

THE STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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Lincoln, Nebraska 68505

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Whole Number 84

COLORADO BEDDING INSPECTION

Russell A. Morse, Jr.

With the recent introduction of the "By the numbers" method of Colorado Liquor revenue classification, a reexamination of the entire Colorado Bedding series seems appropriate. This is as much a necessity because of several unlisted variations on the issues prior to the use of serial numbers as it would be now that the types of Position Numbers have been listed by Overman and Pruess.

Therefore this expanded listing is offered with the hope that someone will add some new type that hasn't been recognized yet.



Type I

Type II

Type III

Type IV

FIRST SERIES - BLUE PAPER

1943. BE1 - State of/Colorado/(seal)/Registry No./(a 3 digit #/ Division of/
Public Health. 27 x 35 mm.

If this isn't what everyone's been calling BE1 for years it's a new new variety. It fits only part of the old catalog listing but the old "Board of Health" that is cited in the catalog doesn't appear. This stamp is about as common out here in Colorado as a \$2.00 Colorado Beer stamp. The few we have found are all the same. It is the only large bedding stamp.

BE2 - Division of/Public Health/(seal)/Registry No./(a 3 digit #/ Bedding Dept.
20 x 25½ mm.

Hubbard is his last revision listed an imperf pair as R.

BE3 - Department of/Public Health/(seal)/Registry No./(a 3 digit #/BEDDING INSP.
20 x 25½ mm.

BE4 - The same but "BEDDING DIV." below the number.

With the discovery of the two varieties of the last line we began to wonder if there were any others??

COLORADO BEDDING INSPECTION (Cont.)



Type V

Type VI

Type VII

SECOND SERIES

BE5-7 - The basic design of all subsequent Bedding issues remains the same. In the upper left corner is a state seal to the right of which is inscribed "State of Colorado". Below this in two lines of large letters is "BEDDING/REVENUE". To the far right is a large "2¢". There is a space left at the bottom for the serial number. The entire stamp is framed by a fancy frame. In the background is a pantograph which appears to be identical to the liquor issues pantograph. They have been all printed by the firm of Bradford-Robinson Co. of Denver.

The major variations of the Second Series appear in three forms: 1) Color of Panto or stamp, 2) Panto position, 3) the type of position number. As the position number is the separate number to the left of the serial number it makes classification simple. As with the Liquor issues:

- (a) has a line above and below the position number and a period after
- (b) has no lines around the position number which is as large as the other digits of the serial number
- (c) has a single line below the position number

and the pantograph reads sideways-up, with the design, or inverted to the design.

With this combination we have isolated the following:

BE5 - Violet blue, light blue panto - sideways up, (a) position number. Serial range noted #0001776 to 0004711.

BE6 - Violet blue, light blue or dark blue panto - sideways-up, (b) position number. Serial range noted #0007393 to 0101335.

BE6a - Violet blue, light blue panto reading 'with the design', (b) normal position. #0134381.

Whether this was a change to a normal panto position is not known but subsequent issues had a 'with the design' panto. Are there any vertical pantos on higher numbers?

BE7 - Violet blue or blue, light blue Panto, (c) position number, Panto 'with the design' (normal) or inverted. Serial range noted #0042789 to over 0200000. A (c) position number 0025403 was shown in Hubbard's revision.

- Values - BE5 - scarce at this point. May rate an R is the range is low.
 BE6 - 25¢. Dark blue Panto - 30¢.
 BE6a- 45¢ to \$1.00 (if not changed after #0134381).
 BE7 - 20¢. Invert - 50¢.

Check around, these are relatively new issues and may be yet not as scarce as they seem to be.

STATE REVENUE NEWSLETTER
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THE STATE REVENUE SOCIETY

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SECRETARY'S REPORT

NEW MEMBERS:

#212 VARGO, EDWARD F.
14122 St. James Ave.
Cleveland, Ohio 44135

Ohio Sales Tax Stamps; Gold &
Silver Foil Stamps; Coins; etc.

