

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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UTAH OLEOMARGARINE STAMPS

"El" Hubbard reports that he has a \$2.00 stamp in the "large beehive" design, which was not listed in Mr. Green's article.

Dr. Kenneth P. Pruess shows us a \$3.00, also in the large beehive design with the background inverted. In addition to being inverted it is also badly shifted to the left so that the right hand values are printed between background impressions. He reports that twelve of these showed up in one book.

Dr. Pruess also tells us that Dick Green got a single with the yellow omitted entirely.

Has any one else received unlisted items or misprinted copies? If so, please let us know about them so that the records may be complete.

SALES CIRCUIT

Gary Krebs, in sending in membership renewal dues suggests this. It has been brought up before. Are there others interested, and is any one interested in taking on the job?

WISCONSIN LIQUOR TAX is now \$2 per wine gallon. This applies to spirituous liquors of 0.5% or more alcohol content. The tax on liquors of less than 21% alcohol content was 50¢ per wine gallon. The new tax became effective September 1, 1961.

WISCONSIN CIGARETTE TAX has also been raised from 5¢ to 6¢ per pack, effective September 1, 1961.

OHIO WINE AND MIXED BEVERAGE TAX

Mr. Applegate shows us a new value:

\$1.68 3/4 Red Violet on light greenish blue safety paper of the usual "Ohio" repeated design, perforated 12 x 12 $\frac{1}{2}$



"THE STATE REVENUE NEWSLETTER"
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\$2 " " " regular membership
\$4 " " " contributing membership
\$8 " " " booster membership

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* * * * *

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1087 Cumberland Road, N. E., Atlanta 6, Georgia

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WASHINGTON STATE APPLE TAX STAMPS

Fred. E. Carver

Since publication of my report on the Washington State Apple Tax Stamps (SRN May-June, 1960), additional information about these stamps has come to light. Furthermore, use of apple tax stamps with printed denominations (1942-61 series) was discontinued by the Washington State Apple Advertising Commission just prior to the 1961 harvest season.

Additional Varieties of the 1942-61 Series

In October, 1960, Dr. Halliday reported and illustrated the three types of the \$10.00 stamp (SRN 2:3:18-20) and later gave June 18, 1956, as the first date of use found for the Type III stamps (SRN 2:11:67). The color of the Type III stamp was reported as being dark blue, but it should be more properly described as blue-black, for, on checking material which has just become available, I now find that there were two printings of the Type III \$10.00 stamps, the second being in an intense dark blue.

The first--blue-black printing--of the \$10.00 stamps has "PIONEER INC. TACOMA 27771" in the upper sheet margin, in small black letters, above the second and third rows of stamps, and has the sheet serial number, in aquamarine, above the fifth row of stamps preceded by "No." above the right side of the fourth row. Dr. Halliday reported seeing a stamp with serial No. 4 and I have seen numbers up to 3087.

The second printing of Type III \$10.00 stamps--in intense dark blue--has "PIONEER BUSINESS FORMS, INC. 43121," in small black letters, in the upper sheet margin and an aquamarine serial number above the fifth row of stamps, but "No." is omitted. The serial numbers of the second printing evidently duplicate those of the first printing for I have noted ones from 650 to 2453.

The first \$35.00 stamp, in black-brown, was reported issued in 1957 (SRN June, 1960). The marginal imprint, in black, is above the first row of stamps and reads "PIONEER INC. 36393" and the sheet serial number, in black, appears above the third row of stamps, preceded by "No." above the space between the second and third rows of stamps. I have recorded serial numbers between 930 and 1525 of this printing.

Early in 1961, a second printing of the \$35.00 stamp appeared in dark red brown. The marginal imprint above the second and third rows of stamps reads "PIONEER BUSINESS FORMS, INC. 43123" and the black serial number is above the fifth row of stamps, "No." being omitted. The only serial numbers I have seen to date are 1632 and 1633.

The New--1961--Apple Tax "Stamps"

The 1961 Legislature amended the basic law covering the collection of apple advertising assessments. The first public announcement, in Yakima, that the system of collecting these assessments was to be changed appeared in the Yakima Republic for June 12 as a reminder to apple shippers that, when final shipments of the 1960-61 apple crop had been made, they should promptly seek a refund for any stamps remaining in their hands.

On August 23, 1961, the Apple Advertising Commission adopted new regulations, which demonitized the remaining stocks of the 1942-61 series of apple tax stamps and authorized use of a new issue of "apple advertising stamps with no printed denomination. The new "stamps", numbered serially, (Fig. 1) are printed in triplicate with carbon paper between and are issued in books of 50. The

shipper fills in the blanks on the "stamp" with his name and address, the date of shipment, method of shipment, shipping permit number, gross weight of the apples and containers, and the amount of tax due at the rate of 10¢ per 100 pounds gross weight. The original stamp, which is gummed, is affixed to the horticultural shipping permit for truck shipments or to the railroad bill of lading for rail shipments. The second copy is retained by the shipper. The third copy, together with the amount of money shown on the face of the "stamp" is mailed immediately to the Commission unless the shipper has established credit with the Commission that allows him to remit the Commission's copies and necessary payments only twice a month.

