

THE  
**STATE REVENUE NEWSLETTER**

Editorial Office  
THE STATE REVENUE SOCIETY  
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WASHINGTON APPLE STAMPS - From Fred E. Carver, Horticultural Inspector-at-Large of the Washington State Department of Agriculture, has gone out another lot of stamps to those who have requested them and sent a stamped envelope.

He says that there may still be one or two values and a few printing varieties that were introduced shortly before these stamps were discontinued in 1961, yet to come, but the records on which these missing stamps occur will not be discarded until 1965.

He is discontinuing the practice of accepting and holding self addressed stamped envelopes from year to year. Rather, when more stamps become available in 1965, suitable notice will be sent to the philatelic press.

For those of you who are interested in the adhesive receipt which replaced the apple tax stamps, he can still supply those of the 1961 printing. He can also supply those of the 1962 printing, which differs from the first in the legend and type of serial number. These no-value "stamps" are 10¢ each (the money having to be remitted to the Apple Commission). Requests for the 1961 and/or 1962 receipts must be accompanied by a self-addressed, stamped envelope.

Anyone interested in this offer can send his request to:

Fred. E. Carver  
1509 Summitview Avenue  
Yakima, Washington

LOCAL TAXES - Tax information sources lately have been full of proposals to be voted on giving counties and cities more leeway in obtaining additional revenue. As far as we can see stamp taxes are not mentioned specifically in anything we have seen; however, there are possibilities.

We would appreciate hearing from anyone with information on any such new taxes. These local issues are hard to get information about and have been known to come and go without any collector being aware of them till too late.

STATE REVENUE NEWSLETTER

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

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OUR THANKS go to Mr. Applegate, Mr. Carver, Mr. Krebs, Mrs. Payne,  
Dr. Pruess, and Mr. Zimmerli for news of interest in this issue.  
Also to Mr. Caldwell and Mr. Hilton.

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TWENTY PERCENT DISCOUNT -

Allowed SRS members who make prompt returns on approvals. Thousands  
of U. S. and State Revenue stamps from 1¢ to 10¢ each. Many ap-  
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guaranteed! 10¢ minimum allowed for new items for our reference  
collection.

"E1" HUBBARD, Box 1124, SUNNYVALE, CALIFORNIA

NEBRASKA CIGARETTE TAX - We have seen the stamp in current use. No value is shown, although they are used on packs of 20, mostly on odd size packages that will not take the meter or by a few wholesalers outside the state.

The copy is used, but it is a decal, printed on safety card, orange red in color, map shaped design with state seal at upper right, "State of" in colored letters across top, "Nebraska" on ribbon across stamp, "Cigarette" below, with "Tax Paid" in colored letters at the bottom of the stamp.

It is perforated internally with a circle of 10 small holes.

CALIFORNIA HONEY TAX mentioned in a previous Newsletter is levied on a reporting basis, and no stamps have ever been used. It is not a state tax.

IDAHO OLEOMARGARINE - We have two stamps here new to us. One is a 10¢ rose and pink in the old design, rouletted 9 x 9½. The other is a decal, about 14mm x 11mm, in green with a background of vertical wavy lines, seal at top left, STATE OF/IDAHO at right of seal and "Oleomargarine Tax Paid 10¢ per pound" at bottom, on a cream safety card, rouletted about 6 in black. We have also seen this stamp on what appears to be an oily card, also with black roulette.

IDAHO LIQUOR SEAL - We have had a decal about 24mm x 17mm, with the top right corner rounded off, in green on a cream safety card, and now have been shown the same seal in red. It is a used copy but also was on a safety card. Both have black serial numbers in a panel at the bottom.

IDAHO CIGARETTE - We have seen a new item to us in the form of a decal without monetary value, inscribed "Idaho Tax Paid 20 Cigarettes." This is red, about 10½mm x 13½mm, with an internal perforated circle. The copy is used, but was on a safety card.

GRAND JUNCTION, COLORADO, CIGARETTE TAX - We have seen this tax in a meter, 2¢ violet. The inscription is "Grand Junction, Colo." at top, "Cigarette/Occupation Tax" at bottom, with value at each side and meter number between.

NEVADA CIGARETTE TAX - We have seen the meters in current use in blue inscribed "Nevada Cigarette Tax" and the value in cigarettes "20" at each end with meter number between.

UTAH CIGARETTE TAX - The stamp currently in use is a black on buff design, and appears to be from the used copies seen the "heat seal" type used in California and elsewhere. It is the same size and the safety design comes off on the cellophane. The specimens seen were somewhat roughly used by the post office but appear to have the bee hive in the center, "UTAH" in a curve above the hive, "Tax" and "Paid" at either side of the hive at the bottom, and "Twenty Cigarettes" in two lines in a panel across the bottom of the stamp.