CHANGE OF ADDRESS:

Dryden, Dr. B. R.
2101 Longview
Dodge City, Kansas 67801

#137 Hines, Terence M.
Room 1, House P, Kilgo Quadrangle
Duke University
Durham, N. C. 27706
(effective Sept. 16)

#63 Morse, Russell A. Jr.
7314 West 57th Avenue
Arvada, Colorado 80002

#178 Violet, Maynard
3914 North Christian Avenue
Chicago, Illinois 60618

WEST VIRGINIA CIGARETTE - Two decals
are reported by Mr. Lichtenberger.
The heat transfer is 11 x 11 mm, design
in red on white, black number, usual
red safety. The water decal is 21 x
14 mm and also in red. This reads
"STATE OF/WEST VIRGINIA" in 2 lines at
the top and "20 CIGARETTE/TAX STAMP"
in 2 lines at the bottom with a red
serial number in the center.

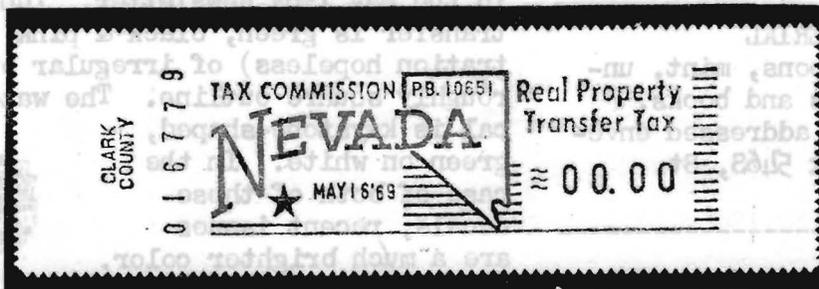


KENTUCKY CIGARETTE - Also from Mr.
Lichtenberger comes a heat transfer
decal of this State. This is black on
green, "KENTUCKY" in curved panel at
top, "20" in center with "CIGARETTES"
beneath, "TAX (Seal) PAID" in one line
at bottom. It is doubtful that we can
obtain enough color separation to show
this but will make an attempt at the
left above.

OHIO TAX CHANGES - A newspaper clipping
sent by Mr. Lichtenberger indicates
that the cigarette tax will soon go to
10¢. Better grab the 7¢ stamps as they
have been in use only a short time.

Also the new law would permit Counties
to levy taxes on real estate transfers.
Cities already have this right. We have
heard rumors of NCR tapes being used to
collect this tax but need confirmation.

NEVADA REAL ESTATE TRANSFER - Terry
Hines sends the meter from Clark County.
This is P. B. 10651, black on yellow
safety tape. Both stamps and meters
are said to be in use but the Tax Com-
mission will not
provide informa-
tion and the County
register of deeds
knew of no stamps.
However any given
County will proba-
bly use either stamps
or meters - not both.



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. Short ads offering material for trade accepted free for one insertion.

Used Indiana Intangibles offered for sale at 1/4 face and for mint 1/3, except the 15¢ values. For these I offer to pay double face for used or mint. A. J. Soderling, 19 N. Clark St., Chicago, Ill. 60602.

LIMITED OFFER TO SRS MEMBERS: For a limited time, with limited supplies, I can offer cancelled, first grade, California Counties stamps below estimated catalog value; your choice of Kings, Tehama, or Trinity counties. Some other counties available at 50% more: 55¢ or \$1.10 - .50; 1.65, 2.20, or 2.75 - 1.00; 3.30 or 3.85 - 1.50; 4.40, 4.95, or 5.50 - 2.00; \$11 or \$22 - 5.00. Satisfaction always guaranteed. (Many uncanceled s.e. copies available at face plus 50%). Hubbard, 3739 Benton, Santa Clara, CA. 95051

3 diff. Wis. Wine stamps plus 1 oleo & 1 game stamp (not Wis.) \$1.00 or will swap. D. Gibbs, 223 No. 20th, La Crosse, Wis. 54601

