

THE STATE REVENUE

1ST QUARTER

1955

VOLUME 1, NUMBER 1

EDITOR: ELBERT S. AMSLER HUBBARD

4526 KATHERINE AVENUE, SHERMAN OAKS, CALIFORNIA

PUBLISHED QUARTERLY BY THE STATE REVENUE SOCIETY

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NEW NUMBERING SYSTEM

BEGINNING IN 1955 A NEW NUMBERING SYSTEM HAS BEEN USED WHICH HAS MORE MEANING AND IS MORE FLEXIBLE.

THIS SYSTEM REPLACES THE MEANINGLESS CRONOLOGICAL CATALOGING SYSTEMS USED IN THE PAST WITH STAMP NUMBERS WHICH ACTUALLY DESCRIBE SOME PART OF THE STAMP AND ITS YEAR OF ISSUE.

BASICALLY THE NEW NUMBERING SYSTEM GIVES A SET NUMBER BASED ON THE FIRST YEAR DATE OF ISSUE OF THE DESIGN, TO WHICH A LETTER IS ADDED DESIGNATING THE TAX CATEGORY, AND ANOTHER NUMBER IS ADDED WHICH TELLS THE FACE VALUE.

FOR INSTANCE: 35W2 INDICATES A STAMP ISSUED IN 1935 FOR USE ON WINE AND WITH A FACE VALUE OF 2¢. DATES PRIOR TO 1900 ARE INDICATED WITH A MINUS SIGN IN FRONT OF THE YEAR CODE, THUS: -45W2)

WHEN MORE ISSUES COME OUT IN THE SAME YEAR THEY ARE DESIGNATED BY A SMALL LETTER FOLLOWING THE YEAR DATE, THUS: 35AW2. A DOLLAR SIGN INDICATES THE DOLLAR VALUES, THUS: 35W\$2. OTHER DEVICES ARE USED WHERE NECESSARY BUT THEY ARE USUALLY SELF-EXPLANATORY BY THE USE OF COMMON SENSE.

THIS SYSTEM MIGHT SOUND VERY UNFAMILIAR AND A LITTLE COMPLICATED, BUT, WITH USE, IT SHOULD PROVE ITSELF A VERY USEFUL AND WELCOME TOOL, ESPECIALLY IN THE NEW FREEDOM FROM REACHING FOR A CATALOGUE TO SEE WHAT STAMP A PARTICULAR NUMBER STANDS FOR.

AN IMPORTANT FEATURE OF THIS SYSTEM IS THAT UNDER IT NEW STAMPS HAVE AUTOMATIC NUMBERS AND A COLLECTOR NEED NOT WAIT ON THE CATALOGER TO DETERMINE THE NUMBER, IF HE KNOWS WHEN THE STAMP WAS ISSUED. FOR THE CATALOGER THIS SYSTEM ELIMINATES THE CEASELESS JUGGLING OF STAMP NUMBERS WHEN NEW DENOMINATIONS ARE DISCOVERED IN A SET. (TYPESETTERS WILL CONSIDER THE ELIMINATION OF NUMBERS BEFORE EACH STAMP A BOON ALSO!) —HOPE YOU LIKE IT!

SUPPLEMENT TO HUBBARD'S STATE REVENUE CATALOG

ALABAMA — TOBACCO

46T. (WREATH AROUND CENTRAL MAP; "TOBACCO TAX" IN LINE). SAFETY CARD WITH HAMM SIGNATURE. A. "1947" CARD.

1¢ BLACK	.03	.03
1¢ GREEN	.04	.03
D.	.04	
2¢ BLUE	.05	.03
D.		
2 1/2¢ MAROON	.06	.03
D.	.06	
3¢ CARMINE	.07	.03
D.	.08	
3 1/2¢ GRAY	.08	.03
D.	.09	
5¢ BROWN	.10	.03
D.		
6¢ GREEN	.12	.04
7 1/2¢ BLUE BLACK	.15	.05
10¢ BLUE	.20	.04
D.	.20	
15¢ ORANGE	.30	.05
D.		
20¢ PURPLE	.40	.06
D.	.40	
25¢ BLACK	.50	.10
D.	...	...

51T ("ALABAMA" AND "TOBACCO TAX" ON CURVED RIBBONS) CURVED "1951" SAFETY DESIGN.

1¢ BLACK		
1¢ GREEN	.04	.03
2¢ DARK BLUE	.05	.04
2 1/2¢ MAROON	.07	.09
3¢ CARMINE	.08	.03
3 1/2¢ GRAY	.09	.04
5¢ BROWN	.12	.05
10¢ BLUE	.18	.05

15¢ ORANGE	.25	.08
25¢ BLACK	.45	.12

PLAYING CARDS

50PC LIKE 1950 TOBACCO WITH "A" SAFETY DESIGN.

1¢ MAROON	.05	.03
4¢ SLATE BLUES	.07	.03
5¢ GRAY	.08	.03
10¢ CARMINE (LIKE 1951 TOBACCO)	.20	.05

BEER

WE HAVE INFORMATION THAT THE FOLLOWING STAMPS WERE ISSUED: 1947 1/2¢ DECAL; 1941 21¢, 43¢, 86¢, \$1.65; 1945 \$1.71 (LATTER ALL PAPER STAMPS?) BUT HAVE NO INFORMATION ON THE DESIGNS AND COLORS, ETC. WE WOULD GREATLY APPRECIATE INFORMATION ON THESE AND ANY OTHERS NOT LISTED IN THESE SETS.

FEED

TYPE "L": RECUR "J" PLATE. (VERY LITTLE SHADING IN WALK ETC.)
47F. LIGHT YELLOW-GREEN ON LIGHT ORANGE PAPER.

1¢	.05
A. DARK LINE BELOW LEFT CIRCLE	.20
B. CRACKED PLATE (ALL ARE STRAIGHT EDGED)	.50

LIQUOR SEALS

LS8 BLACK AND GREEN, LIKE LS7 BUT "AABCB" IN PLACE OF "E.C. RAY".	.50	.25
LS9 BLACK AND BLUE (SAME AS LS8 OTHERWISE)	.50	.20

TOBACCO

47T. ENGRAVED LIKE T9 BUT "HUNT"

SIGNATURE

2¢ CARMINÉ .10 .03

25¢ ORANGE .50 .10

49T. SIMILAR TO 44T BUT VALUE IS ON SHIELD ETC.

1¢ GREEN .05 .03

2¢ BLACK .08 .03

4¢ BLUE .12 .05

25¢ ORANGE .50 .30

50T. REDRAWN WITH PETERSON SIGNATURE

1¢ GREEN .10 .05

2¢ BLACK .08 .03

4¢ BLUE .15 .04

50-T PETERSON ENGRAVED DECAL LIKE

47T

2¢ ROSE .08 ...

54T. MOORE SIGNATURE. VALUE ON SHIELD ETC.

1¢ GREEN .05 .03

2¢ BLACK .10 .05

4¢ BLUE .10 .05

25¢ ORANGE .45 .15

EGGS

48E. (VERTICAL CENTRAL EGG DESIGN)

ROULETTED 6 3/4; 22X33MM.

1 DOZ. GREEN .05

A. PERFORATED 11 3/4

.03

49E. SIMILAR BUT SMALLER AND WITH CROSS HATCHED BORDER, ON 64MM WIDE TAPE.

1 DOZ. GREEN .04

A. GRAY GREEN .05

(METER IMPRINTS ALSO USED)

COLORADO - LIQUOR

NO LINES ABOVE AND BELOW FIRST NUMBER SERIAL NUMBERS EXCEPT 20¢-BLUE.

3¢ BLUE 2.50

6¢ PURPLE 1.50

20¢ ORANGE .75

SAME BUT BAKER SIGNATURE. (SHADES.)

6¢ 1.00

20¢ .50

SMALLER SIZE, ABOUT ONE-HALF.

3¢ .35

6¢ .25

20¢ (ORANGE PANTO) .15

CARMINÉ WITH PINK PANTOGRAPH BACKGROUND

.20

BEER

BAKER SIGNATURE

288 BLUE (E, F, G,) .10

9¢ ORANGE (H, I, L, X, Z).50

288 ORANGE ...

BEDDING (INSPECTION)

47BE. SIMILAR READING "DIVISION OF PUBLIC HEALTH" AT TOP ETC., AND

SMALLER- 19 1/2 X 26MM PERF 12 1/2.

BLACK ON BLUE .20

50BE. SIMILAR READING "DEPARTMENT OF PUBLIC HEALTH" AT TOP ETC. PERF

12 1/2; 20 X 25 1/2MM.

BLACK ON BLUE .15

FEED STAMPS

NARROW LINES IN BACKGROUND.

34F. PERFORATED 11 3/4; 37 X 23MM
VALUE IN POUNDS.

5 VIOLET .05

A. FOLDED PAPER 1.50

FEED STAMPS (CONTINUED)

8 1/3 ORANGE	.05
10 GREEN	.10
25 BROWN	.15
50 BLUE	.20
1000 RED	.20

A. OFFSET PRINT ON BACK
1.50

WIDE LINES IN BACKGROUND ETC.

37F (1937-44) PERFORATED 12 1/2. C. "GOLD BUG"
IN SHIELD.

10 GREEN	.05
C.	.10
25 BROWN	.10
A. ORANGE BROWN	.50
C.	.20
50 BLUE	.20
C.	.35
100 RED	.25
A. CARMIN	.10
B. PALE CARMIN	.10
C.	.20
D. PERF. 11 3/4 X 12 1/2	.25
E. SAME BUT SCARLET	.75
F. EXTRA ROW OF HORIZ. PERFS.	.50

44F. ORNAMENTS OMITTED IN CROSS CORNERS
PERFORATED 12 1/2

100 RED	.10
A. PERF. 11 3/4	.15
B. PERF. 11 3/4 X 12 1/2	.50

452F SAME BUT READING "DEPARTMENT OF AGRICULTURE" IN BOTTOM OF CIRCLE.

25 BROWN	.15
50 BLUE	.20
100 RED	.25

A. VERT. PAIR IMPF. BETWEEN
2.50

B. PINK .20

532F. SAME BUT ROULETTED 5 1/2.

50 BLUE	.10
1000 RED	.15

CONNECTICUT — ELEVATOR (INSPECTION)
SIMILAR TO BE2 BUT YEAR DATE AT BOTTOM
ETC.. PERF 12.

46ELE ("1946")	...	1.50
47ELE ("1947") GREEN		1.00
48ELE ("1948") ROSE		1.00
49ELE ("1949") BROWN		.75

DELAWARE — CIGAR

49CR. PAPER STAMPS WITH SEAL IN CENTER
AND VALUE IN BLACK. PERF 121 72X24 1/2 MM.
2¢ AND 5¢ ARE 22X48 MM.

2¢ LIGHT BROWN	...	...
5¢ LIGHT BLUE	...	...
25¢ BROWN	1.50	.35
50¢ LIGHT BLUE	2.00	.50
\$1 MAGENTA	...	...
\$2 ORANGE	...	...

NEW STATE LAWS

HIGHER CIGARETTE, LIQUOR TAXES IN ALABAMA

THE ALABAMA LEGISLATURE HAS INCREASED THE CIGARETTE TAX, AND LEVIED NEW TAXES ON BEER AND LIQUOR.

THE CIGARETTE TAX IS INCREASED FROM 3¢ TO 4¢ A PACK ON ORDINARY CIGARETTES, WITH CORRESPONDING INCREASES IN RATES ON LONGER SMOKES. ACT 73 WILL BE EFFECTIVE JULY 1, 1955.

