

Complete Catalogue of  
**EXCISE**  
STATE REVENUE STAMPS  
1930

ARKANSAS, GEORGIA, IOWA, LOUISIANA, MICHIGAN  
MISSOURI, NEW YORK, NORTH DAKOTA  
SOUTH CAROLINA, SOUTH DAKOTA  
TENNESSEE, UTAH



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MEDFORD

OREGON

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### TERMS

Cash in advance with order where collectors are not well known to me, but all items are returnable if not entirely satisfactory.

Collectors well known to me may have anything on approval subject to cash remittance or return within fifteen days of receipt.

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### THIS BOOK 50 CENTS

which will be deducted when cash purchases amount to \$5.00 or more.

### INTRODUCTION

*State Revenue Stamps are of three kinds; documentary, excise and inspection. California in 1857 issued the first documentary stamps used on this side of the Atlantic. From that date until 1873 her issues were many and varied. Nevada, Louisiana, Alabama and Oregon followed in rapid succession. By 1898 all these were obsolete, but New York started a new era with her Stock Transfer tax in 1905. Since then documentaries have emanated from Massachusetts, Pennsylvania, Virginia, Missouri, South Carolina and Kansas, in the order named.*

*As clearly related to these documentary stamps as the proprietaries are related to the federal documentary stamps are the Excise stamps catalogued on the following pages.*

A collection of 200 varieties of

EXCISE STAMPS

all perfect, some used

**\$25.00**



# ARKANSAS

## CIGARETTE TAX

Aug. 1, 1924.—34 x 21 mm.

### DIE A, NARROW LETTERS—Unused On

1/2c vermillion, perf. 12	5
1c vermillion, perf. 12	—
same str. edge.	1 00
2c vermillion, roulette	—
2c vermillion, perf. 12	2 00
same, str. edge	1 00
2 2/5c vermillion, perf. 12	5
2 2/5c vermillion, perf. 14	5
3c vermillion, roulette	—
4c vermillion, perf. 12	—
same used	—
4 4/5c vermillion, perf. 14	—
4 4/5c vermillion, perf. 12	—

### DIE B., WIDE LETTERS

Horizontal roulette in color

1c vermillion	—
2c vermillion	—
2c orange	—

## CIGAR TAX

Aug. 1, 1924—slot perf. 34 x 21 mm.

### DIE A, NARROW LETTERS

12 1/2c carmine	—
18 1/4c carmine	—
25c carmine	—
37 1/2c carmine	—
same close or str. edge	—
50c carmine	—
same close or str. edge	—

Have never seen the 18 1/4c and 25c, but the Commissioner of Revenue claims they were issued.

### DIE B, WIDE LETTERS. ROULETTE

12 1/2c carmine	.25
12 1/2c carmine with colored horiz.	3.50
roulette	—
same s. e.	2.00
18 1/4c carmine	.30
25c carmine	.50

# ARKANSAS

## CIGARETTE TAX

July 1, 1925. Apple Blossoms. 34 x 21 mm.

Colored horizontal roulette.

	fine	close or s. e.
1/2c yellow orange	.25	.10
1c dark blue	.25	.05
2c dark red lilac	—	.20
2 2/5c deep carmine	.20	.07
3c dark brown	.20	.10
4c green	.50	.20
same used	.10	.05
4 4/5c violet	.12	.08

1926. Same with black roulette

2c dark red lilac	—	.25
2c red brown (shades)	.25	.10
same used	.05	.02
4c green (shades)	.25	.10
same used	.10	.02

## CIGAR TAX

July 1, 1925. Two Bears. Colored horiz. roul.

12 1/2c yellow	1.00	.35
18 1/4c dark yellow green	1.00	—
25c dark brown	—	—
37 1/2c scarlet	1.00	.60
50c peacock blue	3.00	—

1926. Black roulette.

12 1/2c bright yellow	2.00	—
12 1/2c green yellow	2.50	1.00
18 1/4c yellow green	—	.50
25c dark brown	2.00	—
25c dark red brown	1.00	—
50c peacock blue	2.00	.75

MANY OTHER VARIETIES THAN THOSE SPECIFICALLY PRICED IN THIS CATALOGUE CAN BE FURNISHED CLOSE OR WITH STRAIGHT EDGES AT GREATLY REDUCED PRICES.



