

Complete State

CATALOGUE STATE AND CITY TAX STAMPS

1936 Edition

A COMPLETE CATALOGUE OF SUCH STAMPS
ISSUED BY STATE AND CITY AUTHORITY AS
EXPRESS IN MONEY VALUE THE RESPECTIVE
EXCISE TAXES ON TOBACCO PRODUCTS,
LIQUORS AND OTHER COMMODITIES

Price 50 Cents



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INTRODUCTION

STATE REVENUE STAMPS are of three kinds: documentary, inspection, and EXCISE. It is the latter only which are now generally referred to as STATE TAX STAMPS, in reality direct stamp taxes on commodities that are here listed. Such taxes generally prior to 1921 remained a Federal monopoly. In that year Iowa placed the first state cigarette tax which opened the way for many other states to do likewise. Long before that date, however, New York on two occasions had laid stamp taxes against liquors. The first occasion was short lived, the second cut short by national prohibition, and neither exerted any influence on the Legislatures of other states at the time, but when repeal went into effect in 1933 a new flood of state stamp taxes came with it and is the direct cause of many of the issues here described.

The DECALMANIAS, often referred to as decals for short, are a new departure in stamp manufacture. Most of them are small, very thin die cut wafers attached to a heavy paper backing which is perforated or rouletted in blocks of ten. Instructions say to dip the section in water for half a minute, lay aside for a few moments, and then slide the stamp off the backing and on to the package to be stamped. Then they are supposed to be given several hours to dry and set before handling. They were devised to adhere to the cellophane wrappers usually used on cigarette packages. It is usually quite impossible to remove the stamp from the package without destroying it, though it has been done. The only satisfactory way to collect these stamps is unused on the original backing. In some cases like the Minnesota beer stamps the practice is to use backing and all.

ALABAMA

TOBACCO TAX

Nov. 1, 1932—18 x 22 mm.
Rout. 6½. Imprint Foote & Davies Co. Atlanta.
Ga. a foot of each stamp.
WHITE paper.

1c violet brown		
2c green		
3c violet blue		
4c rose carmine		
5c violet		

1933. Pinkish safety paper

1c violet brown		
2c green		
3c orange		
3c brown orange		

1932. Coil stamps 18 x 21½ mm. Perf.

10 vert. No imprint. WHITE paper.

1c violet brown (Rare)		
2c green		
3c blue		

1933. Same. Pinkish safety paper

1c violet brown (shades)		
2c green (shades)		
3c orange (shades)		

CIGAR TAX

Nov. 1, 1932. 19 x 45 mm. Rout. 6½.
WHITE paper.

1c rose carmine		
2½c dull green		
5c violet		
7½c gray black		
10c dull brown		
12½c lilac		
15c green		
25c ultramarine		
33¾c deep claret		
50c orange		
67½c yellow		

1934. Same on safety paper, perf. 12.

(Also compound with 12½)

5c violet		
10c brown		

CEREAL BEVERAGE TAX.

Nov. 1, 1932. 72 x 16 mm. Perf. 12.
3c turquoise blue .06

1935. Decalcomania Tobacco. 14 x 16 mm.

½c	
1c	
2c dark blue	
10c blue	

NOTE: Other values coming into use.

PLAYING CARDS

1935. Decalmania. 14 x 16 mm. Numeral
in center.

1c dark violet	
4c blue	
5c green	
10c carmine	
50c orange	

NOTE: There may be other values. There has also
been issued a set for Oleomargarine which we have
not yet seen.

ARIZONA

LUXURY TAX (Beer, Tobacco, Cosmetics, etc.)

July 7, 1933. Scales in center. Signature M. A.
Murphy, Chairman of the Tax Commission.
19½ x 22 mm. Perf. 12, 12½ and Compound.

1c green	.25	.10
2c carmine	.50	.10
4c yellow brown	.15	.10
11c on 15c blue, magenta surch.	.40	—
12c on 15c blue, red surch.	.25	.05
Same inverted	—	—
15c blue	.25	.10
25c violet	.40	—

31 x 33 mm. Including Union Label at bottom.

10c green (Used S. E. \$1)	—	2.00
10c carmine (Used, unu. S.E. 50c)	2.50	2.00

62½ x 30 mm. Die Cut. Union Label.

80c green	(1.00)
\$1.55 red	2.00

1934. Signature Frank Luke. Perf. 11 1/2, 12,
12 1/2 and Compound

1c emerald green	.07	—
1c rose	.07	—
1c violet	.20	—
1c yellow orange	—	—
1c dull blue	—	—
2c red	—	—
2c orange brown (shades)	—	—
2c drab (5-18-35)	—	—
5c dull blue	.04	—
5c ultramarine	.17	—
5c rose (1935)	.25	—
5c vermilion (1935)	.13	—
6c red to orange red	—	—
6c orange	.06	—
10c green (shades)	.09	—
10c violet blue	.19	—
10c brown (shades)	.14	—
10c violet	—	—
10c drab	—	—
10c scarlet (shades)	.05	—
10c rose (1935)	—	—
80c dark blue, 44 x 44 mm.	2.80	—
80c green	1.00	.30
80c orange brown	1.00	.30
80c rose	1.50	.30
80c orange red (May 1935)	—	1.00

NOTE: All the 80's except the last one are in sheets so small that all stamps have straight edges. Price on latter is perf. four sides.

1935. Same, rouletted.

1c dull blue (S. E. only)	.06	—
1c dark blue, Pr. roul. vert.	.25	—
1c emerald green	.04	—

COSMETICS. Mar. 27, 1935. Sig. Thad M.
Moore. 76 x 32 mm. Perf. 12

2c orange	.06	—
4c green	.08	—
10c turquoise blue	.14	—

MALT LIQUOR. May 31, 1935. Sig. Moore.
76 x 32 mm. Perf. 12.

11c violet on yellow orange	—	—
12c red on pink	.05	—
15c brown on blue	—	—
40c green on green	.20	—
80c dark brown	.50	—
80c carmine	—	—
80c light orange brown	.35	—

July 1, 1935. DECALMANIA.

COSMETICS. Shield Shape. 19 x 14 mm.

2c black and yellow green	—	—
4c black and yellow green	—	—
10c black and yellow green	—	—
20c black and yellow green	* Set	.45

SPIRITOUS LIQUORS. 19 x 14 mm.

1c black and orange yellow	—	—
5c black and orange yellow	—	—
10c black and orange yellow	—	—
16c black and orange yellow	—	—
20c black and orange yellow	* Set	.65

SPORTING GOODS. 19 x 14 mm.

2c black and deep orange	—	—
4c black and deep orange	—	—
10c black and deep orange	—	—
20c black and deep orange	* Set	.45

TOBACCO. 19 x 14 mm.

1c black and red	—	—
2c black and red	—	—
4c black and red	—	—
10c black and red	* Set	.25

VINEOUS LIQUOR. Map Shape. 16 x 17 mm.

3c black and robin's egg blue	—	—
5c black and robin's egg blue	—	—
6c black and robin's egg blue	* Set	.20

* Indicates unused.

ARKANSAS

CIGARETTE TAX

Aug. 1, 1924. 34 x 21 mm.

DIE A. Narrow Letters

1/2c vermilion, perf. 12	.05	—
1c verm. perf. 12 (S. E. only)	\$1.00	—
2c verm., perf. 12 (S. E. only)	1.00	—
2c verm., roulette (S. E. only)	1.00	—
2 2/5c verm., perf. 12	.05	—
2 2/5c verm., perf. 14	.05	—
3c verm., roulette	1.00	—
4c verm., perf. 12	.20	—
4c verm., perf. 14	.20	—
4 4/5c verm., perf. 12	.20	—
4 4/5c verm., perf. 14	.20	—

DIE B. WIDE LETTERS

Horizontal Roulette in Color

1/2c verm. (one copy known)	—	—
1c verm.	5.00	—
2c verm.	.50	—
2c brown orange	.10	—

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

Colored Horizontal Roulette

1/2c yellow orange (S. E. only)	.10	—
1c dark blue	.50	—
2c deep claret (S. E. only)	.10	—
2 2/5c deep carmine	.15	—
3c dark brown	.15	—
4c green (shades)	.10	—
4 4/5c blue violet	.15	—

1926. Same with Black Roulette.

1/2c yellow orange	.75	—
1c dark blue	.50	—
2c deep claret	.50	—
2c red brown (shades)	.50	.05
4c green (shades)	.50	.10

1929-31. Same. Colorless Roulette.

1/4c brown red	.05	.05
1/2c green	.25	—
2c claret	.20	—
2c red brown	.50	—
2 1/2c maroon	.25	—
4c green	.25	—
5c green	.30	.15

Feb. 1, 1932. Decalcomania Transfer Stamps.

13 x 19 mm. Die Cut. Inscribed SCHOOLS

TAX. Five-pointed star below numeral.

1 1/4c dark green, 10 cigarettes	.06	—
2 1/2c dull green, 10 cigarettes	.08	—
2 1/2c red, 20 cigarettes	—	—
3 1/2c red, 20 cigarettes	.10	—
5c red, 20 cigarettes	.12	—

NOTE: The 1 1/4 and 3 1/2 were for use in Texar-cana only.

1934. Eight-pointed Star.

1 1/4c green	—	—
2 1/2c green	.05	—
3 1/2c red	.06	—
5c red	.08	—

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	2.00	—
50c carmine	2.00	—

DIE B, WIDE LETTERS. ROULETTE.

12 1/2c carmine	.25	—
12 1/2c carmine with colored horiz. roulette	3.50	—

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

12 to sheet, so all have straight edges.

18 3/4c carmine	.30	—
25c carmine	.50	—
12 1/2c yellow	.75	—
18 3/4c dark yellow green	.75	—
25c dark brown	—	—
37 1/2c scarlet	.90	—
50c peacock blue	—	—

1926. Black Horizontal Roulette.

12 1/2c bright yellow	2.00	—
12 1/2c green yellow (close)	2.50	—
18 3/4c yellow green (close)	.50	—
25c dark brown	2.00	—
25c dark red brown	.75	—
50c peacock blue	—	—

1928. Same. Colorless Roulette

25c dark brown .75

1929. Approx. 93 x 33 mm. Color continuous over vertical sheet of five. Value in center in green. Perf. horiz. only—12½.

12½c carmine and green .30
18½c carmine and green .40
25c carmine and green .50
37½c carmine and green .80
50c carmine and green 1.00

1931. Same, but in one color

12½c scarlet .30
25c scarlet .50
50c scarlet 1.00

1932. 98 x 29 mm. Inscribed SCHOOLS TAX CENTS Across Numeral

25c red .30
50c red .50

1933. CENTS Below Numeral

½c red .04
2c red .06
12½c red .30
17c red .40
25c red .50

1934. Plain Type, without frame. Heavy serifed numerals with 1.

1c red, perf. 12½ .20
1½c red, perf. 12½ .30
5c red, perf. 12 .50

State Seal in circle at left. Engine turned border. 90 x 28 mm. Roulette horizontal.

12½c scarlet .30
17c scarlet .40
25c scarlet .50

1934. Plain type without frame. Light serif. C instead of 1. 17 x 27 mm. Perf. 12

½c red .05
1c red .05
1½c red .05
5c red .15

MALT TAX—1929. (Same as CIGAR).

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

1931. Same in single color (except some 6c and 7c).

4c dark green, numeral 9 m. .12
5c dark green .12
6c dark green .15
6c dark green, numeral bright green .12
7c dark green, numeral bright green .15

1932.

4c green, numeral 8 mm. .12

1933.

1c green .04
2c green .06
4c green, numeral 9 mm. (Plate A) .12
6c green (Plate A) .15

BEVERAGE TAX

Type set 101 x 30 mm. Printed name Fred Watson. Perf. horiz. Numbered in color of stamp.

.0352 brown (½ case) .10
.0704 brown (case) .15
25c blue green (¼ bbl.) .12
50c blue green (½ bbl.) .15
\$1.00 blue green (1 bbl.) .15

Plainest type of all. STATE OF ARKANSAS BEER TAX. ONE CASE and value, 83 x 24 mm. Roulette horiz.

.0704 red .15

1934. 76 x 21 mm. Signature Wiseman. Roulette. .0704 brown .15

1935.

50c brown .15

Same roulette.

