

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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DUES AND BALLOTS are still coming in at the time of this writing. If you have not already sent yours, please do so

OHIO WINE AND MIXED BEVERAGE TAX - Mr. R. W. Lichtenberger reports finding the 28 4/5¢ value in black without printers imprint, and he reports further that he has seen the 28 4/5¢ black, 36¢ red, 48¢ orange, 72¢ green, 90¢ brown, \$1.20 blue, and \$1.68 3/4 red violet with imprint of the Eureka Specialty Printing Co., Scranton, Pa., and all of the same values and colors without the imprint.

All this brings to our attention that we erred in listing the values available in this series in the November Newsletter and listed a \$1.90, whereas it should have read \$1.20.

The \$2.44 also exists without the imprint, in a brownish red.

The type in each case is that illustrated on page 9 of the September, 1961, Newsletter.

VIRGINIA STATE FORESTS - Mr. Vanderford gives us some information on the items listed in the August Newsletter, and we quote from his letter as follows:

"I wonder if the information under "Virginia State Forests" isn't going to lead the membership to believe the \$1.00 permit for 1959-60 season was a stamp - and it very definitely wasn't.

"I quote below excerpts from a letter of April 17, 1961, by Mr. S. G. Hobart, Chief, Forest Management, Charlottesville, Va.

"For convenience, the hunting permit for hunting on the three state forests in Appomattox, Buckingham, Cumberland and Prince Edward Counties were in 1959 reduced to a size of about 1½ x 2 inches. - - - The first issue (refers to first "reduced size" issue) was not gummed and was merely attached to the hunting license by a staple or simply carried in the envelope with the state hunting license. For greater convenience, the permits last year (1960-61) were gummed and were pasted on the back of the hunting license."

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

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YOUR STATE REVENUE CATALOG
sent for a nice selection of them and paid return. Free stamps
included.

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Box 144
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"Inasmuch as the 1959-60 issue was not required to be affixed to the license - and no gum or other means for attachment was provided, I think this should be classed simply as an ordinary license or permit. The 1960-61 and 1961-62 issues are both gummed and I don't believe there will be any doubt about their status.

"If you wish to add the 1961-62 issue to the record, it is same size and inscription as 1960-61 but is black on pink paper."

A little gum makes a big difference. Thanks for the information, and the opportunity to put it on record.

MISSOURI BEERS 1939-55. 7 different used part skillfully repaired. Catalog to \$1.50 each. Exceptional BUY \$1.20. 40 different OHIO SALES TAX, 1934-58, both halves of most (some unused) @ \$1.00. Accept big U. S. Commemoratives used @ 40¢ per hundred, or/and 8¢ Champion Liberty @ \$2.75 per hundred in exchange for above. Satisfaction GUARANTEED. ROBERT HAYNES, 2932 - 115th, Toledo 11, Ohio

SHADES AND FADES IN THE WASHINGTON MULTICOLOR APPLE STAMPS

By Dr. William R. Halliday

Considerable color variation is apparent in some of the popular multicolor apple tax stamps of Washington which were in use between 1942 and 1961. Some of these appear to have been the result of different printings with different inks; others appear to be merely the result of fading, primarily during soaking. In two cases, the color differences are accompanied by enough other differences to raise the question of whether they are an entirely separate stamp from the earlier issue which they resemble.

Undoubtedly, there are many more such variations than are reported here. Others who have noted such differences should report them for everyone's information, considering the exceptional popularity of this set.

1942: 25¢ - #30165 has a bluish cast; #30206 is almost grey-black. This may be a fade.

1944: \$12.32. E. S. A. Hubbard lists three shades in his catalog. I have not seen these, but Hubbard says they are shades, not fades.