## ARKANSAS

### CIGAR TAX—1929

Approx. 93 x 33 mm. Color continuous over vertical sheet of five. Value in center in green. Per horiz. only—12½¢.

	<i>fine</i>	<i>bottom</i>
12½c carmine and green	.30	2
18½c carmine and green	.40	3
25c carmine and green	.50	4
37½c carmine and green	.80	6
50c carmine and green	1.00	8

### MALT TAX—1929

#### SAME AS CIGAR

5c dark green and carmine	.08	7
6c dark green and carmine	.10	8
7c dark green and carmine	.11	9
8c dark green and carmine	.12	10
9c dark green and carmine	.14	11
10c dark green and carmine	.15	12

Set in sheets with number in upper margin 35.

NOTE: The authorities refuse to sell any more.

## GEORGIA

### CIGAR AND CIGARETTE TAX

Jan. 1, 1924. 36½ x 22 mm. Roul. 6  
State Seal and tobacco plants.

	<i>mint</i>	<i>used</i>
½c chocolate	.03	.02
1c red	.03	.02
1½c blue	.25	.03
2c green	.06	.03
12½c olive	.18	.03
25c orange	.45	.05
50c violet	.70	.18

Same surcharged with vertical lines

1c with black line	—	.25
1½c with red line	—	.20

## GEORGIA (continued)

1925-26. Same

	<i>mint</i>	<i>used</i>
1c violet	.06	.02
1½c green	.06	.03
1½c ultramarine	.04	.01
10c black	.16	—

1927-27. Similar 73 x 22 mm.

25c orange	.36	—
50c violet	.65	—

These two stamps are torn in two, when used.

## GEORGIA OYSTER TAX

Act of 1924. Rate 1c on each 60 oz. of canned oysters; 2c on each gal. of raw shucked oysters and 5c on each bu. of oysters in shell.

Series 1925-A. Type set fancy border 36 x 23 mm. Pebble paper.

	<i>fine</i>	<i>seconds</i>
4/60c green and violet	.15	.05
5/60c red and dark green	.15	.05
8/60c yellow and green	.20	.05
10/60c dark blue and red	.15	.05
2c ?	—	—
5c dark purple and red	.50	.05

Series 1927-B. Similar 34 x 21 mm. Perf. 12

2c black and red on green	.15	.05
5c ?	—	—

Series 1927-28. 55 x 42 mm. Perf. 12

2c green, numeral in orange	.50	.05
5c dark violet, numeral in yellow	.50	.05



# IOWA

## CIGARETTE TAX

June 1921. 19 x 22 mm. Perf. 10½.

	unused	used
½c gray	—	—
seconds, off center	.12	—
1c yellow green	—	.30
1½c vermilion	—	—
seconds, straight edge	.25	—
2c carmine	—	.25
seconds	.25	.10
5c green blue	.50	.40
seconds .20 to	.35	—

June 1922. Lozenge. Perf. 12. Double line around upper corner ornament.

½c black	.35	—
1c blue green	.50	.10
perf. a little close	.10	.02
1½c dull orange	.10	.10
2c carmine	.50	.06
seconds	.20	.02

Dec. 1924. Re-engraved. Lower portion of frame in upper corners filled in with color.

½c black, perf. 12½ x 12.	.50	—
1c blue green, perf. 12½	.20	.10
2c carmine, perf. 12½	—	.02

Oct. 1926. Shield. Perf. 11

1c blue green	.50	.20
seconds, off cent.	.20	—
2c carmine	.50	.15
seconds, off center	.20	.02

1929. Again re-engraved. Squares in upper corners mitered.

	firsts	seconds
1c blue green, used only	.15	.05
2c carmine	.10	.02

No longer possible to buy Iowas unused.

