

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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Whole Number 25

IOWA TROUT STAMP - For year ending April 1, 1962
\$2.00 black and green on white paper, rouletted
6 3/4. The serial number and picture are
in green.

INDIANA TROUT STAMP - For year ending December 31,
1961

\$2.00 green, with black serial number, on white
paper, rouletted 6 horizontally only



TENNESSEE TROUT STAMP

For year ending June 30, 1961

\$1.00 dull red with black serial number, on
white paper, perforated 12¹/₂

The copy illustrated is a used one and the
dark lines which may appear across the
stamp is the cancellation



VIRGINIA NATIONAL FORESTS - 1961-62 Season

\$1.00 black on pink paper, colored through,
perforated 12, in the usual map design

CRAIG COUNTY BEAR-DEER DAMAGE - Season 1961-62

\$1.00 black on green paper, colored through,
perforated 12, in usual bear design

GILES COUNTY BEAR-DEER DAMAGE - Season 1960-61

\$1.00 black on yellow paper, colored through,
perforated 12, in usual bear design

ROCKBRIDGE COUNTY BEAR-DEER DAMAGE - Season 1961-62

\$1.00 black on yellow paper, colored through, perforated 12, in
usual bear design



The three county stamps listed above have the name of the county
overprinted in red, as well as a red serial number, in a lighter
shade than the county name.

BATH COUNTY BEAR-DEER DAMAGE STAMP - Season 1961-62

\$1.00 green on white paper, red serial number, in map design,
perforated 12.

"THE STATE REVENUE NEWSLETTER"
Official Organ of the STATE REVENUE SOCIETY

Editor-In-Chief: Elbert S. A. Hubbard, Box 144, Northridge, Calif.
Managing Editor: David C. Strock, 4109 25th Ave. S. W., Seattle, Wn.

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\$4 " " " contributing membership
\$8 " " " booster membership

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NEW MEMBERS

Because of the lateness of this issue, and the fact that too much
rush caused errors before, this list will appear on the September
number for both months.

WASHINGTON HONEY STAMPS

Use of these was discontinued effective June 8, 1961. They are
still available at face value, however, from the Washington
State Department of Agriculture, Olympia, Washington

Purchases must be made in a minimum quantity of 100 stamps of
each denomination except the 60 pounds, which can be had in
units of 10, or more.

All stamps except the 60 pounds are of the pressure sensitive
type and are in sheets of 25. The 60 pounds is a gummed paper
seal and a sheet contains 50 seals. The state uses the designa-
tion "No." instead of ounces and pounds.

Remittance must accompany the order.

		per 100
No. $\frac{1}{2}$ - for containers 8 oz. or less	1 mill	10¢
No. 1 - from 8 to 16 oz.	2 mills	20¢
No. 2 - from 16 to 32 oz.	4 mills	40¢
No. 3 - from 32 to 48 oz.	6 mills	60¢
No. 5 - from 4 to 5 lbs.	1 cent	\$1.00
No. 60 - from 59 to 60 lbs.	12 cents each	

SWAP FOR YOUR STATE CATALOG! - by El Hubbard

Do you know that it is easily possible that you could find a State issued revenue stamp on a beer case, document, hunting license, liquor bottle, feed bag, or elsewhere that could be the only one of its kind to survive in the hands of a philatelist? The fact is that some of your State revenue stamps will likely be great rarities someday!

You are practically throwing money away if you don't accumulate all of your home state stamps that you can from original sources and obtain the latest catalog for your enlightenment. Remember, the stamps that you don't accumulate are lost forever to fellow collectors and to those who will collect them in the future. This field is becoming more popular and will undoubtedly take a decided upswing when more collectors become aware of its potentials. Strangely enough, the Smithsonian Institution had practically no representation in this great Americana stamp field until the comparatively recent donation of the Lee Combs Memorial State Revenue decal collection - the finest in existence.

New catalog listings of several of our States have already been prepared for publication and part of this material is appearing in our monthly STATE REVENUE NEWSLETTER. This and much addenda matter will be incorporated into any new printed pages for the loose-leaf catalog. The rights to the catalog were donated to the SRS in 1961 by Elbert S. A. Hubbard who revised the original George D. Cabot catalog in 1960.

The job of compiling lists of the revenue stamps issued by our 50 States is a monumental one, since there is very little data available on them from State officials. Nearly all of the material must be compiled from stamps which fellow collectors supply from their States. You can help with the cataloging and obtain a catalog of your State by sending some duplicate State revenue stamps and a paid reply envelope to "El" Hubbard, Box 144, Northridge, California. Additional copies may be obtained for a substantial donation of State Revenue Stamps.

* * * * *

MAINE CIGARETTE TAX was increased to 6¢ per pack (from 5¢) effective July 1, 1961. The tax on other tobacco products, which was 20% of the retail value, has been repealed.

CONNECTICUT CIGARETTE AND LIQUOR TAXES INCREASED * Beginning July 1, 1961, the tax per pack of cigarettes is raised from 3¢ to 5¢ per pack. Also effective July 1, 1961, alcoholic beverage rates were doubled.

