

THE STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
1441 Urbana Lane
Lincoln, Nebraska 68505

Volume 7, Number 3

January, 1967

Whole Number 67

OHIO BEDDING - The following listing of these stamps has been suggested by Mr. Bloom.

BE1 Yellow green on green (fugitive) paper. $20\frac{1}{2}$ x 28 mm. Perf. $12\frac{1}{2}$.
(This is variety listed by Hubbard in the catalog)

a. green on green paper

b. green on light gray-green (almost white) paper

c. green on dark green paper

BE2 same design, yellow green, rouletted

BE3 square design, no value, light green on green, perf. $12\frac{1}{2}$.

a. dark green on light green

b. dark green on blue green

c. olive green on gray green

d. light green on light green

BE4 $\frac{1}{4}$ ¢ light green on green, 21 x 21 mm.

BE5 $\frac{1}{4}$ ¢ blue on blue surfaced paper

BE6 $\frac{1}{4}$ ¢ blue on blue (1963?)

a. blue on blue gray (1965?)

b. blue on blue, cracked plate upper right

BE7 $\frac{1}{4}$ ¢ black on light blue



The cracked plate variety probably occurs on only one stamp in the sheet. Mr. Bloom has this in a multiple but was unable to pinpoint the location in the sheet. This mark occurs over the upper right ornament to edge of the stamp.

MINNESOTA OLEOMARGARINE - There was an error in description of Type B of the large stamp illustrated in the last issue. The border is the same; the difference lies in the presence of dots between stamps. These occur only internally in the sheet, none on outside towards edge of sheet. Thanks to Mr. Hermann for this information and also for the following new listing.

There are several major varieties of the small pressure-sensitive stamps currently in use. The most recent variety has heavy "l" without serif, tiny c (¢), and the map reduced horizontally, as well as differences in lettering. We also illustrate one of the earlier types for comparison. Mr. Litchfield is compiling a complete listing of these stamps.



OHIO SEED - Mr. Bloom sends the 1966 stamp which we illustrate. Color is now black on pink paper.

OHIO DEPARTMENT OF AGRICULTURE

50c NO. 44796

PACKET
SEED INSPECTION STAMP

Fee paid in accordance with Sec. 907.10,
Subsection (D) Revised Code of Ohio.

Director of Agriculture

STATE REVENUE NEWSLETTER

official organ of
THE STATE REVENUE SOCIETY

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DUES: \$2 per year

Please send to:

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4109 25th Ave. SW
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Your dues are essential for continued publication of the Newsletter. It would reduce the expenses of the Society and save your Secretary considerable time if you would mail in your dues without a special notice.

ADVERTISING RATES - 2¢ per word; 3 insertions for the price of 2, 5 insertions for the price of 3. Send to Editorial Office. Payment in 4¢ or 5¢ stamps acceptable. Checks payable to State Revenue Society.

STATE REVENUE NEWSLETTER

Editorial Office
1441 Urbana Lane
Lincoln, Nebraska 68505

IS YOUR ADDRESS CORRECT? Please check the label on the envelope in which this issue was mailed and notify us immediately of any errors. This, and all future issues, will be sent 3rd Class.

WEST VIRGINIA BEER - CORRECTION

Mr. Hermann informs us that the stamp reported in the November issue is yellow and blue (not black).

WASHINGTON SPORTSMEN'S COUNCIL -

Both Charles Hermann and E. L. Vanderford sent additional information. This stamp was also used in 1956 and 1958. The 1956 stamp has printed text "MEMBER WASHINGTON STATE SPORTSMEN'S COUNCIL - 1956 - 25¢" but no design. It was in red on white paper. The 1958 issue is same design as 1957 but red and dark green on green paper and is much larger, 40 x 40 mm.

Proceeds from sale of these went into fish and game conservation work and, although not required by the State, their purchase was encouraged by printing a square space on the reverse of hunting licenses for the three years involved with the inscription "This Space for Washington State Sports Council Membership Stamp - 25¢".
NOT REQUIRED BY LAW".

A letter from Howard E. Nelson, Secretary of the Council, causes your Editor to believe these stamps were discontinued because the Game Department was advised it was illegal for them to encourage donations in this manner.

WANTED -- Iowa oleomargarine tax stamps. I am making a specialized study of these issues. Will purchase or trade for anything from a single stamp to a box full.

