

THE STATE REVENUE NEWSLETTER

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

Volume 9, Number 2

March 1969

Whole Number 81

GEORGIA OYSTER - Terry Hines shows us 4 unreported varieties. These stamps are now obsolete and no longer available to collectors.

1¢ green for 60 oz Canned Oysters

2¢ blue for 1 Gal Raw Shucked Oysters, rouletted

2¢ blue for 1 Gal Raw Shucked Oysters, perforated, "GEORGIA GAME AND FISH COMMISSION" with serifs

5¢ red for 1 bushel Oysters in shell

Do all values come in both styles of type and perf vs roul ?

MICHIGAN APPLE - Apple advertising stamps may be purchased by collectors from the Michigan Apple Committee, 933 E. Grand River Ave., East Lansing, Michigan 48823. The following, in design like Hubbard's A8-12, are available: 1¢ red, 2¢ purple, 5¢ blue, 10¢ orange, 25¢ black, 50¢ green, \$1 deep purple, \$5 red on green paper. The latter seems to be an unlisted value.

Also available is a 4¢ black on blue in a new design which we will attempt to illustrate. This is perf 12 $\frac{1}{2}$. The Apple Card is also available in a 4¢ denomination in green. This also is a new value. Our thanks to Terry Hines for this information.

WEST VIRGINIA GOLD - The State furnished Terry Hines a photocopy of their real estate transfer stamps. We can now report that the \$330 stamp is in olive. There is also a stamp in the denomination of \$2200 which is printed, appropriately enough, in gold! We believe this is the highest denomination State revenue ever issued with a printed value though higher provisional values have been reported on the 1968 California County stamps. The West Virginia stamps appear to come in sheets of 50 (10 x 5) with selvage all sides and have colored roul 6 $\frac{1}{2}$.

2c OYSTER TAX PAID 2c

GEORGIA GAME AND FISH COMMISSION

1 Gal. Raw Shucked Oysters

Shipper

Date

2c OYSTER TAX PAID 2c

GEORGIA GAME AND FISH COMMISSION

1 Gal. Raw Shucked Oysters

Shipper

Date



STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

President: Elbert S. A. Hubbard
Secretary-Treasurer: David C. Strock
Editor: Kenneth P. Pruess
Assistant Editors: Charles Hermann,
Terry Hines, El Hubbard, E. L. Van-
derford, R. H. Zimmerli

SECRETARY'S REPORT

CHANGE OF ADDRESS:

#115 Ivester, Herman
1306 Southedge Drive
Little Rock, Arkansas 72207

13 Brewer, Walter M.
2444 Baja Cerro Circle
San Diego, Calif. 92109

REINSTATEMENT:

90 Stauffer, Nevin A.
6 South Fifth Street
Columbia, Penna. 17512

NEW MEMBERS:

#186 STUNTZNER, EDWIN L.
1003 Exchange Street
Emporia, Kansas 66801

Germany, U. S. perfins and
German perfins; Christmas
seals. Proposed by K. Pruess

#187 TALBOT, CHAS. H. W.
624 Central Building
Seattle, Washington 98104

Proposed by K. Pruess

#188 DeKAY, W. R.
P. O. Box 20275
Louisville, Kentucky 40220

General. Proposed by K. Pruess

#189 CROWN, JEFF
Box 4505
College Station, Texas 77840

United States and State rev-
enues. Proposed by El Hubbard.

#190 HALLINGER, DONALD E.
1405 Glengarry Road
Pasadena, California 91105

Revenues and forgeries. Proposed
by K. Pruess

#191 HAGLER, IRVING
P. O. Box 308 (c/o HJMR Co.)
North Miami, Florida 33161

Philatelic Literature Dealer.
Proposed by K. Pruess

#192 DARTMOUTH COLLEGE LIBRARY
Attention: Mr. W. B. Meredith
Dartmouth College
Hanover, New Hampshire 03755

Proposed and paid by Terry Hines

#193 SMILEY, HUGH L.
1752 Nottingham Lane
Wichita, Kansas 67204

General Collection, State revenues.
Proposed by Charles J. Belling-
hausen

#194 KUNCL, HENRY
1220 South 49th Avenue
Cicero, Illinois 60650

Revenues, Seals, Postage stamps.
Proposed by El Hubbard

#195 CARDINAL SPELLMAN PHILATELIC MUSEUM
Regis College
Weston, Massachusetts 02193

