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STATE REVENUE NEWSLETTER

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OHIO MALT BEVERAGE TAX - Mr. O. R. Bloom reports the use of a $1\frac{1}{2}\%$ purple "Malt Beverage Tax" stamp with Eureka imprint.

All domestic beers have the state tax either on the cap or the top of the can.

This stamp was found on a bottle of beer imported from Copenhagen, Denmark. This beer retails at 45¢ a bottle, about twice the price of domestic beers.

WASHINGTON STATE REVENUES - Mr. Zimmerli has been doing a little letter writing to the various state authorities and has been passing along the replies to the editor for publication. From the "Supervisor of Research" he has a letter dated October 10th which states that revenue stamps are used in the administration of the real estate conveyance tax and the cigarette tax.

No mention is made of egg seals, or such things as fruit stamps. These appear not to be regarded as taxes in this case.

The values of the cigarette stamps are given as 7¢, $7\frac{1}{2}\%$, and 10¢, and the conveyance tax stamps sell from "50¢ up to \$500."

NEW MEXICO - The Attorney for Bureau of Revenue reports that the only revenue stamps being used in the State at the present time are the Excise Tax stamps affixed to packages of cigarettes issued in accordance with Section 72-14-2, New Mexico Statutes Annotated, 1953 Compilation, as amended. These stamps are available on every package of cigarettes sold at retail in New Mexico. No mention is made of their being available to collectors in an unused state; wording implies they are not.

The 1959 laws repealed the portion of the regulations relating to the sale of excise stamps for alcoholic liquors. All unused liquor stamps have been destroyed by the Liquor Division; therefore, none of them are available.

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WASHINGTON HONEY SEALS - Dr. Pruess has found that these (in the pressure sensitive type) come in two ways. The first printing with clear adhesive, "flecking" in the white areas of stamp: ½, 1, 2, 3, 5 lb. Second printing with yellow adhesive, white areas pure white (no flecking), color shades somewhat different: 1, 2, 5 lb. values only. He believes these are still available from the Washington state officials and one need only specify whether clear or yellow gum is desired. He tells us that Washington officials have been most cooperative.

OUR THANKS go to Mr. Bloom, Dr. Pruess, and Mr. Zimmerli for material for this Newsletter. More material from Mr. Zimmerli is coming up, and Dr. Pruess has been diligently working on the Washington honey seals and some of the results of his research are also due for publication.

RHODE ISLAND - The Governor advises under date of October 11th that he was advised by an official of the Division of Taxation that he "has no knowledge of revenue stamps being used by any agencies in the State of Rhode Island."

OHIO - The Department of Taxation supplies a list of stamps in use, but makes no mention of their availability to collectors. In fact, the writer says "We do not know of any persons either in Ohio or outside of Ohio who save any type of these revenue stamps."

The stamps in use at present under control of the Department of Taxation are:

Sales Tax: 1¢ (2 sizes), 2¢ (2 sizes), 3¢ (2 sizes), 6¢, 9¢, 12¢, 15¢, 30¢, 60¢, \$1.50, \$3.00, \$15.00. The three lower values were reduced in size to reduce their cost to the state.

Cigarette Tax: 5¢

Malt Tax: 9¢

Beer Tax: .015, .3125, .625, \$1.25, \$2.50

Malt Beverage Tax: .0075, .015, .3125, .625, \$1.25, \$2.50

Wine Tax - for bottled wine:	.0075	.0375	.1016
	.015	.05	.12
	.0188	.06	.15
	.024	.075	.2031
	.025	.08	.30
	.03	.10	
- for cases of wine:	.288	.72	1.6875
	.36	.90	2.44
	.48	1.90	

VIRGINIA - The Department of Taxation lists the following as being in use. The letter is dated October 4th. No mention is made of stamps being available to collectors.

	<u>Denominations</u>	<u>Tax Value</u>
Beer - Above 3.2%	Barrel	\$4.00
	1/2 Barrel	2.00
	1/4 Barrel	1.00
	12 oz. Imported	.02½
3.2%	Barrel	4.00
	1/2 Barrel	2.00
	1/4 Barrel	1.00

	<u>Denominations</u>	<u>Tax Value</u>
Cigarettes -	10 cigarettes	.01½
	20 cigarettes	.03
Cigars -	.01	.01
	.02	.02
	.05	.05
	.07½	.07½
	.10	.10
	.12	.12
	.15	.15
	.18	.18
	.20	.20
	.25	.25
	.33 ¾	.33 ¾
	.50	.50

There are no outdated issues of these stamps.

