

THE
STATE REVENUE NEWSLETTER

THE STATE REVENUE SOCIETY
4109 25TH AVENUE SOUTH-WEST
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VERMONT CIGARETTE TAX was increased from 7¢ to 8¢ a pack effective July 3, 1963. Tax did not apply to the stocks of retailers, but it did to what the wholesalers had on hand on that date.

FLORIDA DOCUMENTARY STAMP TAXES INCREASED

Bonds, debentures, certificates of indebtedness, go from 10¢ to 15¢ per \$100 of face value or fraction.

Original issue of stock, from 10¢ to 15¢ per \$100 of face value or fraction for par value stock, and from 10¢ to 15¢ per \$100 of actual value or fraction on no par value stock.

Transfers of shares, agreements to sell shares, memoranda of sales of shares, from 10¢ to 15¢ per \$100 of face value for par value stock or actual value of no par value stock, but not to exceed 15¢ rather than 10¢ per share.

Notes, assignments of wages, mortgages, go from 10¢ to 15¢ per \$100 of the indebtedness or fraction.

Deeds and conveyances go from 20¢ to 30¢ per \$100 of the full amount of the consideration.

These increases went into effect July 1, 1963.

ST. LOUIS, MISSOURI, CIGARETTE TAX was increased effective July first to \$2.50 per 1,000 cigarettes, or 5¢ a pack. This is an increase from 3¢ a pack.

REVENUE STAMPS OF THE U. S. VIRGIN ISLANDS - An article on these stamps, illustrated, appears in the August 31st issue of "Stamps" and is written by Roger B. Preston. A list of the stamps known to him is included in the article. This is a field about which little appears to be found in print.

OKLAHOMA CITIES have been given the power to levy local taxes to the same extent as the state legislature except for sales taxes and ad valorem property taxes. The tax has to be approved by a majority of the registered voters. We wonder if this will bring cigarette taxes, etc.

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"THE STATE REVENUE NEWSLETTER"
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ILLINOIS CIGARETTE TAX increase was vetoed by the governor. It
was intended to raise the tax from 4¢ to 5¢ per pack.

WISCONSIN TAXES INCREASE Effective August 15th.

Cigarette taxes go from 2¢ to 8¢ a pack
Wine, 14% alcohol or less goes from 15¢ to 16 7/8¢ per
wine gallon
15% to 21% alcohol goes from 30¢ to 33 3/4¢ per
wine gallon
Intoxicating liquors containing 1/2% alcohol or more goes
from \$2 to \$2.25 per wine gallon.

NEW MEXICO CHRISTMAS TREE TAX - Mr. C. E. Foster has given us
some information on this.

The tax was created by House Bill No. 325, approved by the
Legislature of the State of New Mexico on March 27, 1963.

The law states: "Each evergreen or coniferous tree cut or
removed from public or private land in New Mexico and being
transported or offered for sale in the state for the purpose
of Christmas decoration shall bear a tag purchased from the

department of state forestry. Once attached to the tree, the tag shall not be removed except by the ultimate consumer or user. The department shall charge a fee of five cents (\$.05) for each tag it sells and remit all proceeds to the state treasurer for credit to the state general fund.

The law also gives any officer of the law, forestry agent, forest ranger, forest patrolman or conservation officer extensive search rights and power of seizure. A unique feature of the law is that upon determination of the district court that the law has been violated, the court may order the seized trees, shrubs, etc., sold and all money collected paid to the state treasurer for credit to the current school fund. Any person violating the law is guilty of a misdemeanor.

Mr. Foster says further that he is attempting to buy some of these and we trust he lets us know how he makes out. He says the tags may not be available as yet, although the cutting season isn't too far off.

MISSISSIPPI CURRENT REVENUE STAMPS 1963 (NOT SOLD TO COLLECTORS) - "E1" Hubbard

Tobacco

1960 (?) Decals same as last listed set in the catalog.
Black roulette.

- 1¢ green
- 2¢ bright rose
- 3¢ orange
- 4¢ cerise
- 5¢ purple
- 6¢ blue
- 8¢ tan
- 8¢ lavender (on order)
- 8¢ Fuson stamps

1960 (?) Top banner touches value panels. Hyphen-hole perforated. Hygroscopic gum. Shades vary considerably.