Proposed by Frank Sternad

#196 OVERMAN, OLIVER C.
1345 Cherry Street
Denver, Colorado 80220

Colorado State Revenue Stamps.
Proposed by Kenneth Pruess

#197 LAUZÉ, WILFRID L.
198 Union Avenue
Rutherford, New Jersey 07070

General U.S., Revenues U.S. and
State, Cinderellas, Local Posts.
Proposed by Kenneth Pruess

NEW MEMBERS (Cont.):

#198 BARNI, THOMAS A.
5329 Pattison Avenue
St. Louis, Missouri 63110

All kinds - hunting, fishing,
cigarettes, cigars, etc.
Proposed by K. Pruess

CHANGE OF ADDRESS:

#179 Matesen, Mack E.
216th PL SW (K-12)
Lynnwood, Wash. 98036

MORE EARLY CIGARETTE METERS - Charles Hermann reported the earliest meters known up to Meter No. 20125. Your editor can now add the following to that list:

- 20004 Connecticut ✓
- 20005 Connecticut ✓
- 20006 Connecticut ✓
- 20009 South Carolina ✓
- 20026 Tennessee ✓
- 20029 South Carolina ✓
- 20042 South Carolina ✓
- 20058 Kansas City 2¢ ✓
- 20065 South Dakota ✓
- 20066 Tennessee (?) - (reported)
- 20068 Tennessee ✓
- 20072 South Carolina ✓
- 20073 South Carolina ✓
- 20074 South Carolina ✓
- 20077 Rhode Island ✓
- 20078 Rhode Island ✓
- 20085 Iowa -
- 20111 N.Y. City 1¢ -
- 20116 N.Y. City 1¢ -
- 20123 N.Y. City-State -

We are attempting to work up a list of meters by States. Can you

contribute a list of numbers which have been used in your State? If known, dates of color changes, changes in design, and tax rate would be helpful. Charles Hermann is undoubtedly our leading meter collector and has already submitted some lists of items in his collection. But he can't do all the work alone. This is truly a big project since close to 20,000 meters have been used, not to mention the changes in colors, values, etc.

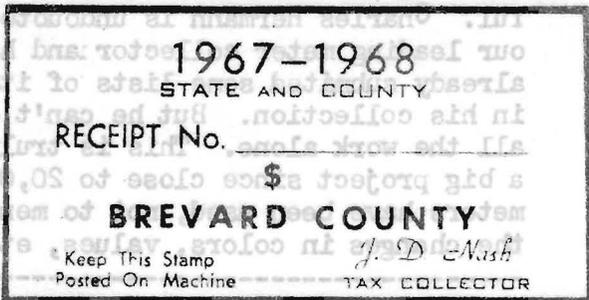
"ONE TAX LESS" reads the heading on a newspaper clipping sent us by Mr. Earle. This refers to the almost unbelievable fact that Baltimore probably will drop a tax it has imposed for many years. Until 1958 there was a city tax on cigarets, cigars, smoking tobacco and chewing tobacco. Then the State decided to do all the taxing on cigarets and refunded a portion to the city. But the State didn't say anything about other tobacco products. Therefore the city continued to collect its own taxes on these. Last year this tax yielded only about \$114,000, perhaps because of lax collecting or because people bought these items in nearby Counties where they are tax-free. Because of the trouble and expense involved in collecting this tax, the Finance Department has urged that it be dropped.

NEW SOUTH DAKOTA OLEO - Charles Hermann shows us the new pressure-sensitive stamp which is in red on white paper. He also reports the discovery of an old issue; this is a small decal like the first one shown in Litchfield's checklist but without the printer's imprint.