A FLAT TAX ON BEER OF 1¢ PER 12 FLUID OUNCES GOES INTO EFFECT JUNE 1 UNDER ACT 66. A LIQUOR TAX OF 10% OF SALES PRICE IS ADDED BY ACT 78, ALSO EFFECTIVE JUNE 1, 1955.

ARKANSAS — LIQUOR TAX REPEALED — THE ADDITIONAL TAX OF $\frac{1}{4}$ ¢ PER PINT AND $\frac{1}{2}$ ¢ PER FIFTH OF SPIRITOUS LIQUORS, WHICH WAS TO RUN UNTIL JUNE 30, 1957, IS REPEALED, SINCE SUFFICIENT FUNDS HAVE ALREADY BEEN COLLECTED TO INSTALL AN ELECTRIC ROLL CALL SYSTEM IN THE SENATE AND AIR CONDITIONING IN THE SENATE AND HOUSE. S. B. 201

ARIZONA — CITIES MAY TAX DISTRIBUTION OF LIQUOR — CITIES AND TOWNS MAY TAX THE DISTRIBUTION OF SPIRITOUS LIQUORS. CH. 124, EFFECTIVE APRIL 7, 1955.

GEORGIA — TOBACCO TAX RATES CHANGED — THE LAW IMPOSING A TAX ON CIGARS AND CIGARETTES IS REPEALED AND A NEW TAX LAW IS ENACTED.

IDAHO — (THE IDAHO LEGISLATURE ADJOURNED MARCH 3) CIGARETTE TAX RAISE APPROVED — THE INCREASE IN THE TAX RATE ON CIGARETTES FROM 3¢ TO 4¢ PER PACKAGE HAS BEEN APPROVED. H. B. 196, EFFECTIVE 60 DAYS AFTER ADJOURNMENT.

MASSACHUSETTS ENDS STOCK TRANSFER TAX

THE STOCK TRANSFER TAX IN MASSACHUSETTS WILL BE REPEALED ON MAY 1 IF THE SENATE CONCURS IN A HOUSE AMENDMENT AND THE GOVERNOR APPROVES THE MEASURE. AS AMENDED, S. B. 555 PROVIDES FOR REPEAL OF THE TAX AND FOR REFUNDS ON UNUSED STOCK TRANSFER STAMPS WHICH ARE TURNED IN WITHIN SIX MONTHS AFTER THE REPEAL BECOMES EFFECTIVE.

NEBRASKA — BEER TAX TO BE PAID ON AUDITING BASIS — THE TAX ON BEER WILL NO LONGER BE PAID BY AFFIXING STAMPS, BUT WILL BE PAID ON AN AUDITING BASIS, TO THE NEBRASKA LIQUOR CONTROL COMMISSION. PERMITS WILL BE ISSUED FOR A FEE OF \$25 TO DISTRIBUTORS OF BEER. L.B. 142 EFFECTIVE 3 CALENDAR MONTHS AFTER ADJOURNMENT. (1955)

NEW STATE LAWS (CONTINUED)

HARDLY FAIR! - OKLAHOMA HAS PENDING A MEASURE WHICH WOULD FINANCE TREATMENT OF ALCOHOLISM BY LEVYING A SPECIAL TAX ON SOFT DRINKS. H. B. 848

SOUTH DAKOTA - OCCUPATION TAX ON LIQUOR RAISED - THE OCCUPATIONAL TAX COMPUTED ON ALL NON-INTOXICATING BEER AND WINE SOLD HAS BEEN RAISED FROM \$1.75 TO \$2.00 PER BARREL. S. B. 56, PASSED BOTH HOUSES.

SOUTH DAKOTA - CHANGE S. D. CIGARETTE TAX RATE - THE TAX UPON CIGARETTES WEIGHING NOT MORE THAN THREE POUNDS PER 1000 IS INCREASED FROM $1\frac{1}{8}$ TO $1\frac{5}{8}$ MILLS PER CIGARETTE. S. B. 370, EFFECTIVE JULY 1, 1955.

MISSISSIPPI - CIGARETTE AND TOBACCO RATES CHANGED - THE RATE OF TAX ON CIGARETTES IS INCREASED FROM $\frac{1}{5}$ OF 1¢ TO $\frac{1}{4}$ OF 1¢ ON EACH CIGARETTE SOLD. THE RATE OF TAX ON CIGARS, CHEROOTS AND STOGIES IS CHANGED FROM 1¢ FOR EACH 5¢ OF RETAIL SELLING PRICE TO THE FOLLOWING WHEN THE RETAIL SELLING PRICE WITH-
OUT STATE TAX IS:

- (1) $\frac{3}{4}$ ¢ EACH OR LESS, \$1.00 PER 1000 UNITS
- (2) MORE THAN $\frac{3}{4}$ ¢ AND NOT MORE THAN 5¢ EACH, \$2.00 PER 1000 UNITS
- (3) MORE THAN 5¢ AND NOT MORE THAN 8¢ EACH, \$3.00 PER 1000 UNITS
- (4) MORE THAN 8¢ AND NOT MORE THAN 10¢ EACH, \$5.00 PER 1000 UNITS
- (5) MORE THAN 10¢ AND NOT MORE THAN 20¢ EACH, \$10. PER 1000 UNITS
- (6) MORE THAN 20¢ EACH, \$14.00 PER 1000 UNITS.

H. B. 13, EFFECTIVE MARCH 1, 1955

HIGHER CIGARETTE TAX IN NEW MEXICO

THE CIGARETTE TAX WILL GO FROM 4¢ TO 5¢ A PACK IN NEW MEXICO ON JULY 1. THE ADDED MONEY WILL GO FOR JUVENILE RECREATIONAL FACILITIES, AND AS LONG AS LOCAL REVENUE BONDS TO SUPPORT THE PROGRAM ARE OUTSTANDING, THE TAX MAY NOT BE REDUCED. CH. 283.

WASHINGTON STATE - AN ADDITIONAL CIGARETTE TAX OF 0.5¢ ON EACH 10¢ OF RETAIL SELLING PRICE OR FRACTION IS ALSO ENACTED TO PAY OFF A \$30 MILLION BOND ISSUE FOR SCHOOL CONSTRUCTION.

REVENUE NOTES

STATE REVENUES ARE WORTHWHILE IF WE JUDGE BY THE VALUATIONS OF THE OUTSTANDING 'STATE' COLLECTION OF THE LATE FRANK LORD. A WELL KNOWN EASTERN DEALER APPRAISES THEM

REVENUE NOTES (CONTINUED)

AS FOLLOWS: \$5-VT., \$10-D.C., \$12.50-MONT., \$20-WYO., \$25-DEL., \$30-ME, MD., W. VA., \$45-N. MEX., \$50-ARIZ., ILL., IND., N.C., N. DAK., \$60-ALA., IA, \$75-ARK, S. DAK., \$80-MICH., \$85-VA., \$90-MISS., PA., \$100-CAL. (1915-1941), FLA., MINN., TENN., WASH., \$120-TEX., \$150-OHIO, \$165-ORE, \$175-LA., \$200-S. CAR., \$300-N.Y., \$325-MO., \$450-NEV THIS MAKES A GOOD PERMANENT TABLE OF COMPARISON FOR THE RELATIVE VALUES OF FAIRLY COMPLETE COLLECTIONS OF THE STAMPS OF OUR VARIOUS STATES. FILE IT FOR FUTURE REFERENCE.

A UNITED PRESS RELEASE ERRS IN THE NUMBER OF U. S. CITIES WHICH TAX CIGARETTES. THIS RELEASE, WHICH FRANK APPELGATE, OF MEDFORD, OREGON, BRINGS TO OUR ATTENTION, STATES THAT CHICAGO WAS THE 75TH CITY TO TAX CIGARETTES, WHILE IN REALITY THE FIGURE STANDS NEARER 100. WE WOULD LIKE TO KNOW FROM WHAT SOURCE THE U. P. OBTAINED THIS ERRONEOUS INFORMATION SO THAT WE COULD SET THEM STRAIGHT.

PEKIN, ILLINOIS, NORTHLAKE, CARBONDALE, AND SPRINGFIELD ARE CITIES WITH NEW CIGARETTE TAXES. PEKIN'S AND PEORIA'S MAY BE HAD FREE FOR A PAID RETURN ENVELOPE TO JAMES SNYDER, 322 MOSS AVE., PEORIA 5, ILL.

UTAH BEER STAMPS ARE FREE TO ALL WHO SEND A STAMPED REPLY ENVELOPE TO THE EDITOR. THESE ARE MINT LONG BOTTLE NECK STAMPS FROM THE FIRST ISSUE (1934).

REASON FOR COLLECTING STATE REVENUES IS VERY EVIDENT IF WE CONSIDER THAT IN 1953 VENEZUELA ISSUED ABOUT 211 DIFFERENT POSTAGE STAMPS, HUNGARY 86 AND EAST GERMANY 67. THAT'S ENOUGH TO TURN ANY POSTAGE STAMP COLLECTOR TO COLLECTING REVENUES.

U. S. AND STATE REVENUES ARE AS AMERICAN AS ANYTHING CAN BE, SO WHY NOT COLLECT AMERICA FIRST—WHICH INCLUDES ALL STAMPS ISSUED BY THE GOVERNING BODIES IN THE U.S.A.?

AN IMPERFORATE \$1 INDIANA INTANGIBLES TAX STAMP UNUSED PAIR OF 1950. VINTAGE IS TO BE GIVEN TO THE FIRST 25 FULL MEMBERS OF THE NEWLY FOUNDED "STATE REVENUE SOCIETY". FULL MEMBERSHIP IS \$5 PER YEAR AND PARTICIPATING MEMBERSHIP IS \$1. BOTH MEMBERSHIP GROUPS WILL RECEIVE THE OFFICIAL ORGAN AND OTHER FREE STAMPS. CHECKS SHOULD BE MADE OUT TO SRS AND MAILED TO THE EDITOR.

(CONTINUED ON LAST PAGE)

STATE REVENUE JOURNAL
4526 KATHERINE AVENUE
SHERMAN OAKS, CALIFORNIA

POSTMASTER: NOTIFY SENDER OF ANY CHANGE OF ADDRESS ON FORM 3547. RETURN POSTAGE GUAR.
ADVERTISING RATES: DISPLAY- 10¢ PER LINE. CLASSIFIED- 1¢ PER WORD. TAKE ADVANTAGE
OF THESE LOW RATES, HELP YOURSELF AND THE SRS!!!!

REVENUE NOTES (CONTINUED)

RARITIES ARE OFTEN FOUND AND MANY STAMPS WHICH ARE THE ONLY ONES KNOWN MAY BE OBTAINED FOR A MEASLY TWENTY-FIVE DOLLARS OR THEREABOUTS! SOME SELL FOR AS MUCH AS \$100 EACH, SO DON'T THAT STATE REVENUES ARE CHEAP PHILATELIC ITEMS!

A FEDERAL LIQUOR TAX ONLY WAS FAVORED BY PRESIDENT ROOSEVELT AFTER REPEAL, WHICH WOULD HAVE GIVEN THE STATES 20 TO 25% OF THE TOTAL COLLECTED IN THEIR STATE, HOWEVER THE WAYS AND MEANS COMMITTEE SHELVED THE BILL.