OKLAHOMA - The Cigarette & Tobacco Division of the Oklahoma Tax Commission enclosed copies of four different order forms listing the stamps in use. They specify minimum quantities which must be purchased, and specify payment by cashiers check, certified check, money order, or bank draft, and separate orders on their forms for each of the three classes of stamps and one for meter machine.

The first is for liquor and wine stamps on which they have crossed out four items which they do not have. Listed as available are:

<u>Liquor stamps:</u>		<u>Wine over 14%:</u>	
1 gallon	\$2.40	(at 50¢ per gallon)	
1/2 "	1.20	4 gallons per case	\$2.00
1/4 "	.60	3 " " "	1.50
1/5 "	.48	2.4 " " "	1.20
1 pint	.30	<u>Sparkling Wine:</u>	
4/5 "	.24	(at 75¢ per gallon)	
1/2 "	.15	4 gallons per case	\$3.00
<u>Wine 14% or less:</u>		3 " " "	2.25
(at 36¢ per gallon)		2.4 " " "	1.80
4 gallons per case	\$1.44		
3 " " "	1.08		
2.4 " " "	.864		

The stamps crossed off as not available are:

Liquor	1/20 gallon	.12
Wine 14% or less	1.2 " per case	.432
" over 14%	1.2 " " "	.60
Sparkling Wine	1.2 " " "	.90

Their regulations as to quantities purchased are:

Liquor stamps are printed in sheets of 100 and orders must be in multiples of 100 only, no orders for odd amounts. Wine stamps are printed in sheets of 5 and orders must be in multiples of 5 only, no orders for odd amounts

The order blank for Tobacco Tax stamps lists the following:

1 cent	11 cents
2 cents	15 cents
3 cents	24 cents
3½ cents	25 cents
4 cents	50 cents
5 cents	60 cents
10 cents	1 dollar

The same terms of payment apply, and they say that stamps are printed in sheets of 100 and to please order in even quantities to facilitate handling.

The order blank for Cigarette Tax stamps shows only one denomination - 7 cents - in two forms: decal and rolled.

Here again stamps are in sheets of 100.

There was also an order blank for users having meter machines which lists the 7¢ unit only. The firm using the machine has to send it in to the tax commission office for setting.

SOUTH CAROLINA - The Sales and Use Tax Division of the South Carolina Tax Commission supplied an order form showing the stamps currently in use, and made mention of the fact that there were no outdated issues of revenue stamps available. They list the following:

Business License; Decalcomanias, sheets of 100 each:

1¢	4¢	6¢	10¢	40¢
2¢	5¢	7¢	25¢	50¢
3¢	5¢ Mch.	8¢	27¢	80¢

Documentary:	1¢	10¢	\$ 1	\$ 30
	4¢	20¢	\$ 5	\$ 50
	8¢	50¢	\$10	\$100

Alcoholic Liquors:	17¢	62½¢	\$1.25
	34¢	68¢	\$2.50

Soft Drinks; Decalcomania, sheets of 100 each:

1¢	3¢	6¢	1/4 gallon	25¢	3/4 gallon	75¢
2¢	4¢	7¢	1/2 "	50¢	1 "	\$1

Beer and Wine; Decalcomania, sheets of 100 each (except the two highest values)

2½¢	6¢	24¢	8 gallons	\$3
5¢	12¢	30¢	16 "	\$6

Bedding - Sold only in Multiples of 250 stamps: 2¢

MICHIGAN - A research analyst of the Department of Revenue has the following to say:

"As far as we know, the only tax collecting agency in this state which makes use of revenue stamps is the Liquor Control Commission. Michigan, although it has a cigarette tax and a 4% sales tax, does not use stamps in the administration of either of these taxes. Back in the 1930's Michigan did have a malt tax which brought in only a small amount of revenue. The last year it was in effect (1947) it produced only \$546. At that time, the Auditor General's staff made an audit of our malt tax records and destroyed all stamps.

"We doubt very much if the Liquor Control Commission would dispose of any unused stamps but perhaps you might write them."

Here again - no mention of apple advertising or hunting stamps, which are apparently not regarded as revenue stamps. The first is for apple advertising and was covered in a previous Newsletter as far as stamps available are concerned, and the second a sort of license.

MARYLAND - The Department of Health says that Maryland Inspection Stamps are issued in quantities of 1,000 at \$10.00 per thousand, only to manufacturers of bedding or upholstered furniture, and are not available to collectors.

MARYLAND - The Clerk of the Superior Court of Baltimore City enclosed a list of denominations of the stamps for sale and says there is no such thing as outdated stamps. He also says that the law reads that these stamps are for sale to persons offering instruments for record. Values listed are:

55¢	\$2.20	\$11.00	\$55.00
\$1.10	\$5.50	\$22.00	\$110.00