

✓ (HAVE)

INDEX TO "STATE TAX NOTES" BY CHARLES HERMANN  
WHICH APPEARED IN WEEKLY PHILATELIC GOSSIP

Compiled by Robert A. Mason

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28 FEB 1942

# State Tax Notes

By Chas. Hermann

ARKANSAS has issued a lot of new stamps the last year or so. From Dr. F. J. Scully and others I have gleaned the following data:

**Beer.**—Similar to previous small size case stamps. "Beer Consumers Sales Tax" at top. Signature Joe Hardin.

½ case \$0.17578125, brown.  
1 case \$0.3515625, blue.  
12 qt. case \$0.46875, black.  
¼ barrel \$1.25, green.  
½ barrel \$2.50, red.  
1 barrel \$5.00, ?

**Cigarettes.**—Similar to type "C" in Cabot's catalogue, rounded corners.  
5c red orange on white card.

**Cigarettes (new rate).**—Similar to above. "ACT 416" added near top.  
10 cigarettes 2½c green.  
20 cigarettes 5c red.  
On dull purple card.  
3c violet on gray card.

**Wine.**—14½ mm. square decalcomania stamp. "Arkansas Wine Tax" at top, seal in center, signature of Joe Hardin.

½ pt. 3¾c.  
1/10 gal. 6c.  
1 pt. 7½c.  
1 qt. 15c.  
All black on blue.

**Penny Vender.**—46 x 34 mm. oval decalcomania. "Arkansas - Tax Paid - to 6-30-41 - No. 4157 - \$1.00 Annual Fee - Penny Vender." Black on green.

**Colorado.**—A new liquor stamp has come to my album. Similar in size and general make-up to preceding set. The state seal is now inclosed in a frame at upper left. "State of Colorado" in straight line on a ribbon at top. "Licensing Authority - Liquor Division" upper center. Large "20c" over "Liquor Revenue" upper right. Signature of Walter F. Morrison, Secretary of State. Sheet position and serial number in second color.

6c violet and black.  
20c orange and blue.  
20c red orange and blue. Perf. 12½.

**Delaware.**—Robert Pyle sends me the new 3 gallons beer stamp, 12c black with red serial number. Same design as the 2½ gallon stamp, 8c green with red serial number.

**Georgia.**—New stamps of the Feed Stuff series with signature of Tom Linder continue to come along. The latest, a ¼c 25 lbs., received from James A. Seville, has the seal redrawn, a much cruder job than the previous stamp: lines of shading in sky in seal have been removed.

¼c 25 lbs. bright green.

**Illinois.**—Mr. Seville also sends a new beer stamp from Illinois, the first Illinois tax stamp seen that is not a decalcomania. The stamp is 102 x 36 mm. "State of Illinois" in panel at top. Large state seal at lower center. Panel to left for cancelation and red serial number in panel at lower right. "C" in circle and "ILL" under lower left corner. Beer tax paid at the rate of 4c per gallon.

3 gallons carmine and black, rouletted 6½.

Wonder why a state copyrights a design? Does the Federal copyright law give more protection from counterfeiting than state laws?

**Illinois** is the only state whose cigarette tax stamps have the value expressed in "Cigarettes" instead of "Cents." The 20 cigarette meters are in blue with large meter numbers across center.

The decalcomania stamps are circular, 23 mm. in diameter, state seal in center.

20 cigarette blue on pale yellow.  
50 cigarette red on deep yellow.

**Louisiana.**—Feed Inspection Tax. The season 1941-42 stamps are same type as used for a number of years. This season the serial number is preceded by the letter "Y." I have 25 lbs. dark blue; 50 lbs. bright green; and the 100 lbs. carmine. The stamps are perf. 12½.

**North Carolina.**—The new Cleaning Tax stamp is same design as used since 1937 but entirely redrawn. Windows, etc., are now sharply outlined where formerly indicated by shading.

1c dull blue, rouletted 6½.

**Insecticide or Fungicide.**—Mr. Seville has unearthed these previously-unknown stamps with signature of W. A. Graham, Commissioner.

100 lbs. black on yellow-orange, perf. 12. Type-set in single line frame.

With signature W. Kerr Scott, Commissioner, black on pale yellow, perf. 12½: 2 lbs., 6 lbs., 10 lbs., 20 lbs., 25 lbs., 50 lbs., 100 lbs., 200 lbs.

**Ohio.**—M. D. King sends the new Ohio Liquor Seal. It is similar to the old green one but reduced to 22 x 19 mm. "State of Ohio" at top. "Department of Liquor Control" in circle around seal in center. Seal framed by an outline map of Ohio. A panel at bottom carries a blue serial number and a sheet position number in the color of stamp at lower right. "Columbian Bank Note Co." imprint at bottom. A faint safety design covers the paper on which the stamps are printed.

Mr. King also includes the new 1c and 5c Cigarette Tax stamps. Same design as used since 1931 but smaller

and with "Columbian Bank Note Company" at bottom.

1c olive on gray paper, perf. 12.  
5c blue on gray paper, perf. 12.

**Pennsylvania.**—R. Maurice Fox sends the new Cigarette decalcomania. "Pennsylvania" in white caps in a straight line across center of stamp. Another keystone design.

5c black, white and purple on buff card.

**South Dakota.**—Otto W. H. Hanson sends one of the finest little decalcomanias I have ever seen. 12½ x 10 mm. engraved decal. with State Capitol in center. Imprint "American Bank Note Co." at bottom.

3c dark blue with pink tinted border.

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## DOMINICAN REPUBLIC

TO further the campaign for the education of the coming generation of the Dominican Republic, a Presidential Decree (#1247) of October 21, 1941, provided for the issuance of 1,000,000 each of two new regular mail postage stamps. The stamps are 45 x 26 mm. and of horizontal format, produced by lithography in post office sheets of 50 subjects with marginal inscriptions at top and bottom. The brown one-half and the green one-centavo stamps both show the Torch of Learning in the center, flanked at the left with a picture of one of the 5,000 rural schools now being erected, and at the right with a portrait of Generalissimo Rafael Trujillo who is accredited with being the "Initiator of the Extensive Plan for National Cultural Improvement." To obviate future illiteracy, even among the poorest, arrangements have been made for the building of 5,000 elementary schools to enroll all children between the ages of 7 and 11 years. Not more than 100 pupils will be registered at any school so that between the hours of 8:30 and 11:00 A. M. and again from 2:30 to 5:00 P. M. the teachers will be able to give a high degree of specialized attention where required. Although compulsory education has technically been in effect for many years, facilities have been so inadequate that many children have received but scant, if any, schooling. The new School Issue stamps are now available through the Latin American Stamp Section.

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South Carolina—James W. Seville sends a set of five series C-41 Crab Meat stamps, J. M. Witsell, chairman. They are type-set, black on pink, perforated 12½. They are similar to other Fisheries Board stamps but only 31 x 20 mm., so little can be read without a glass. The unusual values are as follows: 1.095¢ for 4.38 lbs. of crab meat, 1.22¢ for 4.875 lbs., 2.19¢ for 8.76 lbs., 2.437¢ for 9.75 lbs. and 4.875¢ for 19.5 lbs. A most unusual set of stamps.

Tennessee—A new cigar tax stamp has come my way. Similar to the previous issue, but "Cigar Tax" is in different letters and closer together. The central panel is larger. "State of Tennessee" in straight line in top; "Tobacco Tax" at bottom. "Five" above and "Cents" below a large double outlined 5¢. 5¢ green, perforated 12½.

Grasses and Clover: I have the 13¢ (7 bushel) stamp, black, with signature of C. C. Flanery, rouletted 10.

U. S. I. R. Tax Paid—An interesting addition to any collection is the small Indian head tobacco stamp. ½ oz., orange, now appearing surcharged in two lines in black, reading up, "Chewing Tobacco - Series 110."

Mention 'W.S.C. to advertisers.



By CHAS. H. HERMANN  
229 W. 57 Street, New York, N.Y.

Arizona—Frank L. Applegate has sent some new items for this state: Malt Liquor, 6¢ dark brown. This is an addition to the current set by American Bank Note Company. Signature is that of J. C. O'Neil.

Spirituous Liquor, 11½ x 17 mm., engraved decalcomanias by American Bank Note Co., rouletted 7½. 5¢ orange, 16¢ purple and 20¢ green.

Vinous Liquor, 16 x 10 mm.; 3¢ slate and 6¢ blue.

Tobacco, 10 x 14 mm., 25¢ orange-yellow. As is usual with Arizona stamps, the state seal is the central figure. They are on pink card and have the signature of Thad M. Moore, who is again the chairman of the State Tax Commission.

Connecticut—I have several unlisted cigarette decals from J. W. Seville. 1/10¢ red, 2¢ black on violet card and 2¢ black on green card. There appears to be a slight change in design.

Louisiana—The new cigarette decalcomanias are at hand. Very similar to old set but redrawn. Copyright mark below "cent" removed and replaced by short vertical lines, etc. 1¢ orange, 2¢ magenta, 5¢ orange-red and also 5¢ carmine; all values "CENT." Also there is a new type, roughly an outline map of Louisiana in shape with state seal in circle on the "toes"—decalcomania, 5¢ red.

Maine—Maine has now joined the states that have a state tax on cigarettes. 2¢ black and blue, 12 x 16 mm. decalcomania.

Ohio—Mr. Applegate also sends the "Wine and Mixed Beverage" stamp, 3¼¢ blue, perf. 12½, with imprint at bottom of "American Decalcomania Company." The stamp is similar to set in use for some time and is not a decalcomania.



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## State Tax Notes

—By CHAS. H. STEVENS—

**Colorado.**—Fermented Malt Beverage Tax. A new cover stamp from Mr. H. Rex Green, similar to the new 6c violet. 328 ounces. Carmine on pink safety design, red serial number preceded by a large "R."

**Connecticut.**—Cigarette Tax. A new stamp is added to the current set to take care of the package of 24 cigarettes. 2.4c, green on green card.

**Maine.**—Cigarette Tax. Another stamp for the 24 cigarette pack. 2 4/10c, blue on buff card.

**New Mexico.**—Malt Beverage Tax. Frank L. Applegate sends the 37½c red orange stamp. Same type as Cabot's Catalog No. L14. 46x55 mm.

**Pennsylvania.**—Malt Beverage Tax. R. Maurice Fox sends the new type 1/6 hbl. carmine on pink stamp with the safety lines "COMMONWEALTH OF PENNSYLVANIA" repeated horizontally. The stamp is perf. 12. Serial number and letter is black.

**Utah.**—Cigarette Stamp Tax. H. Rex Green sends the 2c violet, Cabot's 5C23a overprinted "NON REV" in two lines between heavy 12½ mm. bars. The overprint is in black and reads diagonally down. The stamps are used on cigarettes sold to soldiers and sailors.

**Kentucky.**—Cigarette Tax Meter. The usual type of P. B. cigarette tax meters are now in use in Kentucky. The meter number is in large figures, divided by a simplified form of the state seal thus "20 seal 632" for meter 20632. 2c bright red.

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## NEW LIBERIA AIRS

WE have just been notified that a new set of Liberia Air Stamps shortly will make its appearance, there being no less than ten stamps in the proposed new set, all obtained by surcharging.

These are referred to as emergency stamps, and the entire printing, it is said, will be only about 8000 stamps, of which 2000 will be of \$1, and the other 6000 of 50c, distributed over the ten values of the 1938 airmail set.

Numbers of each are not available at present, but statement is made that stock on hand was used to make these surcharges and that the stamps will arrive in New York on the first plane from Monrovia.

★ ★

## Discontinuance of Philatelic Cancellations at Army Post Offices

SINCE the establishment of the first Army post offices, it has been the policy of the clerks-in-charge to comply, so far as practicable, with requests for the cancellation of philatelic mail with the official postmark of the units, although identifiable by number only.

On account of the increase in volume, the War Department advises that the handling of Philatelic mail is overtaxing the facilities of overseas and other military installations, and is seriously interfering with prompt handling of mail for the armed forces. Postmasters at ports of embarkation also are receiving philatelic mail with requests for postmarks at military installations which may or may not be in existence.

In order to provide expeditious handling of regular mail to and from

our armed forces, and to insure secrecy to military operations, the forwarding of philatelic mail for cancellation to Army post offices is hereby discontinued, effective immediately. Requests for the postmarking of philatelic covers will be returned to the senders without the desired treatment in the future.

—THIRD ASST. POSTMASTER GEN.

