

# STATE REVENUE NEWSLETTER

ISSN 0883-6760

Volume 27, No. 6

November - December, 1989

Whole No. 191

THE \$15 OHIO SALES TAX STAMP

By Bruce L. Whyte



All one had to do to become a special person in the 5th grade at Lincoln Elementary School in Wickliffe, Ohio in 1955 was to bring in some \$15 Ohio sales tax stamps. The class which collected the greatest dollar value using the face value of the stamps, would win an ice cream party. As the stamps were brought in they were sorted by denominations and put into bundles that had a face value of \$100. It was much easier to make bundles with \$15 stamps than with 3¢ stamps.

The Ohio Retail Sales Tax law of 1934 provided for the taxing of retail sales of tangible personal property through a system of prepaid collections. Ohio retailers were required to purchase stamps from the Department of Taxation or its agents. After each sale they were to give the consumer his/her portion of the prepaid tax receipt (stamp). The General Assembly enacted a redemption plan four years later for these tax stamps. The primary objective of the redemption plan was to enlist the cooperation of consumers by making it advantageous for them to demand their portion of the tax receipt. The rate of redemption was 3% of the face value of the receipts. The value shown on the stamps you received indicated the amount of sales tax you had paid. The stamps were issued in denominations from one cent to fifty dollars and numerous varieties exist.

I do not remember if our class won the ice cream party, but it helped collect some of the \$130,631,197 in face value of redeemed stamps out of the total of \$194,247,612 in face value of tax receipts given out in 1955. Those bundles of stamps were collected with tons of others and were burned in an incinerator at the old State School for the Blind during the years 1939 to 1962.

The stamps may have been burned, but a life long interest in state revenue stamps was kindled for me when I was that special person who brought in the \$15 stamp thirty four years ago.

Shown above is a complete copy of R111, the 1952? Reserve Litho. printing of the \$15 stamp.

PREVIOUSLY UNREPORTED OR UNILLUSTARTED

STATE REVENUE METER IMPRINTS

By Terence Hines

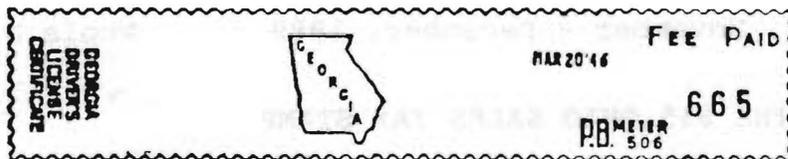


Figure 1.

I recently obtained a nearly complete run of the Meter Stamp Society Bulletin, from the first issue in 1948, to date. In that run were two issues, # 8 from March, 1949 and # 191, from winter, 1986, that illustrated meter imprints either previously unknown in the state revenue literature or which have not previously been illustrated. Illustrated and described in this article are those meter imprints along with a few additional previously unreported items provided by the current Editor of the Meter Stamp Society Bulletin, Richard Stambaugh. Readers interested in this area of philately should contact Richard at 12 Rutgers Dr., Tinton Falls, NJ 07724.

Shown at the top of this article is probably the most unusual usage of a meter imprint in the state revenue area that I've ever seen. This indicated that the Georgia driver's license fee had been paid. Whether the actual driver's license was imprinted with this, or a receipt, is not known. This item is dated 1946, but how long these were in use is also not known. By the way, the "P.B." in front of the meter number on this and other meter imprints shown here stands for "Pitney-Bowes."

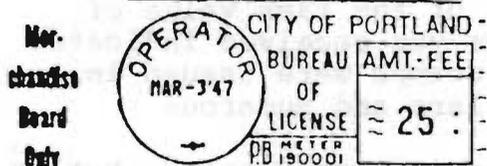


Figure 2.

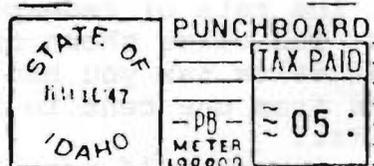


Figure 3.

Figures 2 and 3 illustrate two meter imprints used to show payment of taxes on punchboards. These were gambling devices that were apparently especially popular in the west from the 1920s through the 1950s. They consisted of a board with various numbers of holes. One paid an amount to punch one hole. If that hole was a "winner" you won a sum of money. If not, the amount you paid went to the owner of the board. Several states and localities taxed these. Figure 2 shows the meter imprint from Portland, Oregon. As far as

Continued on page 84

# DUES ARE DUE

IF YOUR MEMBERSHIP NUMBER ON YOUR ADDRESS LABEL IS FOLLOWED BY AN "89," as in "123-89," YOUR SRS MEMBERSHIP EXPIRES WITH THIS ISSUE! RENEW NOW BY SENDING \$4 FOR 1990 TO SRS TREASURER HAROLD EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133. FOREIGN MEMBERS MAY RENEW FOR \$6 IF THEY WANT THEIR COPIES OF THE NEWSLETTER SENT VIA SURFACE MAIL, OR \$12 IF THEY WANT AIRMAIL SERVICE. CHECKS SHOULD BE PAYABLE TO THE "STATE REVENUE SOCIETY."