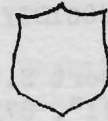
ONE COLLECTOR TO WHOM WE SENT A FREE LOT OF REVENUE STAMPS, FORGOT THAT THEY WERE SENT GRATIS, KEPT ONLY FOUR STAMPS, AND SENT THE REST BACK WITH SEVENTY-FIVE CENTS IN MINT STAMPS AS PAYMENT. HE SAID IN HIS LETTER: "I CAN'T REMEMBER WHAT I ASKED YOU TO SEND, BUT I DON'T THINK IT WAS REVENUES."

FROM UTAH COMES A LETTER WHICH SAYS: "AM BORED STIFF WITH MY U. S. COLLECTIONS, NOW COMPLETE EXCEPT FOR VARIETIES WHICH I CANNOT AFFORD. IT INCLUDES A FAIR REPRESENTATION OF U. S. REVENUES BUT NO STATE STAMPS. LET'S SEE IF THIS LATTER BRANCH CAN RENEW MY ENTHUSIASM." —LOOKS LIKE MORE AND MORE PEOPLE ARE LOOKING INTO STATE REVENUES FOR NEW FUN IN COLLECTING. WHY NOT TRY IT YOURSELF, AT LEAST BY ADDING YOUR OWN STATE TO YOUR COLLECTION? I WILL BE GLAD TO SEND WHAT I CAN SPARE IN A CATALOG OF YOUR STATE IF YOU WILL SEND A STAMPED RETURN ENVELOPE. THE CATALOG I MENTION WILL BE FROM CABOT'S 1940 CATALOG. MEKEEL'S IS PUBLISHING A NEW CATALOG BY YOUR SCRIBE WHICH IS ABOUT HALF FINISHED.

SO LONG FOR NOW,

ELBERT S. AMSLER HUBBARD

the state revenueur



1st Quarter

1956

Vol. 2, No. 1

Editor: Elbert S. A. Hubbard, 8714 Etiwanda Avenue, Northridge, Calif.

PUBLISHED QUARTERLY BY THE STATE REVENUE SOCIETY

FRANK APPLLEGATE

Familiar to many readers as a dealer in State Revenue stamps, our good friend up in the Pacific Northwest, Frank Applegate, has long been a carpenter by trade and is still active in that field in his seventies.

Frank is a descendant of Captain O. C. Applegate, who was captain of a volunteer company formed to defend early Oregon settlements from the Indians. Captain Applegate was the oldest living native in the State at the time of his death at 93.

Father of Captain Applegate was Lindsey Applegate who emigrated to Oregon by wagon train with his two brothers Jesse and Charles. Lindsey later became Indian Agent near Ft. Klamath for the Klamath, Modoc, Piute, Pit River and Snake Tribes.

Frank and his wife celebrated their Fiftieth Wedding Anniversary in July of last year with their two daughters and one of their two sons, Richard. Richard is the ~~NBC~~ reporter who was prominent in the World news while he was held prisoner in Communist China for 18 months.

Frank has long been prominent in the State Revenue field, having issued some of the first catalogs on the subject. Frank has also been very active in working on the current day catalogings and is a contributor to The State Revenueur and other philatelic papers.

1956 DUES DUE

We hate like the dickens to bring up the unpleasant subject, but we Do need Dues to Do our Duty to you.

In other words, we need money to finance the Quarterly (?) publication.

We'll admit that the date of release of the paper has been very irregular. But we had printing troubles (as many do) and one printer had our copy for a full three months without producing the paper.

We hope to do better in the future.

STATE REVENUE SOCIETY FULL MEMBERS

1. HUBBARD, Elbert S. A., 8714 Etiwanda, Northridge, Calif.
 2. LARSEN, "Bill", 8714 Etiwanda, Northridge, Calif.
 3. APPEGATE, Frank, 615 S. Oakdale Ave., Medford, Ore.
 4. SIMONS, C. Dewar (3rd), Seagate Road, Staten Island 5, N. Y.
 5. ST ROCK, David C., 4109 25th Ave., Seattle 6, Wash.
 6. THEIL, John E., 3200 S. E. Blvd., Wichita 16, Kansas
 7. MAKEPEACE, Colin Mac R., 1030 Hosp. Trust Bldg., Providence, R. I.
- (Full membership is \$5 per year; Participating membership \$1. Numbers are assigned to full members only.)

NEW PARTICIPATING MEMBERS

- IVESTER, Hermann, Grady, Ark.
VICTOR, Ray, R1 Box 50, Germantown, Wisc.
CUSHMAN, Frederick C., East Corinth, Maine
PREGENZER, John F., 85-21 79th St., Woodhaven 21, N. Y.
KRAUSS, Arthur J., 843 New St., Uniondale, N. Y.
SHEPHERD, M. F. Jr., 1023 Highland Park Drive, Lexington, Ky.
WAGNER, Fritz W., 251 Powers Bldg., Rochester, N. Y.

ADDITIONAL STATE REVENUE COLLECTORS

- LARKINS, Lester G., 154 Market St., Perth Amboy, N. J.
EISNER, Milton D., 1890 Broadway, San Francisco, Cal.
DAVIS, Grover, Corning, California
EARLE, M. Mack, 518 Hilton Ave., Cantonville 28, Md.
HELD, Edw. R., Garfield, N. J.
HERZBERG, M., 554 Merritt Ave., Oakland 10, Calif.
KORTEN, Frank, 31 Mechanic St., Hartford 5, Conn.
KIMBALL, Peter G., 69 Oakwood, Upper Montclair, N. J.
MALONEY, Beatrice, 124 W. Castle St., Syracuse, N. Y.
OVIND, W. T., 239 East South Temple, Salt Lake City 2, Utah
PRUITT, M.D., Wm. C., 1615 Broadway, Oakland 12, Calif.
SCHOEN, Robt., 8097 Geddis Road, R-6, Saginaw, Mich.
SMITH, R. R., Box 130, Medicine Hat, Alta.
PETERSON, L. H., 1719 Maliman Ave., Los Angeles 26, Calif.
WHITE, Mrs. Ruth, Carson, Wash.
LOVETT, Scott (Jr.), Star City, Ark.
PEFFLEY, W. H., 3404 3rd Ave., Spokane 31, Wash.
MARKHAM, R. H., Box 1751, G. P. O., Sydney, N.S.W. Australia

STATE STATIC

CHARLIE HERMANN (Tujunga, Cal.), former ARA Secretary, and a State Revenue leader, advised us of his wife's sudden death July 23 of a heart attack. We were sorry to hear of this great loss to our friend and fellow Revenuer.

JIMMY SEVILLE advises us of new North Carolina Lime stamps with Ballentines signature. Stamps are up to the 100 ton value at the rate of 5¢ per ton.

JAMES SNYDER of Peoria, Illinois tells us "I don't intend to get into the collection of "States" as a full-fledged hobby, but the idea of accumulating a few of them, particularly as evidence of the stupidity of some taxes, intrigues me very much." --That's an interesting reason for collecting "States" James. Thanks for your words on what incited your interest!

FRANK APPEGATE advises us of the following 1955 MISSISSIPPI Tobacco stamps in the usual design: 5¢ red (perforated $12\frac{1}{2}$), 10¢ green (slot perf.), and 25¢ dark brown (slot perf.). The same design has appeared with "Snuff and Chewing" above the shield in these values: 12¢ dark brown (slot perf.) and 15¢ yellow orange.

AN INFORMANT tells us that the new Mass. Deeds stamps are now in black but that he feels they will go to red soon. The name of the town where they are used is placed in the slogan slug. To date I have the 5¢ value from Plymouth, however it would probably be too big a task to get all values from all towns. -- One of each value and one stamp from each town would be a hard enough goal in these, we believe.

OUR APOLOGIES:

- To our good friend, Dick Green, of Salt Lake City, Utah, for putting Bert as his first name on his UTAH article in the last "SR".

- To Frank Applegate for not listing Texas and Oklahoma as states of which he is the Associate Editor on the State Revenue Catalog.

- To Charlie H. Hermann for not listing his correct address on the front page of the last "SR". His address is 10124 Samoa Avenue, Tujunga, Cal.

HEARD IN PASSING

"Your papers received. Surprised at the extent of list of State Revenue collectors. Most of which I never heard of !" - Frank Applegate

LETTER BOX

Dear Mr. Hubbard:

It certainly does me a lot of good to read in the current issue of THE STATE REVENUEER that the SRS catalogue will appear in final form by the end of this year. Boy, am I delighted.

Being one of the early subscribers, I am entitled to a catalogue I guess, and I would like to receive all state revenues showing MAPS after the catalogue has been received on approval from time to time, but I do not see why I should have a credit of \$5 for having waited so long for the catalogue. I shall be glad enough to receive the catalogue and approvals without credit of any sort so far as I am concerned.

Sincerely,

Judge William R. Horney
Cotswold
Centreville, Maryland

--- Thanks a lot for your kind words, but I'm sorry to say that the publication date has been moved forward to February due to printing difficulties. Those who are sponsoring the project feel that this will be a better time for it to appear anyway. -- "El"

THANKS FOR STAMPS TO -

Frank Applegate, C. Ekker, John McGee

LIQUOR SEALS

Frank Applegate writes that he feels that Liquor Seals should not be classed as "Tax Stamps" in the catalog.

They aren't tax stamps at all but collectors have a habit of collecting them, since they appear in the same place as Liquor Tax Stamps, namely on the bottles and cases. For this reason, they have been listed in the catalog, but not with the idea that they are "Tax Stamps".

In some states, however, a tax is collected in conjunction with their use. Unstamped liquor is un-tax paid in these states.

U.S. STATE TAX DEPARTMENTS

Alabama-----	Department of Revenue, Montgomery, Ala.
Arizona-----	State Tax Commission, Phoenix, Ariz.
Arkansas-----	Commissioner of Revenues, Little Rock, Ark.
California-----	Department of Agriculture, Sacramento, Calif.
Colorado-----	State Department of Revenue, Denver, Colo.
Delaware-----	State Tax Department, Wilmington, Del.
Georgia-----	State Revenue Commissioner, Atlanta, Ga.
Idaho-----	State Tax Collector, Boise, Idaho
Indiana-----	Department of State Revenue, Indianapolis, Ind.
Iowa-----	State Tax Commission, Des Moines, Iowa
Kansas-----	State Director of Revenue, Topeka, Kans.
Kentucky-----	State Department of Revenue, Frankfort, Ky.
Louisiana-----	State Collector of Revenue, Baton Rouge, La.
Maryland-----	State Comptroller, Annapolis, Md.
Massachusetts-----	Commissioner of Corporations and Taxation, Boston, Mass.
Minnesota-----	Department of Taxation, Saint Paul, Minn.
Mississippi-----	State Tax Commission, Jackson, Miss.
Missouri-----	State Department of Revenue, Jefferson City, Mo.
Montana-----	State Board of Equalization, Helena, Mont.
New Mexico-----	State Bureau of Revenue, Santa Fe, N. Mex.
New York-----	State Department of Taxation and Finance, Albany, N. Y.
North Carolina-----	Commissioner of Revenue, Raleigh, N. C.
North Dakota-----	State Tax Commission, Bismarck, N. Dak.
Oklahoma-----	Oklahoma Tax Commission, Oklahoma City, Okla.
Oregon-----	State Tax Commission, Salem, Oreg.
South Carolina-----	State Tax Commission, Columbia, S. C.
Utah-----	State Tax Commission, Salt Lake City, Utah
Vermont-----	Commissioner of Taxes, Montpelier, Vt.
Virginia-----	State Department of Taxation, Richmond, Va.
Wisconsin-----	State Department of Taxation, Madison, Wis.
Territory of Alaska-----	Tax Commissioner of the Territory of Alaska, Juneau, Alaska
District of Columbia---	Assessor, District of Columbia, Washington, D.C.
Government of Guam-----	Director of Finance, Government of Guam, Agana, Guam

U.S. STATE TAX DEPARTMENTS (continued)

Territory of Hawaii----- Tax Commissioner of the Territory of Hawaii,
Honolulu, Hawaii

HELP YOUR NEW SOCIETY TO GET STARTED

WRITE ARTICLES FOR THE STATE REVENUE SOCIETY AND LET OTHERS
BENEFIT FROM YOUR KNOWLEDGE.