★ ★

## STATE TAX NOTES

**Texas.**—Beer. Prof. Whitman also sends a new beer stamp of the same type as the 1937-38 stamps, Cabot's #B27 to B33. .04½ CENTS, 12—12 oz. bottles, red violet. This is a 4½c stamp. The decimal point is usually wrong on a Texas stamp. Another late addition to this set is the 9.375 CENTS, 25—12 oz. bottles peacock blue. Both stamps have black serial numbers and are perf. 12½ horiz. x roul. 8 vert.

**Wisconsin.**—Prof. Whitman sends a colorful array of this state. Fermented Malt Beverage Tax. \$.03629, 12—12 oz. bottles greenish blue and black. Like Cabot's #B3 with signature of Solomon Levitan.

A new type 43 mm. square. "STATE OF WISCONSIN" "FERMENTED MALT BEVERAGE TAX" at top, "seal" at lower left and value at lower right. \$.06452, blue green and black, perf. 12½. \$.07258, rose and black, perf. 12½.

A 1941 type of which I have previously seen one stamp. Case stamp 95 x 33 mm., barrel stamp 133 x 33 mm. "STATE OF WISCONSIN" "FERMENTED MALT BEVERAGE TAX" in two lines across top. Seal at lower left, value in panel superimposed on

a large dollar sign, gothic serial number preceded by bold face "No." in red, sheet position number in black to left of the value, perf. 12½. \$.03629, 12—12 oz. bottles, ultramarine and black. \$.06452, 4—64 oz. bottles, blue green and black. \$.07258, 24—12 oz. bottles, rose and black. A gothic "No." roul. 6½, \$.125, ¼ hbl., gray and black.

Occupational Tax on Intoxicating Liquor. 21% or more alcohol by vol. All similar to Cabot's #L1 (decals). Signature of Solomon Levitan, 12½c green, salmon and black; 25c yellow, salmon and black. Wisconsin Tax Comm., no signature. 19/16c blue, pink and black. Same silver serial number reading up. 6¼c carmine, pink and black; 20c violet, pink and black. Similar but larger black serial number on white panel, horizontally across the center of stamp. Large numeral of value in lower section. 1c blue, red, and black. 5c yellow, red and black. 25c orange, red and black.

A new design. 20 x 37 mm. engraved decalcomania. "STATE OF WISCONSIN" at top, seal and numeral of value superimposed on a map of Wisconsin. Red serial number in panel at bottom. "American Bank Note Company" imprinted below stamp. 25c green, 20c orange on bluish, 25c green on bluish.

Similar design, 20 x 33 mm., red serial numbers at bottom. 5/16c gray; 1c yellow; 19/16c violet; 6¼c brown; 12½c purple; 20c orange; 25c green.

Occupational Tax on Wine. More than 14% but not more than 21% alcohol by vol. Similar to Cabot's #L1. Signature of Solomon Levitan. \$.003125, 1 pt. - 8 oz., blue, yellow and black. \$.025, 1 qt. - 32 oz., red, green and black.

—CHAS. H. HERMANN.

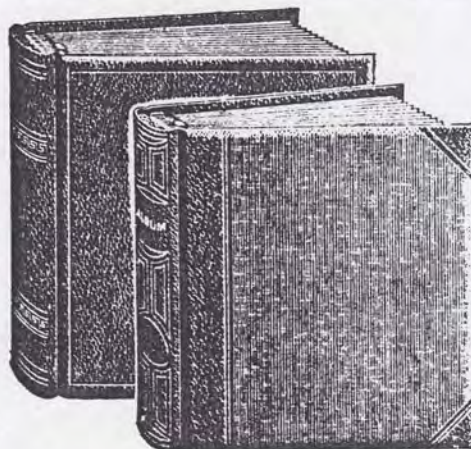
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### 100 Subject (Flat Plate Sheet)

Only one plate, the \$5.00, is made from flat plate printing. The 100 subject plates of these measure 19½" x 21", and 13 numbers have been assigned as follows: 22730, 22731, 22732, 22733, 22734, 22735, 22736, 22737, 22740, which have gone to press and 22741, 22742, 22743 and 22744 which have not as yet gone to press. There are four numbers on each flat plate 100 subject located two at the top and two at the bottom. At the top of the sheet one number opposite the third stamp on the left hand side, one opposite the third stamp on the right hand side. The numbers at the bottom of the sheet are located in the same positions.

The collectable positions with markings from the coil stamps will no doubt be the same as regular postage, such as plain pairs, occasionally a paste-up pair, line pairs, pairs or strips showing portions of the plate numbers at the top, and pairs or strips showing parts of the numbers at the bottom.

In the sheet or 400 subject stamps the collectable positions will be the same as the 400 subject electric eye convertible postage stamps. The plate numbers in all 4 positions, singles or blocks, and those with other marginal markings such as the horizontal, electric eye registry marks, the vertical electric eye registry marks, and the cutting marks showing the small dashes or cross.

With the \$5.00 flat plate stamp most of us will try to secure at least one each plate single from all four positions of each number.

Statistical information concerning plate numbers, size plates, dimensions and subjects of each plate with location of plate numbers has been very kindly supplied by the Honorable Ramsey S. Black, Third Assistant Postmaster General, and Mr. A. W. Hall, Director of the Bureau of Engraving and Printing, Washington, D. C. to both of whom stamp collectors in general are greatly indebted.

OLIVER J. WILLIAMS, Chairman,  
Booklet Pane Committee,  
Bureau Issues Association.

—Reprinted from March, 1942 Bureau Specialist.

For further information on  
Bureau Issues address  
R. A. BRYANT  
Box 64, West Somerville, Mass.

### International Junior Collector

(Continued from page 162)

quiring a lot of new customers and hoped to keep a high percentage of them after the sale was completed.

No loud cheers have been heard from other dealers regarding this sale. It is highly probable that the dealer conducting the sale would not

win a popularity contest with his fellow dealers. No other dealer has seen fit to have a similar sale. If this dealer were doing a small business, he would be quickly cleaned out of stamps. It is an interesting thought as to whether a stamp store could be permanently conducted along the lines of the cut rate drug stores, etc. However, the "nigger in the wood pile" is that while under normal conditions the man who sells his stock of clothing, furniture, jewelry, etc., at a sale can step right out and fully replenish his stock, this is far from true in the stamp business.

The closing of the European countries with its cheap labor and large stocks as a source of supply has left collections purchased from collectors about the only source of supply and this is not sufficient to readily replenish a stamp stock depleted through a sale. However, this sale is extremely interesting and while it is a thousand to one shot that no other dealer will ever have a similar sale, it just goes to prove that "there is something new under the sun."

A letter has been received from Mr. Arthur Bevan, Charlottesville, Virginia, commenting on the International Junior Collector column. Mr. Bevan feels that too much stress has been placed in the column on the name "Junior."

This is the first letter or comment I have received that did not feel it would be advantageous to change the name "Junior." Mr. Bevan suggests that if the name is changed that "International Abridged" would aptly describe the album, as that is really what it is—the abridged album of the International series of albums furnished the philatelic public by the publisher.

The same mail that brought the letter from Mr. Bevan contained a letter from Josie I. McCaslin of Donnellson, Illinois, which by an unusual coincidence also suggested the name "International Abridged." The name "International Abridged" is the very best of all suggestions that have been offered for a change of name. It removes all implication of juvenility and aptly describes the album as the abridged edition of the International Series.

—CHARLES M. DUNBAR

## STATE TAX NOTES

**Arizona.**—Malt Liquor. The current type of malt liquor tax stamps are now appearing with the signature of Thad M. Moore, who is again Chairman of the State Tax Commission. Frank L. Applegate shows me the 8c orange and the 15c violet.

**Tobacco Tax.** Mr. Applegate also shows the new tobacco tax engraved decalcomanias. "ARIZONA" at top, "seal" in center numeral of value at

lower left, signature of Thad M. Moore at lower right and American Bank Note Company imprint at bottom. 1c green, 2c carmine, 4c ultramarine, 5c on white card

**Arkansas.**—Beverage Tax. Several collectors have called my attention to the two types of \$0.1056 blue Z. M. McCarroll beverage stamps. Type I is similar to the stamps of previous Commissioners of Revenue. Type II has larger signature, larger numerals of value, "BEVERAGE TAX" and "COMMISSIONER OF REVENUE STATE OF ARKANSAS" are smaller and the dashes in the frame are horizontal. In type I they are diagonal.

**Malt.** Mr. Applegate sends a malt tax stamp that must have been issued about eight years ago and only now coming to the attention of collectors. The stamp is similar to the first liquor stamps, \$L1 to L6 in Cabot's Catalog. Signature of Earl R. Wiseman "Malt" at top and value at bottom in green. .00281c, orange and green, roulette 9½.

**California.**—Tomato Proration. Ford E. Wilson shows the stamp for Dec. 9, 10, 11, 1937 is with solid squares to right of seal and printed in black. This stamp was unknown to me when the list appeared in Gossir Feb. 7, 1942. Correction—The gothic type varieties appear on positions 16 and 20 on the stamps of Oct. 21, 22, 23 and Oct. 24, 25, 26, 1940 listed in Gossir Mar. 14, 1942.

**Colorado.**—Malt Liquor Tax. Prof. J. L. Whitman shows me three more stamps in the same design as recently reported. All are on plain white paper without safety design and perforated 12½ horizontally. 288 ounces blue, 3c brown and 6c black.

**Illinois.**—Beer. John S. Bobo reports several new varieties not listed in his article on Illinois Beer Stamps in Gossir Jan. 31, 1942. \$33b, red serial number, vertically. \$56 W, 2 gal. black on orange red, green serial number. \$56 X, 3 gal. black on lilac, green serial number. \$61, ½ case black on purple and pale green, brown serial number.

**Kansas.**—Malt Products. I have just received my first copy of this stamp. The stamp is on the same safety paper as the Cereal Malt Beverage stamps. "KANSAS MALT PRODUCTS TAX" in a 38 mm. circle around a sunflower, "15 Cents" in center of sunflower and signature below the circle completes the design. 15c pink, perf. 12½ x 12. There is also a 5c stamp, though I have not seen one.

**North Dakota.**—A rather unusual stamp—and I'd like to know more about it—comes from Prof. Whitman. The stamp is only 12 x 13 mm. "NORTH DAKOTA — STATE — SELF LIQUIDATING — TAX CERTIFICATE," a large "10" and "CENTS." 10c red, perf. 12½.

—CHAS. H. HERMANN.



# State Tax Notes

By Chas. H. Hermann

**Arkansas.**—Cigarette Tax. Dr. Francis J. Scully sends a new 14 x 7½ mm. decalcomania. "ARKANSAS" in curved line above seal in center "ACT" to left of seal and "416" to right. "CIGARETTE TAX" across bottom. "20" in each upper corner and "3½c" in each lower corner. 3½c violet on buff card.

**Domestic Wine.** Dr. Scully also sends two "Joe Hardin" 1c Domestic wine stamps showing two distinct shades in the printing of the values. 1c green and vermilion, 1c green and orange. I also have the "Joe Hardin" 1½c Domestic Wine, vermilion with value in dark green.

A number of unexpected varieties have turned up since the publishing of "CABOT'S Catalog of State Tax Stamps." Cigars—CR64, 25c yellow (like CR63). CR65x, ½c scarlet and CR67x, 1c green, both in the design of CR65. Malt—M11x, 10c green (like M11).

It has been found necessary to divide numbers W8 through W13 into two groups reading "DOMESTIC" and "IMPORTED" respectively. The 15/32c is found only as DOMESTIC. The ⅝c, 2½c and 5c are known only as IMPORTED. The 1c and 2c are both DOMESTIC and IMPORTED "DOMESTIC" or "IMPORTED" is found in small colorless letters below "WINE TAX." Collectors are urged to study their duplicates of Arkansas for further unlisted varieties.

**Georgia.**—Beer. The design of the Georgia beer stamps has been redrawn. (⅛, ¼, and ½ bbl.) The line of print at bottom of the stamp now appears in two lines and the imprint below stamp now reads "Foote & Davies" instead of "Foote & Davies Co., Atlanta, Ga."



