



State Revenue Newsletter

Vol. 32, No. 1—Whole No. 216 Official Publication of The State Revenue Society

January-February 1994



Design #1



Design #2



Design #3

SRS Logo Contest Finalists Announced

Members To Select Winning Design; Voting Ends June 15

The SRS Board of Directors has chosen the top three entries submitted for its logo contest, announced in the May-June 1993 *SRN* and publicized nationwide. The designs are shown above in random order.

Artists were asked to consider the Society's state focus, research and scholarship, fiscal philately and traditional

revenue design elements in completing their logo renderings.

The winning design will be selected by the SRS membership. On the back of a postcard addressed to SRS Logo Contest, POB 505, Springfield, Va. 22150, members should write their name, SRS number and the number of the design that they believe

best represents the SRS and its objectives.

Ballots received by June 15 will be totaled and the winner announced in the *SRN* and major philatelic media.

Litchfield Oleomargarine Book Available To SRS Members

By Peter Martin

The SRS has entered into an agreement with Olearius Editions to make Carter Litchfield's *History of Oleomargarine Tax Stamps and Licenses* available to members.

The book, published in 1988, documents the "butter versus margarine" controversy started in 1870 and the stamps that resulted from the excise taxes and licensing of oleomargarine. Values for each issue are provided. The definitive study of this area

includes a thorough section covering the state issues, most of which began during the Depression years. Thirteen states issued stamps and 22 states issued licenses. The last taxes were discontinued in 1975.

The hardbound book, which retails for \$27.50, is available to SRS members through its publications division for \$22 plus \$1.50 postage.

A complete book review by Terence Hines is in the July-August 1988 *SRN*.

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State Revenue Newsletter

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President's Notebook

By Peter Martin

State Revenue Exhibits

One of the things that will bring increased interest to the state revenue field will be the exhibition of state revenue material at stamp shows.

To that end, the SRS board is considering whether to establish a special award for the best state revenue exhibit at our national convention. I'd appreciate your comments on the merits of the proposal.

I also want to encourage members to put together an exhibit for our 1994 annual convention in September. Last year we had two excellent state revenue exhibits and I hope that we can at least double that total this year. Let everyone see the fascinating possibilities in state revenue collecting!

1994 Annual Meeting

The SRS and ARA will both participate at the 1994 Philadelphia National Stamp Exhibition, known to most people as SEPAD. The show is scheduled September 30 to October 2 in King of Prussia, Pa., outside of Philadelphia.

We will hold our annual meetings there and will participate in a joint SRS/ARA dinner. Your Board members and many prominent state revenue collectors have indicated that they plan to attend. If your schedule permits, take this opportunity to meet your fellow state and federal revenue collectors and exchange information and ideas.

The 1993 ARA/SRS dinner at CHICAGOPEX, put together by dealer Eric Jackson, was extremely popular and I expect that this event will be just as good.

I'll announce show, lodging, exhibiting and dinner details as soon as they become available.

The show is one of the largest in the country and because of our participation many of the more than 70 dealers will bring their revenue stock. Plan now to attend!

Publications Fund

Don't forget your tax-deductible donations for the SRS Publications Fund. A \$5,000 goal to finance upcoming SRS catalogs, handbooks and other publications has been established.

Your gift, either money or material, should be sent to SRS Treasurer Harold Effner Jr., Attention: Publications Fund

SRS Auction #4

SRS Auction #3, published in the November-December *SRN* continues to expand interest in the state revenue field.

Remember the consignment deadline for Auction #4 is July 15. Send a SASE to POB 505 Springfield, Virginia, if you need a consignment sheet.

SRS Logo

I'd planned to list the winning submissions for our logo contest in the last issue, but as you can see it's the cover story, in this issue. Be sure to pick your favorite and mail your postcard ballot today.

Dues

Your 1994 dues are due. If you haven't sent your \$10 to Secretary Scott Henault, please do so now and save the society the cost of reminders.

Service Award Nominations

Nominations for the SRS Distinguished Service Award have been received and the SRS Board will select the first recipients this summer. Presentations will be made at the SRS annual meeting.

1995 nominations to recognize philatelists that have made significant, long-term contributions to the State Revenue Society and/or state revenue collecting can be made until December 31.

Send nominations and the reasons for your nomination to POB 505, Springfield, Va. 22150.

Constitutional Review

SRS attorney Bill Smiley reports that progress is being made on the review of the SRS constitution. He'll forward a proposal to the board of governors within the next 60 days.

SRS Area Representatives

Northeast (CT, MA, ME, NH, RI, VT)

Peter Pierce

POB 560, Oxford, Mass. 01540

Southeast (FL, GA, NC, SC, VA)

Tony Crumbly

POB 219, Newell, N.C. 28126

Southwest (AZ, CA, NM)

Bert Hubbard

POB 9128, San Jose, Calif. 91517

Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

Previous Total: 216
 New Members 2
 Reinstatements 1
 Dropped NPD 0
 Current Total: 219

New Members

1066 Daniel Rhoades
 POB 342
 S. Milwaukee, WI 53172

Interests: Dealer
 Proposed by: Peter Martin

1067 Chuck Berry
 POB 8134
 State College, PA 16803

Proposed by: Secretary

Reinstated

821 Barry Geldzahler
 7431 Silver Pine Dr.
 Springfield, VA 22153

Treasurer's Report

By Harold Effner Jr.

The State Revenue Society annual statement has been forwarded to the SRS Board of Governors for review.

The finances of the society continue to be sound. SRS members who would like a copy of the financial statement should send a SASE, including their member number, to: SRS Treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

Reminder
1994 Dues Are Due!

Send \$10 to:
 SRS Secretary Scott Henault
 22 Denmark St.
 Dedham, MA 02026

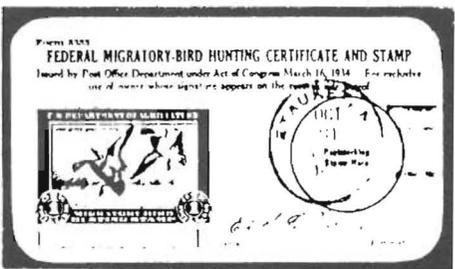
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State Revenue News

Featured Usage

STATE LAW

Requires that the stamps, stickers or statement that are on this tag be placed in a prominent position on your seed display.