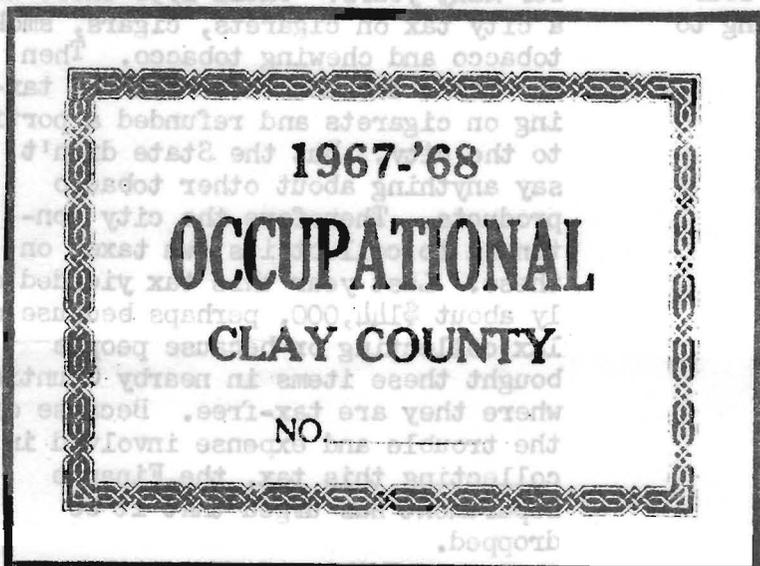


FLORIDA CIGARETTE - Terry Hines reports that the 20 cigarette meters may be found in blue, purple, red, green, and orange.

FLORIDA COUNTY LICENSE STAMPS - Coin-operated machine license stamps from several Counties have been submitted by Terry Hines.



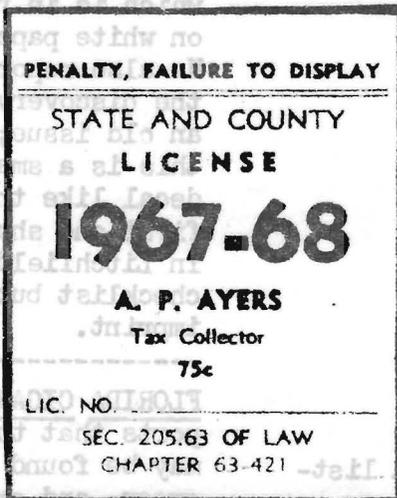
BREVARD COUNTY - Black on white, pressure sensitive



CLAY COUNTY - Orange on white



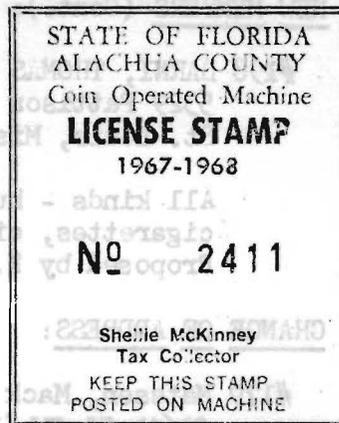
BAY COUNTY -
1961-2, red on white
1967-8, blue and dark blue



MARTIN COUNTY - Black on white

COLLIER COUNTY - pressure-sensitive:
75¢ black on phosphorescent orange
\$7.50 black on gold

Counties which report they do not use stamps are Columbia, Dade, Franklin, Glades, Gulf, and Hamilton.



ALACHUA COUNTY - Blue on white, pressure sensitive

BRADFORD COUNTY - Similar to ALACHUA except dates filled in by County Tax Collector

MARTIN COUNTY
STATE OF FLORIDA
COIN OPERATED
MACHINE
LICENSE STAMP
1967-68

License No. _____

pe _____

No 715

MARTIN COUNTY
STATE OF FLORIDA
COIN OPERATED
MACHINE
LICENSE STAMP
1967-68

MICHIGAN
Trout Fishing Stamps

First issued for 1948 season. All stamps through 1967 were used for all types of both resident and nonresident licenses. All stamps 1948 through 1967 were from panes or sheets with perforated selvage on all four sides. 1948, 1950 through 1952 and 1954 through 1958 printings were by Columbian Bank Note Co.; 1949 by American Bank Note Co.; 1953 by Security Banknote Co.; 1959 through 1963 by Security-Columbian Banknote Co. All sizes listed are design size.



- 1948 \$1.00 green on white. Trout leaping for insect. Perf 12 $\frac{1}{2}$.
36 $\frac{1}{2}$ x 22 $\frac{1}{2}$ mm.
- 1949 \$1.00 red on white. Rainbow trout rising for insect on surface.
Perf 12. 37 x 22 $\frac{1}{4}$ mm.
- 1950 \$1.00 brown on white. Leaping brown trout. Perf 10 $\frac{3}{4}$.
37 x 22 mm.