12½c brown .15

LIQUOR—1934. 16½ x 21½ mm. Map in center.
Quantity and value overprinted in red. ~~Double~~letted.
2½c green and red, ½ pt. —
8c green and red, 1/5 gal. —
10c green and red, 1/4 gal. —
20c green and red, 1/2 gal. —
40c green and red, 1 gal. —

1935. Similar. Map at top. Lettered border.
2½c blue green and red —
5c blue green and red —

1935. Imported Wine. 19 x 34 mm. ~~Double~~letted.
Yell-or. or Or-yell. Paper
1c dark purple —
1¼c dark purple —
2c dark purple —
2½c dark purple —
10c dark purple —

CALIFORNIA

DISTILLED SPIRITS

July 1, 1935. 42½ x 26½ mm. Perforated. Serial
Number and Letter in red. Seal and Cross Hatched

Background in TINT of Main Color.

2c orange, 2 oz.	05
5c violet, 8 oz.	10
10c blue, pint	10
16c deep rose, 1/5 gal.	—
20c green, quart	20
40c ½ gal.	—
80c gallon	—

November. Decalmania. View from Seal in
Arch. 18 x 31 mm.

5c violet	—
10c blue	—

CITY OF LOS ANGELES

Oct. 2, 1933. Liquor License Tax. Seal of City.
Engine Turned Border. Heavy, White Bond Paper.
Perf. 12. No Gum. 40½ x 60 mm.

3c red	—
4c violet	—
6c red orange	—

8c yellow	Set \$2.50	—
11c slate	S. E. Set 1.50	—
16c green		—
31c blue		—

COLORADO

Liquor Tax. Dec. 1933. State Seal and Signature
H. F. Bedford, State Treas. 44 x 22½ mm. Perf. 12.
Imprint Rocky Mt. Bank Note Co. on each stamp.
Dated.

3c orange	.25	—
10c dark brown	—	—
15c green	.40	—

1934. Same. New Date.

3c orange	.25	—
10c dark brown	.30	—
15c green	.35	—

95 x 21 mm. All Straight Edge.

3c black on yellow-orange	.10	—
10c dark brown on yellow-orange	.20	—
15c green on yellow-orange	.30	—

Inscribed SERIES No. 3. 25 x 38 mm. Perf. 12½.

3c blue on light blue	.15	—
6c violet	—	—
10c green on light green	.30	—
12c	—	—
15c brown on yellow-orange	.50	—

38 x 25 mm. Sig. Jas. H. Carr, Sec. of State. Imprint
Bradford-Robinson Ptg. Co.

6c violet	—	—
20c vermilion	—	—

CONNECTICUT

July 1935. Decalmania Cigarette. 14 x 16 mm.

½c violet blue	.02	—
1c violet blue	.03	—
2c violet blue	.04	—
5c violet blue	.07	—
10c violet blue	.14	—

DELAWARE

BEER. 110½ x 30½ mm. Perf. top and bottom.
Engraved by E. A. Wright Bank Note Co. Phila-
delphia. June 9, 1933.

8c dark green	—	—
10c brown	—	—
12½c purple	—	—
25c blue	—	—
50c orange	—	—

NOTE: There is also a 50c in dark red overprinted TRANSIENT. This is for beer shipped out of the state on which no tax is paid. Records show that a set of 9, 24 and 48c stamps was used early in 1933, but no copies seem to have survived, and the current set seems to be very hard to get.

FLORIDA

ALCOHOLIC EXCISE TAX. 1935. Decal.
Arched Frame 19 x 31 mm. Enclosing See
View and Palms.

1c yellow and black, good	10
5c blue and black, fair to good	15
8c pale orange and black	—
10c green and black, fair to good	15
16c orange and black, fair to good	25
20c violet and black, fair to good	20
40c	—
80c	—

Larger Design Showing Map.

5c orange and black	—
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GEORGIA

CIGAR AND CIGARETTE TAX
Jan. 1, 1924. 36½ x 22 mm. Roul. 6½.
State Seal and Tobacco Plants

½c chocolate	.03	.02
1c red	.03	.01
1½c blue	—	.01
2c green	.06	.03
12½c olive	.30	.05
25c orange	.65	.05
50c violet	1.50	.18

Same overprinted with vertical lines
through sheet.

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

1925-26. Same.

1c violet	.10	.04
1½c green	.10	.04
1½c ultramine	.10	.01
10c black	.20	—

1927. Similar 73 x 22 mm. Roulette.

25c orange	1.25	—
50c violet	1.25	—

1931-32. Like 1924.

2½c orange	.08	—
3c violet	—	.05
4c dark blue green	.10	—

1931-32. Coil Stamps 19 x 22 mm. Perf. 12
vertically. Imprint of American Bank Note Co.

2c blue	(.05)	—
3c dull red brown	.10	—
4c green	.20	—

1932-33. Coils 18 x 19 mm. Perf. 10 vertically.
Imprint Foote & Davies.

1c carmine	.04	—
1½c ultramine	.04	.02
2c pale blue	.10	—
2c green	.06	—
2½c orange	.06	—
3c violet	.06	—

1934. Same in sheet form. (Perf. four sides).

1c carmine, rouletted	.04	—
1½c ultramarine, roulette	—	.02
1½c ultramarine, perf. 12½	—	—

Same with Background Removed.

1½c ultramarine, perf.	.04	.02
1½c ultramarine, coil	—	.02

Like 1924.

3c magenta	.07	—
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Like 1927. Perforated.

11½c violet blue	.16	—
12½c olive	.18	—
22½c carmine	.30	—
25c orange	.35	—

OYSTER TAX

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

Series 1925—A Type set with fancy border
36 x 23 mm. Embossed paper.

4/60c green and violet	.15	—
5/60c red and green	.15	—
8/60c yellow and green	.20	—
10/60c dark blue and red	.15	—
5c dark purple and red	.50	—

Series 1927—B. 34 x 21 mm. Perf. 12.

2c black and red on green	.15	—
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Series 1927-28. 55 x 42 mm. Perf. 12.

2c green and orange	.50	—
5c dark violet and yellow	.50	—

NOTE: A 2c of the 1925 and a 5c of the 1927 series are reported by the state, but we doubt their existence at the present time.

IDAHO

BEER. March 20, 1935. 95½ x 53 mm.
Similar to State of Washington.

.0516	12 11-oz. bottles	—	—
.0563	12 12-oz. bottles	—	—
.10	4 64-oz. bottles	—	—
.1031	dull chocolate, 24 11-oz. bottles	—	—
.1125	24 12-oz. or 12 24-oz. bottles	—	—
.15	blue, 4 64-oz. bottles	—	—
.1938	¼ bbl.	—	—
.20	4 128-oz.	—	—
.2063	24 22-oz.	—	—
.3875	black on light yellow, ¼ bbl.	—	—
.775	black on light green, ½ bbl.	—	—

Malt Syrup and Extract. July 1, 1933.
State Seal. 22 x 46 mm.

12½c	black on yellow orange	.25	—
13½c	black on scarlet	.30	—
15 c	black	.30	—

Design of Above Repeated Vertically
with Value Between.

5c	black on light yellow	.15	—
25c	black on blue	1.00	—
50c	black on pink	1.00	—
\$2.50	black on light green	—	—
5.00	—	—	—
25.00	—	—	—

ILLINOIS

Illinois has many varieties so stamps for liquor taxes but none of them bear direct monetary value.

INDIANA

MALT AND WORT

1933. Capitol Building. Perf. 12½.

2c	carmine	—	—
3c	purple	—	—
5c	green	.15	—
6c	chocolate	—	—
15c	ultramarine	—	—

SPIRITOUS BEVERAGES AND WINE
TONICS. Like Malt.

1933.

25c	violet	.15	—
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1935.

6¼c	dark green	(.40)	—
12½c	dark brown	.20	—
20c	red	.25	—
25c	ultramarine	—	—
1935.	Decalmania Map of Indiana. 20 x 31 mm.	—	—
6¼c	black and green, ½ pint	—	—
25c	black and blue, 1 quart	—	—

IOWA

CIGARETTE TAX. June 1921. 19 x 22 mm.

Capitol Dome. Perf. 10½.

½c	gray to black	.75	—
1c	yellow green (shades)	.50	.30
1½c	vermillion	(1.00)	—
	overprinted SAMPLE	.50	—
2c	carmine	—	.35
	double print	1.00	—
5c	green blue	.75	—

June 1922. Lozenge. Like U. S. Due Stamp.
Smaller square within small square both upper
corners. Perf. 12.

1/2c black	.50	—
1c blue green	.50	.10
1 1/2c dull orange	.10	.10
2c carmine	.75	.10

Dec. 1924. Re-engraved. Space between lower sides
of squares filed in with solid color. Perforated 12 1/2.

1/2c black	(1.00)	—
1c blue green	.05	.03
2c carmine (shades)	.05	.02

NOTE: The 1c and 2c were reissued in 1933. Iowa
stamps hard to get unused.

Oct. 1926. Shield Design. Perf. 10 1/2.		
1c blue green	.75	.25
2c carmine	(.50)	.25

1929. Design of 1922 again reengraved.
Squares mitered.

1c blue green	.25	.05
2ccarmine	.05	.02

1930. Corner squares like 1922 but all lines
heavier. No colorless area under TAX.

1/2c black (perfs. touch slightly)	.05	—
1c green	.05	.02
2c red	.06	.02
5c dull blue (perfs. touch)	.15	—

1933. Identical with 1922, but perf. 12 1/2
instead of 12.

1c green	—	.03
1 1/2c orange	.05	—

OLEOMARGARINE

1931. 51 x 71 mm. Capitol Building.
Rate 5c per lb.

5c black on pink (iss'd S. E. only)	.09	—
50c black on pink	—	—
60c black on pink	—	—
75c black on pink	—	—
90c black on pink	—	—
\$1.00 black on pink	—	—
1.20 black on pink	—	—

1.50 black on pink	—	—
1.60 black on pink	—	.25
2.40 black on pink	—	—
3.00 black on pink	—	—
3.10 black on pink	—	—

KANSAS

CIGARETTE TAX

May 1927. "Meadow Lark." 21 x 18 1/2 mm.
Perf. 12 1/2.

1c brown	—	.10
2c dull purple	—	.05

1928-29. Same.

1c red	—	1.00
2c blue	.10	.07

1929. Coil Stamp. 19 x 22 mm. Perf. 12 verically.
2c blue

NOTE: We have seen but one copy (used). It is
indeed rare if it exists at the present time.

1930. Reengraved. Bird entirely different.
Looks nearer the part.

2c brown	.07	.03
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1931.

1c red (also pink)	.06	.02
2c yellow	.07	.01

1933. Same overprinted A. W. Logan, Director.

1c pink, perforated	.75	.50
1c pink, rouletted	.05	—

STRIP. 200 x 15 mm. Die cut to design. Portrait
and signature of Will J. French. A great rarity.

2c blue	—	—
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Same with overprint of Sunburst over Portrait and
Capitol Building over Signature. New Signature
W. A. Logan all in dark blue.

2c blue (punch cancelled)	—	.05
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1934-35. 205 x 15 mm. Signature of Logan and DESTROY THIS STAMP. All have punched cancel although black strips are unused. First column is for Without and second for WITH asterisk after REGISTRATION.

2c reddish violet	.20	—
2c violet rose	.05	—
2c green	.05	—
2c black	.05	.15
2c orange	.05	—
2c carmine	.05	.15

Aug. 31, 1935. Decals. 16½ x 13¼.
2c carmine — —

Same. 19 plus x 14 plus mm.

Sept. 2c green	.10	—
Oct. 2c vermilion	.08	—
2c blue	—	—
Nov. 2c black	.05	—

LOUISIANA

TOBACCO TAX

1926. Pellican and Young. 19 x 27 mm. Perf. 12½.
Two lines down beak. A and X of TAX joined.
CENT or CENTS in thin letters.

Type A—

1c bright blue green	—	.25
2c rose carmine	—	.10
3c orange	.12	—
5c blue	.20	—
10c brown	.20	—
25c olive	.30	—
50c violet	.60	.30

NOTE: In what seems to be the normal variety of 1c CENT is centered to left as though S had been gouged out; in the other variety CENT is centered between the numerals.

Type B. Similar, but many minor differences.
A and X do not touch. Perf. 11½.

1c dark green	—	.15
2c carmine	—	.25

Type C. One Line down bill. CENT or CENTS in heavy letters.

1c blue green	.02	—
2c red	.03	—

(Sept. 1, 1932. Inscribed TOBACCO TAX.
19½ x 21½ mm. WHITE paper.