NORTH CAROLINA LIQUOR TAX has gone up, effective July 1, 1961, by an additional 2% of the retail price.

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THE FOUNDER'S CORNER - by Elbert S. A. Hubbard, ARA 1, SRS 1

A whole new set of Maine beer stamps has been discovered by your scribe recently. This is almost exactly like the last set, but the printing type for the values is broader (most noticeable in the zeros). The newly discovered set was issued just prior to the last set listed in the catalog. Most of the stamps were paper-clipped to documents and cancelled with a punch.

My vacation stamp-hunt to Frisco, Sacramento, Modesto, Waterford, and San Jose pointed out the fact that few stamp dealers have much in U. S. or U. S. State revenue stamps. I did get a new California liquor stamp, L-18, the 16¢ second issue decal with black rouletting. This was unknown previously and should rate a listing of RR. Also got a collection of the imprinted California feed tags.

Surprisingly, I obtained my first copy of the \$9.60 wine stamp with small roulette. The fact that I never had one before, in all my years of "revenuering," should point up just how scarce this item is. Picked up some foreign revenues, some New York secured debt stamps, and a nice collection of precancels, along with odds and ends of State Revenues.

Unfortunately, I missed E. L. Vanderford, SRS, and Bill Adams, ARA, who were both away on vacation at the time.

Had a nice visit with SRS member Dick Green at Waterford (near Modesto) and swapped some stamps and news about them. Had hoped to visit SRS member E. S. Ostrom in Kingsburg but had to change my plans and by-pass his town this time.

John Thoil, SRS, of Kansas was vacationing in Los Angeles last week end and visited SRS member Charlie Hermann in Tujunga and myself in Northridge. Bob Thompson of Costa Mesa was his host and took him on his "Stamping" tour in Los Angeles. I was able to add a few stamps to John's Kansas collection and obtained an equal number for my stock. John showed a rouletted 100 lb. Kansas feed stamp which was printed in brown red, an unusual

color for this stamp. He also passed on the information that the rare C-9 Kansas cigarette stamp was never placed in general use and that the "Secured Debt" stamps are practically non-existent in Kansas today. I was surprised to see that John had the rare inverted overprint on C-11 and both of the rare small red feed stamps in his fine collection of Kansas stamps.

I was very pleased that he had the opportunity to visit me and would be glad to have any other SRS member visit with me when they are in the Los Angeles area. My home phone is DI 4-6782, office phone DI 7-5651, Extension 456, in case that you are in the area.

* * * * *

ALABAMA TOBACCO TAX

Numerals in oval on map, as illustrated.

Decals on yellow safety card, black rouletted 8 between panes

- ½¢ black
- 1¢ light green
- 2½¢ lilac red
- 3½¢ orange
- 10¢ blue
- 15¢ orange
- 25¢ black



ALABAMA PLAYING CARDS TAX

Same design and on same card as the tobacco tax

- 10¢ red

VIRGINIA STATE FORESTS

Inscribed: "Virginia State Forests in Appomattox, Buckingham, Cumberland & Prince Edward Counties Season of 1960-1961 Permit to Hunt - \$1.00" and vertical space at left and word "Signature" underneath. Slot perforated 9½.

1959-1960 Season

\$1.00 black on pinkish safety paper

1960-1961 Season

\$1.00 black on blue paper

CITY OF ALTOONA (Pennsylvania) DEED TRANSFER TAX

Following up the listing in the June number of the 5¢, 50¢ and \$1.00 stamps, we have now seen the 10¢ and 25¢, rouletted 9½

- 10¢ red, black figure of value
- 25¢ green, " " " "

KANSAS UPLAND GAME BIRD STAMP - 1961 - Two pheasants facing right in center. Rouletted almost 7.

\$1.00 brown on orange surface colored paper

MICHIGAN TAX ON BEER AND LIQUOR DECREASED effective July 1st. This came about due to the fact that an increased rate put into effect from January 1, 1960, through June 30, 1961, was not extended by the legislature. Beer will be taxed at \$1.25 per barrel instead of \$2.50, and the tax on spirits will now be 4% instead of 8%.

OKLAHOMA TOBACCO AND CIGAR TAXES have been altered so that snuff has been eliminated from the tax on chewing tobacco and the tax on cigars now applies to cigars retailing for over 3 1/3¢ each. These changes became effective July 1, 1961.

IDAHO BEER TAX stamps which were obsolete were inventoried and destroyed, according to a letter to Mr. Hubbard dated July 5th.

TENNESSEE BIG GAME AND TROUT STAMPS can be had from Mr. Worth Carnahan, 1900 Linden Avenue, Nashville, Tennessee. In a letter to Mr. Hubbard he writes as follows:

"As you perhaps know, the Tennessee Big Game Stamp has been replaced by the "Big Game Stamp and Hunting Record" booklet.