CARTER LITCHFIELD
412 West Brookside
Bryan, Texas 77801

WANTED - REVENUES-TAX PAIDS-REVENUE STAMPED PAPER OF - THE U.S. POSSESSIONS Before, during and since U.S. administration. Philippines; Puerto Rico; U.S. Virgin Islands; Vera Cruz, Mexico, during U.S. 1914 Occupation; Hawaii & Alaska. Free of Tax Cigarette Labels. Literature on Entire World's Revenues.

ROBERT H. SHELLHAMER
2364 Crestview Road
Pittsburgh, Pa. 15216

WANTED - A response from the members! Unless more interest is expressed, the auction suggestion will be abandoned.

MAINE TOBACCO - Mr. Bloom submits the following list of decals. All are on cream safety card, roulettes 6 $\frac{1}{2}$. All except the 3¢ have black design; the color given refers to the background.

½¢ brown	8¢ dark orange	30¢ white
1¢ blue	10¢ bright blue	40¢ pale lilac
2 $\frac{1}{2}$ ¢ red	10¢ blue	60¢ yellow
3¢ all pink	12¢ dark lilac	75¢ cerise
4¢ purple	25¢ cream	75¢ pink
5¢ light lilac	25¢ yellow	90¢ green
		\$1 pale blue green



Some of the above are known only from punched remainders and at this writing it is uncertain how many were used. According to State officials, the Tobacco Products Tax Act which necessitated these decals was repealed Dec. 31, 1955 and all stamps relative to that act have now been destroyed. The only decal tax stamp currently in use is that on cigarettes which represents a tax of 8¢ per pack.

MINNESOTA CERTIFICATION LABELS - Examples of these were submitted by Charles Hermann and Carter Litchfield. We illustrate the stamp for a case of 12 containers. This is printed in black, roulettes 10 $\frac{1}{2}$, and there is no indication of face value. The stamp for 24 containers is the same design. Both may

be found roulettes 3 $\frac{1}{4}$ at top but is probably not a major variety. Those with 3 $\frac{1}{4}$ roulette may be the top stamps in a sheet. Mr. Hermann says the Wine stamps also have this in positions J and T in the 20 stamp sheet. Also seen is the 12 container stamp imperforate.

Another variety reported is similar in size and design to the 1945 liquor-wine stamps but since value is on one line below seal, reading "CERTIFICATION FEE 1 CENT", the lower half is devoted to the Certification text.

Mr. Hermann also reports a 1¢ red on yellow decal on cream safety card, roulettes 6 $\frac{1}{2}$ horizontally in black between panes of 4. This was intended for use on bottles but a block of 12 was pasted on a carton



OHIO CIGARETTE - Illustrated are two varieties submitted by Mr. Bloom and Mr. Lichtenberger.

The larger stamp is a decal printed in brown. Details on the card are not available. The other appears to be of the heat-transfer type. It is printed in black against a green background.



~~was file also to jail without any notice made.~~ ~~DO NOT USE~~
~~-ah should over be edit twice LIA to better not bise write more to re~~
~~.but orginal edit of exist navy value edit make~~
LOUISIANA FEED TAGS - Mr. Hermann reports the following varieties for the 1913-14 Season. These are the same design as the tag illustrated in the February 1960 Newsletter.

Printed in red: 20, 100, 143, 150, 167, 175, 200 lbs, (blank) lbs.
Printed in black: 100, 167, 200 lbs.

There is no indication of the product on which these tags were to be used unless color distinguishes the product. Since both feed and fertilizer sizes are represented in the set, this would suggest that the same tags could have been used on either product. But with the exception of the 100 lbs. none of these would be insecticide sizes.

LOUISIANA FEED - Some of these stamps have been found without control numbers although the letter is present. These stamps were pasted on packages of 1000 stamps delivered by the printer and were intended only to identify the contents of the package. Others have been seen punched with irregular circular holes 5-7 mm. in diameter for the same purpose. Your editor has seen the following:

Control No. Missing:

1935-36	8 1/3 lb. (also punched with hole)
1941-42	8 1/3, 25, 50, 100 lbs.
1942-43	8 1/3, 10, ____ lbs.