- 1951 \$1.00 blue on white. Lake trout. Perf 12 $\frac{1}{2}$. 37 x 22 $\frac{1}{4}$ mm.
- 1952 \$1.00 dull green on white. Fishermen and Au Sable River scene.
Perf 12 $\frac{1}{2}$. 36 $\frac{1}{2}$ x 22 $\frac{1}{2}$ mm.
- 1953 \$1.00 blue on white. Fisherman and Ontanagon River scene.
Perf 12 $\frac{1}{2}$. 37 x 22 $\frac{1}{4}$ mm.

Trout Fishing Stamps

- 1954 \$1.00 green on white. Angler netting hooked trout. Perf $12\frac{1}{2}$.
37 x $22\frac{1}{2}$ mm.
- 1955 \$1.00 blue violet on white. Fisherman and Manistee River scene.
Perf $12\frac{1}{2}$. 37 x 22 mm.



- 1956 \$1.00 gray on white. Burrowing mayfly. Perf $12\frac{1}{2}$. 37 x $22\frac{1}{2}$ mm.
- 1957 \$1.00 green on white. Leaping Michigan grayling and insects.
Perf $12\frac{1}{2}$. 37 x $22\frac{1}{2}$ mm.
- 1958 \$2.00 blue on white. Rod, reel, landing net and fisherman's hat
with artificial flies. Perf $12\frac{1}{2}$. 37 x $22\frac{1}{2}$ mm.

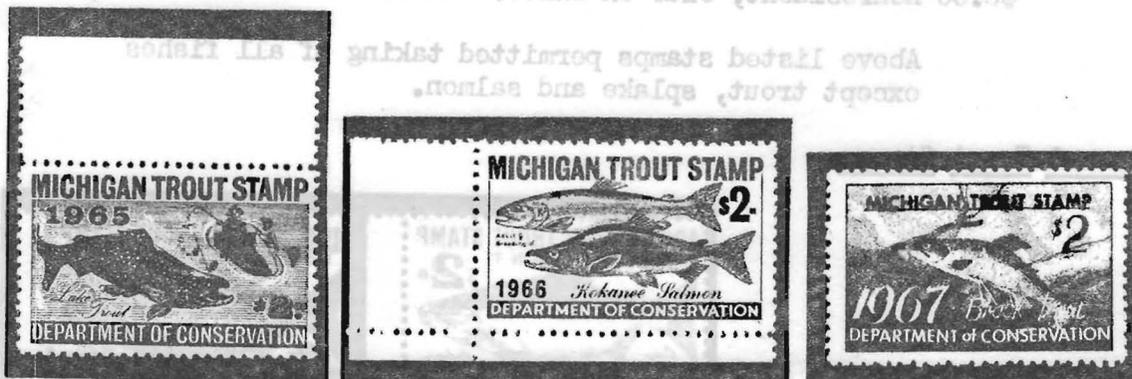


Trout Fishing Stamps

- 1959 \$2.00 violet on white. Trout, rod, reel and creel. Perf $12\frac{1}{2}$.
37 x $22\frac{1}{2}$ mm.
- 1960 \$2.00 olive on white. State fish rail car, "The Wolverine".
Perf $12\frac{1}{2}$. 37 x $22\frac{1}{2}$ mm.
- 1961 \$2.00 gray on white. Natural and artificial Adams flies. Perf $12\frac{1}{2}$.
37 x $22\frac{1}{2}$ mm.



- 1962 \$2.00 blue on white. Hooked leaping trout, fishermen, and lake scene. Perf $12\frac{1}{2}$. 37 x $22\frac{1}{2}$ mm.
- 1963 \$2.00 brown on white. Fly-tying vise, equipment and materials. Perf $12\frac{1}{2}$. 37 x $22\frac{1}{2}$ mm.
- 1964 \$2.00 plum on white. Illustrations, egg to adult trout stages. Perf $12\frac{1}{2}$. $36\frac{1}{2}$ x $22\frac{1}{2}$ mm.



- 1965 \$2.00 blue on white. Hooked lake trout and fishermen in boat. Perf $12\frac{1}{2}$. $36\frac{1}{2}$ x $22\frac{1}{2}$ mm.
- 1966 \$2.00 red on white. Kokanee salmon. Perf $12\frac{1}{2}$. $36\frac{1}{4}$ x $21\frac{1}{2}$ mm.
- 1967 \$2.00 brown on white. Leaping brook trout. Perf $12\frac{1}{2}$. $35\frac{1}{2}$ x 22 mm.