"For the past several years I have been busy buying up expired licenses and can now supply members of your organization with good used copies of all issues, Big Game and Trout Stamps at one half face. That is, all issues except the Number One Hunting stamp, which, because of its scarcity, brings full face even though used. Mint copies of the above, No. 1 excluded, can be had at face value."

Mr. Carnahan is the designer of the Tennessee Hunting Stamps.

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PRIVATE CIGARETTE "TAX" STAMPS - by Russell Morse, Jr.

When the federal government began a program of more direct tobacco taxation in 1959, the production of federal tobacco tax stamps ceased.

While this change in a long-standing practice of the Bureau of Internal Revenue could have ended the age of the tobacco stamp, it didn't. The tobacco companies must have felt that the stamp was a necessary part of the package design, for they produced their own stamps as soon as the government stopped stamp usage. The designs were changed but the paper color and printing color were kept the same.

Because each company now prints its own "stamp", there are many varieties and types. Since many of these companies replaced their first issue with more acceptable ones (i.e., ones that

have the company name), there were many varieties that had a very short period of issue and probably were not noticed by many collectors.

I have found 12 major types and several minor varieties from at least 8 brands and several companies. I have 52 different private issues in my collection and have seen at least 10 more.

These private issues, while not representing taxes, have a place in any U. S. cigarette revenue stamp collection. These have a historical value as the last remnant of the age of the little blue tax stamps. Collection of them costs little and should deserve some consideration.

* * * * *

STATE CIGARETTE TAXES

One of the tax services points out that (in the year ending June, 1961) there were a total of 15 states making increases in the cigarette tax, from 1¢ to 4¢ a pack, with five states now having the highest rate of 8¢ a pack while only three were in that class a year ago. A list is interesting:

No tax - Oregon (although the legislature tried several years ago) - Colorado - North Carolina
15% - New Hampshire
20% - Hawaii
2¢ - Arizona, District of Columbia
2½¢ - Kentucky
3¢ - California, Virginia, Delaware, Indiana
4¢ - Utah, Wyoming, Kansas, Nebraska, Iowa, Missouri, Illinois
5¢ - South Dakota, Florida, Georgia, South Carolina, Tennessee, Connecticut, New York, Wisconsin, Michigan, Ohio
6¢ - Idaho, North Dakota, Arkansas, Mississippi, Alabama, West Virginia, Maryland, Rhode Island, Massachusetts, Maine, Pennsylvania
7¢ - Washington, Nevada, Oklahoma, Minnesota, New Jersey, Vermont
8¢ - Alaska, Montana, New Mexico, Texas, Louisiana

Puerto Rico and the Virgin Islands were not mentioned. We believe the first has a tax and the second does not. The writer has Puerto Rico cigarette stamps but is not sure of the current rate.

Not all of these states collect the tax by means of stamps, Alaska for one collects by the report method.

And, speaking of Puerto Rico, I made up a list - no doubt very incomplete - from such available information. A copy

of it was in the hands of the late Mr. Vitale from whom most of the stamps were acquired, but he was able to add nothing to it at the time. If any of our readers have any of these and would be willing to compare notes with the possibility of making some sort of an attempt at a cataloging of them, I would be glad to hear from them. I have in mind the stamps for Puerto Rico with the portrait of Luis Munoz Rivera rather than the regular U. S. stamps overprinted "Puerto Rico". Mr. Tolman has included these in his work; however, there may be some he has not heard of and they should be included, too. Address your letters to me at Seattle (4109 - 25th Ave. S. W.) and I will see what can be done with it.

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NEW YORK STATE TAX STAMPS

We have been shown a letter written to one of our members, which also had attached to it another letter written previously to another stamp collector regarding New York tax stamps. They are too long to publish in their entirety, but the following is a condensed version:

The letter (dated April, 1961) says that only two series of revenue stamps are issued - cigarette tax stamps and stock transfer stamps.

Cigarette stamps are in denominations of $2\frac{1}{2}\phi$, 5ϕ and 7ϕ , the last covering both the State tax of 5ϕ a pack and the New York City tax of 2ϕ . The colors are changed from time to time to prevent counterfeiting, and unused stamps that have become outdated are destroyed.

The state does not sell the stamps directly, but they are sold through the state's fiscal agents (banks), as designated later.

Stamps cannot be sold or offered for sale except by written permission of the state tax commission. The "written permission" no doubt means to a holder of a license for sale of cigarettes. The tax commission may redeem unused stamps lawfully held, and may prescribe rules and regulations regarding refunds, sales, and redemptions.

Stock transfer stamps are issued in the following denominations: 1ϕ , 2ϕ , 4ϕ , 5ϕ , 8ϕ , 10ϕ , 20ϕ , 40ϕ , 50ϕ , 80ϕ , $\$1.00$, $\$2.00$, $\$3.00$, $\$4.00$, $\$10.00$, $\$20.00$, $\$40.00$, $\$100.00$ and $\$1,000.00$.

Sales of these stamps are very restricted, and it appears from both letters that stamp collectors are left out in the cold, legally, when it comes to possession either of unused stamps, or used ones removed from the documents. (to be continued in the September issue)