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP\* \_\_\_\_\_

CURRENT SRS NUMBER \_\_\_\_\_ \*Please supply 9 digit ZIP if known.

RETURN THE ABOVE FORM, OR A PHOTOCOPY TO: SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

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## CORRECTIONS:

1. The May-June, 1989 issue carried an article on the Louisiana Governor's Edition duck stamps. That article incorrectly stated the face values of the regular resident and non-resident 1989 Louisiana duck stamps. The correct face values are \$5 and \$7.50, respectively.
2. The article in the July-August, 1989 issue on state hunting and fishing badges gave incorrect dates for Michigan's use of these badges. The correct dates are 1928-1932. This was a typo on your editor's part.

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## ILLINOIS TO ISSUE TWO NEW GAME STAMPS.

Starting in 1990 Illinois will issue a \$5 "furbearer" stamp. This will be required for anyone who traps, hunts or sells the "green" hides of any furbearing mammal. A pheasant stamp will also be issued in 1990, with an as yet unset face value. The price of the Illinois duck stamp will increase from \$5 to \$10 in 1990. Money from the sale of the furbearer stamps will go toward habitat improvement and trapper education. Money from the pheasant stamp will be divided, half going to the Department of Conservation for habitat improvement and half going to non-profit organizations.

---Ralph Harnishfeger

I can discover, this meter imprint has never been reported by state revenue collectors before.

Figure 3 shows a state of Idaho punchboard tax meter imprint. Hubbard lists, but does not illustrate, these in his 1960 catalog. He lists only a 10¢, \$4 and \$5 value, all violet on pink paper, so the 5¢ value shown here is a new one.

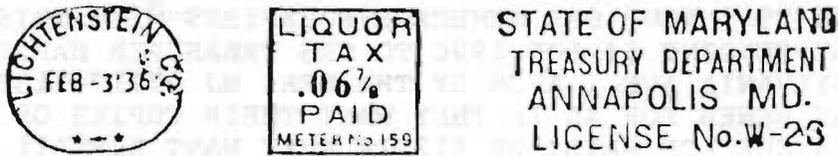


Figure 4.

During the 1930s Maryland used meters to indicate payment of the state's liquor tax. Several different types were used and these are shown and listed in Hubbard's 1960 catalog. Hubbard illustrates one type that is quite similar to that shown above in Figure 4. The difference is that the relative positions of the "STATE OF MARYLAND" etc. inscriptions are different on the above and on the Hubbard illustrated type. On the Hubbard illustrated type, the "STATE OF MARYLAND" inscription is to the left of the oval with the company name and date.

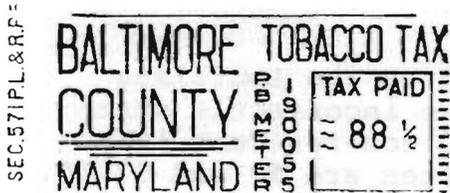


Figure 5.

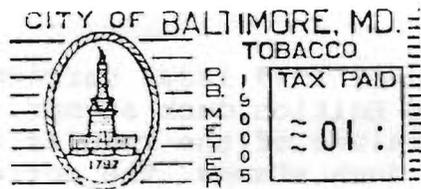


Figure 6.

Both the City and the County of Baltimore in Maryland taxed tobacco for a period of time (see Gasque, 1971, for details). Both city and county used meters (and at least the city used stamps) to show payment of this tax. Examples of the city and county meter imprint designs are shown above. The illustrated county meter bears the extraneous inscription at left "SEC. 571 P.L. & R. P5." This must be a hold-over from when this metering machine was used as a postage meter as this inscription refers to Section 571 of the Postal Laws and Regulations. I believe this inscription was required for postage meter imprints when 3rd class mail postage was paid by meter imprint. Not all of the Baltimore County meter imprints have this inscription. Imprints of meter # 190056 do not carry it. And probably there are some imprints of # 190055 that do not carry it. Both would certainly be collectible varieties.

Like Maryland, South Carolina used metering machines for a

number of years to collect the state liquor tax. Hubbard shows two different designs, one used from 1935 to 1940, the other from, according to Hubbard, 1942 to 1945. Shown below in Figure 7 are two different examples of the second design type.