1c dark blue	.15	.05
2c purple	.15	.10
3c red	.15	.10
4c green	.15	.03

Inscribed CIGAR TAX. 16 x 47½ mm.
White Paper.

5c dark blue	.20	—
10c dark purple	.25	—
25c red	1.00	—
50c brown	1.50	—
68c green	—	—

Same as above two sets but on gray safety paper.
LOUISIANA in multiple.

1c blue	—	.02
2c purple	—	.05
3c red	—	.25
4c green	—	.01
5c dark blue	.20	—
10c lilac	—	.10
25c red	—	—
50c brown	—	—
68c green	—	(1.50)

Coil Form. Perf. vertically.

1c blue	—	.10
2c purple	—	—
4c green	—	.05

1933. Decals. 11 x 12 mm. ONE Numeral.

2c carmine. Perf. circle internally	(.25)	—
4c green. Perf. circle internally	.25	—
4c green, without circle, (poor only)	.25	—

Similar. TWO Numerals.

1c dark blue	.05	.02
2c violet	.06	.03
3c red	.08	.03
4c green	.10	.01

LOUISIANA

Additional

This item was left out of page 22 by mistake.

MALT TAX

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

10c carmine20	—
30c ultramarine50	—
\$1 brown, 23 x 36 mm.	—	—
\$5 green, 23 x 36 mm.	—	—

1934. Narrower. 8 x 12 mm. Again with
Perf. Circle.

1c violet blue	.03	—
2c lilac	.04	—
3c carmine	.05	—
4c green	.06	—

Decalmania Cigar Stamp. 12½ x 48 mm.
10c dark violet —

SOFT DRINK TAX

Sept. 1, 1932. 73 x 16 mm. Like Alabama Beverage.

1c turquoise blue	.04	.02
2c purple	.05	—
3c carmine	.07	.03
5c red brown	.08	—
25c green	—	—
\$1.60 dark blue	—	—
4.00 Orange	—	—

1933. Desal. 10½ x 11½ mm.

1c ultramarine	—	—
2c dull lilac	—	—
3c carmine	.20	—

1934. Similar. 12 x 13 mm.

1c blue on yellowish	.10	—
2c red	.10	—

NOTE: Soft Drink Tax is obsolete.

ALCOHOLIC BEVERAGE TAX

1934. Flask shape. 19 x 33 mm. Both with
and without network on neck.

4c black and green	—	—
7c black and green	—	—
10c black and green	—	—

MAINE

BEER

1934. 52 x 65 mm. Seal and Pine Cones.

32c green on blue, rouletted	.60	—
64c yellow on blue, rouletted	3.50	—
64c brown orange on blue	1.25	—
\$1.24 brown orange on blue, perf.	2.50	—

NOTE: There is also a small stamp with no value
expressed, but "GOOD FOR ONE PINT." Perf.,
also roulette. These stamps were superceded by a
different system of taxation July 1, 1935.

MARYLAND

LIQUOR TAX

1933. Meter Stamps (similar to Postal Meter).
Inscribed STATE OF MARYLAND, TREASURY
DEPARTMENT, ANNAPOLIS, Md., etc. and
sold as Tax Stamps. Perf. 12 top and bottom and
serrated at ends.

13¾ blue on yellow, 104 x 35 mm.

Meter 102. 12-5-33 —

1¾c black and green on yellow or.	—	—
6 7/8c black and green on yellow or.	—	—
13¾c black and green on yellow or.	—	—
22c black and green on yellow or.	—	—
27½c black and green on yellow or.	—	—
55c black and green on yellow or.	—	—
\$1.10 black and green on yellow or.	—	—

NOTES: Total length of printing varies from 98 to
108 mm. Meter numbers 100 and up; dates
5/31/33 and later.. Now also coming with names
of private firms in oval with date both perforated
and imperforate. Earliest date noted 10/15/34 on
13¾c.

WINE TAX. Similar to above. Imperf. top
and bottom. Serrated ends.

4c black and green on pale green.

Meter 265—9/17/35 —

NOTE: No doubt other values.

MICHIGAN

MALT TAX

Aug. 28, 1929. State Seal. Perf. 12.

5c green blue	.25	—
12½c carmine	.35	.25
13¾c dark blue green	.50	—
15c brown orange or orange brown	.50	—
30c yellow	.75	—
\$1.00 yellow orange	3.00	—
5.00 vermilion	—	—
10.00 purple	—	—

Oct. 1929. Strip Stamp 114 x 19 mm.		
30c yellow green	.75	—
Feb. 1930. Similar with large B worked into design.		
5c green blue	.25	—
12½c carmine	.35	—
13¾c green	.45	—
15c brown orange	.50	—
30c yellow green, strip	.75	—
\$1.00 yellow orange	3.50	—
5.00 vermilion	—	—
10.00 magenta	—	—

May 1, 1931. Small stamps with but one numeral.		
5c ochre, 19 x 26 mm.	—	—
15c brown orange	—	—
25c blue, 111 x 19 mm.	.50	—
30c red, 111 x 19 mm.	.60	—
\$1.00 green, 19 x 26 mm.	3.50	—

Dec. 1931. Similar.		
5c dark blue on blue, 19 x 26 mm. (S. E.)	—	.05
15c orange on pink	—	.10
25c green on pink, 221 x 19 mm.	—	—

1933. Diagonally Hatched Background.		
15c yellow orange on yellowish	—	—
25c magenta on yellowish	—	—

NOTE: Michigan also has beer stamps but with quantitative value only.

MINNESOTA

FERMENTED MALT BEVERAGE

Jan. (?) 1934. Delcamania Manufacture. Double paper. Plain white back. 70 x 53 mm. Die cut.

Punched cancel with date.		
12½c black on yellow, ⅛ bbl.	—	—
Under 3.2%	—	—
25c black on yellow, ¼ bbl.	—	—
Under 3.2%	—	—
50c black on yellow, half bbl.	—	—
Under 3.2%	—	—
\$1.00 black on yellow, bbl.	—	—
Under 3.2%	—	—

25c black on yellow, ⅛. Over 3.2%	—	—
50c black on yellow, ¼. Over 3.2%	—	—
\$1.00 black on yellow, ½. Over 3.2%	—	—
2.00 black on yellow, bbl. Over 3.2%	—	—

Case Stamp. 99 x 34 mm. WHITE Back.
.07258 blue, 24—12-oz. bottles.
Under 3.2%

Feb. 1934. Double paper with design on both sides but in reverse on back. Surface paper only colored.

Barrel Stamps 83 x 53 mm.		
12½c brown, under 3.2%	—	—
25c rose, under 3.2%. "good"	—	.25
50c purple, under 3.2%. "good"	—	.25
\$1.00 dark blue, under 3.2%	—	—
25c green (?). Over 3.2%	—	—
50c gray	—	—
\$1.00 orange (?)	—	—
2.00 yellow	—	—

Case Stamp. 99 x 34 mm.		
.06451 drab, 4—64-oz. bottles.	—	—
Under 3.2%	—	—
.07258 blue, 24—12-oz. bottles.	—	—
Under 3.2%, "fair"	—	.25
.12903 yellow, 4—64-oz. bottles.	—	—
Over 3.2%	—	—
.14516 Purple. 24—24-oz. bottles.	—	—
Under 3.2%	—	—
.14516 light red, 24—12-oz. bottles.	—	—
Over 3.2%, "good"	—	.25
.29032 green, 24—24-oz. bottles.	—	—
Over 3.2%	—	—

May 1934. Color both sides.
.07258 light blue

July 1934. Fine vertical lines of color both sides.		
.06451 pale drab, "good"	—	.25
.07258 light blue, "good"	—	.25
.14516 salmon pink	—	—
25c rose	—	—
50c lavender, "fair"	—	.15
\$1.00 orange yellow	—	—

INTOXICATING LIQUORS

Decalmania: Serrated Ellipse 18½ x 26 mm.
Numeral in center.

1/8c "dark yellow"	4c red violet
1/2c light brown	.7½c light blue
1/8c pink	5c red
3/4c gray	10c blue
1c carmine	12c dark green
2c orange	15c brown
2½c black	
3¾c green	

MISSISSIPPI

CIGARETTE TAX

June 1, 30 x 20½ mm. Perf. 12½.		
2c brown	.15	.05
3c carmine	—	.05
4c blue	.15	.15
5c blue green	.25	—
6c olive (close)	.20	—
7c orange (close)	.20	—
1931. 4c on 3c. Black surcharge.		
Type A. Roman C	.35	.15
Type B. Non-serif C	.50	—
Type C. Two Numerals	.25	.10

CIGAR TAX. June 1, 1930. 64 x 20½ mm.

1c orange	.05	.05
2c magenta (seconds)	.06	—
3c brown	.08	—
5c red brown	.25	—
10c carmine (seconds)	.20	—
20c blue (seconds)	.35	—
25c olive (seconds)	.50	—
50c blue green (seconds)	.75	—
\$1.00 violet	(1.50)	—

1932. TOBACCO. Like Cigarette.

1c orange	—	—
2c brown or red brown	—	.05
3c carmine	—	.03
3c green	—	.04
20c blue	.35	—

NOTE: 4, 10 and 50 may exist.

1933. 21 x 23 mm. Frame like Ohio Cigarette.

1c orange	.04	.02
2c brown	.05	.03
3c green	—	.03
3c scarlet	—	—

1934. Decalmania. 14 x 16 mm.

3c violet	.05	—
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73 x 22 mm.

25c orange	.35	—
50c green	—	—

1935. 21 x 23 mm.

1c blue	—	.02
2c carmine	—	.02

BEER AND WINE

1934. 72 x 46 mm. Inscribed BEER.

Perf. 11½ horizontally only.

80c dark green and yellow orange	—	—
\$1.55 dark green and yel. or. on pink	—	—

Case Stamps Inscribed WINE AND BEER TAX.

98 x 47 mm. Perf. horizontally.

2.81c dark green and yel. or. on blue	—	(.10)
5.63c (?)	—	—
11.25c dark green and yel. or.	—	—
11.25c dark green and yel. or. on scarlet	—	—

Inscribed BEER. 78 x 51 mm. Same Perf.

20c black and red	—	—
40c black and orange on yellow	—	—
40c dark green & or. on yel. (roul.)	—	—
80c black and orange on green	—	—

Same Inscribed WINE.

25c black and orange yel. on scarlet	—	—
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Inscribed WINE AND BEER TAX like first 11¼c but panel above filled in with Greek background in orange. Roul. horiz. Perf. vertically.

11.25c dark green and orange (canc. March 16, 1935).	—	—
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1935. Value in centre surrounded by Engine Work.
110 x 50 mm. Inscribed WINE AND BEER TAX.

Mar.	11.25c	dark blue and orange; roul. 3 sides	—	—
Apr.	11.25c	dark green and car- mine, roul. 3 sides	—	—
May	11.25c	dark green and tur- quoise, roul. X Perf.	—	—
	80c	bluish green and blk., roul. X Perf.	—	—

Later. Another new design. 98 x 47 mm.
Perf. two or three sides.

11 1/4c	black on violet rose	—	—
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MALT

1932. 17 1/2 x 21 mm.

3c	dark reddish violet	—	—
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MISSOURI

BEER

Jan. 13, 1934. 112 x 39 mm. Die cut in pads. Seal
at left. Certificate form with value overprinted in red.

7.03c	black on blue	(.15)
12 1/2c	black on gray	(.20)
25c	black on green	(.35)
50c	black on red-orange	(.65)
\$1.00	black on pink	(1.20)

NOTE: While these read as Inspection stamps,
two-thirds of the proceeds go to the general fund so
that they are excise stamps in effect.

LIQUOR

1934. Scalloped Rectangle. 18 x 19 mm. Signatures,
two bears, etc. Decalmania.

10c	green	.60
16c	green	(\$1.50)
20c	red	.50

NOTE: There are other values but they are not on
sale to the public, and we may never see them.

KANSAS CITY Cigarette Tax.

April 1927. 18 x 23 mm. Perf. 12.

1 1/2c	dull purple (Seconds only)	.50	.25
1c	green blue	.35	—
2c	dark brown	.25	.20
2 1/2c	yellow (Seconds)	—	.20
3c	carmine	.20	.15
5c	blue	.30	—
10c	olive green	—	—

NOTE: The latter is a great rarity. I have never
seen but two copies, both straight edge.