**Indiana.**—Intangibles Tax. The 1942 Intangibles Tax stamps are similar in size to recent issues. "1942" in each upper corner. "STATE OF INDIANA" in curved panel at top, seal in center and "INTANGIBLES TAX" at bottom. Value in second color at right and left center—10½ x 4 mm. black field with colorless figure of value, perf. 12½, 5c green and black, 10c red orange and black. The set includes these additional values—15c, 25c, 50c, \$1.00, \$2.50, \$5.00 and \$10.00.

for June 20, 1942

**Kansas.**—Cereal Malt Beverage Tax. The ½ barrel, 77½ cents stamp is now coming in a bright green instead of orange.

**Louisiana.**—Soft Drink Syrup Tax. Prof. J. L. Whitman sends three large (25 x 44 mm.) decalcomanias for this tax. "SOFT DRINK" above and



"SYRUP TAX" below the state seal in center. Value repeated top and bottom. 5c 1-Qt. 5c. 5c 1 Qt. blue on white card. 10c ½-Gal. blue on yellow card. 20c 1-Gal. blue on white card.

**Maine.**—Cigarette Tax. The 2c stamp, formerly black and white on blue is now appearing black and white on yellow.

**Mississippi.**—Tobacco Tax. Pvt. E. S. Amsler shows another set of the usual small decalcomanias for this state. "MISSISSIPPI" at top, seal in center, and numeral of value in each lower corner. 1c brown and black, 2c salmon and black, 3c violet and black, 4c violet and black—all are on gray card.

**New Hampshire.**—Tobacco Products Tax. A scarce little stamp issued and used a short time in 1940 but only recently seen for the first time is the 10½ mm. square decalcomania. "STATE OF NEW HAMPSHIRE" at top, seal in center with 2c at either side, "TOBACCO PRODUCTS TAX" at bottom. 2c black on green.

**North Dakota.**—Cigarette Tax. Otto W. H. Hanson sends the 1½c stamp in the state capitol design, brown with a pink undertone which gives the stamp a purplish tint.

**Oklahoma.**—Stamp Tax (Tobacco). The stamp with large 2c in center is now brown instead of gray black.

## FIREARMS STAMPS

MORTON Dean Joyce, the revenue specialist writes "Perhaps you never have heard of the National Firearms Act. It first imposed a tax of \$200 on machine guns, and then was amended to impose a tax of \$1 on what I understand to be short-barreled shotguns.

"This \$1 was to be paid by the purchase of an adhesive stamp. The stamp that was used was the \$1 Documentary of 1917 overprinted "National Firearms Act," reading up. It was issued without gum.

"As per enclosed photostat, you will note that permission is granted to us collectors to purchase this stamp. I have been told that a sheet of these stamps was issued to the Collector of Internal Revenue of Kansas, located at Wichita. This was in 1938. The sheet must be there still unless it has been returned.

"Plate numbers are 134104 and 134105, and 137527 and 137528. Numbers come on the right and left sides of the sheet."

Mr. Joyce does not state which plate Nos. belong to each denomination, or whether these are all on the \$1 stamp: in fact, he fails to mention the \$200 stamp, but the letter following (the photostat of which he speaks) indicates this.

## TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE  
WASHINGTON, D. C.

August 27, 1941.

Mr. Morton Dean Joyce,  
60 Wall Street,  
New York City, N. Y.

Dear Sir:

Reference is made to your conversation with Mr. Rasin requesting him to communicate with the Commissioner and ask to be advised whether there would be any objection to selling the \$1.00 and the \$200.00 Firearm Stamps to Stamp Collectors. Below is quoted a paragraph from a letter signed by the Commissioner of Internal Revenue, Mr. Guy T. Helvering.

"There are no provisions in the laws or regulations which would prohibit the sale of \$1.00 and \$200.00 firearms transfer stamps to stamp collectors, provided the prospective purchaser submits a written order therefor. Such order may be in the form of a letter over the purchaser's signature."

Respectfully yours,

LUCILLE I. KESTER,  
Assistant Cashier, Washington  
Office.

★ ★

## + RED + CROSS + NOTICES +

THE Free French Relief Committee, 444 Madison Avenue, New York City, has just received a large quantity of poster stamps from London. These are inscribed FRANCE LIBRE, and the central design is a large black V, on one arm of which we find an eye, red comb, and wattles of "le coq gaulois."

Those interested write to Jean Maurice Charest at above address for further information.



## NEW ISSUES

WE have numerous lists of stamps issued by the Axis countries, but we shall not chronicle any of these enemy emissions, in spite of the fact that others are doing so.

Listing them is only one step behind selling them, and we shall contribute no stimulus to the illegal desire to acquire such things.

**Aden.** The Kathiri State of Seiyun and the Qu'aiti State of Shihr and Mukalla now have the sets of stamps which we announced months ago on the authority of several correspondents.

The stamps are of various sizes and shapes, and all but the lowest values (portrait type) are large pictorials. These show views in the Hadhramaut, and those who are interested in that almost unknown area should consult "Seen in the Hadhramaut" by Freya Stark, Dutton & Co., N. Y., 1939, where large illustrations of practically all the views on the stamps are to be found.

Each state has a set of ten stamps, but only Seiyun has a 2 Rup. stamp, while Shihr-and-Mukalla has the 5 Rupee.

### Both States

- 1/2 anna, green. Portraits.
- 3/4 anna, brown. Portraits.
- 1 anna, blue. Portraits.

### Seiyun

- 1 1/2 annas, red. City of Seiyun.
- 2 annas, brown. City of Tarim.
- 3 annas, brown and carmine. Palace, Tarim.
- 2 1/2 annas, blue. Mosque at Seiyun.
- 8 annas, orange. Mosque at Seiyun.
- 1 Rup., green. Gate of Tarim.
- 2 Rup., blue and purple. House at Seiyun.

### Shihr

- 1 1/2 annas, red. Mukalla Harbor.
- 2 annas, brown. Gate of Shihr.
- 2 1/2 annas, blue. City of Shibam.
- 3 annas, brown and carmine. Fortress at Mukalla.
- 8 annas, orange. 'Einat.
- 1 Rup., green. Du'an or Doan.
- 5 Rup., brown and olive. Meshed.

We shall have illustrations of some of the stamps and further data in next issue.

Both sets are inscribed ADEN at top, and the state name(s) at bottom. Watermarked Crown and Script CA multiple and perf. 12. All are beautifully engraved, and the higher values have the portraits of the Sultans in the upper right corners in small medallions.

**France:** A new semi-postal stamp has been received on mail from Vichy. A 1.50 and 8.50 completing the "Secours National" series in grey-brown. It represents the very first Admiral of France, Jean De Vienne, in the foreground beneath a fourteenth century sailing vessel. The dates of his birth 1341 and his death 1396 are indicated in the white panel behind his head. This stamp is dedicated to the "Oeuvres de la Marine."

for September 5, 1942

**Iran (Persia in Scott):** Air mail from this far friendly country arrives now sooner through "West Africa" (as the direction on the covers indicates). On recent mail passed by "Anglo-Soviet-Persian Censorship" we found the following new stamps:

- 10D (inar) red-violet: Double-bridge.
- 25D carmine: Train at full speed over a bridge.
- 50D ultramarine: Palace.
- 75D red-brown: A big building (plant) with a large arch.
- 1.50R (ial) scarlet: Shah Mohammed Riza Pahlevi.
- 3R turquoise-green: do.
- 5R gray green: do.
- 10R orange & black: do.
- 20R brown & violet: do.
- 30R black & green: do.

**Iraq:** On recent mail from Baghdad we found the following new stamps, some color changes, some in entirely new designs:

- 1 Fils purple: Mausoleum of Sittzubaidah.
- 5 Fils Scott type A15 reissued in Green.
- 10 Fils Scott type A19 reissued in Carmine.
- 10 Fils red & sepia: showing the Boy-King.
- 1 Dinar blue green: Samarra Mosque.

**Ryanda Urundi:** Of the provisional stamp 2.50 on 10.00 red one sheet of 100 with inverted overprint has been discovered.

A set of 20 different stamps in 5 different designs, printed by Waterlow & Sons, London, arrived recently in N. Y.

"Climbing Oil Palms" are represented on 5c red, 10c olive, 15c red brown, 20c blue, 25c brown violet, 30c light blue, 50c green, 60c brown.

"Native with bamboo stick" on 75c violet brown, 1F brown, 1.25F carmine. All three with black center.

"Tiger ready for jump" on 1.75F sepia, 2F ochre, 2.50F carmine.

"Native soldier in arms" on 3.50F olive green, 5F orange, 6F blue, 7F black, 10F sepia.

"Zebra Head" the highest value of the set: 20F orange brown and black is also the most beautiful stamp of this long set, which probably will be followed soon by a similar set from Belgian Congo.

—PENNY BLACK STAMP CO.  
S. L. Bayer.

★ ★

## STATE TAX NOTES

**Arizona:** Mr. Frank L. Applegate has brought to light an unreported decalcomania that was issued about 10 years ago. It has the signature of M. A. Murphy, Chairman of the State Tax Commission and is similar in design to the "Murphy" series of Luxury Tax stamps, is without numerals in upper corners, and lower "2's" are right-side up with "CENTS" between. The stamp is 11 x 12 1/2 mm., 2c red and yellowish on white card. The stamps were used a short time in Southern Arizona and proved unsatisfactory. Mr. Applegate secured one pane of ten stamps.

**Arkansas:** Cigarette Tax. I now have the 5c stamp to go with the new 3 1/2c listed in the last column. 5c, 20 Cigarettes, Carmine.

**Idaho:** Beer Tax. Mr. Applegate also sends—

1 dozen, 12 oz., \$.0563, violet, Type II, with redrawn corner numerals and a new style of numerals of value—the flag at top of the "5" is straight, and no ball at top of the "6" or "3."

2 dozen, 22 oz., \$.2063, Orange, Type III.

**Illinois:** Cigarette Tax. A new 10 x 14 mm. decalcomania replaces the round stamp. "STATE OF ILLINOIS" at top, a large colorless "20" in center and "CIGARETTE TAX" at bottom. 20 Cigarettes, dull red.

**Oklahoma:** Tobacco Stamp Tax. Also from Mr. Applegate are two new decalcomanias, 19 1/2 x 36 1/2 mm. "Oklahoma" in arched panel at top, State Seal in center, "Stamp Tax" curved below seal and "Tobacco" in panel above large boxed numeral of value at bottom. 25c black and yellow on light buff card. 50c black and white on light buff card.

**South Carolina:** Impost Tax on Crab Meat. Mr. J. W. Seville reports the small stamps now coming overprinted with large figures of value. 2.19c and 2.437c red overprint. As originally issued, the value could only be read with the aid of a magnifying glass.

Mr. Seville also has one of the counterfeit S. C. Cigarette tax stamps as recently seized at Charleston.

The liquor tax meters in use in S. C. at the present time are similar to the last type used in Maryland. The design is 53 x 21 mm., imprint is in deep pink on a pinkish tape with S. C. seal repeated on tape in pale pink. Mr. Seville reports the values as 12c, 24c, 36c, 48c, 96c, and \$1.92. They are serrated 13 x 16.

Mr. Seville also sends an Impost Tax Stamp of series "E," "Tower Cravens, Chm. Board of Fisheries of S. C.," on which the last two lines of the warning at the left end of the stamp are transposed thus "—more than twelve months." "not less than six months nor" "Tax on four dozen 4-ounce cans of oysters or 192 ounces" 6 2/5c black on blue paper. 6 2/5c and serial number in red.

CHAS. H. HERMANN.

★ ★

## THE MARKET IN LOCALS

ON June 25th last, the house of Robson Lowe drew a bow at a venture by holding a sale devoted entirely to Local stamps. When the last such auction—if there ever was one—took place I do not know. Locals are not everyone's choice but the results of the sale certainly proved that those at No. 50 "knew their muttons." With little, if any, previous prices to guide them, the compilers of the catalogue were surprisingly accurate in their estimates, and it may come as something of a surprise to the uninitiated



## U. S. Stamp Offers

FOR ONLY 75c, GENUINE POSTALLY used Confederate States stamp (\$210 or \$211) on cover. Add interest to your collection with these Civil War covers. Schumacher, 3239 Huntingdon, Houston, Texas. \*92

15 DIFFERENT AIR MAILS, INCLUDING \$C4, \$C8, \$C9, \$C22, \$C24, \$C28, \$C29, \$1.00. Approvals accompany. Horace Paine, Westport, Conn.

OCTOBER U. S. AUCTION. WRITE FOR Listings. Redelings, 8227 Velma, Los Angeles.