FERRY-MORSE SEED COMPANY



This month's usage is provided courtesy of Ivan Pfalser, Caney, Kan., Pfalser obtained the item last summer from the Oklahoma State Board of Agriculture. The tag and stamp are required to sell vegetable seed in the state. "To date, I have been unable to find any information on this item but it would appear that it has been around since January 1982," Pfalser said. "I would suppose there is a different one for every year. "The Hubbard *State Revenue Catalog* illustrates an Oklahoma license seed stamp with a 1987 date but no catalog listings are provided. Does anyone have more information about these stamps? If you have an interesting state revenue usage that you would like to see featured here, send a clear photocopy or halftone with your name, address and phone number to the editor.

Bedding Study Group Report

By Scott Troutman

While I was in the law library trying to find old Oklahoma newspapers from the 1940s, I looked up the tax laws on Texas and Louisiana.



On Texas I struck real pay dirt and I'll report on these in the next newsletter. On Louisiana I didn't do as well because the stamps are no longer used.

The citation for Louisiana bedding stamps is in the current Louisiana Revised Statutes.

Bedding was originally covered by Acts of 1948, No. 467. This act was heavily amended in 1979. All bedding statutes were repealed by Act 1985 No. 199, effective July 6, 1985.

Can anyone provide additional details? If so, write to the editor.

North Dakota Offers Drug Stamps; Sort Of

SRS Sales Service Director Harold Effner Jr. reports that North Dakota now has marijuana and controlled substance stamps—but with a slight difference. Effner had planned to order 50 of the one gram, \$3.50 stamps for the SRS membership. The North Dakota compliance officer returned his order and in his letter explained: "...I want to make sure that you realize you cannot sell or trade any of these stamps...only the tax commissioner is authorized to sell stamps..."

Effner can take a hint so SRS members interested in purchasing the stamps can write the state for a copy of the order form and instructions. Write North Dakota Tax Department, Special Taxes Division, 600 E. Boulevard Ave., Bismarck, ND 58505. The minimum purchase is \$148.75

State Gasoline, Sales and Cigarette Tax Rates

State Gasoline, Sales and Cigarette Tax Rates as of July 1, 1993



The three figures in each state are, left to right, the gasoline tax per gallon, the sales tax rate, and the cigarette tax per package. Local tax rates are not included unless mandatory. (0) indicates the tax is not levied.

- ¹ Effective September 1, 1993 (19¢ until then).
- ² Plus additional tax of 3% of retail sales price, less the 7.5¢ tax.
- ³ Effective October 1, 1993 (13¢ until then).
- ⁴ Effective August 15, 1993 (19.26¢ until then).
- ⁵ Effective September 1, 1993 (4¢ until then).

© 1993 Commerce Clearing House, Inc.

The map above shows the state gasoline, sales and cigarette tax rates in each state and the District of Columbia as of July 1, 1993. The figures do not include local tax rates, unless mandatory, cigarette enforcement fees or additional petroleum products transfer, clean-up or distributor's fees or assessments. There were 28 states that did not raise their state gasoline, sales or cigarette taxes over the previous summer. The map is reproduced with permission from the Aug. 2, 1993, *State Tax Review* published and copyrighted by Commerce Clearing House, Inc., 4025 W. Peterson Ave., Chicago, Ill., 60646.

New York Has New Cigarette Stamp

Shown enlarged to 200 percent is the new New York state fusion cigarette tax decal.

The stamp is used on packs containing 20 cigarettes.

The decal is white with black lettering. The top and bottom of the stamp and the map of the state are a pinkish red color.

New York taxes cigarettes at 56 cents per pack.

A similar stamp issued in New York City should be available. (By Terence Hines)

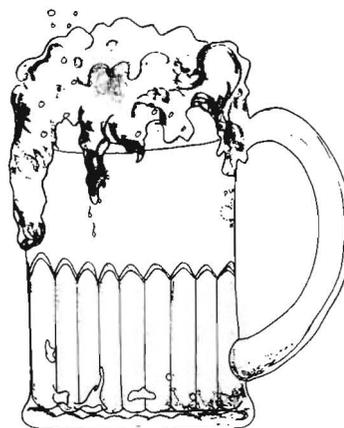


Florida, Kansas Issue Court Rulings On Documentary, Marijuana Tax Laws

An additional Florida documentary stamp tax did not apply to a partnership's renewal of a note initially issued in conjunction with the purchase of property by an individual from a corporation for which the appropriate documentary stamp taxes were paid because the individual and the partnership were both jointly and severally liable on the original note and mortgage. Therefore, the renewal by either party was not subject to the tax. Technical Assistance

Advisement, No. 93 (M)-005, Aug. 2, 1993.

A Kansas taxpayer was subject to tax on only 100 grams, rather than 700 grams, of marijuana recovered from his home because he pled guilty to possessing only 100 grams, rather than the 700 grams actually recovered, and the Department of Revenue was bound by the terms of the plea agreement. (*Dickerson*, Kansas Supreme Court, No. 67,693, Nov. 12, 1993. (Extracted from *State Tax Review*, CCH, Chicago, Ill.)



Ohio Beer Taxation Has Strange History

1930s Laws Provided Interesting Variety of Tax Stamps

By Bill Smiley

I have collected Ohio beer tax stamps for many years. Normally, I mount these stamps in the order that they appear in the 1960 *State Revenue Catalog*, edited by E. S. A. Hubbard.

However, in recent years, I have researched these stamps in the statutes and administrative rules of the Ohio Department of Taxation and the Ohio Department of Liquor Control and believe the catalog listings can be clarified to better explain these interesting stamps. In addition, I have prepared a listing of the stamps used for 3.2 percent beer.

The research was challenging because Ohio, in the 1930s, used a peculiar method of enacting and amending its laws. As a result, it was often difficult to tell when an old law ceased to exist and when it was replaced by a new law.

So confusing was this approach that the legislature inadvertently repealed the beer tax at one point but kept selling the stamps since no one realized what had happened. When a brewery realized what happened, it sued to recover the taxes it paid under the non-existent law but was denied any recovery by the courts.

The early 1930s are a fascinating time for collectors of stamps relating to alcoholic beverages because it was a time of adjustment to the newly legalized sale of liquor.

