

THE
STATE REVENUE NEWSLETTER

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REVENUERS AT "WESTPEX" '63 - By El Hubbard

The recent exhibition and bourse "WESTPEX" (March 21-24) at San Francisco, in conjunction with an APS meeting, drew quite a few "Revenuers." Among those at the show were William Aichele, Fred Starr, George Turner, Abe Hochman, Dr. Hirshtel, George Martin, Frank Newton, Bob Leard, Homer Landis, Ed Jacobs, Dick Green, Elbert S. A. Hubbard, Bob Seigal, E. J. Newcomer, and Jonathan Bulkley.

Most of the "Revenuers" met at 11:30 on Saturday in the Russian Hill Room of the Jack Tar Hotel. The recent news of George Turner's resignation from the "Smithsonian", Hiram Deats death, and the paralyzing of V. Moulder, was revealed by ARA founder "El" Hubbard, who also passed out souvenirs in the form of documents bearing the new U. S. Documentary meter stamp.

Abe Hochman led discussion on a proposed change in the ARA Constitution and other matters concerning the ARA.

Mr. Hubbard displayed his collection of U. S. local revenue stamps (paper) and Washington revenue stamps.

Plans have been made for a scheduled meeting of "Revenuers" at the "WESTPEX" show next year.

Few Revenue stamps changed hands at the bourse; however, a California revenue collection changed hands and eastern dealers bought some choicer material for resale in the east.

Several large lots of U. S. revenues and some single lots were sold at the auction Saturday. An Oregon and Washington collection were also auctioned and went to a floor bidder.

NORTH DAKOTA CIGAR AND TOBACCO PRODUCTS TAX - An excise tax is imposed on cigars and tobacco products, except cigarettes and snuff, at the rate of 10% of the wholesale price, effective July 1, 1963. The source of information does not tell whether it will be collected by stamps or otherwise.

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OUR THANKS go to Mr. Applegate, Mr. Hubbard, and Mr. Zimmerli, for
information and articles in this number.

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"EL" HUBBARD, Box 1124, Sunnyvale, California

NEW YORK CITY has been granted, through an act of the state
legislature, power to raise some additional revenue with new
and increased taxes. Among other things, an increase in the
Cigarette Tax from 2¢ to 4¢ a pack is authorized.

The increases authorized are effective June 1, 1963, if the
New York City Council takes appropriate action.

So far no mention is made of their taking action on the Cigarette
Tax, although bills to increase the sales tax and use tax have
already been introduced and bills for other items are being
readied.

NEW TAXES seem to have been very few this year, as far as stamps go, that is. There have been a good many proposals in the form of bills entered in the various legislatures, but not many passed so far.

Oregon has tried to pass a tax on cigarettes, but it was voted down, according to the local papers. And now we see that they are trying again.

We see that a bill is before the legislature of Illinois to boost cigarette taxes to 5¢ per pack.

In Arkansas an attempt is being made to double the wine tax, from 36¢ to 72¢ per gallon for light wine, and from 50¢ to \$1 per gallon on wine over 14% alcohol content.

Wisconsin authorities are seeking a supplementary tax of 10¢ a pound on margarine or similar substances which are colored to look like butter. An increase in cigarette tax from 6¢ to 7¢ per pack is also being attempted in this state.

MISSOURI DEPARTMENT OF LIQUOR CONTROL writing under date of August 21, 1962, says that State Stamps were discontinued a year ago and were destroyed. The letterhead and signature show that Hollis M. Ketchum was supervisor at the time of writing the letter.

ALABAMA DOCUMENTARY STAMPS - The Department of Revenue says that the law was imposed by Act No. 261 approved October 13, 1957. The use of the stamps was cancelled by Act. No. 864 approved September 8, 1961. The state has none available.

AUCTION DISBURSES CABOT STATE REVENUES - by "El" Hubbard

The fine collection and stock of the late George D. Cabot, SRS, dean of the State Revenue collectors and cataloger, were auctioned on March 7th to the highest bidders. The state revenues were divided into sixty lots, mostly individual state collections. There were also seven various mixed collections and one lot of state revenue stock in four huge cartons.

The sale was conducted by Bob Siegel, 489 Fifth Avenue, New York, and the auctioneer was Gregory Mozian. Bidders who attended the sale came from as far away as California and only 12 of the lots went to mail bidders.

Realizations were beyond expectations and several lots sold at far in excess of the top estimates. Some of the lots were: Arkansas \$230 (estimated \$150-200), Colorado \$180

(estimated \$50-\$75), Delaware and District of Columbia \$175 (estimated \$30-40), Kansas \$115 (estimated \$50-75), Louisiana \$145 (estimated \$75-100), Missouri \$270 (estimated \$150-200), New York \$210 (estimated \$100-150), and South Dakota \$110 (estimated \$40-50). Cabot's personal demonstration collection (estimated \$40-50) realized \$240.

Most of the lots were bought by members of the ARA and SRS. Members on the floor included George Turner, Fred Dorfman, Elbert Hubbard, Bob Siegel, and Colin Makepeace.

Interest in some of Cabot's U. S. Revenue, local, and other "Sideline" lots soared far above expectations. One lot of "Revenue and Taxpaid Miscellany" brought \$200 more than the highest estimate (estimate \$20-30). A lot of U. S. Taxpaid stamps topped the estimate, \$150-200, by \$80.

All of the seven mixed State Revenue collections and the bulk stock went to Mr. Hubbard, who also obtained most of the Cabot single state collections.

Dr. Albert Thill was the second highest buyer. George Turner took most of the revenue literature.

UTAH CIGARETTE TAX effective July 1, 1963, will double, to 8¢ per pack, and a tax will be imposed on all tobacco products other than cigarettes, at the rate of 25% of the manufacturers sales price.