- 8¢ brown
- 10¢ yellow
- 12¢ purple
- 15¢ blue
- 16¢ burnt orange
- 18¢ dark green

- 21¢ brown
- 22¢ royal blue (scarce)
- 24¢ deep orange
- 25¢ brown
- 26¢ green (scarce)
- 30¢ orange
- 40¢ light blue (scarce)
- 60¢ red
- 65¢ purple
- 75¢ purple
- 80¢ red (scarce)
- 84¢ blue (scarce)

Beer

- 1960 (?) Small stamps similar to tobacco (paper) stamps.
Perforated
- 48¢ dark blue (2 used for 96¢ tax)
- 64¢ green (2 used for \$1.28 tax)
- 1960 (?) Like last \$1.71 and \$3.42 stamps.
- \$1.65 surcharged on \$1.71 lavender
- 6.62 green

Tobacco

Realty Transfer Tax (discontinued January, 1960)

- 1958 (July 1) Paper stamps similar to Indiana Intangibles stamps. Hyphen hole perforated. (All very scarce.)
- \$1.25 turquoise blue
- 10.00 royal blue
- 25.00 brown

(Tax was \$1.25 per \$500 or fraction, on sales over \$100.00)

Corrections and further data are appreciated.

DUES - These became due on September first. To avoid the difficulty we had last year dues notices have been sent out to all members separately. We wish to thank several of you who sent in theirs before being reminded.

MOUNTING STATE REVENUE STAMPS (continued from page 80 of the July issue)

He says he has a few other problems of mounting that he is still experimenting with; however, their test of time has not been long enough to provide any definite and reliable information.

At the CENTEX exhibition in Seattle last year, the first award for revenue stamps was given to Dr. Halliday for Washington Apple Stamps, which were mounted on black ring binder pages with descriptive matter on white paper mounted on the page with the stamps.

We have seen specially printed pages of various sizes and on various weights of paper from ordinary white bond paper to heavy ledger paper for all types of binders. We don't know why the owners chose the type they did, whether before beginning to mount their stamps, or after different experiments.

For our own collecting we have remounted our own collection several times, each time because the album we were using lacked something we felt was needed.

When first becoming interested in state revenues our U. S. collection was mounted in Elbe Lincoln Albums, with the dates and other information put on the page by means of a typewriter. The pages were fairly heavy and had good quadrill background. No borders were drawn around the stamps.

When the war came along it was no longer possible to obtain this binder, so we began to use the 36 pound ledger sheets which Mr. Hormann uses, placed back to back with a transparent sheet cover over the two, making one single page out of the two.

This arrangement made it possible to have stamps on both sides of the page but without the possibility of their rubbing against each other and coming off the page as in some of the printed albums without interleaving. It also cut down the number of sheet covers needed. We still like this method of mounting as the sheet protector not only keeps the stamps in place and keeps them from being handled unduly, but it adds quite a bit to their appearance.

After using this for a while we began to run into the large

Florida and Georgia egg stamps and some of the oil inspection stamps, the Georgia egg stamps being the same size as the pages and they could not be included in the album unless holes were punched in one edge to fit the rings, so we began to look around for something larger. Albums were still on the non-essential list and we did a little experimenting to see what we could do in the way of a home made album big enough to contain all the stamps, big and little.

We finally hit upon the idea of obtaining large uncut sheets of bristol board from the paper house, of a type which is used for calling cards and formal announcements and cutting each sheet into four pieces. This makes a page 11" wide by 14" high, approximately, not including the binding hinge. In order to make a cloth hinge so the page would lie flat when the binder is open, we obtained some 2" wide cloth tape, like scotch tape, and pressure sensitive gum of the same type. We then cut strips of paper 3/4" wide and 14" long, to use on the binding edge of the complete page. After making a guide, we put the tape upside down at one edge of the guide, placed the page at the opposite side of the guide, face up, so that about 1/4" of the tape adhered to one edge of the sheet, then placed the 3/4" wide strip of paper over the left edge of the tape, finally covering the exposed gummed tape between the page itself and the binding strip with a thin onion skin paper.

This sounds like a lot of work, but really isn't if one goes at it right. The onion skin paper can be put in place in large sheets and trimmed with a razor blade type of cutter with a handle.

The sheets were then punched with three round holes in the binding strip. Binders were made of heavy binders board, cut a little larger than the page, with a strip of hardboard as a binding strip, the two parts fastened together with cloth tape, with a space between them, and the whole covered with book binders cloth. The covers were drilled with holes to correspond with those in the pages and the whole thing put together with Chicago screw posts.

No doubt now days these could be made by one of the companies making linen hinged album pages, but after starting with a home made job we have continued with it.

The pages are stiff enough to take care of large stamps, even an occasional sheet, without bending enough to make them come loose. The mounting space is big enough to take care of the large egg stamps, and license certificates and other things of a similar nature, and big enough for the entire set of some of the larger stamps like Cuba and Puerto Rico Policia which would have to be split up on two pages otherwise. (to be concluded)