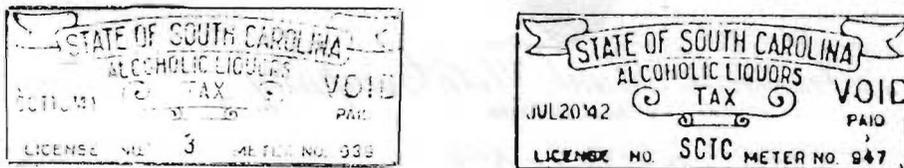


Figure 7.

Both examples have "VOID" in place of the usual denomination so they are either examples of proof impressions or favor impressions given to collectors. The two examples in Figure 7 differ in that one carries a license number, "3", and the other has "SCTC" in place of the license number. SCTC stands for South Carolina Tax Commission and indicates that this metering machine must have been used by the Commission itself, rather than a liquor wholesaler. The date, Oct. 10, 1941, on the meter imprint on the right shows that this design was in use before 1942.

Shown in Figure 8 below is a meter imprint that the article in the Winter, 1986 issue of the Meter Stamp Society Bulletin describes as an "essay." I'm not so sure. The meter bears the name of an organization, the Virginia A.B.C. Board (A.B.C. standing for Alcoholic Beverage Commission) that is known to have issued stamps, Hubbard #s W1 to 11, from 1938. Hubbard further lists five different types of meter imprints, although none are illustrated. I suspect that this is a zero denomination favor copy of one of these types, not a true essay.

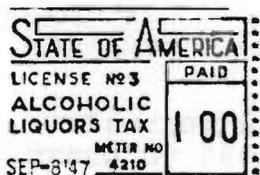


Figure 8.



Figure 9.

The imprint shown in Figure 9 is, however, a true essay. Or a sample designed to show the type of imprint that was possible. No known state (or federal) tax meter imprint has this design.

#### REFERENCE

Gasque, J. (1971). Baltimore's first revenue stamps. State Revenue Newsletter, 11 (# 94), 153-157. (Reprinted from Baltimore Philatelist, 1971, 23 (# 5, whole # 192), 55-60.)

STATE REVENUE SOUVENIR CARD



American Bank Note Company is proud to participate in the 1985 NATD 53rd Annual Convention and Exposition.

Displayed on this souvenir card are some of the many Decalcomania Tax Stamps printed by the American Bank Note Company. They were printed between 1931 and 1943.

The beautiful vignette appearing in the center is a fine example of the engraver's art. Engraved in the mid-19th century for one of our predecessor firms, Danforth, Bald & Company, this engraving appeared on bank notes issued by several southern banks.

## NATIONAL ASSOCIATION OF TOBACCO DISTRIBUTORS

53RD ANNUAL CONVENTION AND EXPOSITION/MARCH 27-31, 1985

HYATT REGENCY/MERCHANDISE MART

ATLANTA, GEORGIA

Shown above, reduced to 65% of actual size, is a souvenir card produced by the American Bank Note Company in 1985 to honor the 53rd annual meeting of the National Association of Tobacco Distributors in Atlanta, Georgia. The card beautifully reproduces six different early ABNC state revenues. The stamps reproduced were originally issued as decals. They are Delaware # C2 from 1944; Georgia # C29 from 1932; New Hampshire # T4 (Hines #) from 1939; Rhode Island # T2 (Hines #) from 1939; Tennessee # T116 from 1940; and Vermont # C6 (Hines #) from 1939. The stamps and all the other printing on the card is in blue. It's a lovely card!

I found out about the card through a mailing to former members by the Souvenir Card Collectors' Society (SCCS). The SCCS is offering these cards to current and former members at \$5 each. Non-members in the State Revenue Society can order them for \$6 each from Mr. Dana Marr, Box 4155, Tulsa, OK, 74159-0155. Checks should be payable to the SCCS.

--- Terence Hines

## BOOK REVIEW

CATALOG OF OHIO R5 SCRATCH MARKS. By Merlin K. Malehorn. Published by and available from the author, 6837 Murray Lane, Annandale, VA, 22003. Spiral bound, 26 pages, \$4.

In 1974 and 1975 four supplements to the State Revenue Newsletter listed 114 different types of "scratch marks" known on the 1935 1¢ Ohio sales tax stamp, Hubbard # R5. The reasons for the existence of these marks remains unclear, but theories run from errors on the part of inexperienced engravers to the inclusion of the marks as a means of preventing counterfeiting. The latter theory seems the most reasonable. Malehorn provides a full historical background on the stamp and the possible reasons for the marks. While the 1974-75 SRN supplements listed 114 different marks (and one variety with no marks at all), Malehorn is able to report 160 different and speculates that many more may be found. Thus, this is an area of ongoing discovery.