On March 22, 1933, the federal government enacted legislation to legalize the sale of beer and wine containing more than one-half percent and less than 3.2 percent alcohol. As a result of this enactment

breweries began producing 3.2 percent beer and many states passed laws providing for beer tax stamps. The sale of 3.2 beer and wine became legal on April 7, 1933.

On March 30, 1933, legislation was enacted in Ohio placing a tax of \$1 per barrel of 31 gallons on 3.2 beer. This tax was apparently collected by the filing of tax returns rather than by stamps.

The early 1930s are a fascinating time for collectors of stamps relating to alcoholic beverages because it was a time of adjustment to the newly legalized sale of liquor.

On July 26, 1933, an additional tax on beer in barrels was levied at the rate of 50 percent of that portion of the sale price charged by the manufacturer in excess of \$14 per 31 gallon barrel.

It appears that this tax was collected by the stamps listed in the Hubbard catalog as B3, B4 and B5 (all references to catalog numbers in this article refer to those in the Hubbard catalog rather than to the listing at the end of this article).

It does not appear that these stamps found much use as evidenced by their scarcity with brewery cancels. Since they represented

a type of excess profits tax most breweries probably avoided using them. Used examples of these stamps do turn up but they normally are cancelled after Aug. 31, 1933, and were used to collect the tax on malt.

The July 26, 1933, enactment imposed a two-cents per bottle tax on bottled beer. This tax was paid either by a stamp affixed to the bottle or by use of a crown or bottle cap showing the payment of the tax. This enactment led to the issuance of the B6 stamp that the catalog lists as appearing in August 1933. This date appears to be correct.

On Aug. 25, 1933, the tax on beer in barrels was set at a flat \$1.50 per barrel. No provisions were made for collecting this tax by stamp.

The same act expanded the tax on bottled beer to include all beverages excluding:

- a. milk
- b. cream
- c. proprietary medicines
- d. beverages in sealed bottles, other than

beer, selling for five cents per bottle or less.

The bottled beer tax rate was established at one-half cent per six ounces or fraction thereof.

As a result of this act, B6 was overprinted for use for payment on 12-ounce bottles of beverages. It apparently also led to the issuance of B7. The catalog records these stamps as having appeared in September 1933, which appears correct.

In addition, the beverage tax made necessary B1 and B2 to cover containers of six ounces and 24 ounces or, in combination with other stamps, larger containers that were

all inscribed "Ohio Beverage Tax." The catalog records that B9 was issued in November 1933 but it appears to have been issued along with B1 and B2 to collect the tax on 12-ounce containers of beverages taxed by the August 1933 act.

This tax was collected either by stamp or by crowns. Manufacturers of crowns were permitted to sell directly to bottlers, which probably indicates that brewers were able to order customized crowns with their names shown along with the proof that the beverage tax was paid.

Most of the "beverages" taxed were beer. As a result, the most common format of the beverage tax stamps was the 73 by 21mm inscribed "bottled beverage." This format enabled the brewers to apply the stamps to the necks of beer bottles. B7 appears to have been the earliest stamp designed as a neck label. It was soon joined by B11-21 in denominations covering the most common sizes of beer bottles. Alternatively, brewers were permitted to use tax paid bottle caps to collect this tax.

The earliest cancel on B12 is 1933, which is one year earlier than the date shown in the catalog for this issue. B1, B2 and B9 were used on beer and other beverages.

On Dec. 7, 1933, the prohibition amendment to the United States Constitution was repealed and the sale of liquor of any strength was no longer barred by federal law.

Ohio responded on Dec. 23, 1933, when it revised its tax law. Thereafter, "beer" was defined to only include beer of 3.2 percent alcohol or less. The new enactment defined beer as being over one-half percent and not more than 3.2 percent alcohol by volume.

Wine was defined as being intoxicating beverages over 3.2 percent by volume up to 17 percent by weight. As a result, all beer over 3.2 percent was defined as wine and taxed as such.

The newly created Department of Liquor Control had the authority to set the retail selling prices for all wine under section eight of the Liquor Control Act of 1933, which is noted on the face of the wine stamps (W1-21).

The tax on wine was 10 percent of the retail selling price of wine. As a result, the early wine tax stamps also served as a price sticker for the stores since the selling price of the wine (or beer) was the amount shown on the stamp. The actual tax paid was 10 percent of the amount shown on the stamp.

On Dec. 13, 1934, in an act amending



the sales tax law, the tax on bottled beverages was limited to 3.2 beer only and non-alcoholic beverages were no longer taxed. As a result, the wording on the next series of stamps (B36-41) was changed to "bottled beer." The bottled beer stamps first appeared in 1935.

It is obvious that the repeal was inadvertent since the state treasurer continued selling the stamps, crowns and beer can lids to collect the tax.

The same act defined wine in a more traditional sense in that it was to be derived from grapes or another fruit. In addition, this act permitted non-state liquor stores to sell prepared and bottled highballs, cocktails and other mixed beverages with an alcoholic content of more than 21 percent but taxed them at the same 10 percent of their selling prices that wine was taxed at. This led to the appearance of L1 to L6. From a licensing standpoint, these beverages were sold by licensees, while liquor over 21 percent was sold only by state liquor stores.

On June 5, 1935, a separate tax on beer between 3.2 percent and seven percent alcohol was created at the rate of three-quarter cent per six ounces or fraction thereof. Barrel beer over 3.2 percent alcohol was taxed at the rate of \$2.50 per barrel. As a result, the malt beverage tax stamps (B22a-32) made their appearance shortly after the

statute became effective.

On Dec. 23, 1935, the tax on bottled 3.2 beer and malt beverages was extended to canned beer. In addition, stamps were required to collect the tax on 3.2 beer in barrels at the rate of \$1.50 per barrel.

On Dec. 20, 1936, the Ohio legislature enacted a law amending the sales tax law. The law repealed that portion of the Ohio statute that imposed the tax on 3.2 percent beer in bottles and cans effective Jan. 1, 1937.

It is obvious that the repeal was inadvertent since the state treasurer continued selling the stamps, crowns and beer can lids to collect the tax. The legislature again amended the 3.2 percent beer tax on bottles and cans on May 7, 1937, to reduce the tax to one-quarter cent per six ounce container. By doing so, it also reimposed the tax on bottled and canned 3.2 percent beer.

