number was shown the \$1.50 BILLINGS USE TAX decal, and the description showed it to be black rouletted 9½. This is correct only for this value, the others being black rouletted 3.17. A more complete listing of the stamps of this set follows.

\$.10	black on yellow
.20	" " bright red
.40	" " light blue
1.00	" " gray
1.50	" " orange
2.00	" " orange yellow

The LAUREL USE TAX list in the same number can be added to and is as follows; all with colorless roulette 14 on white card:

10¢	black with blue lettering and silver value
20¢	" " green " " "
40¢	" " salmon " " "
\$1.00	" " yellow " " "
1.50	" " pink " " "
2.00	" " gray " " "

KANSAS QUAIL STAMP for year ending June 30, 1961, comes in the familiar design in light green with brown quail. It is on white paper and is rouletted 7.

This same design has been in use constantly since the first issue in 1937.



"THE STATE REVENUE NEWSLETTER"
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OUR THANKS go to Frank Applegate, Elbert Hubbard, and Dick Green
for stamps and information for this issue. How about hearing from
others of our readers? New issues, items not cataloged, or anything
of interest.

DISTRICT OF COLUMBIA BEVERAGE TAX PAIDS

By H. M. Southgate

(Reprinted, by permission, from the "Bureau Specialist" of May, 1937, the journal of the Bureau Issues Association)

While several references have been made in the "Specialist" to these attractive stamps, practically no details have been published about this group of Bureau manufactured tax paid.

As a group they differ from any other issues with which I am acquainted, inasmuch as there are four sets of stamps for different kinds of beverages, but the stamps for the same amount of liquid are identical in design for all four kinds but each set has its own color and price.

The stamps of a set are identical except for the large numeral in the center denoting the amount of liquor in the container.

There are stamps for eight different capacities of containers between 1 gallon and 1/80th of a gallon, but only two sets have at present required all 8 stamps.

The following tabulation shows the varieties used up to the first of this year.

<u>Gallons</u>	<u>Alcohol Yellow</u>	<u>Spirits Red</u>	<u>Champagne Purple</u>	<u>Wines Green</u>
1	x	x		x
1/4	x	x	x	x
1/8	x	x	x	x
1/16	x	x		x
1/5		x	x	x
1/10		x	x	x
1/20		x	x	x
1/80		x		x

The stamp is the regular double size; horizontal; 200 subjects to the sheet or 50 subjects to the pane. They are a flat plate product, perforated 11 and printed on unwatermarked paper. The usual guide lines, terminated by arrows, quarter the full sheet into panes.

The only marginal markings other than the arrows are a single plate number, the "F" denoting that the plate has been hardened and "C.S." to indicate the plates are made of chrome steel. Apparently the plates are not chrome plated as no "C" appears.

There are three arrangements of these markings depending on the location of the plate number and the F. The "C.S." in all cases is in the left margin, reading up opposite U.L. 41.

The plate number on the lowest numbered plates is opposite U.L. 46, i.e., the lower left corner stamp but in later plates is opposite U.L.36. The "F" may come before or after the number when the number is opposite U.L. 46. If the F is before the number it is opposite L.L. 1.

The three arrangements are for convenience listed as follows:

	<u>Plate No.</u>	<u>C.S.</u>	<u>F</u>
Type I	U.L. 46	U. L. 41	after number
Type II	U.L. 46	U. L. 41	before number
Type III	U.L. 36	U. L. 41	before number

The plate numbers and type of marginal markings are:

<u>Denomination</u>		<u>Number and Type</u>			
1	Gallon	128722	II		
1/4	"	128715	I	132180	III
1/5	"	128721	II		
1/8	"	128716	I	128717	I
		129502	I	131703	III
1/10	"	128720	II		
1/16	"	128719	II	129501	I
		132178	III	132179	III
1/20	"	128718	I		
1/80	"	129152	I		

The design is very simple but attractive. Across the top in a straight line, in white letters "DISTRICT OF COLUMBIA."

An oval in the center encloses, on a diagonally cross hatched background, the capacity of the container, in large gothic numerals outlined in white, with GALLON below the numeral.

Across the bottom of the stamp, in the same lettering as at the top, is "BEVERAGE TAX PAID."

The background between the top and bottom inscriptions is filled with an engine turned background, the lathe work being quite similar to the background on the parcel post dues and special handling stamps. All told the design is simple and effective as well as pleasing.

The first use of these stamps was in May 1934. The tax rates per gallon are: Alcohol - \$1.10; Spirits - .50; Champagne - .15; and Wines - .10. The 1/80th of a gallon wine stamps do not represent very much profit apparently, as they are sold at 0.00125 cents and probably cost around 0.0002 cents.

At first the champagne and spirits used the same red stamps but in the summer of 1935 the purple series began, to be used only for champagne, spirits continuing with the red.

Probably the tax laws were changed beginning with the fiscal year July 1st, 1935, the champagne tax being increased above the spirits.

As the retailers fill their show windows with bottles bearing these tax paid stamps, the sun raised hob with the red stamps and soon faded them to a washed out pink. This naturally upset the inspectors who could not tell if some one had been washing and reusing the stamps.

To meet this condition the Bureaus' ink expert, Mr. Underwood, got busy and developed a fadeless red ink which seems to stay fixed in color. While not quite as brilliant a red as the crimsons we have used for some of our 2 cent rate stamps, it does give a clear red and the locally designated "whiskey red" will doubtless be used generally for regular issues. It is used at present in the violet 3¢ 1932. Early 3's if soaked in an alkali turned a nice clear ultramarine, but not so with the whiskey violets.