HUBBARDS BID BOARD

The following stamps are for sale to THE FIRST ACCEPTABLE OFFER.
Write your offers on a 2¢ POSTCARD (postcards only please) TODAY
and mail to "HUBBARD" 8714 Etiwanda, Northridge, California.

1. \$20,000 1950 green and black U.S. Distilled Spirits (usual square
cutout cancel) Estimated uncut- \$60.00
2. MISSOURI Malt Stamps newly discovered 1933 issue. Large size
typeset stamps. \$1 and \$10 mint stamps (complete) ??
3. \$500 1914 U.S. Documentary stamp. Small neat punched cancel.
Scott's catalog value uncut- \$11.00
4. U.S. SCARCE STAMPED PAPER REVENUES. RN-P6 5¢ red cut square and
and pin holes, but fine appearance. Catalog \$5.00
5. As above, but RN-T4 25¢ orange. Printed over lettering and
manuscript cancelled in red. Catalog \$3.00
6. ALASKA five different mint Liquor stamps. Value- \$3.00
7. NEW YORK 1920 Liquor stamp, 30¢ black. One of few full sheets
of ten stamps known. Retail as singles at \$5 each. \$50.00 plus
8. 500 BARREL U.S. BEER STAMP of 1945. A rarity, with cut square
cancellation. Estimated retail uncut- \$60.00
9. RARE U.S. PLAYING CARD STAMP RF12, the tall blue stamp with
private roulette 14. Scott catalog value- \$100.00
10. SCARCE 1947 U.S. BEER STAMPS COMPLETE. Eight values from 1/8
barrel to 500 barrels, all cut cancels as usual. Estimated-
\$150.00

HUBBARD'S CUPBOARD
8714 Etiwanda Street
Northridge, California

REVENUE REVIEW

PENNSYLVANIA instituted a new stamp tax on March 6, 1956 which looks like it will be very similar to Ohio's Sales Tax. This excise tax, on just about everything sold, will be 3% until June 1, 1957 and 2% thereafter. Can any Pennsylvania readers send us examples of these new stamps for the Master Collection of State Revenues?

RARE REVENUE PROOFS AND ESSAYS in the March 14th Harmer- Rooke auction included the second issue \$200 and \$500. The green and black Proprietary prices included the 50¢, \$1 and \$5 values. Heavy buyer at this sale was New York's Morten Dean Joyce. The auctioneers are located at 560 5th Ave., N.Y. 36, N.Y., in case you are interested in realizations on this sale.

STATE CIGARETTE TAXES give us many interesting stamps to collect, however, all are now decals or meter impressions on the packs. Recent changes are: West Virginia raised her tax to 4¢ per pack until June 30, 1958, a raise of 1¢. Ohio, too, came in for a 1¢ raise on March 5, 1956, which makes the tax 3¢ per pack total.

MISSOURI'S cigarette tax of 2¢ per pack, effective January 1, 1956, has been challenged several times as to its constitutionality, but still is in effect at this writing. Oregon's tax has been cancelled again after several efforts to put it into effect.

MATCH AND MEDICAL STAMPS in an unusually important lot were set to come on the New York market during March or April from a Philadelphia dealer, according to Justin Bacharach. --There are a very few important holdings of these stamps left, as all other known important stocks have been dispersed in past years. We look for important price rises in these stamps someday when the Scott catalog catches up to the strong demand and small supply of many scarce to rare items.

REDEMPTION OF DUCK STAMPS may be possible for rural gas station operators if newly proposed bills are passed by Congress. The operators sell the stamps as an extra accomodation to hunters, but hate to take a loss in remaining unsold stamps each season.

SHUT-IN REVENUE COLLECTORS who would appreciate duplicates or odds and ends are: Mrs. Geo. Bruning, 223 E. 2nd St., Milford, Delaware and Harold Groth, 17408 Pleasant View Ave., Los Gatos, Cal.

STATE REVENUE JOURNAL
4526 KATHERINE AVENUE
SHERMAN OAKS, CALIFORNIA

POSTMASTER: NOTIFY SENDER OF ANY CHANGE OF ADDRESS ON FORM 3547.
RETURN POSTAGE GUAR. ADVERTISING RATES: Display-10¢ per line. Classi-
fied-1¢ per word. TAKE ADVANTAGE OF THESE LOW RATES, HELP YOURSELF AND
THE SRS!!!!

NEW LISTINGS

ARK

L54 Map outline decals on cream safety card dated "1953" (modified pie shape design), rouletted $6\frac{1}{2}$ vertically; 26x23mm. Outline and lettering in black on colored background; $\frac{1}{2}$ pt. orange; $\frac{1}{4}$ gal. pale blue; $\frac{1}{10}$ gal. purple; $\frac{1}{5}$ gal. red.

LW54 Like "L54": 1 pt. yellow.

W55 Like "L54": 1 pt. gray blue (lettering etc. in red).

(Thanks to Frank Applegate)

WANTED - Reply Coupons of all kinds and of all countries. Current accumulations or collections. Dr. Allan Hauck, Post Office Box 404, Auburn, Indiana.

ERRORS IN "FIRST DATES OF ISSUE"-

In the last "SR" the first stamp issues of North Dakota should have read 1925 Cigarette, and South Dakota 1923 Cigarette.

(Thanks to Frank Applegate)

1813 Third Issue Embossed U.S. Revenues are on the market at the reasonable price of \$10 for seven different values. These are rarely seen or offered and should go fast. Eleven varieties of value and paper are also offered from the same source for the same price.

 * the state revenue *



²
 1st Quarter

1956

Vol. 2, No. 2

Editor: Elbert S. A. Hubbard, 8714 Etiwanda Avenue, Northridge, Calif.

25¢

PUBLISHED QUARTERLY BY THE STATE REVENUE SOCIETY

25¢

EARLY STATE EXCISE STAMPS

The total number of State excise stamp major varieties issued prior to 1930 is only about 416 stamps. However, the job of assembling a complete collection, of them alone, is practically insurmountable! --On the other hand, many can be picked up for little or nothing, depending upon the interest and knowledge of the present owners.

It must be pointed out that "Excise" taxes are those taxing specific commodities for revenue purposes and not for purposes of inspection of the product for conformity to state standards. Many "inspection" stamps have been issued by the states.

Most State excise stamps were issued after 1930. Those major varieties issued for taxes on commodities prior to 1930 were: Arkansas 66 starting in 1924 on Tobacco, Georgia 26 from 1924 on Cigarettes and Oysters, Iowa 16 from 1921 on Cigarettes, Kansas 34 from 1927 on Tobacco, Louisiana 11 from 1926 on Tobacco, Michigan 9 from 1929 on Malt, Missouri 48 from 1901 on Beer, New York 12 from 1903 on Liquor, North Dakota 9 from 1925 on Cigarettes, South Carolina about 60 from 1923 on Business License, South Dakota 15 from 1923 on Cigarettes and Malt, Tennessee 93 from 1925 on Cigarettes and Malt, Utah 17 from 1923 on Cigarettes and Oleo.

States issuing their first excise stamps after 1930 are, in order of their first such issue: 1930-Mississippi; 1931-Ohio and Texas; 1932-Alabama, Maryland, and West Virginia; 1933-Arizona, Colorado, Delaware, Indiana, Pennsylvania, and Wisconsin; 1934-Illinois, Maine, Minnesota, New Mexico, Washington and Wyoming; 1935-California, Connecticut, Florida, Idaho, Nebraska, Nevada, Oklahoma; 1936-Kentucky and Vermont; 1937-North Carolina; 1938-Virginia; 1939-New Hampshire and Rhode Island; 1947-Montana; 1949-New Jersey.

Two states, Montana and Oregon have never used excise stamps of any kind, altho Oregon issued a Cigarette stamp in 1947 which has not as yet seen official use, as the tax was contested.

WANTED: 79 STATE REVENUES FOR THE MASTER COLLECTION!

Yes, that is all that it will take to complete the main section of the Hubbard collection, which is used as a reference collection for the authoritative U.S. STATE REVENUE CATALOG!

This main section embraces only the paper Excise stamps, those that place a definite tax on a commodity, and exclude Excise stamps on cases or barrels or of a meter nature. In other words, this is the most popular group of stamps among State Revenuers.

The major varieties needed in this section are as follows:

ALASKA L1, 2.

ARKANSAS C12, CR1,2,3, 59X, 66,
70, L9, 30V, 47, W10,
11, M9, 13.

COLORADO WL22, 29.

FLORIDA L44, 46, 47.

GEORGIA W1, 4.

INDIANA M7.

KANSAS MP4.

KENTUCKY IL3, 7, 13.

LOUISIANA M4

MICHIGAN M7, 15, 16.

MISSISSIPPI T38, 39, 40, 50, 51,
53, 54, 55, 57, 57A, 58, 59, 61,
61, 63, 65A, 78, 79, 82, 83.

NEW MEXICO W3

NEW YORK L3, 5, 8, 11.

NORTH CAROLINA W21, 23, 26.

NORTH DAKOTA C17

OHIO W18, 21.

PENNSYLVANIA SD4, 5.

SOUTH CAROLINA B19, 79.

TENNESSEE T57, 72, 77, 111, 115. 04
AM7

TEXAS W36, 45, 49, 52, 53.

WEST VIRGINIA PL3

We would greatly appreciate receiving any of these stamps and will be glad to allow FULL CATALOG VALUE in exchange against any of our other revenue stamps.

We would also greatly appreciate any new or recent stamps etc. from your state and will allow a minimum of 10¢ for each one new to us.

PLEASE HELP IF YOU CAN!

Your Director

Elbert S.A. Hubbard

STATE ROUND-UP

A "BORDER FISHING STAMP" has been in use for several years which was issued by Arizona for fishing the Colorado between California and Arizona. This typeset \$2 "Special Use" stamp must be stuck on the back of the California fishing license.

Similar stamps have been issued by California and Nevada for use on Arizona's licenses in a like manner.

Pennsylvania has a \$5 Trout stamp this year and another for \$5.25 for Delaware fishermen fishing in Pennsylvania.

ARKANSAS The border tax provision of the Arkansas cigarette tax law, which permits taxing cigarettes at the rate imposed in a neighbor state in cities adjoining a state line or within 300 feet of the state line, means that no tax is to be collected on cigarettes sold near a state which imposes no cigarette tax, according to the Arkansas Supreme Court. Legislative history indicates that this was the intent of the provision. The Commissioner of Revenues has the authority to issue tax-free stamps to prevent the importation of untaxed stamps from the other state, according to *Culp v. Scurlock*.

DISTRICT OF COLUMBIA Alcoholic beverages shall be taxed at the following rates; 15¢ on every wine-gallon of wine containing 11% or less of alcohol by volume; 33¢ on every wine-gallon of wine containing more than 11% of alcohol by volume; 45¢ on every wine-gallon of champagne, sparkling wine, and any wine artificially carbonated; and \$1.25 on every wine-gallon of spirits. The tax on beer sold by the holder of a manufacturer's or wholesaler's license shall be \$1.50 per barrel containing up to 31 gallons (formerly \$1.25).