NEW MEXICO LIQUOR TAXES increase effective June 7, 1963. Beer goes from 5½¢ to 8¢ per gallon, wine 30¢ to 40¢ per gallon, \$1.30 to \$1.50 per gallon on spirituous liquors under 100 proof, and from \$2.10 to \$2.40 per wine gallon on spirituous liquors over 100 proof.

NORTH DAKOTA will tax the retailer 3% of the wholesale price on non-alcoholic commodities suited to making mixed drinks which are sold to a retail liquor dealer. No mention is made of the method of collection of this tax - whether by stamps or otherwise. It is effective July 1, 1963.

SOUTH DAKOTA has increased the rates of the excise tax on intoxicating liquor effective July 1, 1963.

MARYLAND SOFT DRINKS TAX is proposed at the rate of 10¢ on wholesale sales, to finance the Maryland Veteran's Home. Collection is proposed to be by stamps and crowns.

OREGON CIGARETTE TAX mentioned elsewhere in this issue as being defeated, was a proposal for a 4¢ a pack tax. The legislature voted 33 to 26 against it. As stated, another attempt is being made.

ALABAMA EGG INSPECTION SEALS - The inspection fee on eggs sold in Alabama is based on the rate of 4¢ per thirty dozen eggs (as of May, 1962).

The inspection fee labels come in rolls, one type being printed white tape 2 7/16" in width and 437½ feet long, with a repeated design in two rows, one row located in such a way that it appears opposite the spaces between the designs in the other row. The design in this case is an oval, 23 mm wide and 25 mm. long, consisting of an outer and an inner line, with a bar across the center of two lines spaced the same distance apart as the outer oval. The inscription between the two lines forming the oval is "Alabama Department of Agriculture & Industries" and inside the inner line at the top is "Inspection Fee Paid" and at the bottom "One dozen eggs." The price of this is \$5.00 per roll. The printing is in gray black on white gummed tape.

There is also a roll label in a repeated typeset format, "STATE OF ALABAMA/DEPARTMENT OF/AGRICULTURE AND/INDUSTRIES" a space, and "Grade, Size, Date Graded/and Packer of Eggs as/Stated on Carton," a space, and "Inspection Fee Paid/One Dozen Eggs." The printing is across the tape, in black, on white gummed tape. The price of this tape is \$5.00 per roll. The roll is 500 ft. in length.

A typeset stamp is also in use. A plain printed stamp, about 52 mm. by 27 mm. overall, black on white, perforated 12½. The inscription is: "Grade, Size, Date Graded and Packer/of Eggs as Stated on Carton/Inspection Fee Paid-One Dozen Eggs/STATE OF ALABAMA/DEPARTMENT OF AGRICULTURE/AND INDUSTRIES." There is no border, or ornaments. The size given is that of the overall stamp. These are sold for \$4.00 per package of 100 sheets of 30 stamps per sheet.

There is also a larger stamp for 30 dozen eggs. This is 8½" x 5½", imperforate, black on yellow paper. The value "4 CENTS" is in two lines at each top corner, state seal at two bottom corners, inscription "INSPECTION FEE PAID-30 DOZEN EGGS" across top, "SHELL EGGS" in large letters under it, and a serial number and various inspections, including spaces for Grade, Size, Date Graded, Packed By: Name and Address.

The inscription at the bottom shows the regulations governing the issuance of this stamp as being Alabama Egg Law (Act No. 46, Legislature of 1955, Second Special Session.

PUERTO RICO - In the "Philatelic West" for July to October, 1929, Vol. 88, #1, we find the following in "Hartmans Foreign Revenue Stamp Notes;"

"Lately on reduction of cigarette tax 10 for 3¢; formerly 10 for 4¢; so this one was surcharged: Valor Tres Centavos, and the 8 for 2 4/10¢ surcharged: Diez cigarillos - valor tres centavos; another added 20 for 6¢; and a cinco cigarillos on department of finance excise.

"A one by four inch label, black printing on light pink paper for a tax on foreign coffee, two cents per pound.

"The information came to me that internal revenue stamps are hard to obtain as the old license must be turned in; those on receipt are cut in two pieces, those on deeds filed in lawyers' offices."

Again, in the May, 1919, issue of the same magazine, Vol. 75, #3, we find in Tax Paid by Leslie Hart, about the Bureau of Engraving and Printing Report for 1918, listed:

126,625 sheets cigarette) to Government of
426 " Slight Lock Seals) Porto Rico

Some one with access to these reports of the Bureau could no doubt compile a list of tax paid, Puerto Rico revenues, etc., that would be a great help. We have seen extracts from it, but mostly in insufficient detail except for postage stamps and such items as are of general interest.

SOUTH DAKOTA HUNTING STAMPS - We have seen these for the year 1961:

- \$2.00 brown on white, Resident Wild Turkey, with picture of turkey. Red serial number, clear rouletted about 6 top and bottom and 6½ in red on left edge
- \$2.00 black on blue, resident small game, with picture of pheasant. Red serial number, rouletted same as turkey except red roulette is on right edge.
- \$7.50 black on yellow, resident antelope, with antelope head. Red serial, perforated 12 top and bottom only. Copy seen has "12" stamped in double lined violet numerals 19 mm high.
- \$7.50 black on green, special resident eastern deer, with deer head. Red number, rouletted as \$2 turkey
- \$7.50 red on white, special resident archery, with antelope, black serial, rouletted as \$2 turkey, but black instead of red.
- \$7.50 black on golden rod, Special resident archery deer, red number, and rouletted as \$2 turkey
- \$7.50 black on pink, resident big game license, with deer head. Red serial, rouletted as \$2 small game
- \$25.00 green on white, non resident small game, red number, perforated 12 as \$7.50 antelope