- 1945: 5¢ - #152707 is apple green; #156566 is yellow green. This appears to be a minor shade.
- 25¢ - #112148 appears to be a lighter blue and to lack the coppery reflectivity of #112141 and #112289, but thus bracketed, appears to be a fade.
- 50¢ - #97176 appears lighter and more orange-red than #92667. This appears to be a constant difference in two printings.
- 1948: \$10 serifed. This stamp fades a great deal, giving rise to many apparent shades. However, the serial number ink in the 700-800 series has a coppery reflectivity, while in 900-1400s it has a blue reflectivity which may not be a result of fading.
- \$20.55 - #1147 is darker than #2592, and the serial number ink of the latter is more greenish than the border.
- 1950: \$19.95 - #41 is much darker than #87, and appears to represent a separate shade.
- \$23.94 (small \$) - #36 is definitely darker green than all values over 100 except possibly in the 1900 series.
- 1951: \$10 (small \$) - This stamp also fades, though not as much as the serifed \$10 of 1948.
- 1957: \$35.00. This stamp fades considerably from its original black-brown color. However, Fred Carver recently has found a dark brown variation - not soaked - which appears to be a distinct shade. Other details of the stamp appear to be identical with those of the black-brown original issue. To date this variation has been found only with a serial number in the 1600s. While there are some differences in the printing on the border of the sheet of the dark brown variety, it is my opinion that unless the dark brown stamp was renumbered, it should be considered only a variety rather than a separate stamp.
- 1956 and 1960: \$10 (tall \$) - It is my opinion that these should be considered different stamps rather than mere variations in color. The 1956 stamp is the same color as the earlier \$10 issues; the 1960 stamp is a far brighter color. In the 1960 stamp, the serial numbers began again from #1. (And there is an interesting variety - #90 has a grey serial number instead of blue) And the lettering appears cruder than on the original stamps.

From Mr. Zimmerli comes more information on the current stamps in use:

PENNSYLVANIA - Stamps which have become obsolete through changes in the law are promptly destroyed, specimens of outdated issues are usually not available to collectors.

Stamps used by the Pennsylvania Department of Revenue in Tax Collection at present are:

Administered by: Bureau of Investigations and Collections
2535 North 7th Street, Harrisburg, Penna.

Cigarette Tax: 3¢, 6¢, 15¢ stamps

Malt Beverage Tax - Stamps for following quantities:

1 barrel	\$2.48
1/2 "	1.24
1/4 "	.62
1/6 "	.42
1/8 "	.32
1 gallon	.08
1/2 "	.04
1 quart	.02
1 pint	.01

Spirituous and Vinous Liquor Tax - 20¢ stamp for import of single bottle

Administered by: Bureau of County Collections
Doehne Building, Harrisburg, Pennsylvania

Realty Transfer Tax - stamps in the following denominations:

\$.01	\$ 1.00	\$ 50.00
.05	5.00	100.00
.10	10.00	500.00
.25	20.00	1,000.00
.50		

CONNECTICUT - Cigarette Taxes, effective July 1, 1961:

1 1/4¢	for package of	5	cigarettes
2 1/2¢	" "	10	"
5¢	" "	20	"
12 1/2¢	" "	50	"
25¢	" "	100	"

We quote from the letter of the tax department:

"There is no provision in our Statutes governing the release of stamps to other than registered cigarette dealers and/or distributors on the current stamps. The discontinued stamps are destroyed according to the provisions in the Statutes.

"Perhaps if the interests of the various State Revenue Societies are brought to the attention of the various state legislative bodies provisions can be made for availability of outdated issues to collectors."

There is food for thought in this last paragraph, not only in the case of Connecticut, but other states as well, and we think that all should be willing and able to sell to collectors and stamp dealers in small quantities their current stamps as well, although we suppose it would take legislative action in most cases to permit it to be done.

COLORADO no longer sells liquor, wine or beer stamps. The bedding stamps are pre-numbered by the printer, which is for control of sales. They are issued in lots of 1,000 only. The denomination is 2¢ stamps.

DELAWARE - State Tax Department uses:

Cigarette stamps: 2 1/2¢, 5¢, 12 1/2¢

Cigarette decals for Vending Machines: \$2.00 each

Amusement Machine Decals:

\$10.00 each for all machines operated by a penny

\$20.00 each for all machines operated by a nickle or more

Music Machine Decals:

\$20.00 each for all machines operated by a nickle.

\$40.00 each for all machines operated by a dime.