## Wanted

WANTED—TO EXCHANGE CLASSIFIED ad space in W. P. G. for books of fiction, mystery or other good books published within the last two years for a private library or for cut glass or antiques. Send your references with list and prices asked. Address J. E. N., care of Weekly Philatelic Gossip, Holton, Kansas. \*22tf

WANT BOXES, WRAPPERS, LABELS FROM Matches, Medicines, Pills, Perfumery, Playing Cards with revenue stamp affixed, used between 1862-1883. Also advertisements and covers. Henry W. Holcombe, 321G West 94th St., New York City. \*97tf

WANTED—UNUSED CIVIL WAR PATRIOTIC envelopes. Also Confederate stamps and covers. In writing please give detailed description and price of what you have to offer. Geo. N. Malpass, a/o Gossip. \*22tf

VATICAN CITY MINT AND USED. ALL values. Airmails of Austria, Danzig, Memel, Saar and other European countries. Robert J. Pitzell, Box 48 Fordham Station, New York. Est. 1900. \*79tf

In sending ads for publication please specify which classification you wish: U. S. Offers, Wanted, General Offers, etc. Don't leave it to us to guess.

ORNITHOLOGISTS: SETS WITH DATA OF A. O. U. 190, 203, 261, 323, 360, 444, 447, 448, 477, 488, 494, 511b, 486 with host. Pay cash. Series wanted. Editor "Gossip." \*52tf

NO LOT TOO SMALL OR TOO LARGE (Stamps, Coins)—We buy everything, collections, accumulations. Saturn Stamp Co., 617 Main, Buffalo, N. Y. \*55tf

POSTAGE UNUSED—ACCUMULATIONS; 1c to 3c 95% face; 4c to \$1.00 82%. Prompt remittance. David Farlin, 89 Broadway, N. Y. \*51tf

FAIR PRICES PAID FOR COLLECTIONS, accumulations, U. S., foreign. Walter Gaiser, 200 Broadway, New York. \*10tf

WANTED—STATE TAX STAMPS OF Texas and Indiana; also covers, etc. Hal. Day, Lagrange, Texas. \*90

U. S. PACKET MATERIAL WANTED. REGULAR issues, Commemoratives, Airmails, Dues, Revenues. Large or small lots. Many items in straightened or offcentered condition can be used. Harry Esakson, 501 College, Rockford, Ill.

UNUSED POSTAGE ACCUMULATIONS, any denomination, quantity bought for 10% less face value. Check by return mail. Neil Christiansen, 1918 North Francisco Ave., Chicago, Ill. \*92

## Wholesale

SAVE MONEY—ASK TODAY FOR MOST attractive special offers, including New Issues, British Colonials, Canada, etc. S. Serebrakian, Hotel Astor, New York. \*76tf

STAMP DEALERS MONTHLY—INDISPENSABLE to the progressive dealer. 50c per year. Ask for sample copy. Empire Stamp Company, Dept. 2, Toronto, Canada. \*86tf

## AIR MAIL ENVELOPES

HAMMERMILL BOND

100 for 60c 500 for \$2.50 1000 for \$5.00  
Name with your name and address, not to exceed three lines, printed in upper left corner at 100 for \$1.75 250 for \$3.00 500 for \$5.00

All Prices are Postpaid.

## WEEKLY PHILATELIC GOSSIP

HOLYON, KANSAS

## STAMP CLUB NEWS

### CALIFORNIA

San Francisco.—San Francisco Pacific Philatelic Society. At the meeting of October 5, J. Sharp will present New Issues, and there will be an exhibition of "Panama" by M. C. Nathan.

### DISTRICT OF COLUMBIA

Washington.—The Collectors Club. There will be a business meeting September 29. Also, Ellery Denison will exhibit "Chinese Treaty Ports."

### ILLINOIS

Chicago.—Chicago Philatelic Society. Julius P. Steindler will speak on "Old German States" at the October 1 meeting.

### OHIO

Cleveland.—Cleveland Stamp Club. Arthur W. Lee, president; E. V. Klippstein, vice-president; Alfred Stern, secretary; Walter Siebert, treasurer; Emmett N. Ong and Dr. N. P. McGay, directors for three years; and Amos Green, director for two years, were the officers elected at the September 8 meeting. Charles F. Orgel has been appointed program chairman.

\* \*

## AUCTION CALENDAR

Sept. 26—Postal History Sale—U. S. & Foreign Covers—Philatelic Literature—James R. Arnold, Metuchen, N. J.

Sept. 28—United States, Foreign and Wholesale—Chief Stamp Company, 1227 Miles Ave., Kalamazoo, Mich.

Sept. 29—The C. B. Turner Collection of Jamaica—H. R. Harmer, Inc., 32-34 East 57th St., New York, N. Y.

Sept. 29-30—The Reuben B. Crispell Collection—United States Postage Stamps—U. S. Possessions and Proofs—Harmer, Rooke & Co., Inc., 551 Fifth Ave., New York, N. Y.

Sept. 29-30—United States, Sweden, British Colonials and General Foreign—Carl E. Pelander, 505 Fifth Ave., New York, N. Y.

Sept. 30—The H. Edgar French Collection, Part V—United States—Foreign—Lambert W. Gerber, 200 Rowe, Tamaqua, Pa.

Oct. 1—Wholesale Stock of Stamps—Mint George V and Coronation Issues, Salvage Stock, Liberia and other Foreign—Harmer, Rooke & Co., Ltd., 2 Arundel St., Strand, W. C. 2, London, England.

Oct. 1—U. S. and Foreign—J. M. Bartels Co., Inc., 17 John St., New York, N. Y.

Oct. 2—United States—U. S. Covers—U. S. Wholesale—Robert A. Siegel, 505 Fifth Ave., New York, N. Y.

Oct. 3—Postage Stamps—U. S. and Foreign—James R. Arnold, Metuchen, N. J.

Oct. 5—U. S. and Foreign, many Wholesale—H. Wendt, Waverly, Iowa.

Oct. 5-6—Stamps of the Whole World, with a fine selection of United States and Canada—H. R. Harmer, Inc., 32-34 East 57th St., New York, N. Y.

Oct. 7—Specialized Collections of Denmark and Iceland, Russia and Offices—Friedl Company, 2 West 47th St., New York, N. Y.

Oct. 20—Air Post Stamps—Many Rarities—Complete Sets and Lots by Countries from United States to Venezuela—Nicolas Sanabria, Inc., 521-5th Ave., New York, N. Y.

Oct. 26-27-28—E. J. Lee's "Grand Prix" Collection of Uruguay and the very fine Collection of Central and South America—H. R. Harmer, Inc., 32 East 57th St., New York, N. Y.

\* \*

## State Tax Notes

By Chas. H. Hermann

Alabama: Tobacco Tax. A new set of 14 x 16 mm. decalcomanias have appeared. "STATE OF ALABAMA" in curve at top, "TOBACCO TAX" in straight line at bottom, large "1/2" over "CENT" on outline map of Alabama in center. 1/2c black on yellow gray printed card.

Arkansas: Wine Tax. The "Joe Hardin" 2 1/2c Domestic Wine tax stamp is now coming with the value in red instead of black. 2 1/2c green and red.

Liquor Tax. The 14 1/2 mm. square decalcomanias with signature of "Joe Hardin" have been shown to me. 7c—1/2 pint, 11 1/5c—1/10 gal., 14c—1 pint, 22 2/5c—1/5 gal., 28c—1 quart; all black and pink on pale violet card.

California: Tomato Proration stamps are again in use. The stamps are similar to the 1941 stamps and so far are without the colored border at right and left. The earliest date seen is Aug. 10, 11, 12.

Sweet Potato Proration: I now have the terra-cotta stamp of the 1940-41 type of 1941-42 sweet potato stamps with purple handstamp surcharge "LUG" in 27 mm. tall letters—the surcharge is 27 x 48 mm.

Feeding Stuffs Inspection Tax: Two new values have been seen in the redrawn type—"no lines in sky on seal," etc. 50 lbs. violet-blue and 75 lbs. orange, perforated 12.

Mississippi: Feed Inspection. I now have the 1942-44 feed stamps, similar to the 1940-42 series with signature of "Si Corley." 25 lbs. dark brown, 50 lbs. ultramarine, 100 lbs. green, perf. 12.  
Cotton Seed Meal Tax: 100 lbs. yellow, perf. 12.

Weekly Philatelic Gossip



# State Tax Notes

By Chas. H. Hermann

**Colorado: Bedding Inspection.** Colorado's first contribution to this class of tax stamps is without face value. "STATE OF COLORADO" in two lines at top, State Seal above "REGISTRY NO." in center, "DIVISION OF PUBLIC HEALTH" in two lines at bottom, all inclosed in a 27 x 34½ mm. single lined frame, black on blue, perforated 12½.

N. E. Brewer sends a few hard-to-pick-up current types: Liquor, 3c blue with blue pantograph and black serial number. Fermented Malt Beverage, 3c green with pink pantograph on pink paper, red serial number.

**Kentucky: Beer.** Mr. Frank L. Applegate sends a 21 x 71 mm. die cut stamp for use on bottles. "KENTUCKY" in large colorless letters at top, State Seal in center with engine-turned panels to right and left. "BEER TAX PAID" on left panel, value on right. "AMERICAN BANK NOTE COMPANY" imprint at bottom also. C KY. 1942 below left corner. \$.0045, 7 to 12 oz. black-brown and blue.

**Texas: Cigarette Tax.** A new decalcomania with the usual outline map of the state. 2c black on green.

**Pennsylvania: Malt Beverage Tax.** Mr. R. Maurice Fox sends a new ¼ barrel stamp in the large size of 1940. ¼ bbl. green on greenish safety paper—lines reading up, red serial number, perf. 12½.

**Bedding Inspection:** James W. Seville sends a bedding inspection stamp in the usual type but printed in color. Green on green paper, perforated 12½.

**Rhode Island: Bedding Inspection.** Rhode Island's first bedding inspection stamp is similar to the Pennsylvania stamps. "STATE OF RHODE ISLAND" in two lines arched above the State Seal. "DEPARTMENT OF BUSINESS REGULATION Registry No." in three lines and space for number, all inclosed in a 28 x 41 mm. double-lined frame. No face value, black on blue paper, perf. 12½.

**Liquor:** I have received two shield-shaped decalcomania liquor seals. (I) 20 x 24 mm. blue, white and black. "RHODE ISLAND" at top; "LIQUOR CONTROL ADMINISTRATION" in two lines at bottom, all white letters.

(II) 21 x 24 mm. blue and white. Titles as above in colored letters, blue serial No. below, small shield in center.

**Texas: Beer Tax.** I have received

an unlisted stamp of the Cabot's numbers B21-B33. 31c rose with black serial number.

★ ★

## ANOTHER D. L. OFFICIAL SEAL

CAPT. A. C. Townsend sends a cover postmarked Clarksville, Tenn., Dec. 21, 7 AM, '85, with 2c red-brown, addressed to White Hill, Tenn. This has been crossed out and Goodlettsville, Tenn. written in red ink, and a pencil endorsement "59" placed on front. On reverse we find B. G. + MEMPHIS R. P. O., Dec. 21, and also Misdirected, Cin'ti, O., Dec. 22. The seal is 35 x 28 mm., perf. 12, on pale green paper. Framed in ordinary rule, and except the first line, which is in somewhat unusual fat-face type, everything else is ordinary 4-pt. Roman.

## Post Office Department

TO THE PERSON ADDRESSED:

Inform your correspondent of the correct name of your post office.

TO THE POSTMASTER:

If this letter cannot be delivered it should be marked misdirected and sent to the Dead Letter Office, as prescribed in Sec. 443 of the Postal Regulations.

Thus the date of this seal or label is shoved back to 1885. We have known of its use previously about 1893-94.

## The Celebrated Col. Hans Lagerloef Gold Medal Collection of

# SWEDEN

containing  
MORE UNIQUE PIECES THAN ANY  
EXISTING COLLECTION.

OVER 250 copies of the FIRST ISSUE (1885) including many plate varieties, shades and postmarks.

THE SECOND ISSUE (1888) includes the six UNIQUE Blocks of 25 each (from 50 to 500).

THE THIRD ISSUE (1862-69) includes a marginal mint block of 25 of the 170 gray in addition to a superb block of the same value; also the rare "TRETIO" error.

Rare IMPERFORATE varieties of the 1876-78 and 1891-1904 issues complete in superb block, as well as of the Postage Due and Official Issues.

The Semi-Postal "Landstorm" Issue is represented by all the errors and inverted surcharges.

Collection also contains a very fine array of Pre-Stamp and Early Issue Covers.

— Will be sold — **OCTOBER 14th** —

Catalogue free on Request.