WANTED - Mint Trout stamps from the States of DELAWARE, INDIANA, IOWA, MARYLAND, NEW JERSEY, PENNSYLVANIA, and TENNESSEE. Mint Cisco Netting stamps from MICHIGAN. Please state price or trade requirements. Richard M. Bilek, 1217 So. Chestnut, Arlington Hts., Ill. 60005

WANTED - Michigan and Connecticut stamps. Write, giving list and prices of those you have available. John F. Siefen, 14344 Archdale St., Detroit, Mich. 48227

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

OHIO SALES TAX VENDOR'S RECEIPTS, 1934-36. Package of 30 different for \$1.00. Write for quantity rates. J. Schimmel, 40 Prentiss St., San Francisco, CA 94110

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, Pittsburg, PA 15216

BARGAINS OFFERED IN INTANGIBLES, FISHING & HUNTING STAMPS, DATED REVENUES AND WINE STAMPS. A. Soderling, 19 N. Clark St., Chicago, Ill. 60602

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



VERMONT SPECIMENS - From Terry Hines come specimens of C5 (1/4¢ blue), C7 (1 1/2¢ carmine), and C10 (5¢ carmine). All are overprinted "SPECIMEN" in red and additionally punched.

PENNSYLVANIA CIGARETTE - Mr. Leshar sends examples of the decals reported in the May 1969 Newsletter. The heat transfer is green, black & pink (illustration hopeless) of irregular but roughly square outline. The water decal is keystone-shaped, green on white. In the case of both of these decals, recent issues are a much brighter color.



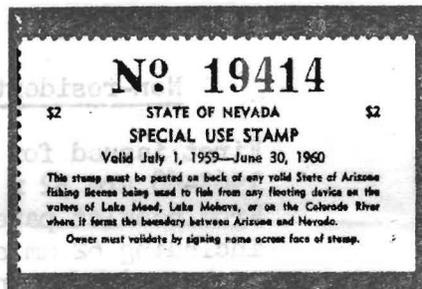
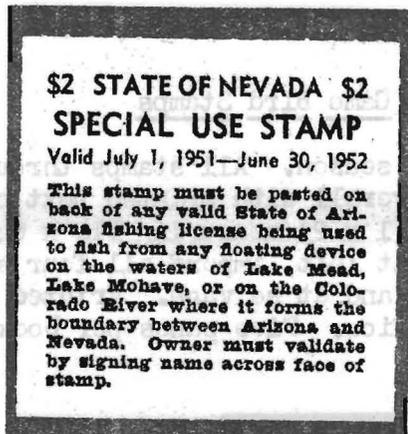
NEVADA

Colorado River Special Use Fishing Stamps

Used on Arizona Licenses

First issued 1951. All stamps 1951 through 1968 printed by Nevada State Printing Office. All stamps 7/1/51 through 6/30/59 are 50 x 51 mm overall, printed text only and without serial numbers. From booklet panes of 4 (2 x 2) measuring 114 x 102 mm including 14 mm selvage at left, imperf all four sides and rouletted between stamps and at left selvage. Horizontal rouletting is in black on all except 1951-52. 25 panes per booklet.

All stamps 7/1/59 through 12/31/69 are 51 x 32 mm overall with printed text only. From booklet panes of 4 (2 x 2) measuring 114 x 64 mm including 12 mm selvage at left, imperf all four sides and perforated 12½ between stamps and left selvage.