Given the R5 is a very common stamp, thousands of copies must be lying about unexamined for these interesting marks. Their examination will, no doubt, reveal currently unknown marks. The total number of different types of marks that exists will depend on the number of R5 that were printed in a single sheet. The records do not, alas, reveal this figure. The stamp may have been printed in sheets of 300 so the possibility exists that 299 different marks (plus one stamp per sheet with no marks) exist. If more than 199 marks are found, the hypothesis that the stamps were printed in sheets of 200 will be falsified. Thus, the study of these seemingly trivial marks can reveal important information about the printing of this stamp otherwise lost to the historical record.

All the different scratch marks known to Malehorn are classified and illustrated in this booklet. The illustrations are often photocopied, but are clear and sharp enough to permit identification. A rarity guide is also provided but, understandably, not all of the marks are rated for rarity as so little data is available on this aspect of these stamps.

This is an excellent publication and it should stimulate even those who do not collect Ohio to look through our duplicates to see if we have unlisted scratch marks. Future discoveries will be reported in the State Revenue Newsletter.

--- Terence Hines

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### MINNESOTA PROOF CORRECTION.

The proof of the Minnesota liquor decal shown on page 78 of the Sept.-Oct. issue was incorrectly illustrated with the wrong number above the proof. The correct number is 85310. The color of the proof is green.

## BOOK REVIEW 38

GUIDE TO COLLECTING HUNTING AND FISHING LICENSES. By Robert Miller.  
Published 1982 by the author, R.D. 2, Box 67, Ulysses, PA 16948.  
106 pages, 6 by 9, spiral bound. Available from the author for  
\$6.95 plus \$1 postage and handling.

It should be mentioned at once that the title of this book is very misleading. It is neither a general guide nor does it deal with hunting and fishing licenses in general. It is, rather, a specialized catalog of the hunting and fishing licenses of the state of Pennsylvania. As such, it is really first rate! It lists, prices and describes in detail 12 different types of Pennsylvania hunting licenses and six different types of Pennsylvania fishing licenses. Included are the various Pennsylvania hunting and fishing stamps. Most items are illustrated and all are described, if known, in terms of size, color and quantity issued. Pennsylvania issued hunting and fishing badges during the period 1923 to 1959 and 1974 and 1975 and these are described and illustrated. A final section lists "Odds and Ends." These include official state publications related to hunting and fishing such as booklets of regulations and other Pennsylvania state publications. Also included is a listing of federal duck stamps and all of the RWs up to RW46 are illustrated in black and white. This section is the weakest of the book as it gives values for both "signed" and "unsigned" federal duck stamps. The latter is, presumably, for used, but unsigned stamps. The relevance of this section to the Pennsylvania theme of the rest of the book is unclear. The author does provide valuable information on the number of duck stamps for each year sold in Pennsylvania, through 1978, when such state-by-state information was apparently no longer available. Given the Pennsylvania theme of this book, it would seem to be more appropriate to provide values for federal duck stamps actually affixed to Pennsylvania licenses, rather than repeating the general retail values of signed and unsigned stamps, which could have originated in any state. The author seems generally unaware of the philatelic literature on both state and federal fish and game stamps. Thus, all the duck stamps are incorrectly dated. The first duck stamp is said to be from 1935 when that was the year it expired, not the year it was issued. Similarly, there is almost no information provided on the 1956-1963 Pennsylvania trout stamps.

In spite of the above few quibbles, this is an excellent work. Each and every state should be so lucky to have such a catalog of its hunting and fishing licenses and related items in print! A revised edition, which I understand is in the works, could easily take care of the few problems noted above.

--- Terence Hines

## AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ per word over 25. No charge for name and address. Three insertions for the price of two; five for the price of three. Short trade ads accepted free for one insertion. These may be resubmitted. Send all ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE. AVON BY THE SEA, NJ 07717-1133.

WANTED: 1969-1979 Missouri trout stamps in mint condition. Have numerous state duck and trout stamps to trade, or will buy outright. HERMAN HOLT, 4008 MAPLE, FAIRMONT CITY, IL 62201 (2).

DOCUMENTARY and other NON-HUNTING and FISHING stamps WANTED for purchase or trade. Name your state and your interest. Giving double for state and federal playing card stamps that I need. ANDREW COOPER, 142 DOGWOOD DR., LOVELAND, OH 45140 (2).

LICENSE PLATES, CHAUFFEURS' badges, disabled veterans keychain tags, automobile registration windshield stickers, bicycle sidepath licenses, auto related items WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019 (9).