MAINE CIGARETTE TAX - The Bureau of Taxation advises under date of October 17, 1962, that the rate of tax in Maine is 3 mills per cigarette, or 6¢ per pack of twenty. They also say that cigarette tax stamps may be purchased only by licensees.

NORTH DAKOTA OLEOMARGARINE - The state treasurer advises that his office handles only the oleomargarine stamps, in 10¢ and 20¢ values; however, these are sold only to wholesalers and jobbers handling oleomargarine into North Dakota Markets.

GEORGIA EGG STAMPS - The state department of agriculture says that egg stamps are the only ones in use by that department. They further advise that these may be purchased in a minimum quantity of 25 stamps at 2¢ each plus postage. We have seen the small stamps in the design so long in use, and the large one 8½" x 11" as well as one half that size. All are printed in blue, all are 2¢ face value, all bear the signature of Phil Campbell, Commissioner of Agriculture. The two large ones state that the stamp is good for one case of 30 dozen eggs. The small ones are perforated 12½.

Orders for stamps should be addressed to the Feed Section of the Department of Agriculture, and the letter was signed by F. S. Carr, Chief of that department.

WASHINGTON EGG SEALS - The tax rate here was increased effective November 1, 1962. There should be no change in the seals themselves as they bear no value.

The increase is put into effect by Department of Agriculture order No. 295, and establishes a fee on one and three-fourths mills per dozen eggs for egg seals and facsimili type egg seals imprinted on egg containers. They are available as follows:

Loose Seals	\$1.75 per package
300' gummed tape seals	3.15 per roll
(18 rolls per tube at \$56.70 per tube)	
400' gummed tape seals	4.55 per roll
(12 rolls per tube at \$54.60 per tube)	
800' gummed tape seals	7.00 per roll
(20 rolls per case @ \$140.00)	

DUES have been received from a number of members for the year just beginning. We would appreciate receiving your dues without sending out notices as it would save considerable time and expense, and wish to thank those who already have remitted.

POPLAR BLUFF, MISSOURI, CIGARETTE TAX - The City of Poplar Bluff commenced using a new 1¢ red on white decal stamp for cigarettes in the Poplar Bluff Area in 1962. This stamp is the tobacco leaf design used by Russellville, Haleyville, Uniontown, Winfield, and several others. It is on plain white card and the sample pane we have seen is imperforate.

These stamps superseded the 1¢ black on cream decal stamp issued in 1961 which were inscribed "Municipal/1¢/Tobacco Tax."

The new stamps are inscribed "City of Poplar Bluff/1¢/Cigarette Tax."

The new stamps were issued with the town name in order to aid law enforcement officers in tracking down large and numerous repeated thefts of cigarette stocks and to enforce the local ordinance on stamped cigarette packages sold by stores and vending machines. Further action by the Poplar Bluff City Council in increasing the municipal tax to 1½¢ or 2¢ has been tabled indefinitely.

Packages of cigarettes are stamped with two distinctive varieties of revenue stamps within the Poplar Bluff city limits:

- (1) The 5¢ green Missouri-Poplar Bluff meter impression stamp which collects both the 4¢ state tax and the 1¢ municipal tax. Meter numbers are #29962, 29963, 29964, 29965 and are inscribed "Missouri/Tax Paid Cigarettes/(Control No.)/Poplar Bluff, Mo."
- (2) The 1¢ red and white Poplar Bluff decal stamp over the 4¢ blue Missouri meter stamp. Meters are inscribed "Missouri/(Control No.)/Tax 20 Paid/Cigarettes. - article and sketch from Mr. Nelson E. Caldwell, and the stamps themselves from Mr. Applegate.

WISCONSIN CIGARETTE - Mr. Helton shows us the current stamps for this state. They are the small squarish heat seal type with the red safety pattern coming off on the cellophane. Inscribed "Wisconsin" above, "Cigarettes" below forming a circle, with "Tax/Paid/20" inside the circle. The stamp is black with an orange background, and the safety imprint in red on the decal itself under the printed design. He makes the comment that only about one per carton is not damaged.

CENTEX AWARDS for state revenues exhibited went to Dr. W. R. Halliday (a first award blue ribbon) for his exhibit of Washington State Apple Stamps, and to D. C. Strock (a second award ribbon) for an exhibit of Nevada State Documentary Stamps.

MOUNTING STATE REVENUE COLLECTIONS - In reply to a request in a previous NEWSLETTER we have had one reply, but would like to hear from some others, particularly in regard to the hard-to-mount items, and anything in the way of suggestions generally.

IDAHO EGG SEALS - This state issues egg seals in the following types:

- Grade AA - blue in color
- Grade A - red in color
- Grade B - green in color
- Grade C - orange in color
- Graded Eggs - black in color

These seals may be purchased from Mr. D. Campbell, Director of Dairying, State of Idaho Department of Agriculture, 206 State House, Boise, Idaho. The seals come in boxes of 500 and sell for \$1.50 per box.