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1930 100 white for each unused tax

# KANSAS

## CIGARETTE TAX

May 1927. Meadow lark. 21 x 18½ mm. Perf. 12½

	unused	used
1c brown	—	.10
2c purple	—	.05

1928-29 Same.

1c red	—	—
2c blue	.07	.02

1929 Coil stamp, 19 x 22 mm. Perf. 12 vertically.

2c blue	—	—
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# LOUISIANA

## TOBACCO TAX

1926 Pelican and young. 19 x 27 mm. Perf 12½.

1c green	.02	.02
2c carmine	.03	.02
3c orange	.05	—
5c blue	.07	—
10c brown	.12	.12
25c olive	.25	.25
50c violet	.50	.25

Str. edge specimens at half these prices.

## MALT TAX

Act of Dec. 28, 1928. Same as tobacco. \$1 and \$5 perf. vertically only.

10c carmine	.20	—
30c ultramarine	.50	—
\$1 brown 23 x 36 mm.	1.25	—
\$5 green, 23 x 36 mm.	5.50	—

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## MICHIGAN

### MALT TAX

Aug. 28, 1929. State seal. Perf. 12. Cent values  
19 x 26 mm.

	<i>unused</i>
5c green blue	.08
12½c carmine	.18
13¼c dark green	.20
15c brown red	.22
30c yellow	.40
\$1 yellow orange 27 x 37½ mm.	1.25
\$5 vermilion	—
\$10 purple	—

## KANSAS CITY, MISSOURI

### CIGARETTE TAX

April 1927. 18 x 23 mm. Perf. 12

	<i>unused</i>	<i>used</i>
½c dull purple	1.00	.50
seconds	.50	.25
1c green blue	.35	.25
seconds	—	.15
2c dark brown	.25	.20
seconds	.10	.05
2½c yellow	—	—
seconds	—	.10
3c carmine	.15	—
seconds	—	.05
5c blue	.20	.15
seconds	—	.10
10c olive green	—	—

1928 Nurse and child. 20 x 22½ mm. Perf. 12½.

1½c orange yellow	.10	—
1 4/5c green blue	.08	—
2¼c claret	.10	—
3c rose	.10	.10
3 3/5c green	.15	—
7½c brown	.22	—
15c blue violet	.45	—
Str. edge set	.75	—
Perf. close set	.60	—

*All are obsolete*

## NEW YORK

### PHARMICIST'S LIQUOR

1903. State Seal. 114 x 19 mm. Stamps on sheet  
lettered A, B, C, D & E. Slot perforated.

10c black	7.50
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### LIQUOR TAX

1920. State Seal. For Domestic products. perf. 12.

30c red 93 x 126 mm.	—	—
\$1 red 93 x 126 mm.	—	—

For Imported liquors—Imperf.

10c black 93 x 126 mm.	10.00	—
30c black 66 x 90 mm.	—	—
50c black 93 x 126 mm.	—	10.00
\$5 black 66 x 90 mm.	10.00	—

*No doubt there are others.*

## NORTH DAKOTA

### CIGARETTE TAX

April 1, 1925. Prairie Dog. 19 x 22 mm. Perf 12½

	<i>unused</i>
½c orange	.03
1c green	.04
1 1/5c brown	.05
1 3/5c blue	.06
1 4/5c black	.06
2c olive green	.06
2¼c bluish gray	.10
3c purple (used .02)	.08
4c rose	.12
Straight edge set unused	.40
Set unused with permit no. some close	.35



# SOUTH CAROLINA

## "BUSINESS LICENSE"

Used on tobacco products, candy and amunition.  
May 1, 1923. 35 x 22 mm. Perf. 12. Imprint of  
American Bank Note Co.

	unused	used
21/64c olive gray	.10	—
24/64c olive gray	.03	—
27/64c olive gray	.03	—
30/64c olive gray	.35	—
1/2c olive gray	.50	.20
36/64c olive gray	.30	—
39/64c olive gray	.25	—
42/64c olive gray	.03	—
48/64c olive gray	.06	—
54/64c olive gray	.04	—
60/64c olive gray	.04	—
1c rose	.12	—
1 1/4c violet	.25	—
1 1/5c violet	.05	.05
1 7/32 violet	1.50	—
1 1/2c violet	.05	—
2c rose	.20	.05
2 2/5c violet	1.75	—
3c rose	.35	—
4c rose	.35	—
5c rose	.30	.15
6c rose	.20	—
7c rose	.20	—
8c rose	.20	—
10c rose	.30	.15
12 1/2c violet	—	—
15c rose	.40	—
20c rose	.40	.10
25c rose	.50	—
30c rose	.50	—