1928. Nurse and Child.

1 1/2c	yellow orange	.15	—
1 4/5c	green blue	.10	—
2 1/4c	claret	.10	—
3c	rose	.10	—
3 3/5c	green	.25	—
7 1/2c	brown	.25	—
15c	blue violet	.50	—

NEBRASKA

May 24, 1935. 140 x 12 mm. Seal in center. Value
each end. Die cut. For Light Wines at 5c per gal.
All have punched date.

5/16c	rose carmine	
1/2c	rose carmine	
3/8c	rose carmine	
1c	rose carmine	
1 1/4c	rose carmine	
2 1/2c	rose carmine	
5c	rose carmine	Set .20

For Fortified Wines at 15c per gallon.

15/16c	violet blue	
1 1/2c	violet blue	
1 3/4c	violet blue	
3c	violet blue	
3 3/4c	violet blue	
7 1/2c	violet blue	
15c	violet blue	Set .60

For Spirits at 50c per gallon.

3½c black
6¼c dark violet
10c dark green
12½c rose carmine
25c brown
50c orange

Set \$1.50

NEVADA

LIQUOR

May 2, 1935. Capitol Dome. Rouletted 13.
19 x 37 mm.

¼c violet	.02	—
½c red brown	.03	—
1c green	.04	—
2½c chrome yellow	.08	—
5c red	.15	—
10c dark yellowish green	—	—
20c red orange	—	—
40c blue violet	—	—

102 x .26 mm.

3c violet	.10	—
6c green	.18	—
15½c chrome yellow	—	—
31c red brown	—	—
62c orange red	—	—
\$2.50 dark yellow green	—	—
5.00	—	—
10.00	—	—

NOTE: Unusually hard to get well centered.

NEW MEXICO

ALCOHOLIC LIQUORS

June 1, 1934. 25 x 35 mm. Numeral in center.
Perf. 12½.

1c orange, yellow orange	—	—
1¼c red orange	—	—
2c red orange	—	—
2½c red orange	—	—
4c vermilion, yellow orange	—	—
5c orange	—	—
7½c orange, red orange	—	—
10c orange, vermilion	—	.10
15c orange	—	—

30

20c orange, yellow-orange, vermilion	—	—
40c red orange	—	—
80c yellow orange	—	—

50 x 70 mm.

25c dull orange, imperforae	—	—
25c dull orange, perf. 2 or 3 sides	—	—
50c dull orange, imperf.	—	—
50c orange, perf. 2 or 3 sides	—	—

NEW YORK

PHARMACIST'S LIQUOR

1903. State Seal. 114 x 19 mm. Samps on sheet
lettered A, B, C, D and E. Slo perforated.

10c black	—	—
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LIQUOR TAX

1920. State Seal. For Domestic Products. Perf. 12.
93 x 26 mm.

10c red	—	—
30c red	\$5.00	—
\$1.00 red	—	—

For Out of Sate Liquors. 93 x 126 mm.

10c black, imperf.	—	—
10c black, perf.	—	—
20c black, perf.	—	—
30c black, imperf.	\$5.00	—
50c black, imperf.	—	—

66 x 90 mm. Imperf.

30c black	\$5.00	\$5.00
\$1.00 black	—	—
\$5.00 black	—	—

NORTH DAKOTA

CIGARETTE TAX

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

½c orange	.10	—
1c green	.06	—
1 1/5c brown	.06	—
1 3/5c blue	.08	—
1 4/5c black	.06	—
2c olive green	.06	—
2½c bluish gray	.08	—
3c purple (used .02)	.08	—
4c rose	.12	—

31

1931. Same Design.
 2c red brown CENT (S. E. only) .25 —
 2c red brown CENTS .06 .03

1934. Decl. Serrated Ellipse 15 x 18½.
 1c green .03 —
 1½c blue .04 —
 2c brown .05 —
 3c violet .06 —

OLEOMARGARINE
 1931. 40½ x 21½ mm.
 10c red (S. E. only) .25 —

BEER
 Nov. 1, 1933. State House "In Multiple."
 103 x 19 mm.
 ½c red, perf. 12 (.25) —
 ½c red, imperf. (error) .25 —
 ½c red, roulette .10 —
 1c blue, perf. 12 (.25) —
 1c blue, roulette .20 —

76 x 50 mm. State House. Sheets of 12—
 only two perf. 4 sides.
 16c green on dark manila (\$2.00) S.E. \$1.00
 32c dark blue on dk. manila (\$3.00) S.E. \$1.50
 64c re don dark manila S.E. \$2.00

1934. 67 x 42 mm. Rouletted.
 16c green on yellow. —
 32c blue on yellow (\$2.50) S.E. \$1.50

Decal. Serrated Circle.
 ½c red — —
 1c green — —

Decal. Double Paper, like Minnesota.
 92 x 46½ mm. Perf. 12.
 16c blk. on blue vert. lined paper. — —
 32c blk. on light green lined paper. — —

OHIO

BEER TAX

1933. 21 x 24 mm. Perf. 12½ White "Safety"
 Paper. "Watermark" OHIO barely discernable.

2c bluish gray .25 —
 1c on 2c .10 .05
 double surcharge — —
 level serifs .25 —

NOTE: Measurements between obliterating blocks
 vary slightly in different copies. Normal 1's have
 slanting serifs.

Inscribed BARREL BEER. 40 x 21 mm.
 Same Paper.

10c purple .50 —
 50c turquoise blue 1.50 —
 \$1.00 yellow — —

NOTE: In use very short time when superseded by
 "WINE" Stamps.

BEVERAGE TAX

Size of 2c Beer. Same Paper.

½c bluish gray .02 —
 1c blue — —
 2c brown — —

Same on Bluish Gray Paper with OHIO
 repeated in Gray.

1c blue .03 .01
 2c brown or dark brown .06 —

Inscribed BOTTLED BEVERAGE. 72 x 21 mm.
 Grayish to White Paper.

DIE A—Imperf. or Die Cut. Engine Work Blurred.
 1c greenish o rbluish gray — .04

NOTE: In Die A the little rectangles at left of
 madillion each contain an L reading down. On
 right side these letters are in reverse; that is the
 horizontal stroke is on the wrong end of the stem
 to make a normal L. In Die B all Ls are normal.
 Other minor differences.

DIE B—Engine Work Clear. Same Paper.

1/2c blue green, perf.	.02	—
1c bluish gray, imperf.	—	.03
imperf. pair	1.00	—
part. perf. (coil?)	—	—
1c bluish gray, perf.	—	—
1 1/2c chocolate, imp.	—	—
1 1/2c chocolate, perf.	.05	—
2c orange, imperf.	—	.03
2c orange, perf.	.05	—
2 1/2c carmine imp.	—	—
2 1/2c carm., perf.	.07	.05
3c blue violet, perf.	.07	.04

Late 1935. Same inscribed BOTTLED BEER.

1c bluish gray, imperf.	—	—
1 1/2c	—	—
2c	—	—

CIGARETTE TAX

Sept. 1, 1931. Size of 2c beer. Bluish Gray Safety Paper with OHIO repeated horizontally; also vertically; also White Paper; also various obscure dies. Varieties thought to be too minute and too confusing to list separately.

1c olive (shades)	.03	.02
2c carmine	.04	.01
5c blue	.10	—

1933. Reengraved. Colored curved line bordering medallion "impinges" on colorless line above CENTS. 2c numerals different but hard to describe. Details clear as a rule. White paper. OHIO Vertical.

1 CENTS, grayish olive	.05	.04
2c red	.05	.01
5c	—	—

COSMETICS

1933. Size of Beer and Cigarette. WHITE Paper.

1/2c olive green	.03	—
1c green	—	.05
2c blue	.04	—
2 1/2c dark violet	.07	—
3c dark slate violet	.08	—
4c ultramarine	.09	—
5c orange	.15	—

10c chocolate	.30	—
25c yellow	.60	—
50c red violet	1.25	—
\$1.00 carmine	2.50	—

Same. Bluish Gray Paper.

1/2c olive	.05	—
1c green	.03	.02
2 1/2c dark violet	.05	—
5c orange	.20	—
10c chocolate	.20	—

MALT

1933. Surcharged on Barrel Beer.

3c on 50c turquoise blue	—	—
9c on 50c turquoise blue	—	—
9c on \$1, yellow	—	—
10c on \$1, yellow	.40	—

Size of Cigarette. White Paper.

3c green	.06	—
9c blue	.15	—

WINE TAX. (Used principally on beer).

1933. 72 x 22 mm. Bluish Gray Safety Paper.

10% of 5c vermilion, perf.	.03	—
10% of 10c green, perf.	.03	—
die cut	—	—
10% of 15c purple, perf.	—	—
die cut or imperf.	.12	.03
10% of 20c orange, perf.	—	—
10% of 25c brown	.10	—
10% of 50c plum	.15	—
10% of \$1.00 dark violet	.20	—
10% of 2.00 slate	.40	—
10% of 2.50 turquoise blue	.50	—
10% of 3.00 dark violet rose	.60	—
10% of 5.00 blue	1.00	—
10% of 10.00 yellow	—	—

69 x 57. Part Perf. Gray or Bluish Gray Paper.

10% of \$3.15 dark blue	—	—
10% of 6.25 red or., punched, fair	—	.20
10% of 12.50 dark brown, uncut	—	.25

NOTES: Imperf. copies are thought to be trimmed, but there is a possibility that some were so issued. As we go to press we hear that these stamps are to be superseded by stamps inscribed BEER.

OKLAHOMA

Mar. 7, 1935. Decalmania Cigarette. 15 x 16 mm.

1½c black and salmon pink	.04	—
3c dark green and salmon	.10	—

June. 14 x 15 mm.

3c red on yellow	.05	—
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November. Transverse Oval with Map.

3c green on yellow	.05	—
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OREGON

CITY OF BEND. (BEER)

Aug. 1, 1934. Sheets of Six 132 x 101 mm. With continuous background of Curleques except for space in middle of each stamp for CITY OF BEND and Denomination. Perf. 12 between stamps. Local mfg.

12c chocolate (Case)	.10	—
15c yellow (Eighth)	.25	—
30c blue (Quarter)	.40	—
60c deep red (Half)	.15	—

CITY OF KLAMATH FALLS

Type Set. 38 x 48 mm. Background of quetrofoils made up of arrowheads with space in middle to accommodate value. Other wording overprinted in black. Locally printed in sheets of 25 with straight edges on all sides. Prices are all for unused.

April 5, 1933. BEER SALE TAX.

Roulette x Perf. 12.

1c dull orange (Bottle), S. E. or Close only	.60	
\$1.00 red, (Barrel), Fine	2.00	

NOTE: 30c and 55c stamps were printed and used for quarters and halves respectively but present existence is doubtful.

May 14 - 33

24c green (Case) S. E. or Close only	1.50	
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NOTE: 2000 12c stamps for half cases were printed on this date and presumably rouletted, but none are known to exist. Of the following variety 10,000 were printed but are exceedingly scarce. Subsequent issues are all perforated as the authorities objected to the roulette.

June 2, 1933. Perforated.

12c yellow	—	
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Aug. 8, 1933

55c dark chocolate	1.00	
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NOTE: On Nov. 14 the bulk of the 1c stamps were surcharged 24 cents in black, but none now known to exist.

Dec. 5, 1933. LIQUOR TAX. Same Design.

5c gray, (Pint of Wine)	2.50	
10c orange, (Pint of Liquor)	2.50	
15c olive, (Quart)	2.50	
25c pale chocolate, (Half Gal.)	2.50	

Feb. 20, 1934.

6c blue green, WINE, (Gallon)	5.00	
25c chocolate (shades), (¼ Bbl. Beer)	.20	
50c dark yellow green, (Half)	.20	
50c green	.20	
50c light blue green	.20	
\$1.00 red	.50	

April 7, 1934. Red Surcharge

12c on 24c on 1c	1.00	
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May 24, 1934.

6c blue, (Beer)	.25	
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CITY OF MARSHFIELD

BEER TAX. Jan. 1935. Plain Form 95 x 20 mm. in die cut Booklets of 25. Perce en scie left end only. Pale bluish gray paper.

½c red	.02	—
1c red	.03	—
2½c red	.04	—
5c red	.10	—
6c red	.06	—
12c red	.08	—
25c black	.12	—
50c black	.20	—

Same Inscribed WINE TAX. White Paper.