WANTED TO BUY: 1983 Arkansas; 1982 through 1985 North Dakota; 1987 & 1988 West Virginia duck stamps. Prefer on license if possible. Will answer your letter with complimentary NC hunting license with stamp for your trouble. BOB LANDRETH, 200 WARD RD. GREENSBORO, NC 26405 (1).

US POSSESSIONS revenues, Danish West Indies revenues - I will buy, sell, trade. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (1).

INSECTICIDE OR FUNGICIDE tax stamps from Georgia, Louisiana, & North Carolina wanted. Paying top prices. BOB CHAPUT, 30 LAKESHORE, APT. 206, POINTE-CLAIRE, QUEBEC, H9S 4H2, CANADA (1).

NORTH CAROLINA PICTORIAL SPORTSMAN STAMP for 1987-88, \$4; \$15 and \$20 denominated stamps, \$1 each. All three for \$5. Same available for 1986-87 and 1985-86 stamps. All three years, nine stamps, \$12.50. McREE, BOX 388, CLAREMONT, NC 28610 (0).

WANTED - I am interested in expanding my Ohio revenue collection to include PA, WV, KY, IN, & MI. Have good trade material and am willing to buy. BRUCE WHYTE, 7577 FEDER RD., GALLOWAY, OH 43119 (2).

FOR SALE: New CATALOG OF OHIO R5 SCRATCH MARKS. Shows 160 different varieties of scratch marks on this sale tax receipt from 1935. Approximately 1/3 never before reported. 26pp., 8½ x 11", spiral bound, \$4 postpaid. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (4).

## SRS LIBRARY LISTING

Material in the SRS Library may be borrowed by members, who must pay postage both ways. When requesting information, include sufficient cash or mint stamps to cover postage to you. If any excess is enclosed, it will be refunded. Material must be returned to the Library within two weeks of receipt, unless a renewal is requested. Material must be returned to Library in the same manner (i.e., insured) that it was sent. Address borrowing requests and any other inquiries to Terence Hines, Box 629, Chappaqua, NY 10514-0629.

### I. PERIODICALS AND SERIALS.

1. AMERICAN REVENUER. One bound volume of photocopies of all articles and reports on state revenue stamps published in that AR from 1947 through 1983. Indexed.
2. AMERICAN TAX TOKEN SOCIETY NEWSLETTER.
  - a. 1971-1985, bound and indexed.
  - b. 1986-1988, bound.
3. EMBOSSED REVENUE STAMPED PAPER NEWS, 1939-1943. The entire run bound. This is the Washington Metropolitan Fiscal Society reprint of 1977 with the three missing pages added.
4. ICAR NEWSLETTER.
  - a. 1978-1982, vol. A-E, bound.
  - b. 1983-date, various loose issues.

NOTE: In spite of the poor format, this publication contains some useful information on state revenues.
5. MEKEEL'S WEEKLY STAMP NEWS. Unbound photocopies of articles on state revenues from 1892 to 1957. Indexed. I'm not sure whether it is complete so, at present, it is unbound. May not be borrowed as a whole - ask for details.
6. STATE REVENUE NEWSLETTER. Complete run, unbound. Photocopies available at 10¢ per page.
7. STATE REVENUER. This is Barry Porter's excellent catalog/price list.
  - a. 1982-83, #s 1-16, bound.
  - b. 1984, #s 17-28 bound.
  - c. 1985-86, #s 29-40, bound.
  - d. 1987-88, #s 41-52, bound.
8. STATE TAX HANDBOOK. Annual volume from Commerce Clearing House listing all state taxes and method of collection. Library has current year's volume.
9. WEEKLY PHILATELIC GOSSIP. Charles Hermann's "State Tax Notes" appeared in the WPG from 1942 to 1957. This is a bound volume of photocopies of all these columns. It is indexed.

10. WEEKLY PHILATELIC GOSSIP. In addition to Hermann's articles, the WPG published rather extensive material on state revenues. This volume is an unbound set of photocopies of these articles, unindexed. It is extensive, but probably not complete. Inquire as to exactly what is available.
11. OTHER. The SRS Library also has photocopies of articles on state revenues from Linn's, Stamps, etc. The librarian will be happy to search for articles on specific states or topics.