Punched:

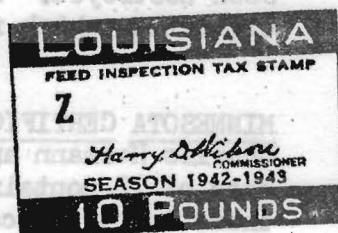
1935-36	8 1/3 (control No. 06)
1943-44	100 lbs.
1944-45	10, 100 lbs.
1945-46	25, 100, ____ lbs.
1946-47	10, 50 lbs.

Some of these have much wider straight edge margins, suggesting they were cut from printer's waste and in a few cases the stamp has no other characteristics which would have prevented its use. Included in this category are the 50 and 100 lbs. of 1942-43 and the 10, 50, and ____ lbs. of 1943-44. Considering the low face value of most feed stamps, one extra stamp in 1000 couldn't have resulted in any great loss to the State. This was probably a routine procedure by the printer (Eureka Specialty Printing Co.) who does quite a bit of State revenue work.

LOUISIANA INSECTICIDE - Some Additional Notes - Your editor now has a specially printed address label used on an envelope containing stamps to be redeemed. Apparently the Insecticide stamps were exchanged or redeemed at any time but had to be returned in envelopes bearing this label. I also have a slip recording a 300 lb. Paris Green stamp sent in for refund. This would have been a provisional value which is unknown in collections.

The 1937 set was printed by Dennison.

IF 18 and IF 19 exist punched with 6 mm. holes and, like the feed stamps, were used to identify the contents of packages of stamps. IF 25 was punched with a $3\frac{1}{2}$ mm. hole. If feed stamps could be found punched in the same manner, it might be possible to more positively date this stamp.



TENNESSEE VEGETABLE SEED - Mr. Smotherman shows us the illustrated label. The copy sent had been affixed to a tag. It is printed in black except for the No., dates, and seal which are in green. Mr. Smotherman will be glad to send a copy of this as well as the common variety of the 1¢ feed stamp illustrated below plus the 2¢ and 4¢ perforated seed stamps. The 2¢ is red, 4¢ violet. When writing for these, be sure to include a self-addressed, stamped envelope. The use of commemoratives on your mail and a reciprocal gift of stamps from your state would be appreciated. His address is 1220 N. Spring St., Murfreesboro, Tenn. 37130.

TENNESSEE FEED - The upper stamp in the pair shown has a flaw consisting of a white area following the last "E" in "TENNESSEE". This appears to be a constant variety as it occurs in the same position on all the sheets Mr. Smotherman has seen. It is the first stamp on the left margin of the sheet in the next-to-last row from the bottom.

OREGON CIGARETTES - This tax is new since July. The larger stamp is a decal, red on green background except "Oregon" and "20 Cigarettes" in white. The smaller stamp is of heat transfer type, lettering in black on green background except "OREGON" again in white. The meter is in orange.

CALIFORNIA DOCUMENTARY - D214 (\$5 carmine) occurs in a variety spelled "REVENUK" according to Mr. Bloom.

WE NEED NEWS AND DUES

TENNESSEE DEPARTMENT OF AGRICULTURE
VEGETABLE SEED STAMP

No. 1231

THIS IS TO CERTIFY THAT THE LICENSE PROVISION OF THE TENNESSEE VEGETABLE SEED LAW HAS BEEN COMPILED WITH. (FEE BASED ON WHOLESALE PRICE OF SEED) (\$100.00 OR LESS \$1.00).

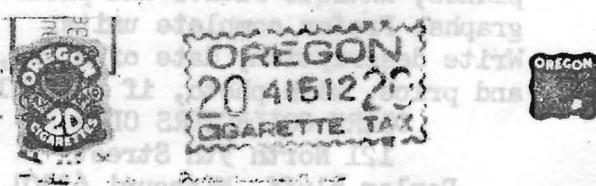
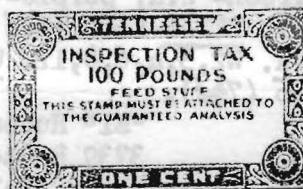
1962



1963

THIS STAMP SHALL BE AFFIXED TO DISPLAY RACKS OR CONTAINERS, AND WILL EXPIRE JUNE 30, 1963

W. F. Moss
Commissioner



KANSAS EGG - Reported by Mr. Hermann is a die cut stamp 133 x 82 $\frac{1}{2}$ mm., single line frame in outline map of state. State seal upper left, "KANSAS/GRADE/A" upper right; 15 dozen blue.