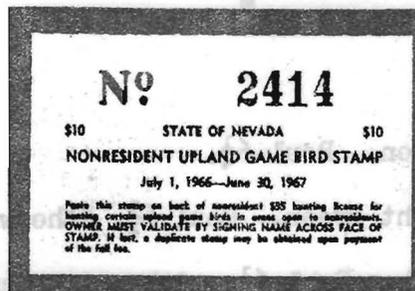
- 1951-52 \$2.00 black on green. Roul 6¼.
- 1952-53 \$2.00 black on light green. Roul 6½. Otherwise same as 1951-52.
- 1953-54 \$2.00 black on pink. Roul 6¼. Otherwise same as 1951-52.
- 1954-55 \$2.00 black on green. Roul 6½. Otherwise same as 1951-52.
- 1955-56 \$2.00 black on pink. Roul 13½. Otherwise same as 1951-52.
- 1956-57 \$2.00 black on blue. Roul 6½. Otherwise same as 1951-52.
- 1957-58 \$2.00 black on yellow. Roul 6½. Otherwise same as 1951-52.
- 1958-59 \$2.00 black on blue. Roul 6½. Otherwise same as 1951-52.
- 1959-60 \$2.00 black on yellow. Red serial number.
- 1960-61 \$2.00 black on green. Red serial no. Otherwise same as 1959-60.

Colorado River Special Use Fishing Stamps
Used on Arizona Licenses

- 1961-62 \$2.00 black on pink. Red serial no. Otherwise same as 1959-60.
- 1962-63 \$2.00 black on white. Red serial no. Otherwise same as 1959-60.
- 7/1/63- \$1.00 black on red surfaced paper. Black serial no. Otherwise same
12/31/63 as 1959-60.
- 1964 \$2.00 black on blue. Red serial no. Otherwise same as 1959-60.
a. One used copy with black text as double print has been reported.
- 1965 \$2.00 black on pink. Red serial no. Otherwise same as 1959-60.
- 1966 \$2.00 black on green. Black serial no. Otherwise same as 1959-60.
- 1967 \$2.00 black on yellow. Red serial no. Otherwise same as 1959-60.
- 1968 \$2.00 black on white. Red serial no. Otherwise same as 1959-60.

Non-resident Upland Game Bird Stamps

First issued for 1966-67 season. All stamps through 1967-68 are 52 x 32 mm overall with printed text only. From booklet panes of 2 (1 x 2) measuring 114 x 64 mm including 62 mm selvage at left, imperf all four sides, rouletted between stamps and at selvage. Printed by Nevada State Printing Office. Five panes per booklet.



- 1966-67 \$10.00 black on yellow. Roul $6\frac{1}{4}$ x $6\frac{1}{2}$. Black serial no.
- 1967-68 \$10.00 black on pink. Roul $6\frac{1}{2}$. Black serial no. Otherwise same as 1966-67.

NEW FISH & GAME ISSUES - Van tells us that California is expected to issue a \$2.00 Pheasant stamp this season to replace tags formerly used. No information on design yet. Montana has a new deal this year with the following non-resident stamps: \$1 one-day fishing, \$5 six-day fishing, \$25 seasonal bird hunting. There is also a resident seasonal fishing stamp and resident seasonal bird hunting. None of these can be bought without first purchasing a "Wildlife Conservation Certificate" (cost: resident 25¢, nonresident \$1.00).

NEW HAMPSHIRE

First issued 1960. All below listed stamps were printed on "safety" paper by Eureka Specialty Printing Co. Surface of entire stamp shows watermark "ESPCO" in various letter combinations. The safety paper turns white or off color if immersed in water and any stamps colored other than listed are defectives caused by this action. All stamps are approximately 46 x 33 mm overall. Designer was Robert Candy of Freedom, N.H. 1961 stamps are from booklet panes of 10 (2 x 5), 10 panes per booklet and believed to have also been issued in larger sheets.

Fishing License Validating Stamps

- 1960 \$1.00 black on olive yellow. Trout, rod, reel and creel. Perf 12½.
 1961 \$1.00 black on light blue. Perf 12½ x 12. Otherwise same as 1960.

Hunting License Validating Stamps

- 1960 \$1.00 black on orange salmon. Buck deer and forest scene. Perf 12½.
 1961 \$1.00 black on olive yellow. Perf 12½ x 12. Otherwise same as 1960.

Combination Hunting and Fishing License Validating Stamps

- 1960 \$1.00 black on yellowish orange. Woodcock and fish. Perf 12½.
 1961 \$1.00 black on light pink. Perf 12½ x 12. Otherwise same as 1960.