## II. BOOKS, MONOGRAPHS, ETC.

1. Adinaw et al. U.S. STATE REVENUES. 1920? Bound photocopy.
2. Applegate, F. CATALOGUE OF STATE AND CITY TAX STAMPS. 1936, photocopy.
3. Applegate, F. COMPLETE CATALOGUE OF EXCISE STATE REVENUE STAMPS. 1936, photocopy.
4. Applegate, F. PENNSYLVANIA LOCAL REAL ESTATE TRANSFER STAMPS. 1969, bound with later addenda.
5. Bartlett, J. HAND BOOK AND CHECK LIST OF UNITED STATES STATE REVENUE STAMPS. 1910, photocopy.
6. Burt, R. ADHESIVE REVENUE STAMPS OF HAWAII: THEIR HISTORY AND USE. 1986.
7. Bellinghausen, C. KANSAS STATE REVENUE CATALOG. 1972.
8. Cabot, C. PRICED CATALOGUE OF THE STATE AND CITY REVENUE STAMPS OF THE UNITED STATES. 1940, bound photocopy.
9. California Department of Motor Vehicles. CALIFORNIA LICENSE PLATES. A listing of all California license plates and stickers up to 1986.
10. DiBella, E. CHECK LIST AND GUIDE TO SALES TAX TOKENS, 3rd ed., 1971.
11. Effner, H. CIGARETTE TAX METER LISTING. A listing of all known cigarette tax meter numbers with the state(s) in which they were used, denominations and colors. Effner's addenda have been added in pen. 1982.
12. Forbin, A. CATALOGUE DE TIMBRES-FISCAUX. 1915, bound.
13. Green & Rordame. CATALOG OF UTAH STATE REVENUE STAMPS. 1938.
14. Griffenhagen, G. MEDICINE TAX STAMPS WORLDWIDE. 1971. Has some discussion of state issues.
15. Hermann, C. PENNSYLVANIA BEER LABELS. Privately printed, 194?

16. Hermann, C. STATE TAX NOTES. Photocopies, bound in one volume, of his column in Weekly Philatelic Gossip. Same as Periodical entry # 9.
17. Hines, T. REVENUE STAMPS OF NEW HAMPSHIRE AND VERMONT. 1971.
18. Hines, T. REVENUE STAMPS OF THE NEW ENGLAND STATES. 1984.
19. Hubbard, E. STATE REVENUE CATALOG. 1960. Library has two bound copies.
20. Hubbard, E. et al. STATE REVENUE CATALOG ADDENDA, 1960-1975. Library has two bound copies.
21. Hubbard, E. U.S. MUNICIPAL REVENUE STAMPS. 1957.
22. Kenyon, B. DOCUMENTARY STATE REVENUE STAMPS OF THE UNITED STATES. 1920, bound photocopy.
23. Kenyon, B. UNITED STATES STATE REVENUE STAMPS. 1903, photocopy of his 1903 price list.
24. Litchfield, C. Checklists of oleomargarine tax stamps of Iowa, Minnesota, North Dakota, South Dakota, Utah & Wisconsin. 1967-1969. Each checklist is illustrated, priced and the stamps are numbered.
25. Litchfield, C. HISTORY OF OLEOMARGARINE TAX STAMPS AND LICENSES IN THE UNITED STATES. 1988.
26. Matesen, M. WASHINGTON STATE CITIES REVENUE CATALOG. 1973.
27. Murray, T. THE LICENSE PLATE BOOK. 1978.
28. Pendl, C. COMPLETE PICTORIAL WATERFOWL HUNTING STAMPS. 1983. This is the hardbound edition.
29. Pierce, P. STAMP FUND OF THE COMMONWEALTH OF VIRGINIA. 1982. This is the "album" looseleaf edition.
30. Pruess, K. NEBRASKA REVENUE STAMPS. 1972.
31. Rice, C. HISTORY OF THE MASSACHUSETTS WATERFOWL STAMPS AND PRINTS. With supplements up to 1988. Looseleaf.
32. Shedrowitz, S. THE TAX THAT SHOOK THE STREET. 1973.
33. Tobacco Institute. TAX BURDEN ON TOBACCO. A bi-annual publication listing much histroical data on state and federal tobacco taxes. Library has latest volume.
34. Vanderford, E. HANDBOOK OF FISH AND GAME STAMPS. 1973. Library has two bound copies.

35. Washington Metropolitan Fiscal Society. SUPPLEMENT TO HUBBARD'S 1960 STATE REVENUE CATALOG. 1977, bound. Does not list many stamps not in Hubbard, but does reprint much useful information from Cabot that Hubbard left out.
36. OTHER STUFF. The library has a range of other materials on state revenues. The librarian will be happy to answer specific questions. SASE appreciated.

### III. SLIDE SHOW.

1. SRS SLIDE SHOW. Consists of 72 slides and accompanying audio cassette tape and program booklet with the text that is on the tape. The slides illustrate numerous different state revenues in color and tell their story. Excellent program for the local stamp club.

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### BIRMINGHAM, ALABAMA: THE MISSING REVENUES

On February 28, 1974 the city of Birmingham, Alabama received sealed bids for five different decal (water transfer type) revenue stamps. The invitation to bid specified the denomination, color, and quantity of stamps needed. There were five different stamps required, four for the city liquor tax and one for the city wine tax. The details of the five stamps were as follows.