### OTHER OUTSTANDING AUCTIONS

OCT. 5th/6th — Fine General Collection.  
OCT. 26th/27th — "Lee" Uruguay & South American countries.  
NOV. 9th/10th — The Whole World.

### DO YOU WANT TO SELL?

Send your Stamps to the World's Leading Stamp Auctioneers for maximum results. Write for leaflet "Best of Two Worlds," giving full details.

**H. R. HARMER, Inc.**

Branch of H. R. Harmer of London  
Established over 50 years

32-34 E. 57th Street,  
NEW YORK, N. Y.



# State Tax Notes

By Chas. H. Hermann

**Colorado:** The latest Commercial Feeding Stuff tax tag has the signature of Ben H. Cook, Acting Director of Markets. 100 lbs. brown.

**Louisiana:** Soft Drink Tax. The 3/4c decalcomania is now coming in a bright red-violet on light yellow-green card. The old stamp is red on white card.

**Maryland:** Liquor Tax. A liquor meter stamp has been found on a tape with the safety design only 16 mm. wide, running down the center of the tape. The design is similar to the all-over design of the 1933-35 issues. The meter is dated Dec. 13, '33 and is probably the first type of safety tape used on Maryland liquor meters. It does not seem to have had much use, only coming to light at this late date. It is meter number 128. 13 3/4 black on pale green on yellow tape.

**New Hampshire:** Tobacco Products Tax. The current type of Tobacco Products tax stamps seem to come in an unusual number of varieties. These decalcomanias are printed on card overprinted in gray "STATE OF NEW HAMPSHIRE TOBACCO PRODUCTS TAX" repeated, twenty-five lines of this to a space of twenty millimeters, reading normal, inverted, up or down. I have seen—On yellow card, 1 1/4c red (shades) N, D; 2c green (shades) N, D; 7 1/4c dull blue up. On gray card, 1 1/4c red, D; 2c green, D. On violet card, 2c bright yellow-green N; 3 1/4c black D; 3 1/4c ultramarine inv.; 7 1/4c dull blue D; 7 1/4c black and blue inv. There is also a 7 1/4c black and blue on yellow (D) in which the wreath and ship in center are very crudely drawn. The ship is especially bad. This stamp is said not to have been used but it has been sold by the state.

**Ohio:** Wine and Mixed Beverage. Mr. Frank L. Applegate shows the 3 1/4c blue with a pale blue pantograph covering the stamp—"OHIO DEPARTMENT OF TAXATION" repeated between curved lines. "Columbian Bank Note Company" imprint below stamp.

**Texas:** Beer Tax. There are two types in the current Texas beer stamps. This is most noticeable in the right star in wreath as well as the smaller stars in circle at right end of stamp.

Type I: the wreath is a full millimeter from the right border of the stamp.

Type II: the wreath is up to but does not quite touch the border.

The following are known: .02 1/4c perforated vertically, I and II; .02 1/4c perforated vertically, II; .04 1/4c, II; .09 (Cabot's #B21), II; .09c (Cabot's

#B28), II; 9.375c, II; .12c, I and II; .31c, I and II; .64c, I and II.

**West Virginia:** City of Fairmont. This city has a tax on punchboards ranging from 10c to 50c depending on the value of the board. The tax is collected with a meter—P. B. No. 190000—which prints directly on the punchboards or on a tape. The proof I have is green on the pink P. B. postage-meter tape.

Mr. John Coulthard, President of the Meter Slogan Associates, tells me collectors can get tapes of this tax meter by sending 10c and a STAMPED ADDRESSED ENVELOPE for return to the Mayor, Mr. Fred T. Wilson, Fairmont, W. Va. Many members of the M. S. A. collect tax meters as a sideline to postage meters.

**Wyoming:** Mr. Applegate also sends the 1c red-orange and 3c blue liquor stamps with signature of Mart T. Christensen, Secretary.

## U. S. AUCTION PRICES

EUGENE N. COSTALES, Auction Sale, held Sept. 9-10th at 99 Nassau St., N. Y. City.

This was an unusually fine U. S. sale, particularly notable for approximately fifty very fine lots of 1847-1851. 5c, \$28, used, described as V. F. with good margins (\$10), at \$7.50 and \$9.50. Another copy with odd blue grid, left sheet margin, over Cat. at \$13.50. Same, V. F., struck with "5" in red (\$35), at \$25.50. Another on cover with "Norwich, Conn." 5-bar, blue grid (\$13), at \$10. Two fine singles same on cover with square red New York grid, at \$17. A magnificent copy with parts of other stamps on three sides, tied to cover with red "10" and corner card in red, beautiful item (\$35), at \$51.

10c, \$29, superb copy with large margins and double transfer B., red New York grid (\$85), at \$66.75. Another 10c, intense black shade, pmk. "10" in red, beautiful (\$85), at \$68. 3c, \$33b, superb with left pane margins, guide line and dot, light black grid, at \$13.50. 10c, \$35b, V. F., used, three fine margins, L. C. with "OCEAN MAIL," at \$24.50. 10c green, Type III, \$49b, V. F., used (\$7), at \$5.50. 24c, \$99, L. C., not quite cent. (\$30), at \$17. 80c, \$143, cent. to B., L. C. in black (\$65), at \$33.

10c, \$187, L. C. block of 4 on piece of cover from Waterbury, Ct., scarce, at \$19.75. 5c, \$255c, V. F., mint block, Imp. horiz., at \$185.50. 6c, \$250a, same, at \$146. 1c, \$294a, L. C. with stitch watermark, rarity, at \$186. 4c \$350, coil, V. F., O. G. pair (\$20), at \$11.25. 3c, \$445, V. F., mint coil pair (\$25), at \$16.50. 2c, \$459, V. F., mint pair, at \$60; and a line pair of same, V. F., O. G., at \$65. 1c green, \$481, set of centerline and arrow blocks from the experimental Rose electro-

lytic plate, at \$60. White Plains sheet, \$630, V. F., mint (\$7), at \$4.80.

Kans. overprint, \$660, vert. block of 20 (2x10), mint, wide space var., at \$29. Neb. 1 1/2c overprint, \$670, similar block, at \$27. Neb., 8c, \$677, same, at \$27. Agriculture 1c, \$601, V. F., mint block of 4 (\$40), at \$25.50, a better price than this scarce item has brought recently. In the Revenues, a used block of 10 of the \$1.50 blue, \$R78a, in a vert. block of 10 (2x5), light P. C., large margins, probably finest block known, at \$110. 10c Playing Card (\$RF24a), mint pair, Imp. vert., at \$14. The remainder of the sale included selected lots of U. S. album pages, Airmails, Revenue Proofs, U. S. Locals and a few Confederates.

—W. L. BABCOCK, M. D.

## MARY JANE SAYS

Ever hear of Mussolini

The macaroni chief?

BUY WAR BONDS, and do it quick:  
Help catch this Dago thief.

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## POSTAGE WITH RHYTHM

The linking of the lovely old meters of poetry to the husky young meters of Pitney Bowes and N. P. M. is an everyday postal affair. Inevitably as Boy Meets Girl, it had to happen that Meter Meets Meter. Perhaps a better title for this item would be *Trochaic Penta Joins N. P. M. Family* or *Muse's Daughter Wed To P. B. Offspring*.

For example here is one of the P. B. progeny, number 95765 from Chicago. To be his slogan till Purity Bakeries do them part is—

Every Bite

A Delight.

Joined to No. 8587 N. P. M., a capable member of the postal family from Rochester, New York, is this attractive little Iambic Dimeter—

Sh-h-h!!! Shut Your Trap

And Catch a Jap.

Or take another of P. B.'s young ones, Meter 93743, who works for a Kansas City firm. Just look at the neat working-girl Anapest with whom he has hooked up.

Those who know

Trade with Stowe.

It takes you right back to the good old school days. Remember that English teacher who tried to beat into your head the idea of scanning verse? And those funny words—*iambic pentameter*, *trochaic*, *dactyl*, which sounded more like names of prehistoric monsters than of forms of verse? If these recollections are not too painful, let me introduce you to a few more of these wedded meters.

You know this next one. She's been a familiar highway figure long before she was metered postally. This poly-androus verse meter, united with several postage meters, is

Be Sure

With Pure.

Two examples of more ambitious verses I want you to know. One goes with a P. B. meter in Chicago, and the other is clicking it off with an older meter out in Denver.

Time is Short

This is Your Scrap

Buy Bonds & Stamps

To Trim the Jap.

In this day of rising prices

Cook with Gas, says Jetty Brite,  
Put your savings in Defense  
Bonds,

We are out to win this fight.

*Jetty Brite - The Helpful Sprite*

One final blow, poetry lovers, before we part. You've seen meter meet meter. Now behold a meat meter meter. It's not my idea, but that of the American Meat Institute. They use Pitney Bowes Meter 105685 for their mail, and the slogan—

A meal without meat

Is a meal incomplete.

And you know what's going to spoil that one, don't you? Yep. Rationing.

## State Tax Notes

—By Chas. H. Hermann—

**Alabama: Tobacco Tax.** I now have additional values of the tobacco decal., listed in this column Sept. 26, '42—1c green, 2c blue, 2½c salmon, 3c carmine, 5c yellow, 7½c lilac, 10c gray-blue.

**Playing Cards.** Stamps same type as the tobaccos. 1c dark violet, 5c green, 10c carmine.

**Liquor Seals.** I have two round liquor seals, decalcomania, 22mm. in diameter. Both have "ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD" in white letters on a red band; "ALABAMA GREAT SEAL" in a second band around the central disc with map of Alabama. On one, the space around the map is white, the other black, both seals are red, white and black.

**City of Birmingham Cigaret Tax.** I have a new decalcomania from this city. "CITY OF" in curve, "BIRMINGHAM" in straight line at top, "TOBACCO TAX" in two lines of colorless letters at bottom, small "2" in center. 2c green.

**Arizona: Fertilizer Inspection.** Arizona now has a one-pound fertilizer control stamp in the small map design like the 5- and 10-pound stamps. This is the lowest value tax stamp in use. It is for use on approved samples. 1-lb., red perf. 12½. The stamps are in sheets of 50 arranged 10x5. Sheet is straight-edged on both sides and bottom, a perforated tab at top has "No." over the fifth stamp and the sheet number over the sixth. Also on tab over stamp number one, "250M 10-41 - MESSENGER - 14684" in three lines of small type. A sheet of fifty stamps costs ½c; the stamps represent a tax of one-tenth mill.

**California: Sweet Potato Proration.** The 1942-43 stamps have appeared, similar to 1941-42 except for change of date. They are in sheets of 20 (4x5), perforated 12 with the four sides of the sheet s. e. The following have been seen: black on white, yellow, terra cotta, pink, carmine, blue and light green papers.

**Colorado: Commercial Feeding Stuffs Inspection Tax.** The 25 pounds stamp is out in the redrawn type similar to the 100 pounds, Cabot's No. F13, 25 lbs. brown, perf. 12½.

The 100 pounds stamp has again been redrawn. The lines are fine as on No. F13, but the ornament in the inner corner of the segments of the circle between the bars of the cross is missing and all horizontal lines run to the triangles above the circle. On No. F13 the lines stop before touching the triangle, leaving a white line around the triangle. 100 lbs. rose,

Malt Liquor Tax. A 9c orange has been added to the current set of case stamps.

Fermented Malt Beverage Tax also has a 9c stamp added to the current set of case stamps. 9c purple with pink pantograph.

**Mississippi:** I've had the pleasure of viewing some fine stamps from this state, which does not sell to collectors.

Malt Tax: A 17½x21mm. stamp, "MALT" in large letters arched over state seal with "9" over "CENTS" on each side. In small panel at bottom, "MALT TAX LAW : OF 1932 : MISSISSIPPI" in three lines. 9c red-orange, perf. 12½.

Wine and Beer Tax. Stamp has small seal at top center, serial number in panel at upper left and panel for permit number at upper right, "48c" over "TAX" in center. 12-oz., 24-bottle case, 48c bright green, perf. 12½; the stamp is 83x31 mm.

Another type with engine-turned design covering most of the stamp; panels for numbers similar to the 48c, serial number in red. 32-oz., 12-bottle case, 64c blue, perf. 12½ horizontally. 16-gallon keg, \$3.41 blue, perf. 12½.

Tobacco Tax. The stamp is similar to Cabot's numbers T34 to 36, reading "TOBACCO TAX LAW OF 1934 AS AMENDED." 50c vermilion, perf. 12½.