Those interested in tax paid should surely find a lot of pleasure in collecting these alcohol beverage stamps. It is not necessary to purchase full bottles and imbibe the contents to get the stamps, just come to Washington and stroll through the parks on a Monday morning before the bottle collectors' carts make their rounds and you can get a good start, at any rate on the red and green, spirits and wine sets. The alcohol and champagne stamps are not so common. However with any demand there should be a good supply forthcoming.

STATE REVENUE LOTS

\$75 FACE VALUE IN MINT STAMPS: ONLY \$10!!!

Naturally some of these are remainders, but still it's a great bargain. Absolute satisfaction guaranteed! Two different lots available while they last. Excellent for "Swappers."

STATE REVENUE
Box 278
Northridge, California

MICHIGAN BEAR STAMP for 1960, perforated 12 all around, with a 6 mm margin beyond the perforations on the right and a blank tab 68 mm wide at the left of the stamp. A serial number is at the left end of the stamp in the color of the stamp.

\$2.00 brown
on white
paper



With this stamp comes a metal band about 8 3/4" long and from 5/16" to 1/2" wide, finished in yellow enamel, made so the two ends interlock, embossed "MICH. 60 BEAR SEAL" and "20"

This is a new tax to us, at least as far as stamps go.

OHIO CIGARETTE TAX - 5¢
brown on yellow safety card, black rouletted 8 between panes. A decal.



A complete pane of 10 is illustrated.

THOMASTON, GEORGIA, BEER TAX

Two stamps in the same design. Both are decals.



Beer Tax 3¢ per 12 oz. dark brown with yellow letters, on light yellowish card

Beer Tax 5¢ per 12 oz. brown with yellow letters, on a brownish orange card, looking almost as though it had a coat of varnish.

UTAH FEED TAX

Mr. Dick Green was good enough to supply us with specimens of these stamps and obtain information as to their use and availability to collectors.

A pair of the \$1.00 stamp is illustrated.



Although no longer in use, the stamps are still available from the Utah Department of Agriculture, and we are taking the liberty of quoting their letter to Mr. Green, or rather, reproducing it, as it covers the subjects of usage and availability thoroughly.

The letter, dated August 24, 1960, written by the State Chemist, Mr. M. Elmer Christensen, follows:

"In your letter dated August 20, you requested information regarding the use of custom mix stamps in the State of Utah. Use of stamps was terminated December 31, 1957. Prior to that time, the stamps in question were required on all shipments of custom mix or consumers formula feeds. Formula feed is the same as a custom mix feed and the two terms were used interchangeably. Such feeds were manufactured according to a formula provided by the purchaser and could be sold to no one except the person requesting this specific formula.

"Feeds which were formulated by a mixer and which could be sold to more than one customer were classed as commercial feeds or mixed feeds and no stamps were required on such shipments. All commercial feeding stuffs were required to be registered and a certificate of registration was issued for each such formula.

"The custom mix stamps could be attached to a tag if the product was shipped in bags to which was fastened a tag. In many cases such shipments were made in bulk or open bags. In such a case, the stamps were pasted to the front or back of the invoice which accompanied the bulk shipment. In no case was a custom mix stamp of any denomination ever printed on a tag used in the State of Utah.

"I am advised by the custodian of the stamps that they are still available at the rate of \$1.00 per sheet.

"If we can be of any further assistance, please do not hesitate to make the request."

The stamps in question are printed in sheets of 100, on white paper, perforated $12\frac{1}{2}$. The 10¢ and \$1.00 are as shown in the illustration, while the $\frac{1}{2}$ ¢ does not have the value in black overprint, but has it inscribed in the two lower corners, which are solid color in the two higher values.

1/2¢ orange
10¢ green with value overprinted in black
\$1.00 red with value overprinted in black

As the stamps are available for \$1.00 per sheet, this doubles the value of the $\frac{1}{2}$ ¢, while cutting the cost of the \$1.00 stamp from \$100 per sheet to only \$1.

Mr. Green has shown us a copy of the 1946 booklet issued by the Utah State Board of Agriculture giving the "Commercial Feeding Stuffs Act as it appeared in Chapter 8 of the Utah Code Annotated, 1943, which shows the act originally to be in the Laws of 1939, Chapter 9. It defines "commercial feed and commercial feeding stuff" to include all feed for birds and animals except unmixed whole seeds or grain, unmixed meals, and unmixed hays, straws, cotton seed hulls, stover or silage.

Every lot or parcel of feed was required to have a tag bearing the weight, brand, name of manufacturer, and what is usually designated as the "guaranteed analysis" of the feed.

The act provides for registration, annually, of each brand for a fee of \$4, and for filing changes of ingredients or guaranteed analysis, a fee of \$1 for each change. These fees are not specified to be paid by stamps. Special custom mixed feeds made according to a customer's formula were not subject to these fees, but were subject to a fee of \$0.10 per ton. "For the purposes of collection of said fee stamps of appropriate denominations will be provided and sold by the state board of agriculture to the manufacturers and mixers and such stamps must be placed on tags to be attached to each package or parcel or if the mixture is delivered in bulk and not in containers such stamps must be affixed to the invoice covering such mixtures. All fees under this section shall be collected by the commissioner of agriculture and shall be used for the payment of the cost of inspection, assembling, analysis, and other expenses necessary for putting into effect the provisions of this chapter."

"The State Board of Agriculture is hereby empowered to prescribe the form of tags, stamps and labels to be used, and to prescribe and enforce such rules and regulations.....as it may deem necessary, etc."

Penalties for not using the stamps, or for using stamps or tags a second time, or using counterfeit stamps or tags, or otherwise disregarding the provisions of the act were a fine of not over \$50 for the first violation and not less than \$25 or more than \$100 for each subsequent violation.

The Commercial Feed Law of 1957, though similar, makes no mention of stamps. The fees for custom mixed feeds are paid on a report basis annually.