#### I. LIQUOR TAX.

"mini," red and white, 5 million  
½ pint, blue and white, 200,000  
pint or 4/5 quart, yellow and white, 100,000  
quart or more, green and white, 100,000

#### II. WINE TAX.

no specified amount, yellow and black, 100,000

Has anyone seen any of these decals? I can find no record of them in the published literature.

--- Terence Hines

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### ST. LOUIS COUNTY, MO. FUSION CIGARETTE DECAL.



Illustrated at left, twice actual size, in the current fusion decal used in St. Louis County on packs of 20 cigarettes. It is blue on white with a rose red safety design. Presumably, decals are also used for packs of 25 cigarettes, but I have not seen any. Can any reader send an example for illustration?

--- Terence Hines

AVAILABLE BACK ISSUES OF THE STATE REVENUE SOCIETY'S NEWSLETTER

The cost of each back issue is \$1 or 6 for \$5.00 (postage paid, third class). Send all requests to Harold A. Effner, Jr., 425 Sylvania Avenue, Avon-by-the-Sea, New Jersey 07717. The following are available:

Issue Number	Date	Issue Number	Date	Issue Number	Date
141	7-8/79	163	11-12/83	186	1-2/89
142 *	9-12/79	164 *	1-4/84	187	3-4/89
143	1-2/80	165	5-6/84	188	5-6/89
144	3-4/80	166 *	7-10/84	189	7-8/89
145	5-6/80	167	11-12/84	190	9-10/89
146	7-8/80	168	1-2/85	191#	
147	9-10/80	170	5-6/86	192#	
148	11-12/80	171	7-8/86	193#	
149	1-2/81	175	3-4/87	194#	
150	3-4/81			195#	
154	11-12/81	179	11-12/87	196#	
158	7-8/82			197#	
159 *	9-12/82	182	5-6/88	198#	
160	1-2/83	183	7-8/88	199#	
161 *	3-6/83	184	9-10/88	200#	
162 *	7-10/83	185	11-12/88	201#	

\* double issue, count as 2

# not yet available

Photocopies of out-of-stock back issues are available for \$.25 per page. Inquire first, and please send a SASE.

Also available is the CHECK LIST OF STATE AND LOCALLY ISSUED MIGRATORY WATERFOWL HUNTING LICENSE STAMPS through December, 1976 by E. L. Vanderford, a supplement to his 1973 Handbook of Fish and Game Stamps. It's cost is \$1.00 postpaid.

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WINNERS:

Carter Litchfield's book "History of Oleomargarine Tax Stamps and Licenses in the United States" which contains a long section on state oleomargarine stamps won a GOLD medal at STAMPSHOW 89. The State Revenue Newsletter took a silver medal at the same show.

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PENNSYLVANIA BOY SCOUT FISHING BADGE.

Shown at rt. is a special fishing badge that was issued by the Pennsylvania Fish Commission for persons attending the Boy Scout's National Jamboree East at Moraine State Park, August 3 to 9, 1973. The badge is blue on white. As it was issued for a very limited time and for a very limited group, this must rate as a very rare badge. It is unlisted in Miller's "Guide to Collecting Hunting and Fishing Licenses" which is reviewed on page 88.



--- G. Krupnikoff

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NEW YORK STATE/CITY CIGARETTE TAX METERS

By Terence Hines



Shown above, actual size, are three different New York cigarette tax meters during the era when the state cigarette tax was 2¢ per pack. This was during at least the early 1940s through the late 1940s. The meter at the far left paid the tax on cigarettes sold outside of New York City. At some point, the City imposed its own cigarette tax. This could be paid in at least two ways. One way is shown above in the middle. A special meter imprint inscribed "N.Y.C. RELIEF" pays the 1¢ City tax and a 2¢ state decal pays to state tax. Another method of payment is shown above at right. Here both the state and the city tax is paid by a combined meter imprint. Combined decals also exist. This is an area ripe for a good research paper as the history of these taxes has not, to my knowledge, been outlined and numerous unlisted decals and meter imprints exist. My thanks to Richard Stambaugh for the copies of the illustrated meter imprints.

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UNLISTED MINNESOTA CIGARETTE DECAL?



Shown at left, twice actual size, is a 4¢ green and yellow Minnesota water transfer decal. In his addenda to his 1960 "State Revenue Catalog" Hubbard lists nine different 1947 Minnesota cigarette decals. One, # C4, is described as "green." The design of the series is not shown, but is described as being a "map design." Is the illustrated decal a copy of C4? Was Hubbard incorrect in listing the color as green and not green and yellow? Or is the illustrated decal a different stamp?