The Clyffside Brewing Company of Cincinnati sued for a refund of the taxes it paid during this period of time, but the highest court of the state denied the claim.

On Dec. 7, 1937, the tax on 3.2 beer was reduced, effective Jan. 1, 1938, from one-half cent per six ounces or fraction thereof to four cents per six ounces or fraction thereof. This led to the issuance of B53 to B61, B64, B67, B69, and B70.

On June 30, 1959, the tax on 3.2 beer was increased to \$2.50 per barrel for bulk beer and three-quarter cent per six ounces or fraction thereof for bottled and canned beer. As a result, the tax was the same as the tax on malt beverages. The same act gave the tax commissioner the ability to discontinue the use of stamps to collect the taxes on 3.2 beer and malt beverages.

Effective Jan. 1, 1964, the legislature decreed that stamps would no longer be used to collect taxes on 3.2 beer, malt beverages, wine, mixed beverages or malt. Thereafter, these taxes would be collected by return.

A general listing of the stamps, crowns and lids used to collect the tax on 3.2 percent beer is provided in the checklist that follows.

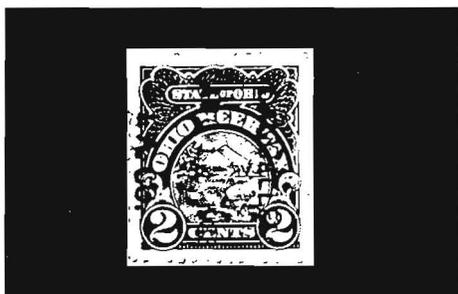
The list includes most varieties that resulted from different printers. Not identified in this listing are printers of stamps whose imprints do not appear on the stamps.

Readers are referred to the listing on page 83 of George D. Cabot's *Priced Catalogue of the State and City Revenue and Tax Stamps of the United States* for information about distinguishing the printing companies. The listings extend until 1938. A copy of the catalog is in the SRS library.

Checklist Of Ohio Stamps, Crowns And Lids For 3.2 Percent Beer

By Bill Smiley

3.2 Percent Bottled Beer Tax Stamps



Issues under Act of July 26, 1933, that taxed beer. 21 x 24 mm. Perf. 12 1/2.

1933. Inscribed "Ohio Beer Tax"

BR1 2¢ grey



Issues under Act of Aug. 25, 1933, that taxed beer and other beverages

1933. Provisional Issue

BR2 1¢ "1" overprinted on number 1



1933. Inscribed "Ohio Beverage Tax"

BR3 1/2¢ grey
BR4 1¢ blue (shades)
BR5 2¢ brown
a. grey safety paper



1933. Inscribed "Beverage Tax Paid."
75 x 25mm.

BR6 1¢ black,



1933. Inscribed "Bottled Beverage"
Stamps 73 x 21 mm.
Perforated 12 1/2. a. imperforate

BR7 1/2¢ green
a.
BR8 1¢ grey (shades)
a.
BR9 1 1/2¢ chocolate
a.
BR10 2¢ orange
a.
BR11 2 1/2¢ carmine
a.
BR12 3¢ violet
a.



Issues under Act of Dec. 13, 1934, which ended the tax on beverages other than beer that were formerly taxed.

1935. Stamps inscribed "Bottled Beer"
Perforated 12 1/2. a. imperforate.

BR13 1/2¢ ultramarine
a.
BR14 1¢ blue or black (shades)
a.
BR15 2 1/2¢ carmine
a.
BR16 3¢ orange
a.
BR17a 5 1/2¢ green
BR18a 11¢ red



Issues under Act of Dec. 7, 1937, that reduced the tax on 3.2 beer to 1/4¢ per six ounces or fraction thereof effective Jan. 1, 1938.

1938. All issues imperforate. Inscribed "Bottled Beer." a. perforated 12 1/2.

BR19 1/2¢ grey or blue
a.
BR20 1¢ carmine
BR21 1 1/2¢ orange yellow
BR22 2 3/4¢ green.



1938. Columbian Bank Note Co. imprint at bottom center of stamp. Imperforate.

BR23 1/2¢ slate
BR24 1 1/2¢ yellowish orange



Illustration Not Available

1938. American Bank Note Company imprint. Imperforate.

BR25 2 3/4¢ green



1938. Reserve Litho Cleveland, O. imprint. Imperforate.

BR26 1/2¢ grey



1941. Warner P. Simpson Co., Columbus, O. imprint. Imperforate.

BR27 1/2¢ grey



Illustration Not Available

1943. New design. Eureka Specialty Printing Co. Scranton, Pa., imprint. Imperforate.

BR28 1 1/2¢ yellow orange

BR29 2 3/4¢ green.

3.2 Percent Beer Barrel Stamps



Issued under Act of Jul. 26, 1933. 1933. Inscribed "Barrel Beer." 39 x 21 1/4 mm. Perforated 12 1/2.

- BB1 10¢ red lilac
- BB2 50¢ turquoise
- BB3 \$1 yellow

Issued under Act of Dec. 23, 1935. Inscribed "Ohio Beer Tax" 1936. 146 x 45 mm. Perforated 12 1/2. Columbian Bank Note Co. imprint.

- BB4 18 3/4¢ carmine
- BB5 37 1/2¢ violet
- BB6 75¢ blue (shades)

1941. Revised design.

- BB7 75¢ blue

1945. Reserve Litho, Cleveland imprint

- BB8 37 1/2¢ red violet
- BB9 75¢ blue
a. roulette (1948)
- BB10 \$1.50 green

1958. Revised design. Reads "Section 4305.09 Revised Code-Liquor Control Law." Eureka Specialty Printing Co. Scranton, PA imprint.