Trout Fishing Stamps

Commencing with 1968 issue separate stamps were issued for annual resident and nonresident trout fishing as well as several other stamps for various other time and area validities. Refer to consolidated 1968 stamp listings.

1968 Fishing License Stamps

All 1968 fishing stamps were from 20 stamp sheets (5 x 4) approximately $217\frac{1}{2}$ x 124 mm including perforated selvage all four sides, with sheet number at center of top selvage. All stamps are perf $12\frac{1}{2}$ and approximately 40 x 25 mm overall.

Annual Fishing Stamps

\$3.00 resident, olive on white. Bass.

\$6.00 nonresident, blue on white. Bass.

Above listed stamps permitted taking of all fishes except trout, splake and salmon.

Annual Trout Stamps

\$2.00 resident, orange on white. Coho salmon.

\$3.00 nonresident, purple on white. Coho salmon.

Although inscribed only "Annual Trout Stamp", these stamps permitted the taking of splake and salmon.

1968 Fishing License StampsSeven-Day "Any Fish" Stamps

\$3.00 resident, brown on white. Various fish in white on brown background.

\$5.00 nonresident, green on white. Various fish in white on green background.

The above two stamps included the taking of trout, splake and salmon.

One-Day Resident or Nonresident Great Lakes Fishing Stamps

\$1.00 gray on white. Various fishes in white on gray background.

This stamp permitted the taking of Lake trout or salmon on the Great Lakes only.

ARIZONA STAMPS AVAILABLE TO COLLECTORS - According to Charles Hermann, the following Arizona stamps are available in any quantity at face value:

Malt - 45¢

Tobacco - 1¢, 2¢, 4¢, 5¢, 10¢, 16¢, 17¢, 25¢, 50¢, 60¢

All available tobacco stamps are of the water transfer decal type. The paper cigar stamps, which are on the scarce side, are not available nor is the fuson decal. Malt stamps are subject to a 5% discount and tobacco stamps to 1½%. Orders, accompanied by payment, should be sent to Luxury Tax Division, State Tax Commission, 1700 West Washington - House Wing, Phoenix, Arizona 85007.

Cisco Netting Stamps

Stamps were first issued for the 1963-64 season. Netting of the cisco, a member of the whitefish family, is restricted to specific waters, seasons and net regulations. Possession of a valid sport fishing license is required in addition to the netting stamp. Fishermen usually smoke these fish which are considered a delicacy.



- 1963-64 \$1.00 Information wanted (273 issued)
- 1964-65 \$1.00 Information wanted (193 issued)
- 1965-66 \$1.00 Information wanted (210 issued)
- 1966-67 \$1.00 Information wanted (approx. 200 issued)
- 1967-68 \$1.00 blue on white. Cisco with net in background. Blue serial number. Perf 11 3/4. Overall size approx. 53 x 39 mm. From unusual vertical panes of five (1 x 5) measuring approximately 64 1/2 x 221 mm and having 5 3/4 mm perforated selvage at each side, 7 mm perforated selvage at top and bottom and 3 mm perforated gutters between stamps. Approx. 250 stamps issued.
- 1968-69 \$1.00 red on white. Cisco arranged diagonally with net in background. Red serial number. Perf 11 3/4. Pane detail same as 1967-68.

MINNESOTA FEED stamps and tags were discontinued in 1958 according to a letter sent Harold King by the Department of Agriculture. All remainders of both stamps and tags were destroyed at that time.

TENNESSEE REAL ESTATE TRANSFER TAX *
No stamps are used, but a receipt is given according to Terry Hines.

VIRGINIA REAL ESTATE TRANSFER -
Here also only a receipt is given.

Bear Hunting Stamps

First issued for 1959 season. These stamps were required for hunters having previously purchased only a small game license. Hunters who had purchased a \$5.00 deer license were not required to buy the separate stamp to hunt bear.



- 1959 \$2.00 black on white. Black bear. Red serial number. Perf 11 3/4. Overall size approx 53 x 32 mm. From unusual vertical panes of five (1 x 5) with perforated selvage all four sides. 68 to 70 mm selvage at left and large selvage at top or bottom of pane was solely for convenience of the printer and had no functional significance. 3865 stamps were issued.