MONTANA EGG SEALS - This state issues 14 types of egg seals:

- |                |               |
|----------------|---------------|
| Jumbo AA       | Extra Large A |
| Extra Large AA | Large A       |
| Large AA       | Medium A      |
| Medium AA      | Small A       |
| Small AA       | Peewee A      |
| AA Grade Eggs  | Standard B    |
| Jumbo A        | Trades C      |

These may be purchased in minimum quantities of 100 for 15 cents from Mr. T. A. McMaster, Chief of Dairy and Egg Division, Montana Department of Agriculture, Helena, Montana.

Those members who do not want to purchase such large quantities may obtain them from Mr. R. H. Zimmerli, 313 North Main Street, North Syracuse, New York, for 25¢ in coin and a self-addressed envelope, stamped.

COLORADO FEED - This state issues Feeding Stuff Stamps in the following denominations:

- 25 pounds
- 50 pounds
- 100 pounds

Mr. Hennesy of the Colorado Department of Agriculture in his letter of June 12, 1962, states "They are not for sale to the public -- only companies registering their feeds in this state are eligible to purchase them."

Mr. Zimmerli was, however, fortunate to purchase a small quantity of these stamps and will make them available to members for 10¢ in coin and a self addressed stamped envelope, for the set of 3 stamps.

SOUTH CAROLINA - Feeding Stuffs stamps are issued in four denominations:

100 pounds	\$ .0125
75 pounds	.009375
50 pounds	.00625
25 pounds	.003125

The inspection fee is 25¢ per ton.

The Commissioner of Agriculture says that the South Carolina law does not provide for sales and distribution of these stamps to collectors. It has been their policy to make them available only in a limited way and not to all requests.

Here again Mr. Zimmerli was able to purchase a quantity of them for distribution to members for 10¢ in coin and a stamped self addressed envelope for the set of 4 stamps.

TENNESSEE SEED - Mr. Zimmerli advises that he has recently purchased some 1¢ Seed Stamps without a signature. Anyone requesting any or all lots mentioned in this NEWSLETTER as being available from him will receive one of these.

Mr. Zimmerli says he feels that he must state again that he hesitates in asking money for the stamps but that he must try to regain some of the money invested in obtaining them. And to this, we add, that he has taken considerable time and trouble in addition, to find out what is available and what is in use and we thank him for passing all this information along for use in the NEWSLETTER.

NEW JERSEY CIGARETTE - After considerable correspondence Mr. Zimmerli tells us that the Cigarette Tax Bureau, Amos Tilton, Supervisor, 197 West State Street, Trenton, New Jersey, has consented to allow him to purchase these in blocks of ten stamps. This is a change from their previous stand that 100 of each stamp had to be purchased at a time. They have three denominations:

3¢ dark red      7¢ blue      17½¢ brown

ARIZONA FEED AND FERTILIZER INSPECTION - The State Chemist advises that since 1956 there has been no provision for the use of inspection fee stamps or tags and that due to this situation they have no stamps or tags whatsoever as all fertilizer and feed tonnage is now reported on quarterly statements.

ARIZONA EGG INSPECTION - The State Egg Inspector writes that their law formerly requiring revenue stamps for the purpose of supplying egg inspection funds was repealed in 1952 by the enactment of the Arizona Egg and Egg Products Act of 1952.

After the enactment of this act, they authorized the return of such stamps as credit for a period of one year. Then Arizona State Egg Inspection Regulation, Rule 9, was adopted making all such stamps invalid.

At the time the stamps were in use the stamps were issued as follows:

1/2 dozen	1 mill
1 "	2 "
15 "	3 cents

In addition to the stamps, meters were used by a few in the trade. Advance payment was required before the meter was set and die issued.

With few exceptions all the stamps were destroyed when they became invalid. Examples are being retained in the State Library and Archives.

The Hubbard catalog lists one variety of these - with an egg superimposed on a map of the state, 1 mill ultramarine, 2 mills brown, and 3 cents carmine, all perforated 12 and all perforated 12½, with the 2 mills coming in a slightly smaller size in the perforated 12½ in addition.

We have also seen stamps for 1 dozen eggs in another design; "Inspection Fee Paid" at top, "State of Arizona" at the bottom, and the figure "1" in an oval in the center surrounded by a colorless oval with "Dozen" at top and "Eggs" below. We have this rouletted a little under 7, and perforated 12. We also have the same design in a course printing imperforate with side margins. This we believe to have been printed on 2½" wide white gummed tape in rolls. A photostat Mr. Zimmerli sends us of a strip of three of these shows the stamps to be 5/8" apart horizontally on the tape. These are all green, various shades.