STATE FAIR, RIVER AND WINE STAMPS
WANTED: ALAS. L1, 2, 2a. WI, IJ, 9.
ARK. L147. W- all Cheney and Scurlock
stamps. IW- Cook black on blue .1875,
.375. Scurlock blue on blue. COLO.
WL22; 5¢ green TAXPAID. DIST. OF COL.
all with black value except 1/80,
1/16, 1/8, 1/5, 1/4 gallon. IDAHO LS2.
INDIANA CLla. IOWA LS "AE". KANSAS
16a, 10, 10a, 11a. WI2a, 15, 21, 22, 24, 25.
KY. L13, 7, 12, 12a, 13. EL2, 3, 4. EW1.
MD. L3, 5, 25, 26a, 28a, 30a, 32. W5.
MICH. W5, 6, 11, 13, 14, 18, 20, 21, 23,
25-29a, 31-33, 35-38, 41a, 41b, 43b, 43d,
44-55. LS2. MINN. Wine: Peterson
Blue- Pts, 10ths; Red- 20ths, 10ths.
Sieben- all but red 10ths, 1/2 gals.
No signature- all but red 5ths, 1/2
gals, gals. Still wines, perf.- all
but 6¢; roul.- all but 4¢, 6, 12, 24¢
NEB. L9, 54A(7½¢). WL6A, 77a, 78, 79,
86A (3 3/4¢). N. MEX. L17, 22, 24-27B.
W3. N. Y. L1, 3, 7-6, 8B (\$5), 9A (50¢),
10, 11. OKLA. Grey background- all but
red 2, 4 gals; green- 2.4, 3, 4 gals.
Tan background- all but red 4 gals;
green- 2.4; purple- 3. S. CAR. L8,
11. TEXAS L16A (12¢ carmine). W45.
VA. W2, 3, 4, 6, 8, 12. WISC. W31, 32b,
46 (7½¢).

"EL" Hubbard
3739 Benton
Santa Clara, Calif. 95051

WANTED: Restorable Passenger Buses,
Trucks, Fire Trucks, Hearses, Autos
before 1940; antique telephones,
cash registers, typewriters, coin-
operated vending and gambling
machines, antique organs and player
pianos, antique radios and phono-
graphs. Prefer complete units.
Write description, date of mfgr.,
and price, with photo, if possible.

OZARK COLLECTORS CLUB
121 North 9th Street
Poplar Bluff, Missouri 63901

WANTED: Missouri state county, &
municipal revenues, paper, decal,
and meters.

NELSON E. CALDWELL
121 North 9th Street
Poplar Bluff, Missouri 63901

U.S. STATE DOCUMENTARY STAMP WANT LIST
CAL. Round stamps - \$7, 14, 15, 19, 28, 38,
45, 87, 50, 100, 175, 200, 400. Rectangular-
\$7 blue, \$30, 38, 56. FLA. \$25, 50, 100
STAMP TAX. HAW. \$10 rouletted. KANS.
20, 80¢, \$11, 12, 13, 14. LA. 5¢ LOTTERY.
MD. \$22, 55, 110 RECORINATION. MASS. \$50
100, 500, 1000 DEED. MINN. \$1 and up.
N. Y. INVESTMENTS: 80¢, \$3, 5, 8, 20, 40, 50,
100. OHIO Sales Tax- A1, 1a, 1i, 1j. R5a,
40a, 49a, 56, 56a, 57, 58b, 58e, 60a, 65, 69,
70, 76, 77. S. CAR. \$50. TEXAS \$4.80,
9.80, 200 DEED. WASH. \$50, 100, 500.

"EL" Hubbard
3739 Benton
Santa Clara, Calif. 95051

MISC. STATE EXCISE STAMPS WANTLIST
ALA. C14. ARK. C2, 8a, 10a, 12, 14a. CR1,
2, 36, 44, 49b, 54, 59, 59x, 63, 64, 66, 70, 71.
GA. C37c. IDAHO M8, 9, IND. M6. LA. M1.
MISS. T38, 39, 50, 51, 58, 59, 63, 65a. M9.
N.DAK. C17. R.I. T15, 16, 17. S. CAR.
BL9, 79. TENN. T34, 52b, 52c, 56b, 57, 57b,
111, 126. CRLa, 2, 3, 4. AM5, 7, 8. UTAH
C2b, 18a. REL.