**Missouri:** Kansas City Occupation License Cigarette. Three decalcomanias like Cabot's number KCC17 2c green. 1c red on white card, 2c black, and 5c blue on buff card.

Excelsior Springs, Mo. 16x12½ mm. decalcomanias. "CITY OF - EXCELSIOR - SPRINGS, MO." in three lines in panel in upper half of stamp. "OCCUPATION LICENSE CIGARETTE" between numerals of value in each lower corner. 1c green, 2c red, 5c black on yellow card.

★ ★

## BRAZIL SALE IN BRAZIL

In connection with the sale of the Lagerloef Brazil collection, it is interesting news to learn that another such a collection of Bull's Eyes and Inclínados was recently sold by the Casa Filatelica Bandeirante to Otavio Moreira, of Sao Paulo, for 290,000,000 reis, which we guess is about \$25,000. This collection contains more than a hundred Bulls' Eyes, and fifty high-value Inclínados, all in irreproachable condition. This is said to be the highest price ever paid for a collection of Brazil.

★ ★

## MARY JANE SAYS

Benito is Hitler's bellhop,  
Benito's an over-sized flop,  
BUY WAR BONDS, cook Bennie,  
He doesn't rate any—



## BUREAU PRECANCEL NEWS



Conducted by

MAJ. C. C. FISHER, B. I. A. 246  
1204 North Frederick, Arlington, Va.

New items as shown to Dr. Mitchell include:

New Town: Phenix City, Ala., 1c coil.

New Items: Coils — Duluth, Minn., 1c.

Prexy Sheets—Los Angeles, Calif., 17c; Boston, Mass., 6c; Concord, N. H., 1½c; Cincinnati, Ohio, 20c; Dayton, Ohio, 4c; Dallas, Texas, 10c.

Defense—Cedar Rapids, Iowa, 1c; Scranton, Pa., 1c; Fairmont, W. Va., 1c.

That is quite a nice list, thanks a lot, "Doc."

I have also had shown to me direct, the Dayton 1½c coil. This has not been announced on any list that I recall, so it must be a late arrival. I must hasten to send in a copy to Dr. Mitchell, for this is the way he gets items to record. Of course, if I have made a mistake, it still won't matter, for I have a new stamp for my own collection, regardless. If I failed to send it in, perhaps the next fellow would fail also, and it might never be reported. The address is given here, so if you have one or more that you would like to report, send them direct to Dr. W. I. Mitchell, 398 Vassar Ave., Berkeley, Calif. Return postage, please (if you want your stamps returned).

Oh, yes, there is that new town. I don't recall seeing it on any of our lists of items shipped out, so it must be one which came out this past month of October. We shall see the list in a few more days. In the meantime, who can tell me about the place? My map shows it as close to the Georgia line. It is in Russell County, according to the postal guide, and in Lee County, according to my old Atlas. Both are very close to Columbus, Ga., which is quite active just now in the military manpower business. More information is certainly requested. Maybe the stamp is ordered so that each soldier can get an ad, at least, on mail call!

Was down at our local club last night, on a rainy evening. Several showed up in spite of the weather and we sat around, talking and swapping stamps until I was almost ashamed to go home at all! . . . Two visitors showed up, with new stamps to trade, new stories about stamps and places which issue our precancels, and a fine time was had by all. If you wish a tip, take it from me that any collector of stamps is welcome at a Precancel club, and he will enjoy it. If you don't

a great kick out of your fancied superiority. If you do collect them, why you will just thoroughly enjoy the atmosphere. This applies to all you lone-wolf collectors. When you get a chance to get to a town with a club, try to time your visit so you can meet with them. They will like it, and it will be a treat for you.

Still have a few more packets of buros to give away. Send three cents return postage and I'll send you a small packet, say 20, all different, all Buros. There will be at least one old large type, defense and narrow. The rest will be of the old small type, with a few prexies thrown in. Not worth much, made up out of my duplicates, but they do give you the right steer on what is what. That's all for now. See you next week.

## State Tax Notes

By Chas. H. Hermann

**Colorado:** The latest Commercial Feeding Stuff tax tag has the signature of Ben H. Cook, Acting Director of Markets. 100 lbs., brown.

**Louisiana:** Soft Drink Tax. The ¾c decalomania is now coming in a bright red-violet on light yellow-green card. The old stamp is red on white card.

**Maryland:** Liquor Tax. A liquor meter stamp has been found on a tape with the safety design only 16 mm. wide, running down the center of the tape. The design is similar to the all-over design of the 1933-35 issues. The meter is dated Dec. 13, '33 and is probably the first type of safety tape used on Maryland liquor meters. It does not seem to have much use, only coming to light at this late date. It is meter number 128. 13½ black on pale green on yellow tape.

**New Hampshire:** Tobacco Products Tax. The current type of Tobacco Products tax stamps seem to come in an unusual number of varieties. These decalomanias are printed on card overprinted in gray "STATE OF NEW HAMPSHIRE TOBACCO PRODUCTS TAX" repeated, twenty-five lines of this to a space of twenty millimeters, reading normal, inverted, up or down. I have seen these on yellow card, 1½c red (shades) N, D. 2c green (shades) N, D. 7½ dull blue Up. On gray card, 1½c red D.; 2c green D.; on violet card, 2c bright yellow green N., 3½c black D., 3½c ultramarine inv., 7½c dull blue D.; 7½c black and blue inv. There is also a 7½c black and blue on yellow (D) in which the wreath and ship in center are very crudely drawn. The ship is

have been used but it has been sold by the state.

**Ohio:** Wine and Mixed Beverages. Mr. Frank L. Applegate shows the 3½c blue with a pale blue pantograph covering the stamp — "OHIO DEPARTMENT OF TAXATION" repeated between curved lines; "COLUMBIAN BANK NOTE COMPANY" imprint below stamp.

**Texas:** Beer Tax. There are two types in the current Texas beer stamps. This is most noticeable in the right star in wreath as well as the smaller stars in circle at right end of stamp.

Type I—The wreath is a full millimeter from the right border of the stamp.

Type II—The wreath is up to, but does not quite touch the border.

The following are known: 2½c, rouletted vertically, I and II; 2½c, perforated vertically, II; 4½c, II; 9c, (Cabot's #B21) II; 9c (Cabot's #B28), II; 9.375c, II; 12c, I and II; 31c, I and II; 64c, I and II.

**West Virginia:** City of Fairmont. This city has a tax on punchboards ranging from 10c to 50c depending on the value of the board. The tax is collected with a meter—P. B. No. 190000—which prints directly on the punchboards or on a tape. The proof I have is green on the pink P. B. postage meter tape.

Mr. John Coulthard, President of the Meter Slogan Association, tells me collectors can get tapes of this tax meter by sending 10c and a stamped addressed envelope for return to the Mayor, Mr. Fred T. Wilson, Fairmont, W. Va. Many members of the M. S. A. collect tax meters as a sideline to postage meters.

**Wyoming:** Mr. Applegate also sends the 1c red orange and 3c blue liquor stamps with signature of Mart T. Christensen, Secretary.

## GOTHAM GOSSIP

It is seldom indeed that suggestions for this column are sent in by readers. Perhaps this is noticeable from the choice of topics, which some might call ill-chosen. Hence, when a cheery letter from a reader in Mississippi City, Miss., Mr. Charles Scott Brown, comes in with a suggestion for a column, plus the comment that this column is "helpful and of interest," it is gladsome news indeed.

Mr. Brown, although having collected for many years, is still puzzled by the term "plating," which collectors, both tyro and advanced, bandy about with the assumption that everyone understands the meaning of the word. Perhaps if we philatelists take the trouble to find out, we will find that many of our fellow collectors have no understanding of an expres-



# State Tax Notes

By Chas. H. Hermann

**Illinois:** Beer Tax. John S. Bobo reports a new beer stamp, #66, ¼ bbl., black on vermillion and light blue.

**Nebraska:** Wine Tax. Frank L. Applegate shows me the Light Wines ½c, 1½c, 3c and 7½c carmine, die-cut stamps with signature of Theo. M. Osterman, Chairman, to the left of the seal and with signatures of J. A. McEachen and Jackson B. Chase to right.

Mr. Applegate reports all values including beer stamps are now out with Mr. Osterman's signature.



**Ohio:** Malt Beverage Tax. M. D. King sends several new ones from this state, including the familiar 1½c red-violet Malt Beverage stamp with imprint "RESERVE LITHO. COLUMBUS, OHIO" at lower right. Also a new type, somewhat similar but with "STATE OF OHIO" in a curved line above the seal, which is new, without the tree in left foreground. The straight line and square corners are replaced by rounded corners and scalloped frame line. Imprint "EUREKA SPECIALTY PRINTING CO., SCRANTON, PA." below stamp. On gray paper with vertical watermark "OHIO" repeated. 1½c red-violet, perforated 12. 4½c black, imperf. (die cut).

Mr. King also reports the following "EUREKA" stamps: 3c, 8¼c, and 16½c Malt Beverage and 1½c and 2¼c Bottled Beer.

**Virginia:** Big Game Hunting. Mr. Applegate sends a number of Hunting Stamps of Virginia. I had, until now, believed the Kansas Quail Hunting Stamps to be the only State Tax Stamps in a class with the Federal "DUCK" stamps. The stamps are 51 x 35 mm., with a fine double-lined



frame inclosing the designs, and are perforated 12.

1938.—Deer and trees, mountains in background. "VIRGINIA BIG GAME HUNTING STAMP" at top. "RESIDENT 1938 \$1.00" in three lines at upper right. \$1.00 blue, Resident; \$2.50 red, Nonresident.

1938. — Mountain Scenery "NATIONAL FORESTS OF VIRGINIA" at top, "SEASON 1938-9" on mountains and "PERMIT TO HUNT — TRAP — FISH \$1." \$1.00 green.

1939.—Bear, Resident \$1.00, black on yellow; Nonresident \$2.50, black on blue. Map, HUNT - TRAP - FISH \$1.00 green.

1940. — None seen, information wanted.

1941.—Deer, Resident \$1.00, brown; Nonresident, ? Map, Hunt-Trap-Fish \$1.00 red.



1942.—Deer, Resident, \$1.00, black on blue "VIRGINIA BEAR AND DEER." Nonresident, \$2.50, black on yellow "HUNTING STAMP" at top. Map, Hunt-Trap-Fish, \$1.00 black on pink. The maps show counties outlined and national forests shaded.



**Washington:** Apple Advertising Tax. Mr. Applegate sends some new Apple Advertising Tax stamps including several values of the 1940 set I hadn't seen before. The 1940 set, with seal at lower center and apple to left

is to cover the tax of one cent per box, and the two high values cover different size car-loads as all freight cars are not the same size.

1940.—1c black, 5c green, 10c brown, 25c blue, 50c purple, \$1.00 blue, \$2.00 light green, \$6.00 brownish yellow, \$7.00 orange, \$7.56 red, and \$7.98 dark red. Perf. 12.

1942.—Stamps smaller, 36 x 24 mm. "WASHINGTON STATE APPLE ADVERTISING" in two lines of colorless letters at top. The value is at the bottom in the color of the stamp, with a RED apple at left and GREEN state seal at right, black serial number in center. Only the main color of the four-colored stamps is given in this list: ½c red brown, 1c black, 1½c orange, 5c apple green, 10c purple, 25c dark blue, 50c violet blue. Other values are \$2.00, \$5.00, \$8.00, and \$11.97. This last odd value is for a car-load of 798 boxes. The 1942 stamps are rouletted 9½ x 6½. The tax rate is 1½c per box.

★ ★

## NEW ISSUE NOTES

**BRITISH COLONIES.** The so-called war issues or war reprints, actually fresh printings of current stamps of low values for numerous colonies, have a new variety of script watermark.

The principal differences are in the "A" of "CA," which has a straight instead of a wavy cross-bar, and the left-hand vertical (reversed) stroke of the "A" does not have a pronounced hook. Whether this is pronounced enough to obtain special listing is questionable, as it will likely take photography to demonstrate it in many stamps.

**NEW ZEALAND.** Through courtesy of J. and H. Stolow we are able to present an illustration of this year's health stamps, and from Messrs. S. and M. Miller Bros., Victoria, we have them on a first-day cover from Wellington, N. Z.

1d. + ½d. green  
2d. + 1d. Mars orange.





# State Tax Notes

By Chas. H. Hermann

**Indiana:** Fermented Malt Beverages. I have the current type case stamp with the signature of B. E. Doyle, Excise Administrator. 12c orange-red and carmine, black serial number, roul. 6½.