All stamps were discontinued after the 1961 season.

PENNSYLVANIA LOCAL TAX TICKETS - Chuck DeLeuze comments on the Kennywood Park tax ticket shown in July Newsletter. This amusement park is southeast of Pittsburgh - near McKees Port - but in western Pa. (your editor flunks geography for this boo-boo). Amusement ride tickets are 10¢ or 15¢/\$1. A ride that takes 3 tickets needs one tax coupon; a 4-ticket ride needs two tax coupons. Mr. DeLeuze has about 25 dups and will send one to any member sending a stamped addressed envelope (no stamped envelope, no ticket - fair enough?). His address is 2834 Clermont Ave., Pittsburgh, Pa. 15227. A commemorative on the letter addressed to him would be appreciated.

NEW JERSEY

Resident Trout Stamps

First issued in 1953. All issues 1953 through 1969 are from vertical panes of 10 (2 x 5) with perforated selvage all four sides. All stamp sizes listed are of design.



- 1953 \$1.00 dark green on light green. Trout leaping for mayfly. 45 x 29 mm. Perf 12 $\frac{1}{2}$. From panes measuring approx. 104 x 181 mm.
- 1954 \$1.00 black on olive gray. From panes measuring approx 109 x 183 mm. Otherwise same as 1953.
- 1955 \$1.00 blue on white. 42 x 29 mm. From panes measuring approx 108 x 191 mm. Otherwise same as 1953.
- 1956 \$1.00 red on yellow. From panes measuring approx 108 x 185 mm. Otherwise same as 1953.
- 1957 \$1.00 black on red surfaced paper. Perf 10 $\frac{3}{4}$. From panes measuring approx 108 x 184 mm. Otherwise same as 1953.
- 1958 \$1.00 red on white. Perf 10 $\frac{3}{4}$. Design and size same as 1953.
- 1959 \$1.00 black on yellow. Otherwise same as 1958.
- 1960 \$1.00 purple on white. Otherwise same as 1958
- 1961 \$2.00 black on white. Otherwise same as 1958.



- 1962 \$2.00 green on white. Trout rising for insect on surface. 45 x 27 mm. Perf 10 $\frac{3}{4}$.

Resident Trout Stamps

- 1963 \$2.00 black on pink. Otherwise same as 1962.
 1964 \$2.00 brown on white. $44\frac{1}{2}$ x 27 mm. Otherwise same as 1962.
 1965 \$2.00 black on blue green. Otherwise same as 1964.
 1966 \$2.00 green on yellow. Otherwise same as 1964.



- 1967 \$2.00 black on light blue. Hooked rainbow trout and artificial fly.
 $44\frac{1}{2}$ x 27 mm. Perf $12\frac{1}{2}$.
 1968 \$2.00 red on light green. Otherwise same as 1967.
 1969 \$2.00 blue on yellow. Otherwise same as 1967.

Non-Resident Trout Stamps

First issued in 1953. All issues 1953 through 1969 are from vertical panes of 10 (2 x 5) with perforated selvage all four sides. All stamp sizes listed are of design.



- 1953 \$5.00 purple on pink. Trout leaping for mayfly. 45 x 29 mm.
 Perf $12\frac{1}{2}$. From panes measuring approx 104 x 181 mm.
 1954 \$5.00 dark green on light yellow. From panes approx 109 x 183 mm.
 Otherwise same as 1953.

Non-Resident Trout Stamps

- 1955 \$5.00 black on pink. 42 x 29 mm. From panes approx 108 x 191 mm. Otherwise same as 1953.
- 1956 \$5.00 green on white. From panes approx 108 x 185 mm. Otherwise same as 1953.
- 1957 \$5.00 brown on yellow. Perf 10 3/4. From panes measuring approx 108 x 184 mm. Otherwise same as 1953.
- 1958 \$5.00 black on green. Design and size same as 1953. Perf 10 3/4.
- 1959 \$5.00 brown on white. Otherwise same as 1958.
- 1960 \$5.00 red on green. Otherwise same as 1958.
- 1961 \$5.00 purple on light yellow. Otherwise same as 1958.