1 3/5c red	.10	—
2c red	.15	—
3c black	.20	—
6c black	.15	—
24c red	.25	—

CITY OF MT. ANGEL. Fermented Malt Liquor.
June 5, 1934. to March 11, 1935. Plain type set
form with fancy border. Die or machine cut. Rubber
stamp signature of J. F. Sauvain, Recorder.

1c black on orange, 93 x 25 mm. (Bottle) .05
15c black on orange, 93 x 59 mm., 8 gal. 10.00
25c black and orange, 93 x 59 mm., 16 gal. .25
50c black an dorange, 93 x 59 mm., 31 gal. .35

NOTE: Only six copies of the 15c seem to have
been preserved and only three of these have full
margins. Above are unused.

CITY OF NORTH BEND. Beverage Tax.
Dec. 20, 1934. Plain form with serial number and
signature of Fred B. Hollister, City Recorder. Perf.
left end only.

85 x 30 mm.
2 1/2c blue, 1/2 gals. — —
6c blue, 12 pts. — —
12c blue, 12 qts. — —
12c black, 12 qts. — —
12c black, 24 pts. — —
12c blue, 24 pts. — —

97 x 30 mm.
25c black on yellow orange, 1/4 bbl. — —
50c black on yellow orange, 1/2 bbl. — —

NOTE: 5c stamps for one gallon and \$1 stamps for
one barrel, also 6 and 24c wine stamps were pre-
pared but never sold for use. We know of but one
copy of the fourth 12c.

CITY OF SALEM. Beverage Tax.
Jan. 2, 1934. 115 x 35 mm. Die or Machine
Cut with Wide Margin.

6c brown red on light green, 12 pts.
12c green, 24 pts.
30c chrome yellow, 8 gal.
55c red, 16 gal.

In Sets only \$1.00 —

NOTE: Although the Legislative Act outlawing
city stamps di dnót become effective until ninety
days afte rits passage on March 19, 1935, all the
cities annuled their ordinances before the limit was
reached.

PENNSYLVANIA

CIGARETTE TAX. 1935. 13 x 15 mm. Decal.
Keystone. Value at top.

1c green — —
2c red — —
5c blue violet — —

Later. Similar 11 x 15 mm. Value in center

1c green — —
2c red — —
5c — —

SOUTH CAROLINA

"BUSINESS LICENSE"

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

21/64c olive gray	.05	.05
24/64c olive gray	.03	—
27/64c olive gray	.03	—
30/64c olive gray	.25	.20
1/2c olive gray	.30	.15
36/64c olive gray	.15	—
39/64c olive gray	.10	—
42/64c olive gray	.03	.03
45/64c olive gray (1924	—	—
48/64c olive gray	.04	.04
54/64c olive gray	.03	—
60/64c olive gray	.03	—
1c rose	—	.12
1 1/8c violet	2.00	—
1 1/5c violet	.04	.04
1 7/32c violet	1.50	—
1 1/2c violet	.04	—
2c rose	.20	.03
2 2/5c violet	2.00	—
3c rose	.25	—
4c rose	.25	—
5c rose	.25	.15
6c rose	.25	—
7c rose	.25	—

8c rose	.25	—
10c rose	.20	.10
12½c violet	—	—
15c rose	.35	—
20c rose	.40	.10
25c rose	.45	—
30c rose	.50	.25

1924. ENGRAVED. Security Bank Note Co.

1c green	.30	.10
2c violet	.40	.15
5c scarlet (S. E.)	.50	—

1924-29. 26 x 19½ mm. Imprint AMERICAN BANK NOTE CO. OIL INKS.

1c blue green	.05	.01
2c reddish violet	.10	.02
3c chocolate	.15	.03
4c orange	.15	—
5c rose	.25	—
10c olive gray	.35	.04
15c brown red	.25	—
20c apple green	.50	—
25c dark blue	.60	.20
40c dark blue (St. edge only)	2.00	1.50

1927-28. Coil Stamps. 22 x 19½. Perf. horizontally. Oil inks. COMPANY spelled out on 1c, 2c, 3c.

1c dark blue green	—	—
2c reddish violet	—	.20
3c chocolate	.25	.03

1927-28. Strip Stamps. 85 x 14½ mm. Perf. horizontally.

48c turquoise blue	.62	—
50c brown red	.65	—
54c light brown	.70	.10

1929-31. 26 x 19½. Fugitive inks. Heavy lines in background.

1c dull blue green	.04	—
2c violet	—	—
3c dull chocolate	—	.01
4c brownish orange	—	—
5c violet rose	.12	—
6c brownish orange	.15	—

7c gray blue	.15	—
8c black	.16	—
10c greenish olive gray	—	—
15c brown red	—	—
25c dull dark blue	—	.10
30c vermilion	.40	—

1929. Coil Stamps. 22 x 19½. Fugitive inks. Heavy background. CO.

1c blue green	.03	.02
2c violet	.04	.02
3c dull chocolate	.05	.01
10c greenish olive gray	—	—

1929-31. Strip stamps 85 x 14½. Fugitive inks.

50c dark red	—	—
50c dull vermilion	—	—
54c bistre	—	.10

1931-3. Strip Stamps. 98 x 25½ mm. Fugitive inks.

27c blue (1934)	.40	—
50c dull vermilion	—	—
54c bistre	—	—

1934. Same as 1929 coils but perf. four sides.

3c dull chocolate	—	—
10c greenish olive gray	.15	—

SOFT DRINK LICENSE STAMPS

1928. Palmetto. 22 x 28½ mm.

1c rose lilac	.05	—
2c rose lilac	.08	—
3c rose lilac	.10	—
4c rose lilac	.12	—
5c rose lilac	.15	—

BEVERAGE LICENSE STAMPS. 1933. Like Soft Drink Tax.

2c blue green	.06	—
3c blue green	.08	—
4c blue green	.10	—

NOTE: Stamps are also used for concentrated syrups, and also for beverages in bulk, but bear figures only in gallons.

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. 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 anyone 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 1/4	black on yellow orange	1.00	.25

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

1925-29. E. D. Raney. Series BB. Same size.

Pale blue green paper.

.03	1/5	96 oz. canned oysters	.25	—
.04		120 oz. canned oysters	—	—

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

	1 1/4c	cooked shrimps, 5 lbs.	—	—
	1 1/4c	1 qt. raw shucked oysters	—	.50
.0187 1/2c		7 1/2 lbs. cooked shrimps	—	—
	2 1/2c	2 qts. raw shucked oysters	—	.50

75 x 37 1/2 mm.

4c	120 oz. canned oysters	—	.50
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Series C-30. 88 x 42 mm.

.0187 1/2c	cooked shrimps, White Paper	.25	.05
3 3/4c	cooked shrimps, lt. blue paper	—	.25

Series C-31. Same. Blue green paper.

6	2/5c	4 doz. 4 oz. cans	.25	—
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Same. Signature Witsell.

3	1/5c	blue green paper	.25	.10
3	3/4c	blue paper	.25	.10
5	3/5c	yellow paper, 4 doz. 3 1/2 oz. cans	—	—
6	2/5c	blue green paper	.25	—

Series C-32

4c	pink paper	—	.10
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Series C-33.

5/16c	buff paper, 1/2 pt. oysters	.10	—
3/8c	white paper, 1 pt. oysters	.10	—
1 1/4c	blue paper, 1 qt. oysters	.10	—
	5c	blue paper, 1 gal. oysters	.20
5	3/5c	yellow paper	.25
	8c	blue paper, 4 doz. 5 oz. cans	.25

Series C-34.

1c	green paper, crab meat	.10	—
2c	yellow paper, crab meat	.10	—
4c	pink paper, 2 doz. 5 oz. cans	.15	—
5c	blue paper, 1 gal.	.25	.08

Series C-35

4c	pink paper	.15	—
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SOUTH DAKOTA

CIGARETTE TAX.

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

1/2c	orange	.25	.15
	overprint "CANCELLED"	—	.06
1c	green	.25	—
	overprinted in black	.25	.04
	overprinted in red	—	—
1 1/2c	carmine	.25	—
	overprinted in black	.25	.03

1½c dark violet	—	—
overprinted in black	.25	.04
overprinted in red	—	.25
2c dark red lilac	.07	—
overprinted in black	—	.02

1925-28. Same. perf. 12½.

½c orange	.03	—
1c green	.04	—
1½c dark violet	.10	—
1 4/5c yellow orange	.07	—
2¼c black	.10	—
3c blue	.20	—
3 3/5c brown	.10	—

1930-32. Inscriptions including numeral smaller.

½c orange	.04	—
1c green	.05	—
1½c dark violet	.06	—
3c blue	.08	—

1933. Decalmania. 14 x 17 mm. Oval serrated die cut.

½c	—	—
1c green	.15	—
1½c violet	.15	—
3c blue	.15	—

1 934. Similar. 10 x 12 mm. Inscribed on reverse STATE OF SOUTH DAKOTA in Multiple.

1½c violet	—	—
3c blue	—	—

MALT TAX

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

½c brown	(.20)	—
1c yellow	(.20)	—
5c scarlet	(.20)	—

BEER TAX

Aug. 5, 1933. Plain form. 102 x 17 mm. Die cut.

.0726 plus .0181 inspection fee	—	—
red on background of diagonally crossed lines in fawn.	—	—

.0726 plus .0181	—	—
rose on gray mottled Hammersmith safety apper.	—	—
.25 plus .0625	—	—
red on orange surfaced paper.	—	—
.50 plus .125	—	—
rose on green lined paper.	—	—
.50 plus .125	—	—
red on green surface paper.	—	—

Second Series 1934 (?). 240 x 33 mm. State seal at left. Watered sliik background; engine turned border.

Part Perf. 12½.	—	—
.0182 plus .0045 black and pale blue, 6—12-oz. bottles	—	—
.0363 plus .0091 black and dull yellow, 12—12-oz. bottles	—	—
.0625 plus .0157 black and red violet, 4—64-oz. bottles	—	—
.0726 plus .0181 black and pale gray, 24—12-oz. bottles	—	—
.125 plus .0313 black and pale fawn, ½ bbl.	—	—
.1452 plus .0362 black and pink, 24—12-oz. bottles	—	—
.25 plus .0625 black and buff, ¼ bbl.	—	—
.50 plus 1.25 (Error for .125) black & blue green, ½ bbl.	—	—

LARD SUBSTITUTE

19 x 22 mm. Perf. 12½.

5c violet

NOTE: None of the above are for sale to the public.

TENNESSEE

TOBACCO TAX

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

2/10c blue (shades)	.10	.05
5/10c blue	1.00	.75
6/10c blue	.10	.10
1c blue	—	.85
1 7/10c blue (base only)	.10	—
2c blue	—	.40
2 2/10c blue	—	1.00
2 5/10c blue	.10	.10
3c blue	.15	—

35 x 23 mm. Normally slot perf. horizontally;
round perf. vertically.

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

Same. Change of colors. Some as early
as March 15.

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

Jan. 1926. 28 x 19 mm. Numeral in oval.
Slot perforated.

5/10c olive	.10	—
1c brown, wide numeral	—	.25
1½c carmine	—	.08
2c blue	.20	.05
50c violet	1.25	—

July 1926 to 1928. Re-engraved. Roulette 9½.

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

Sept. 1926 and Later. 13 x 19 mm.

5/10c blue, slot perf. 6½	.15	.10
5/10c blue, round perf. 12½	.08	.05
5/10c blue, roulette	.50	.25

August 1927 and Later. Mottled Yellow
Surfaced Paper.

5/10c blue, perf. 12½ (S. E. only)	.20	—
8/10c green	.20	.15
1c brown	—	.20
1½c green	—	1.00
2c red	.10	—
10c red	.20	.10
50c violet (close only)	.75	—

Sept. 1927. Upright Design 19 x 28 mm. Roulette.

1½c green on yellow	.05	.03
1½c pink	.05	.05
1½c red	—	.15

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

8/10c gray green	.03	—
1c yellow brown (shades)	.03	.03
1½c pink	.03	.01
2c green (shades)	.04	.03
2½c green blue	.05	—
3c violet	.07	—
3½c pale ultramarine	.08	—
5c blue	.10	—
10c dark brown	.30	—
10c dark brown, imperf	.20	—
25c orange	.40	—

1929. Horizontal oblong like 1926 with
colorless position dots.

5c blue	.25	—
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1929. Small size with position dots on each stamp.