As a courtesy to collectors, the Apple Advertising Commission has assigned a book of the new "stamps" to me with the proviso that for each stamp furnished to a collector it receive 10¢, to cover its printing and auditing costs. For audit purposes, my name will be shown on each "stamp" as the "shipper." Any collector desiring one of the new "stamps" should send 10¢ and a self-addressed, stamped envelope to me, Fred. E. Carver, 1509 Summitview Avenue, Yakima, Washington.

WASHINGTON STATE APPLE COMMISSION
APPLE ADVERTISING STAMP
DATE Oct. 9, 1961. STAMP NO. 40002
SHIPPER Fred. E. Carver
CITY Yakima
CHECK ONE
RAIL } CAR OR
TRUCK } PERMIT No. X
GROSS
BILLING WGT. X at 10c per c.w.t.
TOTAL AMOUNT \$ 0.10

ATTACH TO SHIPPING DOCUMENT

Figure 1

NEW MEMBER, ETC continued from page 10

CHANGE OF ADDRESS

#24 TURNER, MORT D.
1101 Sunct Drive, Lawrence, Kansas

* * * * *

NEW YORK STATE TAX STAMPS - continued from page 8.

As stated before, the state does not sell the stamps directly but sells through fiscal agents. The agent for the cigarette stamps is the Underwriters Trust Company, New York City. The fiscal agent for the stock transfer stamps is the Empire Trust Company, 20 Broad Street or 7 West 51st Street, New York City, and there are sub-agent banks in other cities. They cannot sell to collectors.

Attached to the letter to this particular collector was a copy of one written in 1953 to another collector which we quote:

"It appears that you engage in philately as a hobby. In pursuing your avocation, you attempted to secure New York State stock transfer tax stamps attached to certain stock certificates in which you were personally interested through purchase and sale.

"You were advised that the stamps could not be surrendered because of the prohibition found in section 275 of the Tax Law which provides:

"Any person who shall willfully remove or alter or knowingly permit to be removed or altered the canceling or defacing marks of any stamp provided for by this article with intent to use such stamp, or who shall knowingly or willfully buy, prepare for use, use, have in his possession or suffer to be used any washed, restored or counterfeit stamp, and any person who shall intentionally remove or cause to be removed or knowingly permit to be removed any stamp, affixed pursuant to the requirements of this article, shall be guilty of a misdemeanor and on conviction shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than one year, or by both such fine and imprisonment, at the discretion of the court."

"You assume that the prohibition against the removal of stamps is concerned with the improper use of such stamps and accordingly a removal for a purpose that is proper, i. e., philately, would not be barred by the statute.

"It is true that the statute is aimed at illegal use of stamps, but the legislature has indicated that one of the means it deems proper for preventing such abuses is to prohibit used stamps from being removed from documents to which they have been affixed pursuant to law. The motive of the remover may be unimpeachable, but the prohibition runs to the removal and does not provide for any exceptions.

"Accordingly, it is the opinion of the State Tax Commission that under section 275 of the Tax Law stock transfer tax stamps once affixed to certificates of stock pursuant to Article 12 of the Tax Law may not be removed even for a purpose admittedly proper."

The foregoing prohibition to the removal of stamps from documents is something we had not heard of before, and apparently a lot of other people know nothing about it, or do not care, as there are few revenue stamps commoner than some of the New York stock transfer stamps. Some of them are not uncommon in unused condition and it would be interesting to know how they have come on the market.

WASHINGTON APPLE STAMPS TO BE DISTRIBUTED

In sending us the article on these which appears in this number, Mr. Carver tells us that he expects to send out in a few days the 1961 mailing of the apple tax stamps for which people put on file a self addressed stamped envelope after they got the lot last year.

He tells us that some of those who got their first lot of stamps did not send in envelopes for this second lot, so they will not automatically receive this year's lot.

So, if you neglected to send him a stamped addressed envelope after getting the first ones he sent out, please do so now to be sure you got yours.

Anyone who did not receive the first lot, a combined 1960-61 lot may be had under the same conditions.

Address your requests for stamps to:

Mr. Fred. E. Carver
1509 Summitview Avenue
Yakima, Washington

There is no charge for these, and Mr. Carver is to be thanked for making available to collectors a great many stamps which might either be very scarce or not available at all, and the soaking and sorting and mailing out of these is a real job. I know that this work done by both Mr. and Mrs. Carver is very much appreciated.