FLORIDA The 1¢ cigarette stamp issued some years ago by the city of Apalachicola, picturing a statue, is really a Commemorative Revenue stamp. The stamp happens to commemorate the memory of someone who has touched nearly all of our lives, yet who is little known. He is Doctor John Gorrie, and his claim to fame is his invention of the process for turning water into ice by artificial means.

ILLINOIS HUNTING STAMPS have been in use since 1950, but apparently unknown to stamp collectors until this writing. The year date and "Daily Usage Stamp Fee ____" are printed in black over an orange yellow circular design showing the State, a tree, a duck, a fish

and a beaver (?) in outline only. A black serial number is stamped at the bottom. These are for use in State owned hunting grounds with the \$2 stamp on blue paper used at the Waterfowl grounds and the \$4 stamp on white paper used at the Upland Game grounds.

KANSAS A WELCOME VISITOR to our Northridge 'headquarters' was Robert Baughman (pronounced 'Baufman') of Liberal, Kansas, a specialist in the stamps of his state and Kansas Representative of The State Revenue Society. Mr. Baughman is also President of the Kansas State Historical Society and has many interesting stories to tell of his searches and other activities.

His recent purchase of the Frank Lord collection of Kansas revenue stamps, and other acquisitions, show promise of his becoming the most outstanding collection of Kansas stamps in existence. Good hunting Robert and thanks for the pleasant visit.

MINNESOTA'S wine case stamps are very attractive and desirable, and are much more collectible than the former bottle decals. So far only one of each value has come to my hands and they all now repose in Frank Applegates famous denomination collection. They are: 53W Blue (Less than 11%) - .648, .72, .78, .92 and Red (11% to 21%) - 1.704, 2.04, 2.22, and 2.68. (The 53W is the number of the set, the 53 standing for 1953 and the W for wine.)

CIGARETTE TAX MAY GO UP IN NEW JERSEY The cigarette tax in New Jersey has been increased from 3¢ to 5¢ a pack, effective April 16, but only if the Legislature also passes S.B. 2 and S.B. 4, dealing with grants-in-aid to school districts. The discount on tax stamps allowed distributors will be reduced from 5% to 3% on sales of \$100 or more. A.B. 455, approved March 29.

OHIO INCREASES CIGARETTE TAX The Ohio Legislature, meeting in special session, has levied an additional tax of 1¢ per pack on cigarettes. The increase, designed to finance a long-range program to construct public buildings and improvements, excluding highways, will become effective March 5, 1956. The Legislature adjourned January 18.

PENNSYLVANIA'S SALES TAX now in operation is supposed to be collected by the use of stamps beginning July 1, 1956, however there is much opposition to the nuisance of using stamps. Thanks to T.J. Town and Irvin G. Jones for information.

SOUTH CAROLINA Effective July 1, 1956, the temporary taxes imposed on liquor will expire and the taxes which were temporarily suspended will be repealed. The following tax provisions will then be in effect: Wholesalers, \$1.50 per standard case; retailers, additional per case tax, \$2.50. Licenses: manufacturers, \$25,000; wholesalers, \$10,000; retailers, \$600. H.B. 1896.

STAMPS ARE-- by Elbert S.A. Hubbard

1. Symbols of the postal communications system which binds all mankind together.
2. Handiest item, in size and bulk, for satisfying the collecting instinct.
3. A practically painless game of learning geography.
4. Most easily collected actual historical article.
5. The most convenient form for appreciation of the engraver's art.
6. Smallest teacher of color distinction.
7. Handiest outlet for man's detective instincts (study, cataloging etc.).
8. Most convenient sized representative of the art of paper making.
9. Most complete miniature painting gallery in the world.
10. Most minute reflector of national propagandas.
11. Smallest display of the World's greatest people and places.
12. Tiniest representatives of the financial ups and downs of nations (revenue stamps).
13. Most easily collected product of far-away places.
14. Smallest Zoo and Botanical Garden in the World.
15. Fine developer of the powers of observation.
16. Story teller of our early history in medicines (medicine revenue stamps).
17. Indicators of man's resourcefulness (different types of stamps, stamp taxes and conversion of stamps to other values and uses).
18. Revealers of the kinder nature of man (charity stamps and semi-postals).
19. Pointers of the difference in dress and temperament of different peoples.
20. Markers of man's ingenuity in inventing different types of paper separation.
21. Reminders of the business firms of our World (Precancels and their study).

STAMPS ARE TRULY THE TINIEST MIRRORS OF OUR WORLD!

U.S. STATE STAMP-TAXES

by Elbert S.A. Hubbard

Stamp collectors, whether only casually or seriously interested in State revenue stamps, should have some interest in knowing the many types of items they tax by means of stamps.

For this reason, we have compiled this list, which has taken a good amount of work to assemble. We sincerely hope that readers will enjoy looking it over and we hope that it will aid some collectors in their collecting activities.

Why not try to collect one stamp from each group, or pick interesting groups to collect completely?--or underline YOUR state, wherever it appears, and collect its stamps.

ALCOHOL D.C., Fla.

AMMUNITION Tenn.

APPLES Cal., Ga., Mich., Mo., Wash.

BEDDING Colo., Conn., Del., Ind., Md., N.Y., No.Car., Ohio, Okla., Pa., R.I., So.Car., Texas.

BEER ("Malt Beverage" etc.) Ala., Ariz., Ark., Colo., Del., Ga., Ida., Ill., Ind., Kans., Ky., Me., Md., Mich., Minn., Mo., Neb., Nev., N.Mex., No.Car., No.Dak., Ohio, Pa., Tex., Utah, Va., Wash., Wisc. (See "Beer and Wine" and "Luxury Tax").

BEER AND WINE Miss., No.Dak., So.Car., So.Dak.

BEER CONTROL Minn.

BIG GAME Va. (See "Elk").

BUSINESS LICENSE South Carolina (Tobacco, Ammunition, Candy Playing Cards).

CASE LIQUOR Ill., Ind., Minn.

CEREAL SEED Tenn.

CHAMPAGNE D.C.

CHERRIES Wash.

CIGAR Ala., Ark., Del., La., Miss., Tenn.

CIGARETTES U.S., all states but Cal., Colo., Md., Mo., No.Car., Ore., Va.

CITRUS FRUIT Fla., Tex.

CLEANING & PRESSING No.Car.

COSMETICS Ariz., Ohio.

COTTON SEED Ga.

COTTON SEED MEAL Miss.

DOCUMENTS Ala., Cal., Fla., Ind., Kans., La., Md., Mass., Mo., Miss., Nev., N.Y., Ore., Pa., So.Car., Tex., Va., Wash.

DOG FOOD No.Car.

DRINKS AND SYRUPS Mo.

DUCK HUNTING So.Dak.

EGG Ariz., Fla., Ga.

ELEVATOR Conn.

ELK Va., Wash.

EXPORT BEER Ida., Mo., Neb., Wash.

EXPORT LIQUOR Ark., Del., Ga., Ky., La., Neb., So.Car., Tex.

EXPORT WINE Ark., Ky., Wash., Tex.

FEED Ala., Ariz., Ark., Cal., Colo., Fla., Ga., Ill., Ind., Kans., Ky., La., Mich., Minn., Miss., Neb., N.Mex., No.Car., No.Dak., Ohio, So.Car., Tenn., Utah, Va., W.Va.

FERTILIZER Ala., Ariz., Colo., Fla., Ill., Ind., Ky., La., Miss., Mo., N.Mex., No.Car., So.Car., W.Va.

FISHING Ariz., Nev., N.J., Pa., Utah.

FLOWER SEED Fla., No.Car.

FRUIT Ga., Wash.

GASOLINE Kans., Mo.

GRAPEFRUIT Fla.

GRASSES AND CLOVER Tenn.
 HONEY Ark., N.Mex.
 HUNTING (also "Fishing", etc.)
 Va., Utah (see "Big Game", "Elk"
 "Duck," "Pheasant.")
 IMPORTED BEER Ky., Va.
 IMPORTED LIQUOR Ky.
 IMPORTED WINE Ark.
 INSECTICIDE AND FUNGICIDE Ga.,
 La., No.Car.
 KEROSENE ("Coal Oil" and
 "Illuminating Oil" Kans.,
 Mo., No.Car.
 LAND PLASTER No.Car.
 LARD SUBSTITUTE So.Dak.,
 LAUNDRY No.Car.
 LIME No.Car.
 LIMES Fla.
 LINSEED OIL No.Car.
 LIQUOR All states but Conn.,
 Mass., Okla., N.J., Vt., and
 those using Liquor Seals
 (except Ga., Minn., N.Y.,
 Ohio, Pa. which have used
 both.)
 LIQUOR SEALS Ala., Ga., Ida.,
 Ia., Me., Mich., Minn., Mont.,
 N.Hamp., N.Y., Ohio, Ore, Pa.,
 R.I., Wash., W.Va.
 LIVESTOCK REMEDY Kan.
 LIQUOR TRANSFER Colo.
 LOTTERY La., Md.
 LUXURY Ariz.
 MALT Ark., Ida., Ind., Kans., La.,
 Mich., Miss., Ohio, So.Dak.,
 Tenn.
 MEDICINAL LIQUOR N.Y., Tex.,
 W.Va., Wisc.
 MIXED BEVERAGE Ohio
 OLEO Ala., Ga., Ida., Iowa, Ky.,
 Mich., No.Dak., So.Dak.
 ("Butter Substitute"), Tenn.,
 Utah, Wisc.

OIL Fla., So.Car.
 ORANGE Fla.
 OYSTERS So.Car.
 PAINT, VARNISH & STAIN No.Car.
 PARIS GREEN La.
 PEAT & HUMUS Fla.
 PLAYING CARDS U.S., Alaska (See
 "Luxury Tax" and "Business
 License").
 POWDERED MILK Ga.
 PHEASANT & QUAIL Neb.
 PUNCHBOARDS Ala., Ida., Mont., Ore.
 QUAIL Kans.
 REBATES Utah.
 SALES Ky., Ohio, Pa.
 SCALLOPS Va.
 SEED Fla., Minn. (See "Flower"
 and Vegetable").
 SHRIMP So.Car.
 SOFT DRINKS Ky., La., Pa., So.Car.,
 W.Va..
 SPORTING GOODS Ariz.
 STAMPED PAPER Nev.
 SNUFF & CHEWING TOBACCO Miss.
 STOCK FOOD W.Va.
 STOCK TRANSFER Mass., Mo., ("Good
 Roads"), N.Y., Pa., Tex.
 TANGERINE Fla.
 TERRAPIN So.Car.
 TOBACCO Ala., Ariz., La., Miss.,
 No.Hamp., N.Mex., Okla., R.I.,
 Tenn., (See "Luxury Tax" and
 "Business Tax").
 TROUT AND GAME N.Y. (See "Fishing")
 VEGETABLE AND FLOWER SEED No.Car.
 WINE Ariz., Ark., D.C., Ga., Ill.,
 Ind., Kans., Ky., La., Md., Mich.,
 Mo., Neb., N.Mex., No.Car., Ohio,
 Pa., Tenn., Tex., Va., Wash., W.Va.,
 Wisc.
 WINE AND LIQUOR Colo., Minn., Nev.

STATE REVENUE JOURNAL
8714 Etiwanda Street
NORTHRIDGE, CALIFORNIA
(Return Postage Guaranteed)

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ADVERTISING RATES: Display-10¢ per line. Classified-1¢ per word.
TAKE ADVANTAGE OF THESE LOW RATES, HELP YOURSELF AND THE SRS!!!!