- BB11 75¢ blue

1958. Same. "Alcohol content not more than 3.2 percent by weight" added.

- BB12 75¢ blue

1959. Same. Issued under Act of June 3, 1959 that increased the rate of tax to \$2.50 per barrel of bulk beer.

- BB13 75¢ red-violet
- BB14 \$1.25 blue
- BB15 \$2.50 green

3.2 Percent Beer Crowns

These exist both with and without the name of the brewery imprinted on the top of the crown

1933

- 1¢ black on red

1938

- 1/4¢ black on yellow
- 1/2¢ black on red
- 1/2¢ silver and black on red
- 1/2¢ silver on red
- 1 1/2¢ white on orange
- 1 1/2¢ black on orange
- 2 3/4¢ black and white on orange

1959

- 1 1/2¢ silver on red

3.2 Percent Beer Can Lids

1938

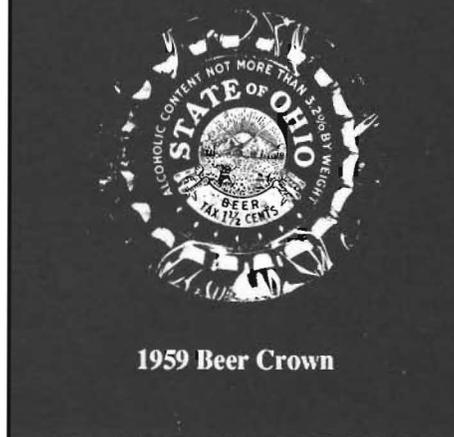
- 1/2¢ red

1959

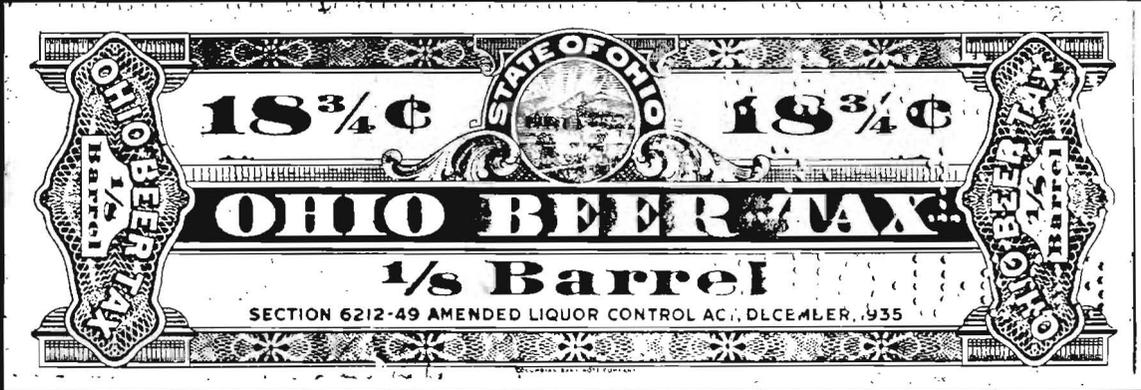
- 1 1/2¢ red



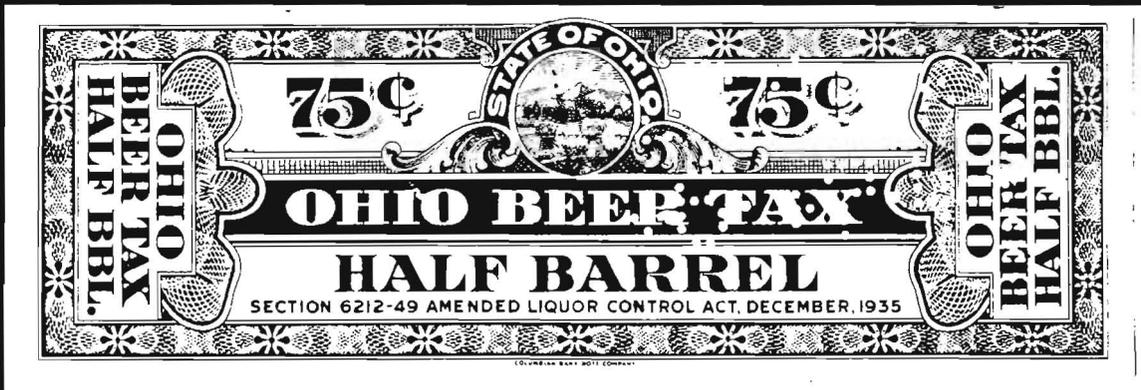
1938 Beer Crown



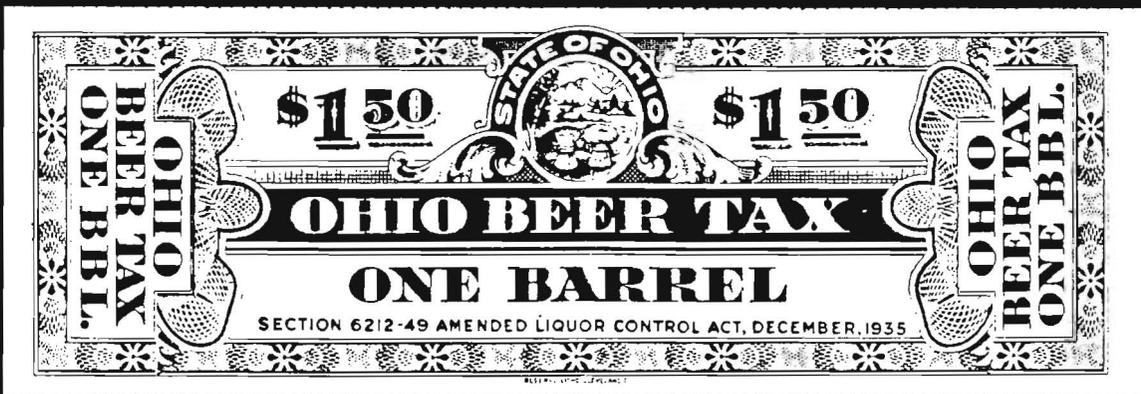
1959 Beer Crown



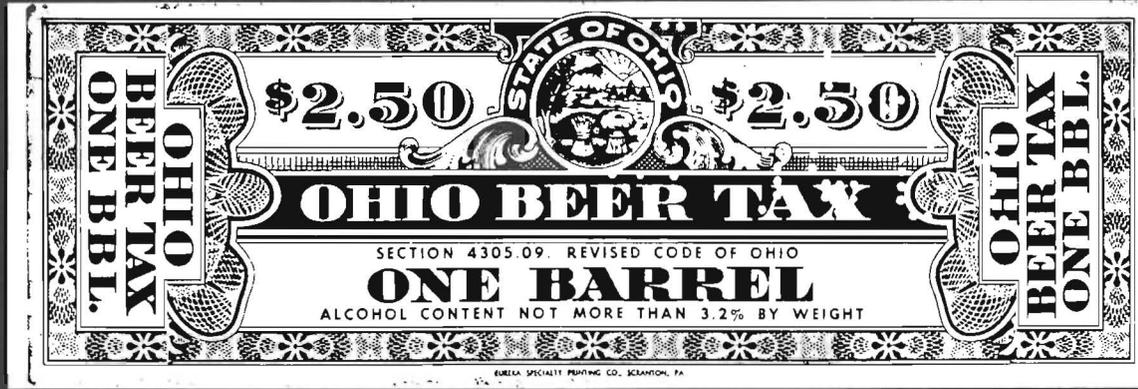
BB4



BB7



BB10



BB15

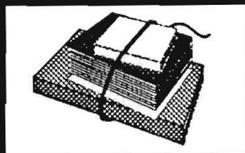


1938 Beer Can Lid

Ohio 3.2 Percent Beer Stamp Cross Reference List

<u>Smiley #</u>	<u>Hubbard #</u>	<u>Smiley #</u>	<u>Hubbard #</u>	<u>Smiley #</u>	<u>Hubbard #</u>
BR1	6	BR16	39a	BB1	3
BR2	8	BR17	40	BB2	4
BR3	1	BR18	41	BB3	5
BR4	2	BR19	54-56	BB4	42
BR5	3	BR20	57	BB5	43
BR6	7	BR21	58	BB6	44
BR7	11, 16	BR22	59	BB7	51
BR8	12, 17	BR23	60	BB8	45
BR9	13, 18	BR24	61	BB9	46
BR10	14, 19	BR25	64	BB10	47
BR11	15, 20	BR26	65	BB11	79
BR12	21	BR27	67	BB12	78
BR13	33	BR28	69	BB13	77
BR14	34-37	BR29	70	BB14	80
BR15	38			BB15	81

Note: The Hubbard State Revenue Catalog doesn't list beer crowns or beer can lids.



Library Notes

By Peter Martin

Miles Publishes Three Catalogs Of State Chauffeur and Transportation Badges

Chauffeurs Badges and Transportation Related Badges of the World. 1991, 8 1/2 by 11, three-hole punched.

Chauffeurs Badges and Transportation Related Badges of the World, Volume II, New England. 1992, 8 1/2 by 11, three-hole punched.

Chauffeurs Badges and Transportation Related Badges of the World, Volume III, Illinois. 1993, 8 1/2 by 11, three-hole punched.

All are self published by Edward H. Miles, O.D., 888 8th Ave., New York, N.Y. 10019. Each is \$10 postpaid.

SRS Board member Edward H. Miles has long been interested in this off-beat but interesting sidelight to the state revenue field.

The series was conceived by Miles to attempt to identify and organize chauffeur's and other transportation badges. He deserves kudos for attempting a very difficult undertaking.

Most of the items included in the catalogs are extremely difficult to find, especially in good condition. Despite that fact, most of the badge prices are in the \$10-\$50 range

with the most expensive only \$200.

Although you can't tell from the title, the first volume covers New York state, county and city badges. An extensive variety of badges and the paper licenses that were required are included.

Illustrations for each variety are provided. Most of the badge illustrations are excellent, but many of the licenses appear to be photocopies.

Considering the difficulty of properly photographing the odd-shaped, difficult to copy colors on the badges it's a shame that the licenses, although entirely legible, aren't of the same quality.