"EL" HUBBARD
3739 Benton
Santa Clara, Calif. 95051

STATE INSPECTION STAMP WANT LIST
ALA. F29. FLA. CF4, 7, 14. GR6, TA18.
L12, 3, 4. F10, 11. FE16. GA. CS1, 1a, 8.
IF22. SF8, 14. KANSAS F1, 2, 12, 16a, 16b.
FE3, 8. KY. FE1b, 21, 22, 23, 24, 25, 26, 27,
28, 29, 31, 34, 35, 37, 39, 43, 45a, 49, 50, 92,
93, 114, 115, 134, 142a, 142b, 146b, 150a,
153. LA. F12, 81, 82a, 83, 85b. MISS. F7
8, 24, 25, 30. CS1, 7. TENN. F1, 64, 81, 88,
93, 106, 108, 110. CE1, 3, 4, 5, 8, 14. GC1,
3, 4, 11, 12, 20, 21, 22, 24, 33, 33a, 36, 39b,
41a, 51. W.VA. FE3.

"EL" Hubbard
3739 Benton
Santa Clara, Calif. 95051

WANTED: Counterfeits and reprints of
Oregon Insurance stamps.

KENNETH PRUESS
1441 Urbana Lane
Lincoln, Nebr. 68505

Small ads offering material for trade
are accepted without charge.

STATE REVENUE ADDENDA - Hubbard
CALIFORNIA

DOCUMENTARY:

D19	should be \$1.40, not \$2.40	
D39	(\$1.00) should be D40	
D110a	large periods by value	— —
D139B	strike out duplication	
D149a	horizontal pair (bluish)	—
D183Xb	double line between stamps	1.00
D202A	\$1.00 olive yellow	5.00
D208A	\$2.00 dingy rose	1.50

LIQUOR:

1937-38. Add variety "e" greenish safety design on pale amber paper for 5¢, 10¢, 16¢, and 20¢ values. All scarce.

L12b
 L15a RRR?

L16e, L17e, and L19e should be deleted since this is now considered to be faulty roulette 6½ to 7.

L19b	(tan card)	5.00
L20f	black roulette 9½	RRR?
L21f	black roulette 9½	RRR?
L20g	like "c" but violet black	3.50

1940. Add variety "b" blue printed instructions on back of each pane of six stamps.

L22b	5¢	1.50
L23b	10¢	2.50

L25b	20¢	1.50
c	like "b" but yellow green	2.00
L26	40¢	.25 .10
L27	80¢	.50 .20

FEED:

F7e	90 lbs.	.50
f		.75
F8g	imperf. horiz., 12 vert. (all torn apart)	RRR?

1943. Add variety "c" perforated 12½; and "f" slot perforated 6 3/4.

F12f		.05
g	vertical pair imperforate between	1.50
F14c		.10
F17	reverse c and d listings	
d	change to "gray" paper, perforated 12	.25
e	block of four with double sheet number	RR

STATE REVENUE ADDENDA - Hubbard
COLORADO

WINE AND LIQUOR:

1934 (Second Issue) Add "all are straight-edged on one or more sides".

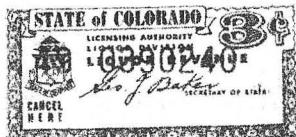
WL35a	orange	.40
WL41a	red	.50
WL46a	red brown numbers	5.00
WL48b	left side perforated beyond printer's imprint, right side normal	U?

1948. No lines above or below position number as in last sets. Morrison signature. Red serial numbers except on 20¢, which are blue.

WL49	3¢ blue	2.50
WL50	6¢ purple	1.50
WL51	20¢ orange	.75

1949. Same but Baker signature. Shades.

WL52	3¢ blue	?
WL53	6¢ purple	1.50
WL54	20¢ orange a. rose	.50 1.50



1952. Similar but half of former size.

WL55	3¢ blue	.75
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a. line above and below
position number RR?

WL56	6¢ purple	.25
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WL57	20¢ orange (orange panto. background	.25
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a. carmine with pink panto .20

1953. Bruce signature.

WL58	3¢ blue	.75
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WL59	6¢ purple	.50
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WL60	20¢ orange a. line above and below position number	—
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1959. Final Issue: small numbers with line below position number.