Other state stamps exist which do not represent a payment of tax, and others which bear state names but which were issued by private "co-op" groups with the sanction of the state. Examples in the latter group are: Oregon-Washington "Melon and Tomato," Washington "Apples" (Certain issues), and "Rhubarb".

THE ARA'S "VAN" BOOK

The Vanderhoof Memorial Book, sponsored by the American Revenue Association and edited by Bill Larsen of Chicago, dedicated to the late and beloved fiscalist E.R. Vanderhoof of Long Beach, Calif. Besides short biographies by his intimate friends, there is a great variety of items on Revenues of the World, in Vanderhoof's most unusual combination of philately, philosophy, wry humor, and Shakesperian English.

"Van's" valuable list of U.S. Beer stamps is included and brought up to date for this publication.

Many of the collectors who came in contact with "Van" through his dealings or writings will want this book in his memory.

Since the edition is limited to 600 copies, the book should fast become a collectors item among philatelic literature collectors.

Proceeds from the sale of the book at \$3 will go into a permanent ARA Publications Fund to be used for further revenue publications.

Those who are interested may contact John Bobo, 2318 Augusta Blvd., Chicago 22, Ill. We advise all who want the book to write to him as soon as possible to avoid disappointment.



*
* the state revenue *
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3rd Quarter

1956

Vol. 2, No. 3

Editor: Elbert S. A. Hubbard, 8714 Etiwanda Avenue, Northridge, Calif.

25¢

PUBLISHED QUARTERLY BY THE STATE REVENUE SOCIETY

25¢

REVENUE FIELDS IN WHICH 'FINDS' ARE PROBABLE

(by Elbert S. A. Hubbard, ARA 1)

In an article of mine published in the April 1956 "American Revenuer" I dealt with the fun of making original finds in Revenues. This is the crowning glory that is likely to come to a collector in specific fields, regardless of his stature in the overall picture. It is highly stimulating and exhilarating to the collector to know that he has found a stamp for the first time, that is, the first time it has been recorded by knowledgeable philatelists.

The U. S. field in which this is most possible, (interpreting "U. S." as meaning any stamp issued in the United States of America) is the State Revenue field. This is due partly to the loose way in which States issue their stamps, in the matter of records kept of what is issued, and the philatelic knowledge of the persons who are responsible for their issuance. The average State official does not know a thing about the stamps issued by the previous regimes, often not even knowing that certain groups were ever issued by their State; and are not able to recognize the difference between stamps as to design, color, separation, etc., to anywhere near the degree the average collector is.

This all contributes to a general air of mystery about the date of issue, etc. of some State Revenue stamps, and even to cases where whole groups of stamps are recorded as being issued, but not one finding its way to known collectors' hands.

No other U. S. field comes anywhere near the State Revenue field in chances for finds. In fact, there is hardly one collector of them, who is at all active in the search for these items, who does not have a stamp in his collection which IS NOT KNOWN IN ANY OTHER RECORDED COLLECTION !!

In the postage field, a man would have to own a stamp worth about \$30,000 to claim this philatelic distinction!

This and other reasons, such as the fun of the quest for elusive items, are behind the great rewards that are highest only in this field.

The next most exciting field, in ^{U.S. items} these veins, is that of our U.S. 'Taxpays', the many stamps used to collect various commodity stamp taxes of our country. There are hundreds and hundreds of these items issued on tobacco, beer and all sorts of consumed items (commodities) which have been issued for many, many years and which abound in varieties of shape, color, etc.

There are many, many fascinating tax categories and unique features not found in any other group of stamps ever issued. - And there are many, many stamps in this inadequately charted field yet to be found and recorded by knowledgeable collectors. So there again is the chance to reach the ultimate in fun from your collecting - turning up something unknown to the 'big' men in the field!

The third field in these groups which give the opportunity for finds, is the field of Foreign Revenue stamps. This is a vast and limitless field almost too big to ever be more than fairly well charted in catalogs, etc. There are issues used in the nooks and crannies of our World which will never be chronicled, let alone finding the actual stamps for collections.

So therefore, the field of Foreign Revenues is a vast sea of stamps which won't ever be anywhere near fully explored. Any possible cataloging of them can never be more than a bright searchlight in the darkness, leaving thousands of stamps to be 'discovered' by the collecting fraternity for eons to come.

Whichever field you choose as befitting your capacity in time and finance, we trust that you will have many delightful moments in the search, even for elusive 'cheap' items, and that you will experience that top thrill of finding and owning a stamp which no other 'known' collector possesses.

In closing, we will say that if it is a State Revenue stamp we would like to trade you our 'right arm' for it, since that is our personal choice for a favorite field. -- Being American and the most elusive and furtive of the American fields.

REVENUE FINDS

Mr. E. S. Adams of Monterey, California is one of the collectors who restricts his collecting of Revenues to those he can find in their original sources. He writes: "I am not in the market for stamps for 2 reasons, first because I am paying for a rather expensive home, and second because my greatest interest in revenues is in finding them as is and where is (tho too often they are not available) Last Fall, for instance, I went on a stamping trip and came home with some of the finest first issue imperforates I have run across in a good many years, including a block of four 50¢ entry of goods, part

perforated, which Scott's indicates doesn't exist, also a \$1 Mortgage perforated with double transfer in the four shields and central label, also unlisted. These are the things which give me the greatest kick in stamp collecting".

Mr. Adams seems to have phenomenal luck in his hunting for Revenues. Which reminds us of some of the past finds we have made in Revenues, especially our favorite U. S. State Revenues.

Our first find in Revenues was from an old bank's records, which included many postage stamps. This is what started us on stamp collecting. However, the Revenues caught our eye and we found them our preference from then on.

In State Revenues a find of Missouri Beer stamps is what started us off on these, our favorites of all time. Since then we have been very fortunate to make some stupendous finds in "States", some of which are almost unbelievable.

Someday, if urged enough, we might relate some of our adventures in stamps and give you readers some help in making similar finds. -- The prime requisites are a good imagination and persistence.

Most of our finds came to light as a result of extensive traveling in our youth with various prominent and otherwise dance orchestras.

The only states we missed were the New England States and Florida!

STATE CATALOGS AVAILABLE TO DATE

The following State Catalogs, only, are available to date from "The REVENUE CLEARING HOUSE", Northridge, Calif., at 25¢ each (\$1 minimum order): California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Maryland and Michigan. Those listed, plus the following additional ones, may be obtained on the same basis from "Meekel's", Box 1660, Portland, Maine: Alabama, Arizona, Arkansas, Idaho, Illinois and Indiana. More should be printed and available shortly.

The entire series may be ordered for \$5, as printed, from either of these sources. Delivery has been promised by the the printers, "Meekel's" at an early date.

LITTLE STUDIES OF STATE REVENUES

(by ARA Chairman, E. A. Hubbard, Northridge, Calif.)

COLORADO. Close study of the stamps issued under Morrison's second regime show distinct differences in the signatures on the $\frac{1}{2}$ barrel blue beer stamps, but no such difference on the rest. (This stamp has serial letter "C2", while the first regime stamps came in "A" and "B")

The balance of the stamps issued under Morrison's second regime may be distinguished as follows: Liquor, by cancellation date "1945" or later; Beer, 9¢ orange - serial letter "A", 288oz. blue - serial letters "P" thru "S", 288 oz. red - serial letter "G".

LIQUOR

37L (1937) Small typeset stamp: (no Value)?

37 $\frac{1}{2}$ L Large black typeset stamp on blue paper, 66x41mm: (no Value)
RRR; a. green silk paper RRR.

37 $\frac{1}{2}$ L (1937) Decals on cream card, 19x31 $\frac{1}{2}$ mm. a. finer engraving with light "L" or wide "A" before serial numbers: "Miniature" .10; $\frac{1}{2}$ pt. ?; a. .10; b. "1" above "2" in " $\frac{1}{2}$ " .65; 1pt. blue 1.00; b. serial panel removed ?; 1 pt. carmine 2.00; a. 1.00; $\frac{4}{5}$ qt. 1.25; a. .10; 1 qt. 1.25; a. .50; $\frac{1}{2}$ gal. ?; a. .10; 1 gal. 6.50; a. .50.

43 L (1943) ships sailing toward sun. On violet grey card. a. on cream card; b. same, but no letter before serial number: $\frac{1}{2}$ pt. .50; a. .10; 1 pt. .10; a. .50; b. .65; $\frac{4}{5}$ qt. .65; a. 1.00; b. .10; 1 qt. 1.00; a. .10.

44 L (1944) Typeset black stamp on blue paper. Perforated 12; 25x21mm: 1pt. ____.

WINE

37 W (1937) Green and black 72x38mm. stamps with "W" before serial number. Knife-cut. Value in gallons. (Small diagonal internal lettering) a. narrow heavy "W": 1 .85; 3 1.00; a. 1.00; 4 1.25; a. ____; 10 1.50; a. 1.50; b. "W" with serifs ____; 25 3.50; a. .25; b. "W" in manuscript ____.

BEER

37 B (1937) Like "Wine", but yellow and black with "B" before serial number. a. narrow "B"; b. same, but large horizontal internal lettering; 3 gals. .75; a. RRR; b. 2.00; $\frac{1}{4}$ bbl. \uparrow 3.50; c. small "B" with serifs 5.00.

42 B (1942?) Lighter letters and no internal lettering: 3 gals. .75; a. union imprint added .10.

Prices supercede those in the Hubbard 1956 U. S. State Revenue Catalog.

State issued revenue stamps cover all sorts of values from $\frac{1}{2}$ mill thru \$1000. One prize example of an unusual value is a half-case beer stamp of Arkansas which is for \$0.17578125! - eight digits behind the decima 1 point! South Carolina has one set which has ten fractions in sixty - fourths!

THE AMERICAN REVENUER

by ARA STATE REVENUE CHAIRMAN,
E. A. Hubbard, Northridge, Cal.

January 1954 to date:

State Static; HT Jan. 54, PP6
and HT Feb. 54, PP8
U. S. State Stamp Taxes; HT Aug. 54, PP7
Ignorance on State Stamps; HT Oct. 54, PP11
Louisiana Lottery Stamps, Cabot; HT 54, PP11
State Tax Stamps; Feb. 55, PP3
Topicals in State Revenues, Wardwell; Feb. 55, PP5
Game License Stamps, Applegate; Apr. 55, PP7
Clara City, Minn., Applegate; May 55, PP1
About State Tax Stamps, Hermann; June 55, PP1
"The State Revenooer" Journal; Sept. 55, PP5
State Oleo Stamps; Oct. 55, PP2
Blank Stamps; Oct. 55, PP4
First Metered Excise Stamp; Lorick; Nov. 55, PP8
Pennsylvania Beer Labels, Hermann; Jan. 56, PP1
Revenue Briefs; May 56, PP31

HT - Hollow Tree (publication)

(Note: All articles not credited above are by Elbert S. A. Hubbard)

STRANGE AS IT MAY SEEM - -

The State Documentary stamps issued in the 19th Century total only 77; that is, excluding California, which issued 230:

The count for the other individual States is: Alabama 3, Louisiana 13, Nevada 40, and Oregon 31.

UNUSUAL VALUES IN REVENUE STAMPS

State issued revenue stamps cover all sorts of values from $\frac{1}{8}$ mill thru \$1,000. One prize example of an unusual value is a half-case beer stamp of Arkansas which is for \$0.17578125! -- Eight digits behind the decimal point! South Carolina has one set which has ten fractions in sixty-fourths!