Where available Miles provides background information and the dates of usage, something that was almost impossible to do for city issues. Cities included are Albany, Rochester, Syracuse, Lynbrook, Hempstead, Buffalo, Oyster Bay and, of course, New York City.

A price guide is provided at the end of the catalog.

The format for Volume II is much the same as the first volume, but the illustrations are weaker, even for the badges.

States covered include Connecticut,

Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont. Cities are also included. Prices are provided at the end of each state's listing.

Volume III jumps to Illinois, including city issues. Illustrations vary from excellent to a few that are almost illegible. A price guide is again provided.

Each of the catalogs breaks new ground in terms of providing a listing of what is available. All three volumes provide new information and the illustrations provide an easy identification guide.

The pages are numbered according to state and city such as IL-CH1-4 for Chicago Ill., page four. This allows for later supplements to be added without renumbering the entire catalog. The three-hole punched pages make maintaining the catalogs in a loose-leaf binder very easy.

Future volumes would be aided by the inclusion of a table of contents and an index.

State revenueurs who want to begin an interesting journey into a different area of state material will find these catalogs a great starting point. For additional information contact the author.

Peter Martin

ATTS News

The October - December 1993 issue of the *American Tax Token Society Newsletter* includes an article about tokens, including the Ohio sales tax stamps that aided the payment of sales taxes, and a review of the new ATTS book: *United States Sales Tax Tokens and Stamps: A History and Catalog*. The book will be reviewed in a future *SRN*.

For additional information write *The ATTS Newsletter*, 6837 Murray Lane, Annandale, Va. 22003.

Duck Tracks

The fourth quarter 1993 *Duck Tracks* featured articles about the winner of the 1993 Federal Duck Stamp Contest, a

column by Bob Dumaine about the New Hampshire duck stamp program and state articles about Delaware, Illinois and Virginia.

Duck Tracks is the official publication of the National Duck Stamp Collectors Society. The organization focuses on federal and state duck stamp issues.

For information write to NDSCS secretary Tony Monico, POB 43, Harleysville, Pa. 19438.

ICAR Newsletter

The December 1993 *ICAR Newsletter* has articles about Ohio sales tax slips, New York stock transfer stamps, California liquor trial stamps, an early California bill of lading double print and a new Alaska liquor stamp discovery.

For information about the *Interstate Cinderellans and Revenueurs Newsletter* contact ICAR, Box 9128, San Jose, Calif. 95157-0128.

International Revenuer

The October 1993 *The International Revenuer* features another member's auction and articles about Ayamonte Locals, Portugal's little known revenues for unusual purpose, India Vendors' markings, the 1938 surcharges on the 1917 colonial key-type from Mozambique, and an article about going beyond the revenue stamps of Hungary and the Netherlands.

For information write: *The International Revenuer*, Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal.

State Revenue Society Publications

Publications available from:

Add 75 cents per item for postage.