WL61	3¢ blue	—
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WL62	5¢ green "TAX PAID"	—
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WL63	5¢ green	2.00 1.00
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WL64	5¢ brown	—
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WL65	5¢ brown "WINE"	1.00 .50
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WL66	6¢ purple	—
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WL67	7½¢ rose	1.00 .50
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WL68	20¢ orange	—
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WL69	22½¢ brown	1.00 .50
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BEER: (Discontinued 1953)

B30a	burgundy	—
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B36	(D, H to M)	—
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STATE REVENUE ADDENDA - Hubbard
COLORADO

BEER: (Continued)

Morrison signature 3.2% - Barrel stamps with large serial numbers.

B46	3¢ brown (A)	
B47	288 oz. red orange (G-M)	.75
B48	$\frac{1}{2}$ bbl. carmine (A)	U?

B49	Over 3.2% - 288 ox. blue (P through U, X,Z,XT, XU and A through E)	.20
B50	9¢ orange (A)	1.00
B51	$\frac{1}{2}$ bbl. blue (B through D)	2.00
B52	1 bbl. black (?)	U?

1950?	Baker signature. 3.2% -	
B53	288 oz. orange (O through T)	
B54	$\frac{1}{2}$ bbl. red (B)	RRR
	over 3.2%	
B55	288 oz. blue (E through G, Y)	.25
B56	9¢ orange (H,I,L,X,Z)	.75
B57	$\frac{1}{2}$ bbl. blue (E,F)	
B58	1 bbl. black (No serial letter)	U?

195?	Bruce signature. Over 3.2%-	
B59	288 oz. blue (E)	

BEDDING:

1943. Should read "27 x 35 mm".

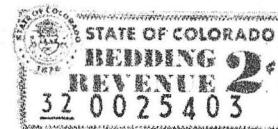
BE1	a. imperforate pair	.50
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1947.	Similar reading "Division of/Public Health" at top, etc. and smaller - 19 $\frac{1}{2}$ x 26 mm. Perforated 12 $\frac{1}{2}$.	
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BE2	Black on blue (no value) a. imperf. pair	.20
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1950.	Similar but reading "Department of/ Public Health" at top, etc. Perf. 12 $\frac{1}{2}$, 20 x 25 $\frac{1}{2}$ mm.	
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BE3	Black on blue	.20
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1954? Similar to 1952 Liquor stamps. Blue pantograph background reading up. Red serial number.

BE4	2¢ violet blue a. blue	.25
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FEED: (REWRITTEN ENTIRELY)

1934. Perforated 11 3/4; 37 x 23 mm. Value in lbs.

F1	5 violet	.10
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	a. folded paper	2.50
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F2	8 1/3 orange	.15
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STATE REVENUE ADDENDA - Hubbard
COLORADO

FEED (Continued)

F3	10 green	.20
F4	25 brown	.25
F5	50 blue	.30
F6	100 red	.25
	a. offset print on back	2.50

1937-44. Wide spaces in background, etc.
Perforated $12\frac{1}{2}$. c. "Gold Bug" in shield.
g. break at right of eye.

F7	10 green	.10
	c.	.25
	g.	.40
F8	25 brown	.15
	a. orange brown	.50
	c.	.35
	g.	.40
F9	50 blue	.25
	c.	.50
F10	100 red	.25
	a. carmine	.20
	b. pale carmine	.20
	c.	.35
	d. perf. $11\frac{3}{4} \times 12\frac{1}{2}$.50
	e. same, scarlet	1.00
	f. extra row of horizontal perforations	1.00
	g.	.40
	h. roulette 12 at bottom	—

1944? Figures of values with "squarish" look.

F11	25 brown	2.50
F12	50 blue	RRRR

1945? Similar but ornaments removed from corners of cross. Perforated $12\frac{1}{2}$.

F13	100 red	.25
	a. perforated $11\frac{3}{4}$.35
	b. perforated $11\frac{3}{4} \times 12\frac{1}{2}$.50



1946? Same but reading "DEPARTMENT OF AGRICULTURE" in bottom of circle.

F14	25 brown	.20
F15	50 blue	.25
	a. pale blue	RRRR?
	b. purplish blue ('60?)	.10
F16	100 red	.15
	a. vertical pair imperf between	3.50
	b. pink	.25
	c. orange red ('60?)	.25

1953? Same but rouletted $5\frac{1}{2}$.