- 1962 \$5.00 red on light yellow. Trout rising for insect on surface. 45 x 27 mm. Perf 10 3/4.
- 1963 \$5.00 violet on white. Otherwise same as 1962.
- 1964 \$5.00 black on blue 44 1/2 x 27 mm. Perf 12 1/2. Otherwise same as 1962.
- 1965 \$5.00 black on orange. Otherwise same as 1964.
- 1966 \$5.00 green on pink. Otherwise same as 1964.



- 1967 \$5.00 red on white. Hooked rainbow trout and artificial fly. 44 1/2 x 27 mm. Perf 12 1/2.

Non-Resident Trout Stamps

- 1968 \$5.00 brown on deep yellow. Otherwise same as 1967.
- 1969 \$5.00 brown on pink. Otherwise same as 1967.

Early Season Woodcock Hunting Stamps

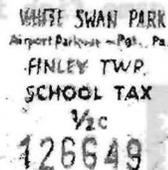
First issued in 1967 and replace printed licenses used in prior years. Required to hunt woodcock for an "early season" period of approximately four weeks prior to opening of regular season. No stamp required to hunt woodcock during regular season. 1967 and 1968 stamps are believed to be from vertical panes of 10 (2 x 5) with perforated selvage all four sides.



- 1967 \$3.00 brown on yellow. Woodcock. Design size 44 1/2 x 27 mm. Perf 11 3/4.
- 1968 \$3.00 black on blue green. Woodcock in flight. Design size 44 1/2 x 27 mm. Perf 11 3/4.

ANOTHER TAX TICKET FROM PENNSYLVANIA

Mr. Dixon shows us a 1/2¢ tax ticket from White Swan Park. This is in Finley Twp., Allegheny County. Printing, including serial number, is in black on a dark red background. According to Mr. Dixon, this issue is now obsolete.



LINCOLN, NEBR. LICENSES AVAILABLE -

Your editor again salvaged the occupation tax decals used on cigarette machines and amusement devices. Both are red on white and in the same design as past issues. A copy of each is free for the asking.

NEW HAMPSHIRE TOBACCO -

Because of an increase in the price of the 100 and extra long cigarettes, the New Hampshire tax (computed on basis of retail price) has gone from 7 to 7 1/2¢ per pack. The state's supply of the 7 1/2¢ stamps was used up quickly and an emergency overprint was issued. This is a red "7 1/2¢" on the 5¢ yellow green numeral design decal. The state's supply of this provisional was used up in a few days and I know of no mint copies in collector's hands. At about the same time a new 1/2¢ stamp was issued. This is orange on white and of the numeral design. The issuance of this new 1/2¢ stamp may also have been in connection with the tax increase as it is often seen used with the 7¢ meter to make the new 7 1/2¢ rate....Terry Hines



NEW YORK

Bow Hunting Stamps

First issued for 1967-68 season. Required for archery hunting of deer and bear. Designer of both the 1967-68 and 1968-69 stamps was H. Wayne Trimm, New York Conservation Department staff artist.



1967-68 \$3.25 black on white glossy surfaced paper. Deer, bear, and flint arrowhead. Overall size 50 x 25 mm. Die cut with pressure sensitive gum. Black serial number. From vertical panes of 10 (2 x 5) measuring approx 105 x 136 mm. Stamps are on glassine sheet with approx 6 1/4 vertical and horizontal slot perforating between stamps.

1968-69 \$3.25 black and red on white glossy surfaced paper. Deer, bear and stylized modern arrowhead. All other detail same as 1967-68.

Processed Trout and Game Stamps

Although in no sense a license stamp, these were issued by the N. Y. Conservation Dept. and were required to be affixed to processed trout or game transported or sold within the state. Commercial fishing of and sale of lake trout from the Great Lakes was legal at the time and the major usage of these stamps has been reported as for that purpose as well as the importation of certain game fish from Canada.