**Kentucky:** Distilled Spirits. New decalcomanias, 25 x 15 mm., shaped like an outline map of the state, are in use. "KENTUCKY" in large letters over seal in "Easters" half of state, value and "DISTILLED SPIRITS" on the "West" half. Serial number across center of stamp. 1 Pt., red, black serial number. 1 Qt., black, red serial number. 1/5 Gal., blue, aluminum serial number.

**Minnesota:** Liquor Tax. 30 x 21½ mm. decalcomanias with seal at upper left and value in circle at lower right have come my way. "LIQUOR TAX STAMP" and serial number at bottom. A large part of the stamp is covered with fine lines of print. A "Certification" similar to the Iowa liquor seals of 1935-38. 20c lilac, 25c black on yellow.

**Evergreen Tree Tax.** Mr. C. A. Butler sends the 1942 Evergreen Tree Tax tag in the same type as late years. 2c brown and green on buff card with green back.

**Texas:** Cigarette Tax. Prof. J. L. Whitman sends the current cigarette decalcomania in a new color. 3c—20 cigarettes, red-violet.

**Wisconsin:** I have been shown a number of unlisted varieties of the various issues of this state. Occupational Tax on Intoxicating Liquor: I. 22 x 28 mm. decalcomania, shaped like outline map of Wisconsin, serial number on white band across center, black unless noted. 1c black, blue and orange (red serial); 2½c black, yellow, white and green; 6½c black, blue, white and orange; 12½c black, yellow, white and blue; 20c black, red, white and orange. I have the 10c unused, black, blue, white and yellow on violet card with gray print. II. Similar, but smaller (20 x 24 mm.), and small serial number in black; 6½c black, blue, white and red-orange; 12½c black, yellow, white and blue.

**Engraved decalcomanias:** III. Seal and map, 20 x 37 mm. 1c orange-yellow with red serial number.

IV. Similar, 20 x 33 mm., 10c brown with red serial number. Other values of these series were reported in these notes in W. P. G., April 25, 1942.

Most of above were shown by Prof. J. L. Whitman, who also sent the ½c engraved decalcomania of the American Bank Note Co. set. To date I have seen the ½c green, 1c blue, 1½c gray, and 2c carmine.

Prof. Whitman also shows an Occu-

pational Tax on Wine stamp, a large (81 x 47 mm.) decalcomania with signature of Robert K. Henry at lower right, blue all-over safety design on face, design in reverse on back, black on white; \$1.00 blue and black.

**Fermented Malt Beverage Tax.** Additional varieties of the type illustrated in Cabot's catalog continue to be reported. Like Cabot's B11, but signature of Solomon Levitan. \$.125 (1/8 bbl.) gray and black. Similar signature replaced by "State Treasury Dept." \$.07258 rose-carmine and black. 1941, 133 x 33 mm. stamp; 50c (½ bbl.) yellow and black.

★ ★

## BUREAU PRECANCEL NEWS

Conducted by  
MAJ. C. C. FISHER  
1206 North Frederick, Arlington, Va.



New items as shown to Dr. Mitchell include:

Defense.—New Orleans, La., 3c; Haverhill, Mass., 1c.

Prexies.—Denver, Colo., 11c; Denver, Colo., 15c; South Bend, Ind., 1½c; Minneapolis, Minn., 12c; Minneapolis, Minn., 20c.

Thanks a lot for a nice list, "Doc."

**CHICAGO:** The above listing calls to mind the 20c wide spaced presidential from Chicago. It is said to be a scarce item, and the narrow has already been ordered. My copy has dated initials (from a mail order company). It is rumored that this stamp is really scarce in fine condition (without these dates). Also, how about the wide defense from there? Anybody know about it? It is definitely scarce in blocks, and not at all common in singles. I remember getting a block in the mail, with dated initials. Sold it right away, for I wanted one without the initials. Now I don't have any at all!

**OLD TYPE BLOCKS:** Generally this is understood to mean the old LARGE type blocks, and refers to that first large group of our sheet stamps, perf 10 and compound. A complete collection of these would total 836 (437 for the perf 10 and 399 for the compound). They make a nice showing, but many are scarce and unobtainable. In fact, there are a few that don't seem to exist. Doctor Mitchell has a fine collection, probably as large as anyone in the world, but he lists eight as wanted. It is a possibility that of these eight some do not exist at all in blocks. Two of these, and some others, are not priced in the catalog, indicating that they are not known in block. But, apart from these rarities, many of the rest are readily obtained. I

have some six hundred. I mount them, on a page for each town, with a central motif of some sort from the town concerned. On some I have a small photo of the post office. From Salt Lake City I show the Tabernacle. Then each block is arranged around in a sort of a circle, with a black background. I use a stiff cardboard, and when I have such a set complete, cover it with a sheet of cellulose acetate. Looks mighty purty, as my wife says (and she doesn't like stamps of any kind)!

Mentioned some of the rarities, singles, a few issues back. Comes now a request for more articles along this line. Well, how about the BATAVIA 1½c compound? That is generally considered the second greatest rarity among buros. It is very rare in centered condition and is unknown in block. In GUNESCH'S book on Precancels, he says: "The particular reason for this scarcity is not positively known. The most logical explanation is that the gauge on one of the perforating machines was changed while the order for these stamps was being run. This was sometime in 1927. This order was the only one ever placed for the 1½c Batavia ordinaries, and was worked on about the time the perforation gauges were being changed over from 10 x 10 to 11 x 10½. It would appear, therefore, that most of the stamps on this order were perforated 10 x 10, and that a very small number, estimated at not more than 20,000, received the 11 x 10½ perforation. Most of these stamps were used on samples of Italian Balm . . . to persons located in Illinois, Michigan and Wisconsin." The current catalog price for a centered specimen is \$125. If any of you have this scarce stamp, there is every reason to believe it can be sold readily, if you care to sell.

Further information about the recent new town in Alabama indicates that the Phenix City buro (1c coil) comes in coils of 3,000. This will be quite a financial blow to anyone wishing to buy a coil for trading purposes. Most of our items will come from the mails! Personally, I wanna see even one!

**The Catalog:** Guess we should repeat again about the catalog. The official catalog of Bureau Precancels is the Mitchell-Hoover, now in the 26th edition. It is published by S. G. Rich of Verona, N. J. Cost is \$1.00, postpaid. It may be purchased from the publisher, from any dealer in precancels, or I can get it for you. It illustrates each type, gives much descriptive matter, and lists and prices each Bureau precancel issued up to date of the catalog, which in this case was late 1942. This edition will be current for a year, and is a MUST for the well-informed collector.

Weekly Philatelic Gossip



stamp collecting birds I pal around with. It came on me gradually with no symptoms at first. Soon after I ran a fever caused by the condition of some of the stamps I was collecting and finally took to bed with a bad case of *conditionitis*. After a lingering illness, Old Doc Album wanted to give up my case. I told Doc not to leave me flat and walk out on me. We called in the specialists. They looked me over and consulted that great *conditionitis* authority, Scott's Catalog. They poured over the pages of the countries which issued stamps that never were well centered and that were never cancelled except with the works. Then came the verdict. They found it among the pages of Ceylon, Great Britain and several other 19th century early issues. They walked out on me, alleging that I suffered from only one thing, I later learned.

It was not *conditionitis* I had so much as *dampphoolitis*. This was caused by looking for something which really never existed, such as perfect copies of stamps that never were issued that way. But the cure was simple. One of the undertaker's assistants told me later that you can't be cured of something that you don't have.

It sure eased up on my pocketbook, and was reflected in the pages of my album in short order. But how did I get that way in the first place? Simply by trying to figure out dealers' descriptions of stamps and reading Scott's description on colors. This may sound exaggerated but since I cut out these two allergies, Brothers and Sisters, I sleep well.

\* \*

### PHANTOM PHILATELY

Most collectors are familiar with the various issues of Hamburg local stamps, now supposed, with few exceptions, to be entirely bogus, and concocted only for the collectors of long ago, when there were not very many varieties of stamps, and anything was collected.

Now Dr. L. S. Holmes, of London, Ontario, sends us a set of "stamps," allegedly Bergedorf locals, which we have never seen before.

These in their general make-up are strangely reminiscent of the lowest value of the Labrador-U.S. set described in GOSSIP some time ago, and it may well be that that stamp was based on one of these Bergedorfs, always supposing that the latter are of a remote date.

There are five of these things in the set, all biological, so that animal-stamp collectors will likely be looking for them ere long!

The 2 pf. brown shows an otter with a fish in his mouth. The 3 pf. ochre shows what I take to be a squirrel climbing a limb. The 5 pf. black shows a Dalmatian dog retriev-

ing a duck, and this ought to be a surprise, too. The 10 pf. dark green is an attractive composition which shows two storks in a marsh. The 15 pf. bistre is a Disneyesque *chef-d'oeuvre* depicting a couple of rabbits, one with a decidedly pussified countenance. All are perforated 11, but none have gum. The 2, 5, and 15 are oblongs, the others rectangles. They're an amusing lot of what's-its.

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## State Tax Notes

—By Chas. H. Hermann—

**Arkansas:** Beer Consumers Sales Tax. The 12-Quart Case—\$0.4675 stamp which formerly came with a colorless-roulette poorly cut, resulting in stamps with very ragged edges, is now appearing with a clean-cut roulette in black same as the stamp.

**Kansas:** Cereal Malt Beverage. P.F.C. E. S. Amsler reports the 38½c (¼-bbl.) stamp in green, replacing the orange stamp of same design.

**Quail Hunting.**—I have the 1942 stamp, the sixth annual stamp in the same design. The 1937 and 1938 stamps came in sheets of 50 (5x10) and are slot perf. 7. Beginning with the 1939 stamp, they have been padded, are straight-edged at top, right and bottom, and rouletted (?) 7 at left. 1942 (Void after June 30, 1943) 50c yellow-green and brown.

**Kentucky:** Cigarettes. I now have the 1c value of the 15 x 12 mm. decalcomanias with large numeral of value at left, "KENTUCKY" in large white letters across top and seal at right. 1c white, black and green.

**Beer.**—I have another value of the bottle-neck stamps as reported in these notes 10-3-42. 32 to 64 oz., \$.0242, gray-black and violet.

**Liquor.**—Another of the map design decalcomanias listed in these notes 12-19-42. ½-pt. yellow-green with red serial number.

**Louisiana:** Tobacco Tax. Map type decalcomania. I now have the 3c value red-brown on yellow-green card with pale brown safety print.

**Michigan:** Liquor Seal. I have a new seal, engraved, 22 x 18½ mm., "MICHIGAN" at top, "MLCC" in scroll in each upper corner, horizontally-lined outline map of Michigan in center and a red serial number on a horizontally lined panel at bottom. The imprint of the Columbian Bank Note Co. is below the seal. The seal is printed in green on double safety paper similar to the Ohio liquor seal and is perforated 12½.

**Excise Tax.**—I have a new value similar to Cabot's \$B30 illustrated in the catalogue. "6—½ GAL. OR" in

red above "12 QUART" in the copy of the stamp, which is gray on series "A" and dark blue-gray on series "B" and "C." The serial letter and number are red. A gray pantograph covers the stamp.

**Mississippi:** Beer and Wine Tax. (See notes in GOSSIP 10-31-42.) The 64c blue stamp seems to come in two forms—in sheets perforated 12½ and in strips perforated 12½ horizontally.

**Missouri:** Kansas City, Mo. Cigarettes. I have a new 13 x 13 mm. decal. "KANSAS CITY - MO. - OCCUPATIONAL - LICENSE TAX" in green on white panel. "2c" and "CIGARETTE" in white at bottom. 2c green on gray printed green card.

**Texas:** Citrus Fruit Maturity Inspection Tax. The 1942 stamps continue the design which first appeared in 1934 and continue to carry the signature of J. E. McDonald, Commissioner of Agriculture. The stamps are issued in "sheets" of five, perforated horizontally between. 1942, 1c rose, 2c ultramarine. The stamps are used from September to December each year.