- 1960 \$2.00 reddish brown on white. Bear pursued by dogs. Serial number is color of stamp. Perf 11 3/4. Stamp size and pane detail same as 1959. 3827 stamps were issued.

----- Cont. next page

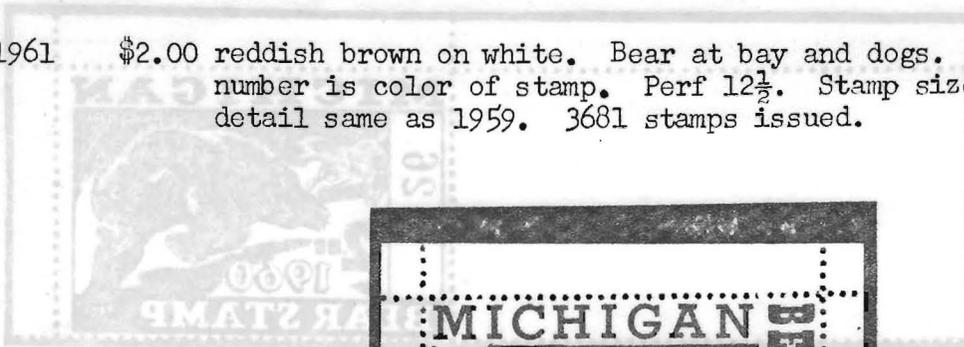
OKLAHOMA DOCUMENTARY - El Hubbard sends a photocopy of the \$20 value. Details on color and perforation are not available. A form from the State Tax Commission lists the following denominations: 5¢, 10, 25, 50, 55¢, \$1, 1.10, 2.20, 3.30, 5.00, 10.00, 20.00, 50.00 and \$100.00.

Bear Hunting Stamps

First issued for 1959 season. These stamps were required for hunters having previously purchased only a small game license. Hunters who had purchased a \$5.00 deer license were not required to buy the separate stamp to hunt deer.



1961 \$2.00 reddish brown on white. Bear at bay and dogs. Serial number is color of stamp. Perf $12\frac{1}{2}$. Stamp size and pane detail same as 1959. 3681 stamps issued.



1962 \$2.00 brown on white. Treed bear and dogs. Serial number is color of stamp. Perf $12\frac{1}{2}$. Vertical format, overall size 39 x 53 mm. From unusual horizontal panes of five (5 x 1) measuring approx. 221 x $64\frac{1}{2}$ mm having $5\frac{3}{4}$ mm perforated selvage at top and bottom, 7 mm perforated selvage at each side and 3 mm perforated gutters between stamps. 3610 stamps were issued.

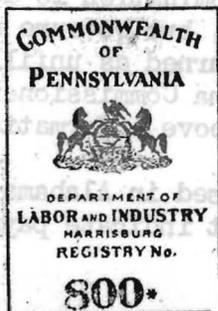
Bear Hunting Stamps



1963 \$2.00 brown on white. Bear pursued by dogs. Serial number is color of stamp. Perf 11 3/4 x 12 1/2. Overall size 53 x 39 mm. Pane detail same as 1962 except is in vertical panes (1 x 5) instead of horizontal.

Stamps discontinued after 1963 season and superseded with printed licenses.

PENNSYLVANIA BEDDING - Charles Hermann reports finding the BE5-7 type printed in green. This particular variety is easily confused with BE9 but the eagle obviously isn't ready to fly. It is on light green paper. Charles wonders if they have reverted back to the old eagle or if this is something that escaped notice for 30 years? Maybe Terry Hines can answer this question. He shows us a sample (without registry number) of what seems to be the same stamp and we would assume, perhaps incorrectly, that it is the current issue. Terry also shows us a sample on yellow paper, but in a brand new type which omits "Registry No." To complete the information, or confusion, Charles tells us those stamps printed on green paper are for new material and those on yellow for used. If true, then the two paper colors should be major varieties. Charles also says his copies of BE9b are printed in black while BE9c is in dull green. So that our neophytes know what we are talking about, we will show the three varieties. First is BE9 with seal 16 x 10 mm and eagle ready to take off, then the BE5-7 type with seal 16 x 12 1/2 mm and eagle with wings close to body, and finally the new type on yellow lacking words "Registry No." but otherwise of the old type.