1941 through June, 1944 5¢ black on blue, N. Y. State Seal in center, 29 x 40 mm overall size. Red serial number. Perf 12 1/2.

CURRENT FLORIDA COUNTY DOCUMENTARY AND SUR-TAX METERS

Terry Hines

Two types of Florida county documentary tax meters are now in use. Type I, the most widely used, is on standard Pitney-Bowes tape with "Metered Mail" overprinted on the face in clear ink. The county name appears at the left and there is no serial number. The size of the letters in the county name vary somewhat from county to county.

Except for one county (Pinellas), the type II design is on yellow safety tape. The county name and a serial number is incorporated into the type II design.

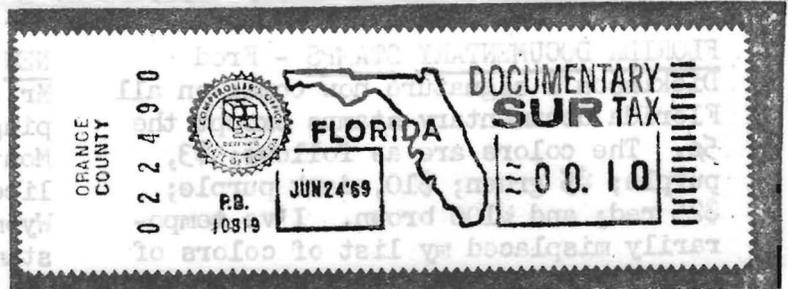
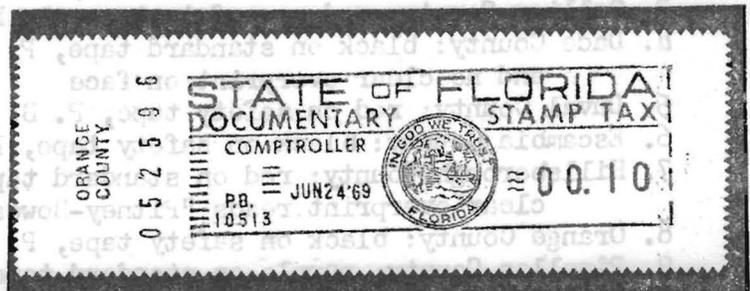
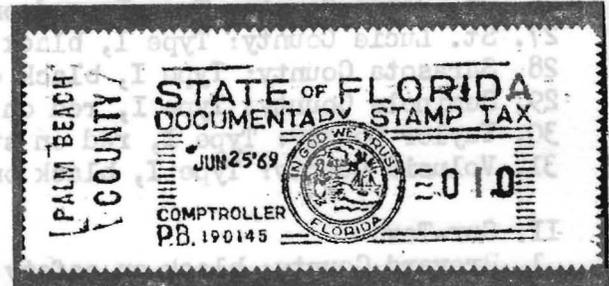
It was reported in the November, 1968 Newsletter that Nanatee County used a documentary tax meter. The County Court Clerk reports that this is incorrect. It was also reported at that time that the documentary meters were black and the sur-tax meters were red. This too is incorrect and the colors are not uniform for all counties.

The sur-tax meters come on both standard and safety tape and here too the colors differ among the counties. The county name appears at the left on all sur-tax meters with the exception of those from Dade County.

The following is a list of current county meter types, colors and Pitney-Bowes numbers.