ILLINOIS INVESTIGATES CIGARET STAMP RACKET

Illinois Atty. Gen. Latham Castle revealed establishment of a special crew of investigators in late 1954 to crack gangland attempts to renew the cigaret tax stamp counterfeiting racket.

The crew operates under direction of Sgt. Peter McGuire, chief investigator for the attorney general's office in Chicago.

On Sept. 7, 1954 Richard J. Lyons, state revenue director, appealed for state police and Federal Bureau of Investigation assistance after a state cigaret tax-stamping machine was stolen from an auto on the Near West Side.

Then on Oct. 4, two metering machines - and nothing else - were taken by burglars from the Meyer Silverstein tobacco warehouse, 3810 North Cicero Street.

Another machine was taken July 9, 1954, in a daylight holdup at Harry A. Sanders & Co., 5916 North Clark Street.

The state has lost as much as \$3 million annually from the counterfeiting of the 3-cent tax stamps on cigaret packages.

The two machines stolen from the warehouse were recovered in a stolen auto after a tipster led police to the car. The other two machines have not been recovered.

The two hoodlums who stole the machine from the Sanders company were killed in a police ambush Sept. 24.

PENNSYLVANIA STAMPS OFF UNTIL 1957

The stamp plan of collecting the State's new 3 percent sales tax will not be put into effect until the first of next year, Gov. George M. Leader disclosed on May 14.

Stamps were to have been ready for issuance July 1, under the law signed by Leader last March 7. Secretary of Revenue Gerald A. Gleeson, however reported May 4 they wouldn't be ready until Sept. 1.

A conference with State officials and representatives of several printing firms a few days ago resulted in the latest delay. It was decided at the session that it would take 33 weeks to have the stamps printed and distributed to merchants ready for issuance.

CATALOG OF U. S. STATE REVENUES

Your editor is author of the sadly delayed catalog of U. S. State Revenues which is supposed to appear later this year, according to the latest word from the printer. The original manuscript was finished and delivered to the printers about nine years ago, but unfortunate circumstances have prevented completion by the printers earlier. However, a great effort has been made to bring it up to date as possible, so that it will still be the authoritative catalog on the subject. Any collectors who can help with stamps of their states for the Master Collection, or information will be thanked & the favor remembered.

DECAL REVENUE STAMPS

The Decal Stamp is one type of stamp which our Federal Government has never attempted to use, altho our States have used them extensively on many different products, primarily liquor and cigarettes.

These fragile stamps are made up of several coats of lacquer printed on the gummed side of heavy paper by a silk screen process. The screen is made photographically from a multiple subject negative produced from the master drawing.

The decals are very hard to collect in used condition, often cracking into pieces when soaked (a long process) from the container. They should be mounted in Visa-trays, or similar mounts, for preservation. Some collectors blot most of the moisture off and put them on gummed paper, after soaking them off.

Our personal preference is to collect them mint as far as possible, and mount them in crystal clear black stock sheets with acetate covers over the entire face. This way they may be re-arranged many times with very little trouble when new items show up. The only difficulty is that the stock book must be handled with care to prevent their shifting around. -- And never, never make the mistake of putting it away upside down, or dropping it upside down, or on a side!

The relative ease of making a silk screen reproduction of the decal stamps is undoubtedly the deterrent to the Federal Government using this type of stamp. Many states have had trouble with decal counterfeits, among them Illinois and Missouri with liquor stamps and Texas with cigarette stamps. Oddly enough the Texas counterfeit was printed on thin paper instead of being made in decal form!

HIGHER BID WINS ILLINOIS STAMP JOB

American Decalomania Co. of Chicago was awarded a \$300,000 contract for liquor and beer revenue stamps, altho the company was not the low bidder !

The low bid was by the American Bank Note Co., Chicago. Walter E. Erickson, state superirntendent of printing, said the low bid would have saved the state \$30,000.

He said the higher bid was accepted at the direction of Richard L. Lyons, state director of Revenue.

"I took the advice of the fellows in the department", Lyons explained. "Our big worry today is counterfeiting. It is better to spend a little more than to take the chance of losing millions through counterfeiting".

The American Bank Note Co. assert their steel engraved stamp offers maximum protection.

Lyons said his department heads believe the transfer stamp gives better protection because of its distinctive shape and a safety tint which disappears when immersed in water. Both qualifications were

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asked for in the state specifications.

The Decalomania company has had the state contract except for two years, 1941 to 1943, when the bank note company won the bid.

George M. Eisenberg, a cousin of Jacob M. Arvey, national Democratic committeeman, is president of the Decalomania company.

The stamps are placed on bottles of liquor and cases of beer to indicate state taxes have been paid.

Lyons, who wants cigaret companies to print tax stamps under cellophane wrapping to discourage counterfeiting, said, that if he were successful, he would seek to have liquor and beer companies print the tax information on their labels.

"That way we'll save \$300,000", he declared.

DO YOU KNOW ? ? ? ?

That many Revenue stamps are passed over by collectors which are far more valuable than postage stamps they pay much more for?

That it costs only \$2 per year to belong to the WORLD'S LARGEST GROUP of Revenue Stamp Collectors?

That, in addition to the \$2 Membership Roster listing members and specialties, you get an informative monthly paper?

- * - * - * -

JOIN THE AMERICAN REVENUE ASSOCIATION TODAY and be well informed on all Revenues of the world.

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Dues in the SRS are \$1 per year for Participating Membership, which includes a quarterly paper, or \$5 for Full Membership (including a bonus in stamps worth \$5 or more and special privileges)

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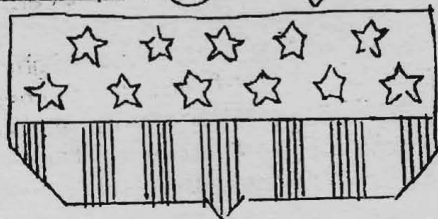
THE STATE REVENUER

4th Quarter

Vol. 2 1956 No. 4

EDITOR: Elbert S. A. Hubbard,
8714 Etiwanda Avenue
Northridge, California

25¢ a Copy



PUBLISHED QUARTERLY by the State Revenue Society

-- MOST - VALUABLE CURRENT U. S. STAMPS, ARE REVENUES
by Elbert S. A. Hubbard, ARA 1

Many modern day collectors are making the mistake of searching diligently for original sources of current postage stamps, when they are worth far less than current revenue stamps!

For example: excluding errors, the most valuable U. S. postage stamp issued in the past twenty years is the \$2 Presidential stamp. This is catalogued in Scott's 1956 Specialized Catalogue at only eight cents, while two hundred and seventy five used revenue stamps of the same period are valued at that amount or more! --And at least one hundred more which aren't priced in 'Scotts' should be added to this list!

Many revenue stamps issued in these last twenty years are in the class of \$100 retail or more. Here they are: DATED CODUMENTARY \$1000- 1940, 1941, 1942 and 1943: \$500- 1940; and all twelve years of \$2500, \$5000 and \$10,000 stamps (first years were Stock Transfers). WINES, \$500, \$600, \$900, \$1000, \$2000, \$3000, and \$4000. DISTILLED SPIRITS 1950- \$30,000, \$40,000 and \$50,000; 1951- \$500 and \$5000 (last two not cataloged by Scott.)

The total of Revenues which are worth \$100 or more is thus over fifty two stamps!

The number of Postage stamps worth \$100 and issued in the same period is none!.

Excluding errors and multiples, we have to go back forty years to find a postage stamp even cataloging \$100 and this is a minor variety of separation-- the 1916 imperforate carmine stamp in type 1a. Page 1

In order to find a major Postage stamp variety, excluding minor varieties of separation, paper and grill, we must go all the way back to 1860! Here we have the 1860 90 blue (Scotts number 39) which catalogs \$125. --And this is the only major variety of regular, commemorative or airmail U. S. stamps which catalogs \$100 or more!

In addition to the higher prices of current Revenue stamps, the appreciation of value of these issues far outstrips the raise in value of current Postage stamps. --And this will become more pronounced in the near future when collectors find the real scarcity of some of the high value Revenues.

Raises in price of current used Postage stamps is practically nil, or just a raise 'on paper'-- not in actuality. While in Revenues the raise is considerable, figured overall. --This is more evident in the high values, in fact, no one can keep up with what their true market value should be. Usually so little is known about quantities salvaged for collectors, and the knowledge of buying and selling prices is very spotty and practically unknown to the public.

Many items are so scarce as to be really 'pricelss', yet are sold anyway. These will be 'out of sight' when collectors learn their true rarity.

If we then go on to consider our U. S. STATE REVENUE issues, we find a group often easy to pick up as many current 3¢ commemoratives, yet worth far more in comparison. The commemoratives go largely to packet makers at about 25¢ per hundred, yet collectors of 'States' will pay a minimum of 10¢ each for any State Revenue new to them!

Of course the very common cigarette decals, Ohio Sales halves, and Stock Transfer stamps of N.Y., Mass. and Pa. won't bring much, but most other State Revenues will bring a minimum of 50¢ per hundred.

Then again, many will bring 50¢ each, up to an occasional \$25 from collectors if the supply and demand merits it.

Good original sources for State Revenues are tobacco and liquor stores, empty beer cases at distributors and in brewery basements, malt, soft drinks, feed stores, etc., depending on what your particular State taxes.

Especially desirable are the current stamps on tobaccos and

cigars in Mississippi; Delaware Cigars and Beer; Midwest, Southern and Great Lakes States Liquor, Wine and Beer; Texas Stock Transfer and Documentary; \$25 and higher Documentary and Stock Transfer Stamps of any States (also U. S. issues); Southern States Feed Stamps; Hunting and Fishing stamps; Oleo Stamps; and Malt Stamps.

Many City and County stamps are very desirable, especially paper stamps, and most of all, Beer stamps.

--So don't forget to keep an eye open for Revenue stamps of any kind, especially those issued in the U. S. or its possessions. You will often find them much more valuable toward enhancing your collections, even if only by swapping, than the current far too plentiful U. S. postage stamps.

If you have any Revenue stamps mentioned herein, and wish to know their approximate valuation, send them with a paid return envelope to - The State Revenue Society, Northridge, California
NNNNNNNNNNNNNNNN

MASTER COLLECTION NEEDS OF TWENTY MISSISSIPPI REVENUE STAMPS - plu 45

The Master State Revenue Collection which is used as a guide for the authoritative catalog of these stamps, still needs sixty-five items -- (excepting late issues).

The most stamps needed from any one State are twenty different MISSISSIPPI Cigar stamps from five sets as follows: (Details given are enough to indentify them stamps beyond any doubt) (1) VALUE IN TWO CIRCLES AND WITHOUT WORDING "AS AMENDED" - 25¢ violet, 30¢ brown, 50¢ ultramarine. (2) "CLASS" PANEL ADDED AT LEFT AND SHORT FIGURES OF VALUE 5MM HIGH- 5¢ yellow orange, 10¢ dull red. (3) VALUE IN CIRCLE IN EACH CORNER- 50¢ yellow orange, 50¢ blue, 50¢ orange. (4) LIKE (1) BUT "AS AMENDED" ADDED NEAR TOP CENTER- 10¢ green, 25¢ red lilac, 25¢ pale blue, 25¢ yellow green, 25¢ dark lilac, 25¢ old rose, 60¢ dull rose. (5) SAME BUT WIDE BACKGROUND LINES AROUND CENTER SHIELD- 25¢ dull green, 25¢ persian orange, 50¢ dull rose, 50¢ vermillion.