5/10c blue	.05	—
1c brown	.50	.05
1½c pink	.25	.05
2c green	.05	.03
4c lilac (shades)	.08	.02
10c olive brown	—	—

1932. Same with grayish safety paper. Often
hard to identify in used copies.

10c green blue	—	—
1c brown	—	—
1½c pink	—	—
2c green	—	—
2½c blue	—	—

3c violet	—	—
3½c ultramarine	—	—
4c lilac	—	—
5c blue	—	—

1932. Decalmania. Vertical serrated die cut oval.
Like South Dakota.

2c green	.10	—
4c red	—	—
10c purple	—	—

1933. New design 12 x 18½ mm. PERFORATED
12. Safety paper.

5/10c blue	.10	—
2c yellow green	—	—
3c brown orange	.25	—
4c lilac	—	—

Same on White Paper.

5/10c blue	.03	—
1c yellow brown	.03	—
1½c old rose	.10	—
2c green	.04	—
4c dark green	.10	.02
5c blue	(.08)	—
6c yellow	.09	—
10c olive	—	—

1935. New colors.

1½c carmine	—	—
2½c violet blue	—	—
3½c turquoise blue	—	—
4c orange	—	—
5c violet blue	—	—

CIGAR TAX

1932. 58 x 18 mm. Roulette. Safety paper.		
12½c dark blue	.50	—
25c orange	.65	—
50c olive green	.85	—

1933. 93 x 24 mm. Perf. 12½. White paper.
(All S. E.)

12½c dark blue	.25	—
25c orange	.35	—

MALT TAX

April 11, 1929. 19 x 22 mm. Perf. 12½.		
5c green	.25	—
15c carmine	.25	—
\$2.50 orange	(\$3.00)	—

TEXAS

CIGARETTE TAX

Aug. 21, 1931. 26½ x 20 mm. Unwatermarked.
Sheet Imprint SERIES No. 1.

¾c claret, CLASS A	.10	—
1 1/5c chocolate	.15	—
1½c blue	.10	.04
1 4/5c red	.10	.05
3c green	.10	.03
3c thick yellowish paper	.25	—
7½c orange	.20	.10
1 4/5c red violet, CLASS B	.15	—
2 88/100c red violet	.15	—
3 3/5c red violet	.15	—

Feb. 1932. Same. Watermarked 'TEXAS' in letters
half inch high in multiple. Sheet Imprint,
SERIES No. 2.

1½c blue	.10	—
3c green	.10	—
7½c orange	.10	—

Nov. 1932. Greenish paper. TEXAS repeated in
Gray. "Pantograph" overprint.

1½c blue	.06	—
sans panto	.50	—
3c green	.07	—
sans panto	.50	—
7½c orange	.15	—
sans panto	.75	—

1933. Decalmania. Oval. 10 x 14 mm.

1½c violet	.03	—
3c green	.05	.01
7½c orange	.12	—

BEER TAX

Sept. 15, 1931. 28 x 34 mm. Signature Charley
Lockhart, State Treas. Serial number in black. Perf.
12½ on two or three sides.

02722 chocolate	.10	—
10888 violet blue	.20	.10
375 carmine rose	.60	—
.75 green	.95	.50

1934. Re-engraved. No decimal point before value.
 10.888c dark violet blue — —
 37.5c carmine — —
 75c green — —

UTAH

CIGARETTE TAX

May 8, 1923. Indian Chief. 16 x 19 mm. Perf. 12½.
 UTAH. Perforated internally both normal and in
 some values inverted.

½c grayish olive	.50	—
1c orange	.10	—
1 1/5c rose	1.50	—
1½c green	.05	—
2c blue violet	.25	—
2 2/5c brown	.15	—

1925. Same without internal perfs.

½c grayish olive	.05	—
½c olive	.20	—
1c orange	.05	—
1 1/5c rose	.10	—
1½c green	.10	—
2c blue violet	—	.10
2 2/5c brown	.15	—

1927. Similar. 17 x 19 mm. Imprint. Columbian
 Bank Note Co.

1c orange	.05	—
2c dull blue violet	.20	—

1929. Again Re-engraved. Eureka print,
 but no imprint.

2c dull blue violet	.06	—
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1930. 18 x 20 mm. Colored Letters.
 Eureka print.

½c olive	.05	—
1c yellow orange	.05	—

1933. Original Design (Rocky Mt. B. N. Co.)

1c yellow orange	—	—
2c gray blue	—	—

1934. Same.

½c pale greenish olive	.04	—
1½c yellow	.05	—
2c pale violet	.06	—
35 2c violet	.04	—

OLEOMARGARINE

1929. Bee Hive. 20 x 23 mm. Perf. 12½.

5c orange	.10	.03
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NOTE: Superseded in 1935 by stamps without
 expressed value. Utah also has beer stamps of like
 nature.

WASHINGTON

BEER TAX

June 1, 1934. 96 x 61 mm. Portrait of Washington.
 Watermarked like Seattle stamps. Bond paper; no
 gum.

12½c green	.25	—
25c black on salmon pink	—	—
25c black on salmon	.40	—
50c black on light gray	.75	—
\$1.00 black on light orange yellow	1.50	—

NOTE: Several similar stamps for cases, but without
 expressed value. As we go to press we note that
 Washington is using a new strip form of beer
 stamp die cut to 202 x 32 mm.

CIGARETTE TAX

May 1935. Decal. Serrated oval 13½ x 18.

Portrait of Washington.

½c green	.01	—
1c carmine	.02	—
2½c blue	.04	—

CITY OF BELLEVUE. License Fee (Beer Tax)

Aug. 16, 1934. 77 x 80 mm. Type set, on cream
 colored paper. Checkerboard border. Word SEAL
 in circle at top. Facsimile signature of J. K.
 Burchette, Treasurer. Serial number. All in stock are
 cancelled.

3c black and red	\$1.00	—
6c black and red	.50	—
12c black and red	.10	—
25c black and red	.10	—
50c black and red	.10	—

Aug. 19, 1933. Similar. 96 x 78 mm. Mountain Peak and Harbor replacing word SEAL. Ornate border. Serial number and value in red.

6c black on yellow green	\$10.00	—
12c black on pink	3.00	—
25c black on yellow orange	.05	—
50c black on yellow	10.00	—

Jan. 1934. Same with name of J. E. McGinnis in Roman type.

12c black on pink	.05	—
50c black on yellow	.05	—

NOTES: 3c and \$1 second issue and 6c third issue were prepared but never sold for use. Only three good copies and two torn ones of the 6c second issue and four of the 50c are known to exist.

CITY OF SEATTLE. Beverage License Fee. Dec. 6, 1933. Roul. 6½ top and bottom. Portrait of Chief Seattle. Watermarked MANAGEMENT BOND, A HAMMERMILL PRODUCT on about every ninth stamp.

2/3c black on yellow-orange	.05	—
1 1/3c black on light blue	.05	—

126 x 21 mm.

50c black on pink	—	—
\$1.00 black on gray	—	—
2.00 brown on yellow	—	—

NOTE: In use less than a month when superseded by state stamps.

CITY OF TACOMA

April 1933. Inscribed LICENSE FEE. View of Mt. Rainer and Dock. 94 x 80 mm. in vertical sheets of five perf. between. Heavy laid paper watermarked AMERICAN EGGSHELL TEXT, part of which shows on about half the stamps. Imprint N. P. BANK NOTE CO., TACOMA in very small letters.

3c black and red on salmon	.05	—
6c black and red on blue	.10	—
20c black and red on yellow-green	.20	—

52

40c black and red on yellow	.30	—
75c black and red, unpunched	5.00	—
Same, punched date	2.00	—

NOTE: Jan. 1934 under new ordinance part of the stock of 20c were surcharged 50c, and all the stock of 75c were surcharged \$2, but before they could be put into use the cities were enjoined by the state against further collection of the tax. The few unsurcharged 75's known were turned in for redemption after stock was surcharged.

WEST VIRGINIA

MEDICINAL LIQUOR

1932. Plain type. 71 x 27½ mm. Consists of two parts. The right 2/3 showing denomination to be attached to the bottle; the left third inscribed COUPON to be applied to the prescription. The two parts imperf. between, but with line and TEAR HERE.

50c dark blue on blue, complete	—	—
---------------------------------	---	---

1933. Vineous Liquor and Wine Tonic. Same arrangement.

25c black on yellow orange	(.50)	—
----------------------------	-------	---

1934. Medicinal Liquor. No coupon. 39 x 27 mm.

50c dark blue on buff safety, perf. 12	(\$1.00)	—
75c green on buff safety, imperf.	1.25	—

WISCONSIN

FERMENTED MALT BEVERAGE TAX

Aug. 1, 1933. 136 x 35 mm. Perf. 12½ on two or three sides. State Seal and Signature Robt. K. Henry, State Treas. Lettering in black or in second color. Punched with initials and date.

.01814	6 12-oz. bottles	—	—
.03024	orange vel., 12—10-oz. bottles	—	—
.03629	green blue, 12—12-oz. bottles	—	—
.03931	12 13-oz. bottles	—	—
.04234	14 14-oz. bottles	—	—
.04839	green and rose, 12—16-oz. bottles; fine	—	.15
.06452	sulphate green, 4—64-oz. bottles; good	—	.20

53

.07258	rose carmine, 24—12-oz. bot-	—	.15
	tles; fine	—	—
.08468	orange, 24—14-oz. bottles	—	—
.10887	36 12-oz. bottles	—	—
.125	gray, 1-8 bbl.; fine	—	.20
.25	orange, 1/4 bbl.; fine	—	.25
.50	yellow, 1/2 bbl.; very good	—	.25
\$1.00	brown, 1 bbl.	—	—

1933. Decals. in map form, 20 x 25 mm. For Intoxicating Liquor less than 21% Alcohol, at 25c per gallon.

1 1/2c	half pint	—	—
2 1/2c	blue and yellow, 1/10 gal.	—	—
3 1/2c	green and yellow, pint	—	—
5c	red and yellow, 1/5 gal.	—	—
6 1/4c	orange red and yellow, quart	—	—

Intoxicating Liquor 21% or more at \$1 per gallon.

6 1/4c	yellow green, half pint	—	—
10c	1/10 gal.	—	—
12 1/2c	dark green, pint	—	—
20c	red and yellow, 1/5 gal.	—	—
25c	orange red and yellow, quart	—	—

1935. Same for Wine less than 14% at 5c per gal.

.003125	1/2 pint	—	—
.005	1/10 gal.	—	—
.00625	pint	—	—
.01	1/5 gal.	—	—
.0125	quart	—	—
.025	1/2 gal.	—	—
.05	1 gal.	—	—

For Wine 14 to 21% at 10c per gallon.

.00625	1/2 pint	—	—
.01	1/10 gal.	—	—
.0125	pint	—	—
.02	1/5 gal.	—	—
.025	quart	—	—
.05	1/2 gal.	—	—
.10	1 gal.	—	—

For Pharmacist's Liquor Beverages 21% and over.

1/2c	1/2 pint	—	—
1c	pint	—	—
2c	quart	—	—

For Intoxicating Liquor at \$1 per gallon.

.019625	1/64 gal.	—	—
.03125	1/32 gal.	—	—
.0625	1/2 pint	—	—
.10	1/10 gal.	—	—
.125	pint	—	—
.20	1/5 gal.	—	—
.25	vermilion, quart	—	—
.50	1/2 gal.	—	—

WYOMING

1934. LIQUOR TAX. Similar to First Colorado Set. Signature H. R. Weston.

3c	carmine, 48 x 22 1/2 mm.	.25	.15
6 1/4c	dull chocolate, 58 x 26 mm.	.25	(.25)
10c	ultramarine, 48 x 22 1/2 mm.	—	.20
23 1/4c	green, 58 x 26 (1/4 bbl.)	—	—
46 1/2c	orange, 58 x 26 (half bbl.)	—	—

April 1, 1935 Sig. J. Kirk Baldwin, Sec.
47 x 22 1/2 mm.

2c	gray black, BEER	—	—
3c	dark blue, WINE	—	—
4c	plum, BEER	—	—
4 1/2c	violet, BEER	—	(.10)
5c	yellow, LIQUOR	—	—
6c	green blue, WINE	—	(.10)
8c	carmine, BEER	—	—
10c	red, LIQUOR	—	.15
15 1/2c	dark brown, BEER	—	—
20c	brown, LIQUOR	—	.20
24c	orange, WINE	—	—
31c	dark green, BEER	—	—

Same design Miniature size, 23 x 13 mm.