1924. Engraved by Security Bank Note Co.

1c green (S. E. .25, close .10)	.50	.15
2c violet	.50	.25
Straight edge. 25, close	.10	—
5c scarlet	2.00	—
str. edge .50, close .15	—	—

# SOUTH CAROLINA (continued)

1924-28. 26 x 19 1/2 mm. Am. B. N. Co.

	unused	used
1c green	.04	.01
2c violet	.06	.02
3c dark brown	.07	.03
4c orange	.12	—
5c rose	.12	.05
10c olive gray	.16	.04
15c brown red	.40	—
20c apple green	.45	.15
25c blue	.45	.10
40c blue	—	—
same str. edg.	2.00	—

1927-28. 85 x 14 1/2 mm. Perf top and bottom only.

48c turquoise blue	.62	—
50c brown red	.65	.25
54c pale brown	.70	.40

1927. Coil stamps 22 x 19 1/2 mm. Perf. horiz.

1c blue green	.04	—
2c violet	.05	—
3c dark brown	.06	.02
10c olive gray	.15	.05

## SOFT DRINK LICENSE TAX

1928. Palmetto. 22 x 28 1/2 mm.

1c rose lilac	.05
2c rose lilac	.08
3c rose lilac	.10
4c rose lilac	.12
5c rose allie	.15
Str. edge set	.25

Stamps are also used for concentrated syrups in bulk,  
but bear no monetary value.



## SOUTH CAROLINA

### OYSTER TAX

1906. Type set form; certificate of payment of tax bearing serial number and name of James M. Rhett, chairman of the Board of Fisheries in middle. Warning in regard to counterfeiting and re-use vertically at left; method of cancellation at right reading down. Imperforate.

12 mills black on yellow orange, 118 x 68 mm. paying tax on 72 oz. canned oysters.

16 mills black on yellow orange, 72 x 34 mm. paying tax on 96 oz. canned oysters.

No doubt there were other values of this set, and other issue succeeding this one as W. L. Harrigan succeeded Mr. Rhett, and was in turn succeeded by Dr. E. W. DuRant in Feb. 1914. DuRant was succeeded in turn by Tower Cravens in April 1923.

I would be pleased to hear from any one having information of any stamps issued under either Harrigan or DuRant or any other varieties not enumerated here. All succeeding varieties have serial number and value overprinted in red.

Series AA 25. Cooked Shrimp. 91 x 42 mm. Name of Tower Cravens. Perf. 12.

	<i>firsts</i>	<i>seconds</i>
1 1/4c black on yellow orange	1.00	50

Series E; Cravens. 75 x 37 1/2 mm. Perf. 12. All black on light blue paper.

2 2/5c 72 oz. canned oysters	.50	.25
3c 12 lbs. shrimps	.50	.25
4 4/5c 144 oz. canned oysters	—	.15
6 2/5c 192 oz. canned oysters	.50	.25
8c 240 oz. canned oysters	.50	.25
9 3/5c 288 oz. canned oysters	.50	.25

1925-29 E. D. Raney. Series BB 27. Same size. Pale blue green paper.

.03 1/5 96 oz. canned oysters	.35	.10
.04 120 oz. canned oysters	—	—

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## S. CAROLINA OYSTER TAX (continued)

Series C-29. 88 x 42 mm. Perf. 12. Light blue paper.

1 1/4c one quart raw shucked oysters	.25	.05
.0187 1/2 7 1/2 lbs. cooked shrimp	.25	.05
2 1/2c two quarts raw shucked oysters	.25	.05

75 x 37 1/2c

4c 120 oz. canned oysters	.15	.07
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Series C-30 88 x 42 mm.