CURRENT ALABAMA AGRICULTURAL INSPECTION STAMPS

Terry Hines

There are 10 different types of agricultural inspection seals and/or stamps now in use. These include egg stamps and seals and feed and fertilizer stamps.

The egg stamps come in denominations of 2¢ and 4¢. Unfortunately, at this time I have no information on the design or color. The 2¢ is used on 15 dozen size egg cases and the 4¢ is on the 30 dozen size. In addition, there is an inspection fee label for use on single cartons. These come 30 stamps per sheet. There is no value shown.

Special labels are available for use in egg carton handling machines.

There are three types and all are issued in rolls. The largest of these is the type used in Diamond National equipment, being 2 7/16 inches in width. It is printed in green and is inscribed in type approx. 3 mm high.

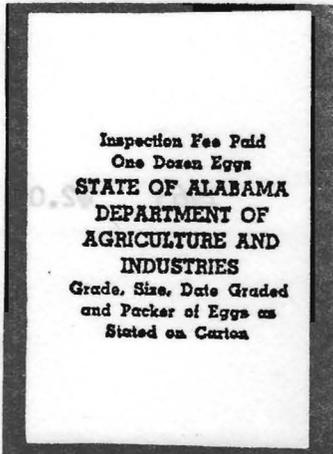
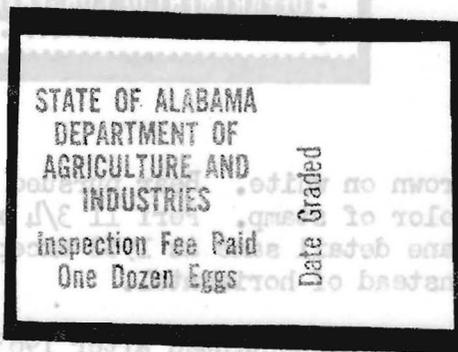
There are 3000 of these per roll.

The label used with Continental Can Company equipment is 1 1/2 inches wide and inscribed in much smaller black type. These also come 3000 per roll. The smallest label, of which I have no example, is used with Page Automatic Heat Sealing equipment and is 1 1/4 inches wide with 3600 per roll.

Collectors will be happy to hear that these egg labels and stamps are all available to collectors. They may be ordered from the Poultry Division, State Department of Agriculture and Industries, P. O. Box 220, Montgomery, Alabama 36101 as follows: 2¢ stamps in \$2.00 packages of 100, 4¢ stamps in \$4.00 packages of 100, single carton labels in \$4.00 packages of 100 sheets of 30 stamps per sheet. The Diamond National rolls are \$5.00 per roll of 3000, the Continental Can rolls are \$4.60 per roll of 3000, and the Page rolls are \$6.75 per roll of 3600. There is a 25¢ handling charge on all orders for egg labels and stamps.

The feed and fertilizer stamps now in use have the same design, the only difference being in the color. Light green designates feed stamps and dark green fertilizer stamps. The design is the State House type shown in Hubbard's catalog. Current values are 1/2¢ and 1¢ for feed, and 1 1/2¢ and 3¢ for fertilizer. Here again, these can be purchased by collectors. 1/2¢ feed stamps come in packages of 200 for \$1.00, and the 1¢ can be bought in packages of 100 or 500. Fertilizer stamps must be bought in packages of 1000 at either \$15.00 or \$30.00, depending on which denomination is desired. Order these from the Dept. of Agriculture and Industries, but be sure not to order less than full packages, as your order will be returned as unfillable. I'd like to give my thanks to Mr. Richard Beard, Alabama Commissioner of Agriculture and Industries for providing much of the above information and the two illustrated egg labels.

For the record, various inspection tags are used in Alabama on sweet potatoes and strawberries. However, as they do not indicate payment of an inspection fee, I've not listed them here.



Cisco Netting Stamps

Stamps were first issued for the 1963-64 season. Netting of the cisco, a member of the whitefish family, is restricted to specific waters, seasons, and net regulations. Possession of a valid sport fishing license is required in addition to the netting stamp. Fishermen usually smoke these fish which are considered a delicacy.