10c	red	—	.05
20c	brown	—	.10

1937 SUPPLEMENT TO Applegate's 1936 Catalogue of STATE AND CITY TAX STAMPS

ALABAMA

CIGAR TAX. Same as 1934. Perforated.
12½c lilac

TOBACCO. Same as 1933. Perforated.
3c orange
Decal. 1936 (Including values given in Cat.)
½c blue violet
1c green
1½c gray
2c dark blue
2½c red orange
3c red
3½c dark brown
5c yellow
6c yellow green
7½c red brown
8c plum
10c blue
20c lilac
50c black

OLEO TAX. Rubber Stamp Overprint on
Cigar Stamps.

10c brown. Violet overprint, perforated
50c orange. Dull blue overprint, rouletted

ARIZONA

*NOTE: Delete prices given in cat. on 1935
decals. (Other price changes not here recorded)*

1936 Decals. Similar to 1935. 20 x 16mm.

TOBACCO.

1c black and yellow	.02
2c black, blue and yellow	.03

SPIRITUOUS LIQUOR.

5c black, blue and red	.08
10c black and red	.15
20c black, orange yellow and blue	.28

VINEOUS LIQUOR.

3c black and red	.05
6c black and red	.09

ARKANSAS

CIGAR. Inscribed "SCHOOLS TAX". New
"Life Saver" Design 22 x 31 mm. Italic
Numeral. Roulette.

1c scarlet
1½c scarlet
5c scarlet
5c green

Like 1933.

6¼c scarlet
22½c scarlet
12½c blue green (?)
25c blue green
12½c purple
25c purple
12½c yellow

CIGARETTES. Decal inscribed SCHOOLS
TAX. Diamond Shaped 13 x 19 mm.

1¾c red on yellowish
5c green on yellowish

Decal without SCHOOLS inscription.
12 x 20½ mm.

2½c green
3½c deep red
5c deep red

BEVERAGE TAX.

101 x 30 mm. Like Watson set but with
signature Wiseman. No Serial No. Perf.
25c blue green

Correction: Item at bottom of Page 11 in Cat.
should read Perf. instead of Roulette.

MALT TAX.

1935. 33 x 20 mm. Roul.

12c green	.25
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1936. 89 x 24 mm.

12c blue violet

LIQUOR TAX.

1934. Add to Set in Cat.

5c green and red	.05
------------------	-----

1936. Third Map Design. 15 x 20 mm. Large
Margins. Seal in yellow.

2½c green and red	.05
5c green and red	.10
2½c carmine and green	
5c carmine and green	
10c green and red	

WINE. Act No. 69-1935.

34 x 19 mm. Roul. Signature Wiseman.	
15/32c carmine and yellow green	12 oz.
1c green and carmine	1/5 gal.

CALIFORNIA

DISTILLED SPIRITS.

Decal. 18 x 31 mm. (5 and 10c in cat.)

2c black and orange	.06	—
5c black and violet	.10	—
10c black and blue	.20	—
16c black and violet rose	.30	—
20c black and green	.35	—
40c		
80c brown		

COLORADO

LIQUOR TAX. July 1935. Upright 25 x 38 mm.

5c green
10c blue

1937. 38 x 25 mm. Signature Geo. E. Saunders.
20c vermilion

CONNECTICUT

1936. New Colors. 2c with New Background.

2c green and yellow	.04	—
5c red	.07	—

DELAWARE

Three Varieties of 8c.

8c dark green. Serial No. on engraved
background
8c dark green. Red No. on plain tablet.
8c dark green. Blue No. on plain tablet.

FLORIDA

ALCOHOLIC EXCISE TAX. (See last item in
Cat.) Decal. 27x22½mm. Map. Square Corner's

1c black, orange and yellow
5c black and orange

1936. Similar to Last. 22½ x 25 mm. with
Rounded Corners. Value at bottom in
Colorless Circle.

5, 10, 16, 20c black, orange and yellow
20c black, orange and violet

CITY OF PENSACOLA. Cigarette. Jan. 4,
1936. 18½ x 21 mm. Imprint Foote and Davies,
Atlanta.

1c green .03 —

GEORGIA

CIGARETTE. Decal. 13½ x 15 mm. Map.

1c black and dull blue
1½c black and yellow

CIGAR AND CIGARETTE TAX. Like 1934.
18 x 19 mm.

½c plum
Like 11½c
10c green
12½c dull chocolate

IDAHO

OLEO. 19x22 mm. State Seal. Perf.
5c green .10 —

INDIANA

SPIRITUOUS LIQUOR.

Decals. 1935 Map. To Values in Cat. add:

12½c black and yellow pint
20c black and red 1/5 gal.

SPIRITUOUS BEVERAGES.

1937. Map 20 x 31 mm. Decal.

6¼c black and green
12½c black and yellow
25c black and red

VINEOUS LIQUOR.

5c black and blue
6¼c black and purple

MALT AND WORT. Same as 1933.

12½c blue gray
15c magenta

IOWA

CIGARETTE.

Sheet 1c 1933 with Positions 35, 36, 45 and 46
in Sheet of 100. 1924 Die.

Like 1933 (perf. 12½) 1924 Die.
½c black .05 —

KANSAS

CIGARETTE. Like 1931.

1c on 2c orange yellow
1c on 2c yellow orange .04 —
Decal. 16¾ x 13¾ mm.
2c dull blue violet .05 —

KENTUCKY

May 1, 1936. BEER. Type Set 42 x 30 mm.

Sig. Jas. W. Martin. Perf.
11c blk on blue green. 24 bottles .18 —
14.6c black on light red
18¾c black on pink. ¼ bbl.
37½c black on light yellow ¼ bbl. cut .10
55c black on orange yellow

BOTTLED DRINKS.

Type Set 115 x 12 mm. All Perf. Vertically.
1c black on white. Perf. horiz. .03 —
2c black on yellow. Perf. horiz. .04 —
3c black on green. Roul. horiz. .05 —
4c black on pink. Roul. horiz. .06 —
5c black on blue. Perf. horiz. .07 —

CIGARETTE. Decal.
mm.

1c black on dull pink, 13x16½ .06 —
2c black on lt. green, 16½x13 .08 —
1c black on blue, 13x16 mm. .02 —
2c black on rose pink, 13x16 .03 —

SPIRITS. Upright Arch Design 15½ x 25 mm.

2c 2 oz. or less
7c black and carmine rose ½ pint
13c black and lilac pint
21c 1/5 gal.
26c black and blue quart

WINE. Decal (Have not seen)

5.6¼, 25, \$1.25, \$2.50, \$6.25

LOUISIANA

(Noted from Official Order Sheet)

STILL WINES UNDER 14% at 5c per Gal.
 $\frac{1}{2}$, $\frac{3}{8}$, 1, $1\frac{1}{4}$, $2\frac{1}{2}$, 5, 25c, \$2.50

STILL WINES 14 to 24% at 10c per Gallon.
 1, $1\frac{1}{4}$, 2, $2\frac{1}{2}$, 5, 10, 50c, \$5.00

SPARKLING WINES AND LIQUORS
 at 60c per Gallon.
 $3\frac{3}{4}$, .6, $7\frac{1}{2}$, 12, 15, 30, 60c

MARYLAND

LIQUOR TAX. Like 1933.

$3\frac{1}{2}$ c black and green on yellow orange
 WINE

$2\frac{1}{2}$, 5, 10c black and green on pale green

MICHIGAN

MALT. Correct Cat. Text to Read:

1931 5c dark blue on pink
 25c green on white

Similar

5c red orange on yellow
 25c red on orange

WINE. 171 x 13 mm. Seal at Ends. Serial No.
 in Centre. Perf.

3c green and red 1/5 gal.

WINE PROFIT. 72 x 22 mm. Number in red.
 Perf. Horiz.

3c green

MISSISSIPPI

WINE AND BEER TAX.

(Dates are Earliest Cancellation Noted)

11/17/35 11 $\frac{1}{4}$ c black on violet rose
 (in Cat.) — .15

? 11 $\frac{1}{4}$ c black on dull pink

SIMILAR. Plain Frame

? 11 $\frac{1}{4}$ c black

12/31/35 11 $\frac{1}{4}$ c black on amber

Mch 1936 11 $\frac{1}{4}$ c black on green — .25

May 11 $\frac{1}{4}$ c black on yel. or'nge — —

Sept. 6 11 $\frac{1}{4}$ c black on green
 blue, 68x32 mm. — .15

? 11 $\frac{1}{4}$ c violet on green blue — —

? 11 $\frac{1}{4}$ c orange on green blue — —

Like First 1935. Slot Perf.

15c black and green
 40c black and turquoise blue
 40c black and pink
 80c black and yellow orange
 80c black and red orange

TOBACCO. Like 1933.

25c chrome yellow
 50c pale green
 50c violet

Decal. 1935-6. Like 1934.

3c red
 3c green

Decal. New Design.

mm.
 1c black on pale green, $14\frac{1}{2}$ x16
 2c black on dull pink, $16\frac{1}{2}$ x14
 3c black on pale blue, $14\frac{1}{2}$ x16
 Like 1932 Set.

10c red brown

MISSOURI

BEER. 1935. Like 1934.

$4\frac{1}{2}$ c black and red on blue. Punched 8-12-35.

Similar. 93 x 43 mm.

62c black and red on orange yellow. 1 bbl.
 3.2%.

NEBRASKA

FERMENTED MALT LIQUOR.

L23 x 34 mm. Machine Cut. Punched Date.
 1936 6c dark green. Case 4 $\frac{1}{2}$ -Gals.

63 $\frac{1}{4}$ c dark green. 12 24 oz.

63 $\frac{1}{4}$ c dark green. 24 12 oz.

9c dark green. 6 $\frac{1}{2}$ Gals.

115 $\frac{1}{8}$ c dark green. $\frac{1}{8}$ bbl.

13 $\frac{1}{2}$ c dark green. 24 24 oz.

23 $\frac{1}{4}$ c dark green. $\frac{1}{4}$ bbl.

46 $\frac{1}{2}$ c dark green. $\frac{1}{2}$ bbl.

93c dark green. 1 bbl. Unused set \$4.00
 1936-7. ALCOHOL AND SPIRITS.

74 x 20 mm.

3 $\frac{1}{8}$ c black. Half pint.

6 $\frac{1}{4}$ c Pint.

12 $\frac{1}{2}$ c Quart.

1937. LIGHT WINE 74 x 20 mm.

15c One gallon.

FORTIFIED WINE. 65 x 20 mm.

17½c One pint.

3c 1/5 gal.

7½c half gal.

NOTE: Rates have been raised and pending the arrival of the new issues all the old stamps are being sold at the new rates.

NORTH DAKOTA

BEER. Decal. Like 1933. 12 mm. Circle.

2c blue on pale pink

4c purple

FERMENTED MALT BEVERAGE.

1936. 92 x 46½ mm. Vertically Lined Decal.

Signature Owen D. Owen, State Beer Commissioner. Perf.

32c black on pale brown orange ¼ bbl.

64c black and dull pink on pinkish ¼ bbl.

\$1.28 black and brown on pale brown ½ bbl.

2.56 1 bbl.

1937. All Have Union Label and Decalmania

Patent in Sheet Margin.

FERMENTED MALT BEVERAGE.

Same Design. Sig. Geo. H. Moris. Roul. 6½.

Black Design, both Sides. Vertical Lines in

Color Given on Background of Tint of

Similar Color.

31c light brown, ¼ bbl. .60 —

62c carmine rose, ¼ bbl. 1.00 —

\$1.24 pale red lilac, ½ bbl. 1.75 —

Case Stamps Like Minnesota 100 x 34 mm.

In Black, Lined as Above. Roul. 2½ Indicated

by Black Ruling on Back.

9c carmine rose 12 12 oz. .25 —

16c greenish gray 4 64 oz. .30 —

18c light greenish blue 12 24 oz. .35 —

24c light brown 6 64 oz. .50 —

36c lilac 24 24 oz. 1.00 —

LIQUOR TAX.

20 x 28 mm. Great Seal in Centre with Pale

Gray Blue Background. Design in Black on

Background of Color Given. Serial Number

Overprinted in Aluminum.

1c maroon .03 —

1¼c violet gray .03 —

2c vermilion .05 —

2½c pale gray blue .06 —

3¾c yellowish green .07 —

4c reddish violet .08 —

5c green blue .09 —

6c pale buff .10 —

7½c orange red .12 —

10c gray .14 —

12c dark yellowish green .17 —

15c brown .22 —

BEER Over 4% Alcohol by Weight.