SRS Sales
Harold Effner Jr.
27 Pine Street
Lincroft, N.J. 07738

- 1. **Washington State/Cities Revenue Catalog**
M.E. Matesen, 1973, 27 pp.
\$2.25 (Non-member price \$4) _____
- 2. **Kansas State Revenue Catalog**
Charles J. Bellinghausen, 1972, 18 pp.
\$2.25 (Non-member price \$4) _____
- 3. **Nebraska Revenue Stamps**
Kenneth P. Pruess, 1972, 18 pp.
\$1.75 (Non-member price \$3) _____
- 4. **Revenue Stamps of the New England States**
Terrence Hines, 1984, 76 pp.
\$11.50 (Non-member price \$14.50) _____
- 5. **Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog**
E. S. A. Hubbard, 1960, 24 pp.
\$1 (Non-member price \$2) _____
- 6. **Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Through December 1976**
(Supplement to Vanderford's 1973 catalog)
E. L. Vanderford, 1977, 8 pp.
\$1. (Non-member price \$2) _____
- 7. **Scott 1991 Federal and State Duck Stamp Catalogue**
Scott Publishing Co., 1990, 188 pp., color
\$4.95 Orig. \$19.95 (Non-member price \$6) _____
- 8. **History of Oleomargarine Tax Stamps and Licenses in the United States**
Carter Litchfield, 1988, 128 pp., hardbound
\$22 plus \$1.50 postage(non-members \$27.50) _____

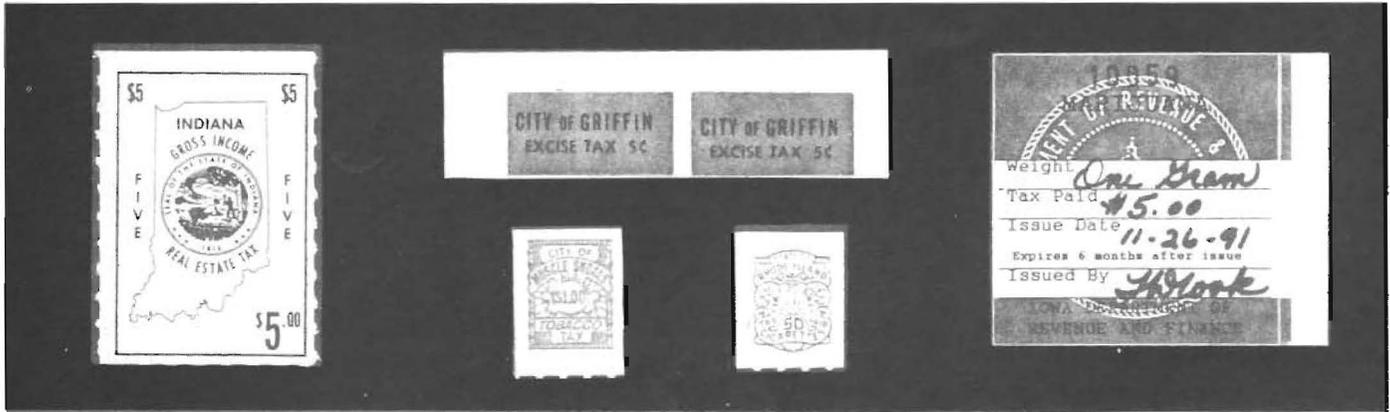
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SRS SALES

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an *. Make checks payable to the State Revenue Society. Mail orders to SRS Treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.



Alabama		New Hampshire		25 cig	.1875	10/\$1.88
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20 cig	.165	New Jersey		Norfolk	.15	10/\$1.50
25 cig	.20625	Woodcock 1987	.50	Portsmouth	.15	10/\$1.50
Muscle Shoals	.25	Trout 1986	.50	Suffolk	.20	10/\$2
	\$1.00	Trout 1987	\$1	Virginia Beach	.20	10/\$2
Sheffield	.50	Non-res. trout-1986	.50		.25	10/\$2.50
Playing cards	.10	1987	\$1	Washington		
Arizona		Pheasant- 1986	.50	Waterfowl-1990		\$5
Cigarette Stamps, heat fusion decal	.225	1987	\$1	Waterfowl-1991, 2 diff.		\$6 ea.
1935-12¢ malt liquor, used (Cat B2)		New Mexico		West Virginia		
Red on pink, Moore sig.	.50 ea.	Waterfowl-1991	\$7.50	Hunting & Fishing-1988 (9)		\$5.70
Connecticut		*Waterfowl-1993 Souvenir Sheet	\$37.50	Hunting & Fishing-1989(11)		\$7
1993 Wildlife		New York				
Sheet variety (# <50001)	\$5.30	Stock Transfer	.01			
Hunter variety (#>50000)	\$5.30	North Carolina				
Arkansas		Marijuana	\$3.50			
Waterfowl (from booklet)-1989	\$7	Oklahoma				
Florida		1964-1 pint liquor taxpaid (Cat. L4)				
*Documentary	.02, .05, .15, .30, .75, \$1, \$3	Block of 4, unused	\$5			
*Snook-1992, 93	\$2 ea.	Plate block of 4, unused	\$7.50			
*Crawfish-1992, 93	\$2 ea.	Rhode Island				
Georgia		Cigarette-10 cig	.185			
City of Griffin .05 Excise Tax	Free	-20 cig	.37			
Idaho		-50 cig	.925			
Upland Game-1988	\$5.50	*Waterfowl-1993 Souvenir Sheet	\$37.50			
Indiana		South Carolina				
Real Estate	\$5	Marijuana and Controlled Substance				
Iowa		overprinted	.50, \$1, \$5, \$10			
Marijuana	\$5	South Dakota				
Louisiana		Fishing and Senior Fishing License				
*Res-Waterfowl-1992, 93	\$5.25	stamp-1988	Free			
*Non-res Wtrfowl-1992, 93	\$7.75	Vermont				
Marijuana	\$3.50	Cigarette	.22			
Maryland		Virginia				
Cigarette Tax	.36	Local Cigarette, panes of 10				
Minnesota		Chesapeake	.15			
Marijuana	\$3.50	Clifton Forge	.04			
Missouri			.05			
Trout-1990, 91, 92	\$4 ea.		.06			
Waterfowl-1990, 91, 92	\$4 ea.	Newport News				
		20 cig	.15			
			10/\$1.50			

***Thanks to Bert Hubbard and Ken Preuss for their donations to benefit the SRS.

SRS Sales Philosophy

Why does the SRS purchase these stamps? The following "rules of thumb" apply:
 —there is a discount for a large order (a discount that can be passed on to SRS members).
 —the sale of the stamps will expire before SRS members can be notified in the newsletter.
 —the stamps are non-fish and game (e.g. wine, liquor, cigarette).
 —the stamps are fish and game stamps that are not readily available.
 —there is a minimum purchase requirement.

Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two; five for the price of three. Send all Ad Corner copy and payment to State Revenue Society Treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

FREE MINT NEVER-HINGED South Dakota 1975 \$35.00 Non-Resident Big Game stamp when requesting South Dakota Hunting and Fishing stamps on approval. BARRY L. PORTER, 107-S SOUTH BURN DRIVE, HENDERSONVILLE, TN 37075-3012. (1)

CHAUFFEURS BADGES WANTED. Also license plates, Disabled Veterans and B.F. Goodrich key chain tags, paper licenses and auto registrations, inspection and registration windshield stickers. DR. EDWARD H. MILES, 888-8TH AVE., NEW YORK, NY 10019 (6)

BEDDING STAMPS WANTED. On tag or off, mint or used. Also, historical information about these issues for use in preparing a reference book. If you have items for sale or trade, send with your asking price. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (2)

WANTED: SOUTH CAROLINA BUSINESS LICENSE stamps. Will buy or trade. Particularly interested in stamps on ammunition boxes or playing card decks. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (0)

ORIGINAL DOCUMENTS wanted bearing any pre-1920 state revenues. Also pre-1950 documents bearing Stock Transfer stamps or New York secured debt or investment stamps. Buy, trade, correspond.

MICHAEL MAHLER, 1725 THE PROMENADE #204, SANTA MONICA, CA 90401 (1)

WISCONSIN STAMPS AT FACE value. \$3.25 each: 1990 Trout, 1990 Great Lakes Salmon, 1988, 1989, 1990 Duck stamps. \$5.25 each: 1990 Wild Turkey. Many others available. RICH MIENO, POB 221, CHANNING, MI 49815 (0)

NEW ENGLAND CIGARETTE METERS WANTED. Maine 20 cig. green, orange and black; NH 4 1/2-cent black, 7-cent black, 7-cent orange, 7 1/2-cent black, 7 1/2-cent blue, "A" purple, "B" purple, "B" black; RI 3-cent red; VT 20 cig. green. Paying \$3 each. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514 (2)

WANTED TO BUY: Wooden nickels, metal or plastic tokens, pinbacks, making statements of any kind related to taxes of any kind. Send description or photocopy with price. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (0)

BEAUTIFUL, MULTICOLORED \$40 large pictorial 1992-93 Sportsman Stamp from North Carolina, unsigned on license, showing a turkey in flight, \$5 each. Also, \$20 and \$15 denominated stamps for \$1 each. All three stamps \$6. Same available for 1991-92, 1990-91, 1989-90. All 12 stamps for \$20. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (3)

FOR SALE—CANADA ALBERTA hunting revenue stamps. I have 23 different available for \$4 each. I have others available for higher prices. I will consider trades for your Canadian hunting or fishing revenue stamps, state hunting or fishing stamps, federal duck stamps, better U.S. or Canadian coins or better U.S. or Canadian stamps. DALE STOVER, 2320 KINGSBURY DRIVE, EAST MOLINE, IL 61244 (3)

Newsletter Back Issues Available

Back issues of the *State Revenue Newsletter* are available for \$1 or 6 for \$5 (postpaid). Special: One copy of each available issue for \$20.

Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first, and send a SASE.

Send all requests to Harold A. Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

The following back issues are available:

Issue	Date	Issue	Date
160	1-2/83	199	3-4/91
161 *	3-6/83	200	5-6/91
162 *	7-10/83	201	7-8/91
163	11-12/83	202	9-10/91
164 *	1-4/84	203	11-12/91
166 *	7-10/84	204	1-2/92
167	11-12/84	205	3-4/92
170	5-6/86	206	5-6/92
182	5-6/88	207	7-8/92
185	11-12/88	208	9-10/92
186	1-2/89	209	11-12/92
187	3-4/89	210	1-2/93
188	5-6/89	211	3-4/93
189	7-8/89	212	5-6/93
190	9-10/89	213	7-8/93
191	11-12/89	214	9-10-93
192	1-2/90	215	11-12/93
193	3-4/90		
194	5-6/90		
195	7-8/90		
196	9-10/90	* double issue,	
197	11-12/90	counts as two	
198	1-2/91	issues	

The American Revenue Association

Membership includes a subscription to *The American Revenuer*, use of the ARA library and sales department and participation in ARA auctions.

For an application write to:
 The American Revenue Association
 The Secretary
 701 First Ave. #332
 Arcadia, CA 91006

Public Utility Stamps Replace Trucking Bingo Card Stamps

The days of the trucking "Bingo Card" stamps appear to be over.

An article by staff writer Mitch Maurer in the July 13, 1993, *Tulsa (Oklahoma) World* notes that beginning in August 1993, interstate trucking companies were permitted to purchase a public utility stamp in their home state only instead of having to buy one from every state where the company does business.

Under the Intermodal Surface Transportation Efficiency Act, passed by Congress in 1991, trucking firms need only buy an identification stamp in their base state. The state will then transfer portions of that fee to other states in which the carrier operates. The rules became mandatory in January.

Under the old rules trucking companies had to get a separate sticker for every state they passed through that required a fee. Trucks would carry a card with stamps from all states in which it did business. The forms were referred to as "bingo cards."

The change is designed to ease the burden on trucking companies, but according to the *Tulsa World* article, the state workload will increase and a portion of the revenues generated under the old rules will be lost. (Submitted by Ivan Pfalser)

License News

By Dr. Edward H. Miles



Shown are two Arkansas Motor Vehicle Inspection stickers issued by the Arkansas State Police Department in 1938. The "first inspection" sticker expiring Sept. 1, 1938, is red while the "second inspection" sticker expiring March 1, 1939, is blue.

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