1963-64 \$1.00 black on white. Cisco arranged diagonally with net background. Black serial number. Perf 11 3/4. Overall size approx 53 x 37 1/2 mm. (273 stamps issued)

1964-65 \$1.00 blue on white. Blue serial number. Design and perf same as 1963-64. Overall size approx 55 x 39 mm. From unusual vertical panes of five (1 x 5) measuring approx 63 x 221 mm and having 4 mm perforated selvage at each side, 7 mm perforated selvage at top and bottom and 3 mm perforated gutters between stamps. (193 stamps issued)

1965-66 \$1.00 purple on white. Purple serial number. Design, size, and perf same as 1963-64. Believed to be from panes similar to 1964-65. (210 stamps issued)

1966-67 \$1.00 red on white. Red serial number. Design, size and perf same as 1964-65. From vertical panes of 5 similar to 1964-65. Approx 200 stamps issued.

Note: The above information was received too late to incorporate in the correct position in the text. The heading has been repeated so that existing stencils can be used in future reprints of this important Handbook.

ALABAMA BEER - Two stamps are used on kegs imported into the state:

1/2 keg, light green (represents tax of \$6.64)

1/4 keg, olive

The 1/2 keg comes on both paper and card and is perforated through the center. One numbered half goes on the keg and the other is forwarded to the Alabama ABC Board. The state will not sell these to collectors. Used ones will, of course, consist of just half of the stamp.

ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to David C. Strock, 4109 - 25th Ave. S.W., Seattle, Wash. 98106

BARGAINS OFFERED IN INTANGIBLES, FISHING & HUNTING STAMPS, DATED REVENUES AND WINE STAMPS.

A. Soderling
19 N. Clark St.
Chicago, Ill. 60602

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 and Alaska. Free of Tax Cigarette Labels. Literature on Entire World's Revenues.

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

Unused Ohio Paper Sales Tax Receipts: 25 to 27 different \$2.50; 15-18 different \$1.50. Price lists of other items included with order or for a stamped addressed envelope.

Jerry Bates
Box 546-S
St. Charles, Mo. 63301

NEW HAMPSHIRE

Wanted: Information on any and all unlisted New Hampshire stamps. I'll buy any New Hampshire stamps, listed or unlisted, that I need. Write with description and price or for offer.

Terry Hines
5 Kingsford Road
Hanover, N. H. 03755

OFFBEAT MATERIAL

OPA Ration Stamps, Coupons, Mint, Unused in Original Sheets and Books. Price List for stamped addressed envelope.

Jerry Bates
Box 546S
St. Charles, Mo. 63301

TRADE - OPA material to trade for sales tax receipts (Private and Provisionals) of Ca, Ia, Ky, Mich, NB, NC, WVa, Ill, & Wash. Jerry Bates, Box 546S, St. Charles, Mo. 63301

TAX PROPOSALS COULD MEAN NEW STAMPS - Most State legislatures are in session and there is the usual flood of requests for new, or increased, taxes. We hope our members will inform us of any changes which involve stamps.

Cigarette - Tax increases have been requested in Arkansas, Georgia, Kansas, Indiana, Minnesota, Missouri, Montana, Maryland, Nebraska, New Jersey, North Dakota, Pennsylvania, Utah, West Virginia, and Wyoming. This tax is proposed in North Carolina, the only state which now does not have a cigarette tax. A Rhode Island bill asks for a tax reduction. A Nebraska bill would authorize a 1¢ City tax.

Tobacco - New, or increased taxes, are proposed in Arkansas, Indiana, Montana, Nebraska, and North Carolina. Repeal of this tax is asked in Rhode Island.

Liquor, Wine, Beer - Increased taxes are asked in Arkansas, Georgia, Indiana, Oklahoma, and South Carolina.

Soft Drinks - This tax is suggested in Georgia, South Dakota, and Utah.

Stock Transfer - Connecticut is proposing a tax at 4¢/\$100. A city tax of 2¢/share has been asked in Missouri.

Real Estate Transfer - This tax stands an excellent chance of being imposed by almost every State; only the rate remains to be decided. We have noted requests by Arkansas, Indiana (the present tax applies to very few transfers), Missouri, Montana, Texas, Utah, Wisconsin, and Wyoming. There is a proposal in Washington to repeal the state tax and authorize a 1% County tax. A New York proposal concerning method of payment could result in separate stamps for New York City.

Short ads offering specific material for trade FREE for one insertion.