3 3/4c 15 lbs. cooked shrimp	.15	.07
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## SOUTH DAKOTA

### CIGARETTE TAX

July 1, 1923 Cyote. 22 x 19 mm. Perf. 12

	<i>unused</i>	<i>used</i>
1/4c orange	.25	.10
overprint "Canceled"	—	.06
1c green	—	—
overprint in black	.25	.04
overprint in red	—	—
1 1/5c carmine	.25	—
overprint in black	.25	.03
1 1/2c dark violet	—	—
overprint in black	.25	.04
overprint in red	—	.25
2c dark red lilac	.07	.02
Set seconds with overprint	—	.07

1925-28. Same. Perf. 12 1/2

1/4c orange	.03	.02
1c green	.03	.02
1 1/2c dark violet	.04	—
1 4/5c yellow orange	.05	—
2 1/4c black	.07	—
3c blue	.07	.02
3 3/5c brown	.10	—
Str. edge set	.22	—

### MALT TAX

July 1, 1929. View in Black Hills. 22 x 19 mm. Perf. 12.

1/2c brown	.03
1c yellow	.03
5c scarlet	.10

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# TENNESSEE

## TOBACCO TAX

Mar. 1, 1925. State Seal. 18½ x 23 mm. Slot perf. 6½.

	unused	used
2/10c blue (shades)	.10	.05
5/10c blue	.65	.35
6/10c blue	.10	.10
1c blue	.85	.40
1 7/10c blue	.25	.25
extra clear print	.50	—
2c blue	.25	.10
extra clear print	.30	—
2 2/10c blue	.20	—
2 5/10c blue	.10	.08
extra clear print	.20	—
3c blue	.15	—

35 x 23 mm. normally slot perf. horiz.; round perf. vertically.

5c blue	1.00	.40
5c slot perf. both ways	.30	—
10c blue, slot both ways	.30	.10
15c blue	3.00	—
str. edge	2.00	—
25c blue normal	.75	—
25c slot both ways	2.00	—
50c blue	1.50	.50

Same. Change of colors, some as early as Mar. 15

5/10c orange (shades)	.50	.10
8/10c green	.10	.05
1c brown	.25	.05
1c olive, close only	—	.50
1½c carmine	.15	.04
2c pale blue	.20	—
5c green	.20	.15
15c black brown	.50	—
25c orange	—	.75

Jan. 1926. Horiz. design. 28 x 19 mm. Numeral in oval. Slot perf.

5/10c olive	.10	—
1c brown, wide numeral	—	.25
1½c carmine	—	.05
2c blue	.20	.05
50c violet	1.00	—

# TENNESSEE (continued)

July 1926 to 1928. Similar. Re-engraved. Roul. 9½

	new	used
8/10c dark green	.10	—
1c brown, narrow num.	.07	.03
1c brown-yellow	—	.08
1½c scarlet	—	.05
1½c green	.15	.03
2c carmine	.10	—
2c green	.08	—
5c blue	.10	.04
25c orange	.60	.15

Sept. 1926 and later. 13 x 19 mm.

5/10c blue, slot perf. 6½	.15	.10
5/10c blue, perf. 12½	.08	.02
5/10c blue, rouletted	.03	.02

Aug. 1927 and later. Same as last two sets on mottled yellow surfaced paper.

5/10c blue, Perf. 12½	.25	—
8/10c green	.15	.10
1c brown	—	.10
1½c green	—	1.00
2c red	.10	—
10c red	.20	.10
50c violet	1.25	—

Sept. 1927. Upright design 19 x 28 mm. Same roulette

1½c green on yellow	.05	.03
1½c pink	.05	.03
1½c red	—	.03

1928-29. Same design reduced to 12½ x 19 mm.