F17	50 blue	.20
F18	100 red	.35

FERTILIZER (Discontinued 1953):

FEL	remove "c"	
FE4	a. broken "X" in "TAX" (constant variety)	.50
	b. rough dingy 'war paper'	.50
FE6	a. high "l" in "Mineral"	.25
	b. "war" paper	1.00
	c. vertical pair imperf. between, war paper	5.00

STATE REVENUE ADDENDA - Hubbard
CONNECTICUT

ELEVATOR (Inspection): (Discontinued
1957)



1946. Very similar to Bedding Stamps,
but with year date at bottom, etc.
Perforated 12. All are \$1 stamps.

ELE46	Blue	2.50	
ELE47	Green	2.50	2.00
ELE48	Rose	2.50	2.00
ELE49	Brown	2.50	2.00
ELE50	Blue	2.50	2.00
ELE51	Green	2.50	2.00
ELE52	Rose	2.50	2.00
ELE53	Brown	2.50	2.00
ELE54	Blue	2.50	2.00
ELE55	Green	2.25	1.75
ELE56	Rose	—	—
ELE57	Brown	—	—

STATE REVENUE ADDENDA - Hubbard
DELAWARE

CIGAR:



1949. Paper stamps with seal in center and value in black. Perf. 12; 72 x 24½ mm. 2¢ and 5¢ values are 22 x 48 mm.

CR1	2¢ light brown	—	R
CR2	5¢ light blue	—	R
CR3	25¢ brown	RRR	RR
CR4	50¢ light blue	2.00	.50
CR5	\$1 magenta	—	RRR
CR6	\$2 orange	—	RRR

CIGARETTE: (Decals)

1944.

C1	1¢ brown	.25	.15	
C2	2¢ blue	.20	.10	
C3	3¢ red	—	.25	
C4	5¢ orange	.50	.20	



1960.

C	20 cigarettes orange	R	—
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LIQUOR:



L1	Purple (A,B)	1.75
	a. plain paper (B)	U?
L2	a.	1.50
	c. tall red gothic serial no.	RRR?

1954? New design as illustrated above. Five words at top and bottom.		
L5	purple (C)	1.50 .35

BEER:

B8d	4.50
B12c	5.00
B19	.50
B19c add "112 mm. long"	
B19d like c but 111 mm. long and green	.10

1942 should be 1941. Special issue for Outstate Beer. (Discontinued 1944*)

B23	4½¢ black on buff?	—	RRR
B24	12¢ black on pink	—	.75
B25	62¢ black	—	RR

* Other states tax rates on Delaware beer were reciprocally charged on their beer when shipped into Delaware. Declared unconstitutional in 1944.

STATE REVENUE ADDENDA - Hubbard
DELAWARE

BEER (Continued):

1950? New design. Columbian Bank Note
Co. imprint.

B26	8½¢ green	RR?
B27	10¢ brown	RRR?
B28	50¢ orange	U?



1955? Like 1940 issue but rate doubled.

B29	8½¢ purple	R?
B30	16¢ green	1.00
B31	20¢ brown	RR?
B32	50¢ blue?	???
B33	\$1 orange	R?

STATE REVENUE ADDENDA - Hubbard
DISTRICT OF COLUMBIA

LIQUOR:

1946. Add b. light orange, perf. 11 x 10 $\frac{1}{2}$.
L3a .50 .15
L3b .30 .10
L5b .10
L6b .40 .10
L7b .50 .15

195? Black value

L 1/80 gal. — —
L 1/16 gal. — —
L 1/8 gal. — —
L 1/5 gal. — —
L 1/4 gal. — —

WINE:

1946. Add "b". perf. 11 x 10 $\frac{1}{2}$, new shade
of green.

W5a .25
W6a .20

195? Black value.

W 1/5 gal. — —

CHAMPAGNE:

195? Rose.
CH 1/20 gal. — —
CH 1/8 gal. — —
CH 1/5 gal. — —

ALCOHOL ?:

195? Blue.
AL 1/20 gal. — —
AL 1/5 gal. — —

CIGARETTE:

1950? Monument design.
C1 2¢ blue
C2 2¢ orange

ADDITIONAL TAX STAMP (All liquors):

L11 .75