The most stamps needed from any other State are six from ARKANSAS: CIGARETTE- 1/2¢ vermillion with horizontal roulette 9-1/2 in same color. (Value in narrow panel across stamp.) CIGAR- 12-1/2¢, 18-3/4¢ and 25¢ (Slot perforated 7 carmine stamps with value in wide panel across stamp. LIQUOR- 10¢ green and red (Value in bottom panel across stamp.)

Next follows TEXAS with five stamps needed: WINE- \$2.50 red brown, 2.5¢ puce, \$1 olive brown, 20¢ olive and \$2 olive.

Early NEW YORK stamps follow in number with four items sought: LIQUOR- \$1 red. Black imperforate stamps- 10¢, 50¢ and \$5 (\$5 much smaller.)

Stamps needed from other States number only three or less per state: THREE: FLORIDA LIQUOR- 12¢, 24¢ and 30¢ paper green stamps. KENTUCKY LIQUOR- 1/5 gal. black on red; 1 bbl. black on pink (Reading "Ky. State Tax Commission", etc.). 1/2 pt. black on yellow (Similar but "Proof" in lettering, etc.)

MICHIGAN MALT- 1-1/2¢, 3¢ and 7-1/2¢ (Perforated green and carmine stamps.

TWO: ALASKA LIQUOR-

COLORADO LIQUOR- 3¢ blue "Carr" without serial numbers and 40¢ with serial numbers.

GEORGIA WINE- 5¢ green and 12¢ purple paper stamps.

PENNSYLVANIA SOFT DRINKS- 1/2 gal. and 3/4 gal..

- SOUTH CAROLINA BUSINESS LICENSE- 45/64¢ and coil 4¢ orange.

TENNESSEE T OBACCO- 6¢ yellow. AMMUNITION- 2¢ blue violet about 1-1/2 inches long.

ONE: INDIANA MALT- 15¢ blue.

KANSAS MALT- 5¢ ?

LOUISIANA MALT- \$5 green.

NEW MEXICO WINE- 5¢ violet reading "Alcoholic Liquor".

NORTH DAKOTA CIGARETTE- 1/2¢ handstamped on 1¢ Green.

OHIO WINE- \$1 purple with top of wheat shock very white and somewhat like a mushroom.

This main section of the Master Collection includes only the smaller paper excise stamps, which is the most popular State Revenue group among collectors.

Progress on obtaining these stamps is pretty slow, as shown by the fact that only twenty one stamps have been eliminated from this list since May 1955. At that rate, it will take about three years more to complete this list of sixty-five wants-- unless we receive unusually good help from readers of this article and other sources. Won't you please see if you can help with this project? We will be glad to help you with your collection in return. Write to - "State Revenuer", Northridge, California.

-T e n n e s s e e

- BIG GAME STAMP -

The Nashville Philatelic Society reports that the 1957 "Deer Hunting" or 1956 #4

Big Game Stamp for the State of Tennessee will measure 1-1/2x2-1/8 inches and will be printed in a dark green with serial control number in red. As was the previous issue, this stamp has been designed and executed by artist - philatelist Worth Carnahan of Nashville, Tenn. (NPS 11152). A good action study of a White Tailed Buck forms the central theme. Fifteen thousand of last year's red stamps were sold to hunters at five dollars each with very few of them reaching the philatelic market. The current demand for used copies is terrific and the supply is very limited. A maximum of twenty thousand copies of the new green stamp is expected to be sold and that too will be a hard-to-get item for the collector. The Game and Fish Commission will supply copies to prospective hunters at face value but used copies will have to come from expired licenses the same as Federal Duck stamps. - National Stamp News.

ARKANSAS STATE STAMPS

-- A Hubbard Catalog Addition

CIGARETTE

1947. "6" in blue on C 68.		1945. Cook signature. On green safety card roul. : 12-1/2x16mm. Black and cream.	
C69 "6¢" carmine	.15 .10	L76 9-3/4¢	.20 .0
1949. On white card with green vertical safety design. Rouletted 6-1/2.		L77 15¢	
*C70 4¢ brown	.15 .05	L78 18-3/4¢	.30 .1
*C71 4¢ blue ('51)	.10 .03	L79 30¢	.50 .1
a. cream card black roul. 6-1/2	.08 .03	L80 37-1/2	
1950. New value. Green safety card.		1947. "Additional Tax" (Paper stamp with capitol design).	
C72 6¢ carmine	.12 .08	*L81 Green, shades (no value).	.05
*C73 6¢ green, cream safety card	.15 .08	1947 Rate raised. Paper stamps rouletted 9-1/2. Cook signature.	
C74 6¢ yellow & black, cream safety card, black roul.	.15 .05	182 .15625 blue	.25 .1
1952. Coil form with large hole at top and bottom. Cream safety card.		L83 .25 pale rose	.40 .
*C75 4¢ dark blue ('53)		L84 .3125 violet blue	.50 .
*C76 5¢ brown (853)		L85 .50 red brown	.75 .
C77 6¢ green	.75 .75	L86 1.625 dark purple	.90 .3
		L87 1.25 yellow	1.90 .1
		L88 2.50 lilac	3.50 .5

LIQUOR

1945. Additional Tax.		1947. Rate raised. Larger, similar to 1945 decals. Cook Signature. Green safety card roul. 6-1/2 13x16mm. Black and flesh (shades)	
*L75 Red (no value)	.10 .10	L89 9-3/8¢	25. ¢

L90	.1575	.40	.10
L91	18-3/4		
L92	.252	.40	.10
L93	.30		
L94	.315	.50	.15
L95	.504	.75	.20
L96	.63	.90	.25

1949-52 Morley signature. Cream safety card black roul.

L97	.15625 black & cream	.30	.10
L98	.15625 red & white	.30	.10
L99	.15625 black & green (clear roul.)	.30	.10
L100	.3125 black & pl. gr.	.50	.15
L101	.625 black & cream	1.00	.25

1951 Morley signature. Paper stamp like 1937 Liquor "Capitol" design.

L102	.3125 gray	.50	.35
------	------------	-----	-----

1953. Parker signature. Cream safety card black rouletted - Black on dark red.

L103	.15625	.30	.15
L104	.3125	.50	.15
L105	.625	1.00	.30

1953. Map design. Container size instead of value. Cream safety card black rouletted. Black on dark red with black serial numbers.

L106	1/2 pint	.35	.15
L107	1/10 gallon	.50	.20
L108	1 pint	.50	.20
L109	1/5 gallon		
L110	1/2 gallon	2.00	.50

1955. Same but various color backgrounds. Black design. On cream card.

L111	1/2 pt. orange	.30	.15
L112	1/10 gal. purple	.50	.20
L113	1 pt. yellow	.60	.25
L114	1/5 gal. green	.75	.30
L115	1/4 gal. pale blue	1.00	.35
L116	1/2 gal. ?	?	?
L117	1 gal. pale gray	3.50	.75

1956 #4

FORBIN, DEAN OF FISCALS TAKEN BY DEATH

Word was received of the death August 14 in Paris of A. Forbin, probably the world's best-known student of the revenue stamps of the world.

According to a word from Thill of Sepulveda, California, Forbin died of cerebral hemorrhage. Though his age wasn't reported, it is generally understood he was in his late 80's.

Mr. Forbin was best known for his catalogs of the world's revenue issues. He published the first one at his own expense about 1912. Three years later Yvert & Tellier of Amiens placed their imprint on a new and enlarged edition. This 1915 catalogue of revenue stamps of the world is long out of print, of course, and when a copy comes on the market it is quickly purchased at a price which has been as high as \$45.

Mr. Forbin's enthusiasm for fiscal stamps continued throughout his life. In recent years he is understood to have been working on a manuscript for a new edition of his catalog of fiscal stamps. Two or three times since World War II ended he hoped he had found a publisher, but none of these possibilities ever materialized. He was philosophical about the difficulties of finding a publisher for a revenue stamp catalog, telling his friends and correspondents that he could spend many years listing the many since the first 1915 catalog.

PHILADELPHIA DOCUMENTARY STAMPS

-- By Herbert Gross, Jr. & "El" Hubbard

The Philadelphia Documentary stamps, is one design only, were used on all sorts of legal documents from 1927 to the repeal of the law on December 9, 1952, when all the remainders were called in from various money handling and recording agencies.

When the Real Estate Transfer Tax was instituted on January 3, 1953 these same stamps were brought back into use for this tax and redistributed thru five banks and the City Hall.

In June of 1953 the \$500 and \$1000 denominations were issued. The totals of these and all the other values sold in 1953 were approximately: 5¢ 10,200; 10¢ 35,000; 25¢ 18,400; \$1 45,000; \$5 36,000; \$10 3,600; \$50 20,000; \$100 5,000; \$500 118; \$1,000 245.

Figures for the \$500 and \$1000 are exact.--In 1954 about 20% more, total, were sold in face value.

The 10¢ value is now printed by the Elliot Company exactly as it was first issued in 1938 (14x14-17/2mm), while the balance is printed by the Wright Company from their original, unretouched, plates. The shades, however, on the latter stamps vary from the ones originally printed.

Centering on the stamps in use today is generally poor, however, no straight edged stamps exist, the sheets being perforated completely.

The plates of the three low values show considerable wear, in the top scrolls and triangle beneath the ship. Which seems to indicate that they were used in great quantities prior to conversion of the stamps to use for the Real Estate tax. The high values \$1, \$5 and \$50 are now used much more than the low values, however this is not necessarily an indication of true scarceness. Their philatelic value will depend wholly on the number of documents which are retired and the owners willingness to part with their memento or the stamps themselves. It will probably be a number of years before any documents to speak of become invalid.

GIRLS AND SHIELD DESIGN. Short stamps on grayish thin paper perforated 12 Set 37D: 5¢ carmine .20, 10¢ green .50, 25¢ light blue .75, \$1 orange 1.75, \$5 blue 2.50.

TALLER ON THICK WHITE PAPER perforated 14: set 38D: 5¢ red orange .25, a. perforated 11-1/2, 10¢ deep green .35, 25¢ blue RRR, \$1 yellow orange 5.00, \$5 blue 7.50.

WHITE PAPER perforated 12 Set 39D: 5¢ red orange .20, 10¢ green .35, 25¢ blue .65, \$1 orange .85, \$5 ?, \$50 (larger) ?

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WRIGHT IMPRINT. Perforated 12-1/2. Set 40D. 5¢ red .50, a. red brown
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SAME BUT NO IMPRINT. Set 41D: 5¢ wine red .10, 10¢ deep green (perf.11)
.15, 25¢ deep blue .35, 25¢ blue green _____, \$1 orange .75, a.
yellow orange 2.50, \$5 blue 4.00, \$10 purple (larger) 5.00.
(Each set is like the previous set except as noted otherwise.)

THE LETTER BOX - -

Dear Sir:

We are living on the very northern tip of Alaska, on the Arctic ocean in a small Eskimo village of about 200 people. My husband and I are the Bureau of Indian Affairs teachers in the government school.

The weather is cold-12 above, the ground is covered with 8 inches of snow. Winds blow to 40 miles some days, with poor visibility. Our mail plane is to come 3 days a week, but fog often cancels it. Dog sleds are everywhere, hauling ice for drinking water, hauling coal from the mine, bringing in the hunter's meat--caribou, ptarmigan, etc.

We have comfortable quarters and life is very pleasant. One dress-
es for the cold and it does not seem bad at all. We enjoy walking in
the cold and snow. Eskimos are friendly, intelligent people--all
apeak English, some read and write Eskimo, too.

Yours truly,

Mrs. Gladys Craford
Wrangell Institute
Wrangell, Alaska.