CALIFORNIA has only cigarette stamps:

Pitnew Bowes	Meter impressions	3¢	per package	of 20
Myercord	fuse-on stamps	3¢	"	" " "
Decalcomania	water stamps	3¢	"	" " "
Decalcomania	water stamps	1 1/2¢	"	" 10

To quote: "These are the only revenue stamps currently used by California. The stamps and impressions are available only to distributors of cigarettes in this State. I have been informed by the Board of Equalization that copies are not available for sale to individuals of societies such as yours.

"In 1935, when the tax on distilled spirits was first imposed by this State, stamps were used as evidence of payment. These were issued in the following denominations: gallons, half gallons, quarts, fifths, pints, and half pints. The use of stamps was discontinued in September 1941, however, when the collection of the tax was changed to the reporting method. As far as I know, copies of these stamps are not available through any state agency."

NEW JERSEY - The Cigarette Tax Bureau, 197 West State Street, Trenton, New Jersey, advises that cigarette stamps are used in four types:

Pitney-Bowes meter impression	
3 1/2¢ decalcomania, color red	
7¢ " " blue	
17 1/2¢ " " purple	

to quote: "For your further information please be advised that all stamps made available to collectors must be sold at their face value and in sheets of one hundred stamps each. These, of course, would not be marred by cancellation.

"A group of these stamps would cost:

<u>Denomination</u>	<u>Cost</u>
3 1/2¢ - red	\$ 3.50
7¢ - blue	7.00
17 1/2¢ - purple	<u>17.50</u>
Total	\$30.00

IOWA has a special tax on cigarettes "collected in part by the sale of a special cigarette stamp in denominations of 4/5¢, 1¢, 1 1/2¢, 2 1/4¢, and 4¢. They are for sale only to registered licensed cigarette distributors, with this department, in Iowa. Our office audit requires that every stamp printed, has to be accounted for, by sales or inventory daily."

FLORIDA - The Comptroller's office in Tallahassee, advises the following documentary stamps are in use:

\$.10	\$1.00	\$ 10.00
.30	3.00	25.00
.50	5.00	100.00

The State Beverage Department says that the tax on wine is collected on a monthly report system and no stamps are used. Liquor and cigarette revenue stamps are used as follows:

Liquor stamps:	Miniatures	7 1/2¢
	One-half pints	13 9/16¢
	Four-fifths pints	21 7/10¢
	Pints	27 1/8¢
	Four-fifth quarts	43 2/5¢
	Quarts	54 1/4¢

Cigarette Stamps:	Packages of 20 cigarettes	5¢
	Packages of 10 or less	2 1/2¢

ALABAMA has no outdated issues of revenue stamps. The Department of Revenue, Montgomery, has in use the following, which may be purchased by sending a money order. As far as we can see no minimum quantities are required, although they may have such regulations:

Playing cards: 10¢

Tobacco revenue:

1/4¢	2 1/4¢	6¢ cigarette tax	25¢
1/2¢	2 1/2¢	7 1/2¢	
1¢	3¢	10¢	
1 1/2¢	3 1/2¢	15¢	
2¢	5¢	22 1/2¢	

MASSACHUSETTS - Stock Transfer Tax was repealed in April, 1954, and six months were given in which holders of unused stamps could redeem them. The stamps are still used to validate transactions which occurred prior to the date of the repeal and can be obtained from the Bureau of Corporations, 18 Tremont Street, Boston 8. Values are:

2¢	20¢	\$ 2.00	\$100.00
4¢	50¢	10.00	
10¢	\$1.00	50.00	

The same Bureau also uses Deeds Excise Stamps in the following denominations:

5¢	\$1.00	\$ 50.00	\$1,000.00
10¢	5.00	100.00	
50¢	10.00	500.00	

In addition to the above engraved stamps, meter impressions are used in any denomination from five cents to \$99.95.

MISSOURI effective May 1, 1961, abandoned the use of stamps for payment of liquor, wine and beer taxes. This letter, incidently, is signed by Hollis M. Ketchum, whose signature also appeared on some of the stamps.