AMERICAN BANK NOTE COMPANY PROOFS FROM THE

HUBBARD COLLECTION

By Terence Hines

El Hubbard has sent photocopies, enlarged 124% from actual size, of some additional proofs of ABNC state revenues from his superb collection. In the following listing, catalog numbers are from Hubbard's 1960 "State Revenue Catalog."

Delaware

Like 1944 cigarette decals, Cl-3, but without denomination, black.



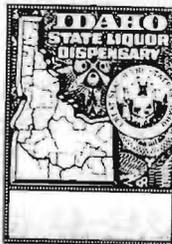
Georgia

Like 1932 tobacco tax stamp, C29, in dark blue. The "3" and "4" below the proof presumably show the figures of value for the 3¢ and 4¢ values, #s C30 and C31.

82674

Idaho

Proof of LS6, the 1946 liquor seal. Known as a proof in five colors: deep orange, dark olive, dark blue, green and maroon.



3

4

Illinois

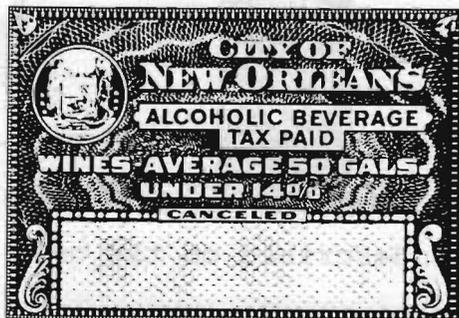
Type of 1942 liquor decals, L28-34, but inscribed "TAX PAID AT THE RATE OF / \$1.00 PER GALLON." The issued stamps for this rate, L21-27, were not of this type, so this item is best classified as an essay. It lacks a denomination and is printed in dark green.



Louisiana, New Orleans

Proof of W7 in dark brown.

82937



Maine

Proof of 1941 liquor seal, # LS3, without serial number. Known in brown, maroon, and dark blue.



Michigan

Proof of LS11, known in blue and in purple. Lacks serial number.

84314



83043

82603



Minnesota

Proof of LS3, in dark blue, no serial numbers.

South Dakota

Proofs of 1942-43 cigarette tax decals. First is lacking denomination and ABNC imprint. This is blue. The second has 3¢ denomination and ABNC imprint, also blue.

Proofs of 1944(?) "Off sale" liquor decals. Shown is proof without denomination, in blue. Also shown is proof of L71, the 6¢ value. The proof is green. Other known proofs of this series are: L68A, 3¢, deep olive (83068); L69, 3 3/4¢, green (83066); L70, 4 11/18¢, red (83065). The five digit numbers in the above listing are the numbers above the proof impressions.

83393

83266



The above proofs are described on the next page.

Utah

Proof of LS5, 1940 liquor seal, in red brown.

West Virginia

Proof of LS5, 1945 liquor seal, in blue.

Wisconsin

Proof of L32 or L40 in orange, lacking serial number.

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NEW YORK STATE AND CITY & STATE CIGARETTE DECALS CHANGE AGAIN

Presumably in response to a recent (May 1, 1989) increase in the cigarette tax, the heat transfer decals used on packs of cigarettes sold in New York have been changed slightly in color and design. The new designs are illustrated below. The illustrations are twice actual size. The "State & City" decal is black on orange while the state stamp is red-purple and black. I have not seen the news stamps for packs of 25 cigarettes as these are sold by very few dealers. They seem to have been a marketing gimmick that has failed.

--- Terence Hines



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AN OHIO BEER PRECANCEL



Illustrated at left, twice actual size, is a copy of Hubbard B8, the 1933 1¢ on 2¢ beer stamp. The stamp has full gum. It appears from looking at the face of the stamp that both the 1¢ overprint and the "HOTEL / CLEVELAND / 11-1-33" overprint were applied at the same time. The ink colors are essentially identical. Was the overprint changing the denomination of the stamp thus privately applied? An examination of the back of the stamp shows that the answer is "no." The hotel name and date were applied with such force that there is a clear embossing of the letters on the back of the stamp. This did not happen for the 1¢ plus black squares overprint. Thus, the two overprints were applied separately. Still, it is an interesting precancel. How many other Ohio taxpayers precancelled these stamps?

--- Terence Hines

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The STATE REVENUE NEWSLETTER is published bimonthly by the State Revenue Society. Dues are \$4 a year. Sample copies of the Newsletter are \$1 and are available from the Secretary, whose address appears above. The Secretary will also provide further information and membership applications. Contents of this issue of the STATE REVENUE NEWSLETTER are copyright © 1989 by the State Revenue Society.

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