I. Documentary

1. Alachula County: Type I, black on standard tape, P. B. 190149
2. Bay County: Type I, red on standard tape, P. B. 190139
3. Brevard County: Type I, black on standard tape, P. B. 190156
4. Charlotte County: Type I, black on standard tape, P. B. 190143
5. Collier County: Type I, black on standard tape, P. B. 190147
6. Columbia County: Refuses to sell to collectors
7. Dade County: Type II, black on safety tape, P. B. 10522
8. Duval County: Type II, black on safety tape, P. B. 10525
9. Escambia County: Type II, black on safety tape, P. B. 10529
10. Highlands County: Type I, blue on standard tape, P. B. 190137
11. Hillsborough County: Type I, black on standard tape, P. B. 190130
12. Indian River County: Type I, black on standard tape, P. B. 190120
13. Lake County: Refuses to sell to collectors
14. Lee County: Type I, black on standard tape, P. B. 190141
15. Leon County: Type I, red on standard tape, P. B. 190140
16. Manatee County: Type I, red on standard tape, P. B. 190128
17. Marion County: Type I, red on standard tape, P. B. 190142
18. Okaloosa County: Type I, red on standard tape, P. B. 190146



- 19. Orange County: Type II, red on safety tape, P. B. 10513
- 20. Osceola County: Type I, black on standard tape, P. B. 190152
- 21. Palm Beach County, Type I, black on standard tape, clear overprint on tape reads "Pitney-Bowes", P. B. 190145
- 22. Pasco County: Type I, red on standard tape, P. B. 190157
- 23. Pinellas County: Type II, purple on standard tape, P. B. 10521
- 24. Polk County: Type I, purple on standard tape, P. B. 190127
- 25. Putnam County: Type I, black on standard tape, P. B. 190131
- 26. St. Johns County: Type I, red on standard tape, P. B. 190136
- 27. St. Lucie County: Type I, black on standard tape, P. B. 190138
- 28. Sarasota County: Type I, black on standard tape, P. B. 190113
- 29. Seminole County: Type I, red on standard tape, P. B. 190111
- 30. Taylor County: Type I, red on standard tape, P. B. 190116
- 31. Volusia County: Type I, black on standard tape, P. B. 190153

II. Sur-Tax

- 1. Brevard County: black on safety tape, P. B. 10823
- 2. Broward County: red on safety tape, P. B. 10826
- 3. Collier County: red on safety tape, P. B. 10828
- 4. Dade County: black on standard tape, P. B. 10827, no county name at left and no clear overprint on face
- 5. Duval County: red on safety tape, P. B. 10821
- 6. Escambia County: black on safety tape, P. B. 10824
- 7. Hillsborough County: red on standard tape, P. B. 10830, clear overprint reads "Pitney-Bowes"
- 8. Orange County: black on safety tape, P. B. 10819
- 9. Pinellas County: purple on standard tape, P. B. 10825
- 10. Polk County: red on safety tape, P. B. 10814

FLORIDA DOCUMENTARY STAMPS - Fred Dickinson's signature now comes on all Florida documentary stamps except the 5¢. The colors are as follows: \$3, purple; \$5 green; \$10, dark purple; \$25 red; and \$100 brown. I've temporarily misplaced my list of colors of past issues of these values and I think there are some color changes here. It seems that my letter to the Palm Beach County Clerk requesting documentary meters was seen by the State Examiner for State Stamps in Palm Beach who is a collector of U.S. stamps but not state stamps. He was kind enough to write and ask if there was any information he could give me. He also tells me that he has 6 of the \$10 value with former Comptroller Green's signature. This is purple. He offers these at face to anyone who is interested. The address is Mr. W. J. McConnell, Box 12037, Lake Park, Florida 33403.

----- Terry Hines

NEW FISHING STAMPS FOR BIG HORN CANYON Mr. Soderling sends a newspaper clipping which indicates both Wyoming and Montana will issue stamps for use on licenses issued by the other state. Wyoming fishermen will pay \$3 for a stamp to fish the Montana portion of the lake and Montana anglers will pay \$2 to fish in Wyoming.

IOWA OLEO CHECKLIST - Carter Litchfield has come through again, this time with a fine checklist of the Iowa oleomargarine tax stamps which is distributed with this issue of the Newsletter. Carter intentionally left many of these stamps unnumbered since more varieties may exist. If you have any varieties not included in this list, please report them.

WASHINGTON DOCUMENTARY CORRECTION - The \$50 value is black on yellow.