8/10c gray green	.03	—
1c yellow brown	.03	.01
1½c pink	.03	.01
2c green	.04	.01
3c violet	.05	—
3½c pale ultramarine	.08	—
5c blue	.08	—
10c dark brown	.15	—
10c same, imperf.	.20	—
25c orange	.35	—

1929. Same as 1926-28 with white position dots.

5c blue	.15	—
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## TENNESSEE MALT TAX

April 11, 1929, State Seal. 19 x 22 mm. Perf 12½

5c green .....	.08	—
15c carmine .....	.22	—
\$2.50 orange, part perf. ....	3.00	—

## UTAH

### CIGARETTE TAX

May 8, 1923. Indian Chief. 16 x 19 mm. Perf. 12½ "UTAH" perf in the design.

	perfect	str. edge
½c light olive .....	.50	.25
1c orange .....	.10	.05
1 1/5c rose .....	1.50	.50
1½c green .....	.05	.03
2c blue violet .....	.20	.10
2 2/5c brown .....	.15	.10

Same without internal perfs.

½c light olive .....	.03	.02
½c olive .....	.05	.03
1c orange .....	.05	—
1 1/5c rose .....	.10	.04
1½c green .....	.10	—
2c blue violet, used only .....	.05	.03
2 2/5c brown .....	.15	.08

192 ... Similar 17 x 19 mm. Imprint of Columbian Bank Note Co.

1c orange .....	.05
2c dull blue violet .....	.06

1929. Again re-engraved. No imprint  
2c dull blue violet ..... .06

### OLEOMARGINE TAX

1929. Bee hive. 20 x 23 mm. Perf. 12½  
5c orange ..... —

## A FEW OFFERINGS IN DOCUMENTARY STATE REVENUES

### *Have others*

Louisiana Law 10c, fine uncut .....	.20
10, 25, 50c, \$1, \$5 punched .....	1.75
Same, not so good .....	.95
Massachusetts, stock transfer 2, 4, 10, 10, 20, 50c, \$1 uncut .....	.35
Missouri, Option 25c, 4 var .....	.58
6 var. ....	1.40
New York, Stock transfer, current set 2c to \$10 uncut .....	.50
N. Y. 40 var. mostly cut, including \$100 stamp 40 var. uncut, well centered, soaked, inc. \$100 .....	1.00
N. Y. Secured Debt \$2.50 and \$5 .....	.50
Oregon Insurance 1880-84, 10, 20c and \$1 unused, fine .....	1.00
1886 10, 20, 50c and \$1 .....	1.00
Either set, seconds .....	.50
Penn Trans. 2c to \$1 uncut .....	.25
S. Caroline, 4 var. ....	.30

## A COLLECTION OF STATE REVENUES

For years I have been saving the choicest specimen of each duplicate coming my way and have made them up into a collection of nearly 600 varieties all mounted and marked with catalogue number and price.

Collectors who would be interested in such a collection are invited to correspond with me.

This collection contains only documentary and excise stamps.



THE INSPECTION STAMPS are of a different nature as they are issued to collect a small fee to pay the cost of State supervision of specific industries for the protection of the consumer. Nearly all of the Southern States and some others thus taxed commercial stock feed, most of them at the rate of 20 cents per ton. North and South Carolina and Missouri have had inspection stamp taxes on oil and gasoline, while Tennessee taxes grass and clover seed and Missouri taxed beer, soft drinks and syrups. Kansas taxed live stock remedies, and some states fertilizers.

While the designs are mostly plain, generally bearing the signature of the Commissioner of Agriculture, most of them bear a monetary face value with separate colors for the various denominations. Tennessee and South Carolina have among their Inspection the lowest denominations ever issued in this country, namely  $\frac{1}{2}$  and  $\frac{3}{8}$  mill.

I have these stamps made up in packets as follows:

Packet No. 1, 50 mostly str. edge .....	\$1.00
Packet No. 2, 100 var. same .....	2.50
Packet No. 3, 100 better .....	5.00
Packet No. 4, 160 all superb copies, many rare and absolute .....	25.00

Packet No. 5. A magnificent collection of 400 varieties, including 22 var. of the rare and interesting Missouri beer stamps, S. C. oil stamps unused to \$12.50 face, nearly all the fine series of N. C. feed 1909 to 1921 and many other scarce issues. Cat. value by 1921 cat. well over \$300.00. Price on application.