¾c brown .03 —

NOTE: Moris has been succeeded by Owen.

OHIO

BOTTLED BEER.

Like Bottled Beverage which are now Obsolete.

Die A. Like Bottled Beverage Die A.

Die B. Clouds Made up of Dots. Stem of L's

Heavier than Limb.

Die C. Clouds of Lines. Both Strokes of L's

Near Uniform.

½c ultramarine. C. Imp. sheets,
also "stacks" .02 —

1c gray black. A. Imperf. — .04

1c bluish gray. B. Imperf. — .02

1c bluish gray. B. Perf. .04 .02

1c dark blue. C. Imperf. sheets
and stacks .04 .04

2½c carmine. B. Perf. .05 .04

3c orange. B. Perf. .06 .03

5½c blue green. C. Imp. sheets
and stacks .10 .06

11c purple. C. Imp. .18 —

NOTE: Delete from Cat. 1½ and 2c.

BARREL BEER. Act Dec. 1935. 145 x 45 mm.

Perf. Horiz. Ungummed.

Imprint COLUMBIAN BANK NOTE CO.

18¾c carmine ¼ bbl.

37½c red violet ¼ bbl.

75c violet blue ½ bbl.

1936. Similar. Imprint RESERVE LITHO.

CO., CLEVELAND.

75c violet blue

\$1.50 dark green

MALT BEVERAGE. Similar to Wine.

¾c green. Perf.		
1½c purple. Perf.	.04	—
1½c purple. Imperf.	.04	.02
1½c reddish purple. Imp. S Die	—	.05
3c yellow orange. Perf.	—	.03
8¼c green blue. Imp. and Die		
Cut in Stacks. Un.	—	.15
16½c brown. Imp. and Die Cut		
in Stacks	—	.25

NOTE: S Die (Strobridge print) has minute s in upper right corner.

69 x 57 mm. Similar to Large Wine, but Fancier.

31½c blue	
31¼c on 31½c	
31¼c blue	
62½c red orange	
\$1.25 chocolate	
2.50 black	

145 x 45 mm. Imprint Reserve Litho. Co.

\$1.25 brown	
2.50 black	

MIXED BEVERAGE. Similar to Wine. Engraved Words TAX PAID Covered by Black Overprint TAX BASIS.

10% of 5c vermilion	.03	—
10% of 10c green	.03	—
10% of 15c purple	.05	—
10% of 25c brown	.07	—
10% of 50c plum	.10	—
10% of \$1 dark violet	.15	—

NOTE: Some of these have been seen used, and all values are said to exist without the overprint, but they were not supposed to be issued in that form.

WINE. Provisional Surcharge on 10% of \$3.15 in Red.

31¼c blue

CIGARETTE. Decal. Sept. 1936.

2c red, 15 x 15 mm.	.15	—
2c red, 17 x 19 mm.	.04	—

NOTE: Imperf. copies of 2c original design Ohio cigarette stamp are said to be proofs.

OKLAHOMA

CIGARETTE. Feb. 1936. Like Last. Map.

3c red and yellow	.10	—
March 1936. New Design. Star. 13½ x 15½ mm.		
1½c black on violet	.03	—
3c black on green	.10	—
7½c black on buff	.12	—

June	3c black on dull red	.10	—
August	3c carmine	.10	—
Oct.	3c dark blue violet	.10	—
Dec.	3c blue	.08	—
March '37	3c dark blue. Indian		
	Head, 14½ x 16	.05	—

OREGON

MOUNT ANGEL. 15c reprint or possibly later print of original (Status not fully determined) but space filler for a rare item, .25

PENNSYLVANIA

CIGARETTE TAX. Notes: Prices for first issue 5, 25 and 10c respectively. Delete from cat. 1c and 5c second issue.

1936. Third Issue. Similar. Value at Bottom.

2c carmine

Fourth Issue. (August) Value at Top in Circle.

2c carmine	.05	—
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SOUTH CAROLINA

BEER AND WINE TAX.

Like Beverage License. Perf.

1c blue		
2c blue green		
2c blue green COIL Perf. horiz.	.04	—

BUSINESS LICENSE.

Like 3 and 10c 1934. 22 x 19½ mm.

4c orange		
5c violet rose		
7c gray blue		
8c black		
10c gray green		
15c brown red		.15
25c blue		
30c vermilion		
5c viol. rose. COIL Perf. Horiz.	.08	—

Decal. 14 x 16 mm.

1c red
2c green
3c blue

ALCOHOLIC LIQUORS. Meter Like Maryland. Perf. x Serrated. Aprox. 72 x 23 mm. Over All. Yellow Fugitive and Red Ink on Yellow Orange.

5c, 10c Dates noted 1935, 1936.

OYSTER TAX. (Partly quoted from Official List) Type in Black.

Series C-31 (1931) 1 $\frac{7}{8}$ c on yellow
3 $\frac{1}{2}$ c (There are two types of Numeral 3)
4c on light blue green
C-33 5 $\frac{3}{4}$ c (Two different types of Numeral)
C-34 1c (Two different types of Numeral)
1 $\frac{1}{4}$ c on deep blue
5 $\frac{3}{4}$ c on buff
8c on pale blue
C-36 2c on yellow
5c on bluish
8c on blue
C-1937 4c on pink
5c on deep blue

TENNESSEE

1932. Safety Paper.

10c olive green

1936. Like 1935.

3c orange .06 —

Decal. 13 x 16 $\frac{1}{2}$ mm. Design Similar to

Regular Issue.

4c green .08 —

TEXAS

BEER. 1933 or 34. Like 1933 but Roul. Vert.

.10888 violet blue — .35

Dec. 1935. Not Over 4%. Perf. two or 3 Sides.

.0225 light brown, 72 oz. .06 —

.09 blue violet, 288 oz. .25 .10

.155 gray green, $\frac{1}{8}$ bbl. .35 —

.31 red, $\frac{1}{4}$ bbl. .50 —
.62 blue green, $\frac{1}{2}$ bbl. — —
\$1.24 violet, One bbl. 1.75 —

1936. Reengraved. Border Wider. Slot Perf.

Horiz. Roul. 5 Vert.

.09 blue violet .20 —

Same. Slot. Perf. Horiz. Black Roul. 15 Vert.

.09 blue violet .20 —

SERIES OF DEC. 1935.

Lithographed 71 $\frac{1}{2}$ x 22 mm.

Malt Liquor (Beer over 4%) at 15c per Gallon.

.01406 green blue, 12 oz. — .25
? .08436 green blue, $\frac{1}{2}$ gal. — —
.58125 green blue, $\frac{1}{8}$ bbl. — —
\$1.1625 green blue, $\frac{1}{4}$ bbl. — —
2.325 green blue $\frac{1}{2}$ bbl. — —
4.65 green blue 1 bbl. — —

Liquor at 80c per Gallon.

5c bright green, Half pint — —
5c dark green — .04
10c blue, pint — .10
16c violet, $\frac{1}{2}$ gal. — —
20c orange, quart — —
80c magenta, gallon — —
25c magenta EXPORT — —

Wine Not Over 14% at 2c per Gallon.

$\frac{1}{8}$ c carmine, Half pint
 $\frac{1}{4}$ c carmine, pint
.004 carmine, $\frac{1}{8}$ gal.
 $\frac{1}{2}$ c carmine, quart
2c carmine, gallon
20c carmine, 10 gal.

14 to 24% at 5c per Gallon.

5/16c carmine, Half pint
 $\frac{5}{8}$ c carmine, pint
1c carmine, $\frac{1}{8}$
1 $\frac{1}{4}$ c carmine, quart
5c carmine, gallon
50c carmine, 10 gal.

Over 24% at 50c per Gallon.

3 $\frac{1}{2}$ c carmine, Half pint
6 $\frac{1}{4}$ c carmine, pint

10c carmine, $\frac{1}{8}$ gal.
 12 $\frac{1}{2}$ c carmine, quart
 50c carmine, gallon
 \$5.00 carmine, 10 gal.

Natural or Carbonated Wine at 25c per Gallon.

19/16c carmine, Half pint
 3 $\frac{1}{4}$ c carmine, pint
 5c carmine, $\frac{1}{8}$
 6 $\frac{1}{4}$ c, 25c \$2.50

NOTES: The above series was designated as temporary to be replaced by engraved stamps as the various denominations ran out. The pint and half pint wine stamps had a very limited use as the sale of such small containers was soon declared not to be in accordance with the law, and the remainders of these values were destroyed.

ENGRAVED SERIES OF 1936. 40 x 20 mm.
 Position Numbers 1 to 50 on Each Stamp.
 Decimal Point Wrongly Placed.

LIQUOR 5c scarlet, half pint. Fine, used .10
 10c dark violet, pint .10
 16c brown, $\frac{1}{8}$.25
 20c orange, quart
 25c brown, EXPORT

WINE. Under 14% at 2c per Gallon.

.004 puce
 .005 puce
 .02 puce
 .20 puce

14 to 24% at 5c per Gallon

.01 turquoise blue
 .0125 turquoise blue
 .05 turquoise blue
 .50 turquoise blue

Wine. Natural at 25c per Gallon.

.05 red brown
 .0625 red brown
 .25 red brown

NOTE: Dec. 1936 rates were raised and "Additional Tax Stamps" issued to supplement the stamps then in use. Later new engraved stamps were issued to replace both.

ADDITIONAL TAX STAMPS.

Dec. 1936. Litho. 34 x 19 mm. Position Numbers as in Engraved Series—also Serial Number in Red.

Liquor. New Rate 96c per Gallon.

1c carmine, Half pint
 2c violet, pint
 3.2c brown, $\frac{1}{8}$
 4c orange, quart
 16c deep rose, gallon

Wine Not Over 14%. New Rate 10c per Gallon.

1.6c puce
 2c puce
 8c puce
 80c pure

Wine Not Over 24%. New Rate 20c per Gal.

3c blue, $\frac{1}{8}$
 \$3.75 blue, quart
 15c blue, gallon
 \$1.50 blue, 10 gal.

1937. LIQUOR. Engraved. Decimal correct.

6c olive-bistre, Half pint
 12c black, pint
 19.2c dark green, $\frac{1}{8}$
 24c dark blue, quart
 96c light brown, gallon

Wine Not Over 14% at 10c per Gallon.

2c olive brown, $\frac{1}{8}$
 2 $\frac{1}{2}$ c olive brown, quart
 10c olive brown, gal.
 \$1.00 olive brown, 10 gal.

Not Over 24% at 20c per Gallon.

4c olive, $\frac{1}{8}$
 5c olive, quart
 20c olive, gallon
 \$2.00 olive, 10 gal.

Natural at 25c per gallon.

\$2.50 claret, 10 gal.

CIGARETTE. 1936. Decal. 9 x 17 mm.

3c ultramarine
 3c red violet .05 —

UTAH

CIGARETTE. 1936. Like 1934-5.

1½c gray	.35	—
1937. Imprint Utah Bank Note Co., Roulette.		
2c violet	.05	—
Imperf.		

OLEOMARGARINE 69 x 41 mm. 1936.

60c black and blue	
\$1.50 black and green	
\$1.60 black and orange	

WASHINGTON

BEER. 204 x 32 mm.

25c orange	.40	—
50c black	.75	—
\$1.00 chocolate	1.35	—

CIGARETTE.

12 x 16 mm. Portrait $\frac{3}{4}$ to Right. Decal.	
1c green	.02 —

CITY OF TOPPENISH. REVENUE STAMP.

Nov. 3, 1933.

Plain Type Set. 54 x 9 mm. In Vertical
Strips of 10.

½c red. One pint beer	.05	Strip .35
1c green. One quart beer	.05	.35
2½c dark blue. Pint wine	.05	.40
5c brown. Quart wine	.10	.65

BEER. 50 x 54 mm. Machine Cut 70 x 70 mm.
Type Set Design.

50c red. Not over 8½ gal.	.60	—
\$1.00 green. Not over 16 gal.	1.20	—

WISCONSIN

LIQUOR. Less than 21%. Decal. 1933.
12½c brown and yellow, ½ gal.

WYOMING

Early 1935. Like 1934 with Signature
of Baldwin.

10c ultramarine (\$1)

THIS SUPPLEMENT ALONE, Price 25c:
With 1936 Catalogue 50c.

CORRECTIONS and ADDITIONS are solicited from
all in order to make my next CATALOGUE as
complete as possible.

FRANK L. APLEGATE

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