\* \*

### DISCONTINUED ISSUES OF POSTAGE STAMPS

Since postmasters were last advised, the Department's stocks of the following varieties of postage stamps have become depleted and further requisitions therefor cannot be accepted:

| Series                   | Description              |
|--------------------------|--------------------------|
| 1935 25c                 | Trans-Pacific Air Mail.  |
| 1937 3c                  | Puerto Rico.             |
| 1937 3c                  | Virgin Islands.          |
| 1938 3c                  | Iowa.                    |
| 1939 3c                  | Panama Canal.            |
| 1939 3c                  | Washington Inauguration. |
| 1940 1c, 2c, 3c, 5c, 10c | (Poets).                 |
| 1940 1c, 2c, 3c, 5c, 10c | (Educators)              |
| 1940 5c                  | MacDowell (Composer).    |
| 1940 5c                  | French (Artist).         |
| 1940 5c                  | Howe (Inventor).         |
| 1940 10c                 | Nevin (Composer).        |
| 1940 5c                  | Alcott (Author).         |
| 1940 10c                 | Clemens (Author).        |
| 1940 10c                 | Bell (Inventor).         |
| 1940 1c                  | Foster (Composer).       |
| 1940 2c                  | Cooper (Author).         |
| 1940 3c                  | Emerson (Author).        |
| 1940 5c                  | Reed (Scientist).        |
| 1940 10c                 | Addams (Scientist).      |
| 1940 3c                  | Pony Express.            |
| 1940 3c                  | Herbert (Composer).      |
| 1940 10c                 | Remington (Artist).      |
| 1940 1c                  | Whitney (Inventor).      |
| 1940 3c                  | McCormick (Inventor).    |

Postmasters having supplies of the above varieties of stamps on hand are hereby directed to place the same on sale at all stamp windows in order that the remaining quantities may be disposed of without further unnecessary delay.

—Postal Bulletin.



# State Tax Notes

By Chas. H. Hermann

**Arkansas:** Feed Inspection Tax. A new arrival is the 75 lbs. with signature of Joe Hardin, Commissioner of Revenue.

**Georgia:** J. W. Seville shows a number of new stamps of this state.

**Beer.** A nice looking set of stamps, 71 x 22 mm., "STATE OF GEORGIA" at top, seal in center, "BEER" in large letters to right and to left of seal, value in each lower corner. 1½c red, 1½c purple, 2c green, 5½c blue. Printed on glazed paper and die cut.

**Beer.** Another set 64 x 17½ mm. "STATE OF GEORGIA" at top, seal in center over "American Bank Note Co." imprint, "BEER" over left numeral of value, and "TAX PAID" over right. 1½c violet, 2c green, 5½c blue, die cut.

**Feed Stuff Inspection Tax.** The stamps are like type C in Cabot's Catalog, but with outline seal. Signature of Tom Linder, Comm. of Agr. 1/12c red, 1/10c blue, ½c dark blue, 1c (100 lbs.) black.

**Mississippi:** Levee Tax. Pvt. F. D. Robinson sends me two tags approximately 120 x 60 mm. 1. Three lines of print in black on red tag. "LEVEE TAX" 11 x 94 mm., "MISSISSIPPI LEVEE BOARD" 7 x 86 mm. and a serial number in 6 mm. bold face numerals. This is similar to an older tag I have, same except heavier type, measurements for above lines are 13 x 96 mm. and 7 x 88 mm. respectively and 7 mm. gothic serial number.

2. Blue tag "NO LEVEE TAX" 15½ x 94 mm., "MISSISSIPPI LEVEE BOARD" 6 x 82 mm., and 10 mm. bold face serial number.

The tags are used on bales of cotton.

**Missouri:** Kansas City. The cigarette stamps of the first type of decalcomania (Cabot's #KCC17) seem to come with several backings. I have seen 2c green on white card and on gray printed buff card, and also 1c red on white card, 2c black on gray printed yellow card, 5c blue on white card, on yellow card, and on gray printed buff card.

**New Hampshire:** Tobacco Products Tax. Another variety of the current type of decal. has appeared. 1½c black and red on gray printed violet card. The gray print is inverted on the stamp I have.

**New York:** Cigarette Tax. A new 2c decal. was listed in these notes Oct. 3, '42. The set is now complete. 1c black on light blue, (2c black on green) and 5c black on rose. They are on gray printed buff card.

**South Carolina:** Fertilizer Inspection Tax. An unusual stamp with

FERTILIZER DEPARTMENT in straight line at top. "SOUTH CAROLINA" and "FISCAL YEAR 1940-41" in two curved lines above seal in center, "ISSUED BY BOARD OF TRUSTEES" to left of seal and to right—"CLEMSON AGRICULTURE COLLEGE, PRES. BOARD." The signature of the president is not clear. "50 POUNDS NET OR LESS" between lines at bottom. The stamp has a value of one cent.

50 lbs., red, perforated 12½. The stamp was also issued inscribed 1939-'40. This is the only stamp value though 100 and 200 pounds tags are used.

**Tennessee:** Tobacco Tax. The current 6c stamp is at hand in a new color, the third: yellow, orange, and now pink.

**Texas:** Cigarette Tax. The design of the current decal. has been redrawn. The value 20 - 20 above the seal is now colorless numerals instead of colored and the background on lower part of stamp is now crossed horizontal and vertical lines.

Late 1942: 3c, 20 cigarettes, magenta.

1943: 3c, 20 cigarettes, orange on pink card with safety print, the Seal of Texas repeated in pale blue.

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## GOVERNMENT REMAINDERS Zanzibar, 1896-98

In the first half of 1903, Messrs. Bright & Son purchased from the Zanzibar Government the entire remaining stock of the 1896 issue (portrait to right). The numbers were not made public, but it was stated by the purchasers that the stock was "a comparatively small one," and that the plates had been destroyed.

However, some idea of the proportions of the different values may be gauged from the fact that they were sold in parcels containing the following quantities:

|         | 1   | 2    | 3    |
|---------|-----|------|------|
| ½ anna  | 125 | 277  | 615  |
| 1 anna  | 232 | 514  | 1142 |
| 2 anna  | 142 | 314  | 697  |
| 2½ anna | 530 | 1177 | 2614 |
| 3 anna  | 77  | 171  | 378  |
| 4 anna  | 94  | 209  | 465  |
| 4½ anna | 86  | 191  | 425  |
| 5 anna  | 36  | 81   | 180  |
| 7½ anna | 43  | 95   | 210  |
| 8 anna  | 54  | 121  | 269  |
| 1 rupee | 20  | 44   | 96   |
| 2 rupee | 18  | 40   | 88   |
| 3 rupee | 25  | 54   | 119  |
| 4 rupee | 20  | 45   | 99   |
| 5 rupee | 27  | 60   | 133  |

The face value and the selling prices worked out as follows:—

|         |          |          |      |
|---------|----------|----------|------|
| 1. Face | £39 0 8  | sold for | £25  |
| 2. Face | £86 11 1 | sold for | £50  |
| 3. Face | £191 9 4 | sold for | £100 |

which the stock was about equally divided between the multiple and single watermarks.

The whole of the stock was lightly postmarked before sale with Government cancellations. We know no means of distinguishing genuinely used copies from the remainders except when they retain their gum.

By virtue of this cancellation it was possible to offer the stamps wholesale at considerably under face.

—Philatelic Trader.

(Present catalog value of lot one is \$915.00. They cost \$121.50 in our money or 13% + of present catalog.)

★ ★

## MARY JANE SAYS . . .

Let's put the skids beneath the Japs  
And shove the skunks clear off the map.

To start the job and really do it  
Buy WAR BONDS, and you'll never rue it.

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"Listen, son, can you take me up to that house?"

"Why, I could, but I got to get my Posts and deliver them."

"That's all right. You get your Posts and then we'll go up to the house. I'll buy a flashlight on the way at a store. Then you can leave me at the house and go make your deliveries. You'll be a little late, but you'll be a nice five dollars ahead for helping a stamp collector. Will that suit you?"

It did, decidedly. Bill hustled to the ticket office and found he could get a "Local" that would get him to Chicago in time for breakfast, and that the telegraph office would be open until that local got in. The lad tagged him, determined not to lose that five dollars, and they set off up a hill, buying the flashlight, and then on up a shaded street of pleasant homes.

Fifteen minutes and the boy threw his light at an angle and said, "That's the house. See the open door?" They walked in and Bill threw his flash over the abandoned "junk" the boy had mentioned. Up to the next floor and then the little attic and the "mess of papers" that had evidently been dumped from some trunk or box to make room for something the family held as of more value, and which the lad had kicked around pretty freely. Bill saw folded letters; he had a job ahead of him, a job he wouldn't miss for any money—the tingling bliss of a stamp collector going over old papers and letters and his nerves crisping with hope and anticipation!

He handed the boy a fiver and a pat on the back and sent him scampering happily away. He set his flash and laid it on the floor and began to pick up papers one by one. That wouldn't do; some passerby might get curious over the light and come in and put some obstacle between him and his prize. He hunted up a piece of twine, stacked the papers, with an occasional heart jump as he caught sight of a stamp, tied them into a secure bundle and lit out with them for the depot.

There he composed and sent his wire to his wife—he had seen enough to be sure he had a real find—and then he sat on a hard bench, as happy as a bombardier who had shot down five Japs, until his train finally came in and he climbed aboard. And there he sat with his precious bundle beside him and tried to sleep and couldn't make it, until finally here was Chicago and a taxi and the hotel.

The clerk informed him that his wife was in 722, and stared at that odd package which Mr. Adams positively refused to surrender to a bell-boy. And then the elevator, the walk down the hall, the tap at the door, and Mrs. Bill opened it and said in triumph, "Bill, you can never say it again! You *did* miss your train!"

## State Tax Notes

—By Chas. H. Hermann—

**Arkansas:** Feed Inspection. The 100 pounds, blue stamp has been received with signature of Murray B. McLeod, Commissioner of Revenues. Other stamps will soon show the change.

**Colorado:** Beer Tax. H. Rex Green sends the  $\frac{1}{2}$ -barrel 3.2% beer stamp, similar to Cabot's B16 with signature of Walter F. Morrison, Secretary of State. The stamp is 177 x 86 mm., printed in crimson. The imprint "ROCKY MOUNTAIN BANK NOTE CO." appears below the design.

**Florida:** Panama City, Punch Board Tax. Frank L. Applegate sends a set of 14½ x 16 mm. decalcomanias. "PANAMA CITY, FLORIDA" in half circle over bow of ship. "PUNCH BOARD" across center with value below. 50c blue, \$1.00 green, \$1.50 purple-brown, all on green card.

**Iowa:** Liquor Seal. I have received an engraved decalcomania, 19 x 25 mm. "STATE OF IOWA" at upper left, Seal at upper right, "LIQUOR CERTIFICATE" above outline map of Iowa inclosing the "certification," black serial number in panel at bottom. Imprint "AMERICAN BANK NOTE CO." below design; color, violet.

**Kentucky:** Beer Tax. I now have the third value of the bottled beer neck bands, 71½ x 21 mm. 24 to 32 oz., \$.0121, vermilion and black. I also have the blue and black 7 to 12 oz. \$.0045 in a smaller size, 66 x 19½ mm., similar design with the seal smaller. The stamp is die cut the same size as the others, giving it a larger margin.

**Minnesota:** Liquor Tax. Recently I listed several liquor decalcomanias similar to the old Iowa liquor seal. Frank L. Applegate now sends the complete set of 21 values. ¾c. carmine on blue; 1c. dark brown on yellow; 1½c. green on blue; 1¾c. red on white; 2c. violet on blue; 2½c. green on white; 3c. blue on pink; 3¾c. red on pink; 4c. green on pink; 5c. blue on white; 6c. purple on yellow; 6¾c. black on blue; 7½c. green on yellow; 8c. brown on pink; 10c. red on yellow; 12c. brown on blue; 12½c. black on pink; 15c. black on white; 20c. violet on white; 25c. black on yellow; 30c. red-brown on white. All are on brown-printed green card. The stamps are 32 x 21½ mm.

**Oklahoma:** Stamp Tax. I have two new values of the current decals with value in circle in center of stamp

3c. red, and 10c. green, both on white card. The 12½c. blue Cigarette Tax stamp is now on violet card.

**South Dakota:** Cigarette Tax. I have a lithographed decalcomania, similar to the engraved decal. with Capitol in center. 3c. blue.

**Utah:** Mr. Green also sent several varieties of this interesting State Cigarette Tax. The current stamps overprinted "NON REV" in two lines between bars like a precancel, reading diagonally down. 1c. orange-yellow, and 2c. violet, both with red overprint. The 2c. was reported with black overprint about a year ago.

A similar stamp, 22 x 34½ mm. with the panel with "STATE OF UTAH" raised to make room for "NON REVENUE CARTON STAMP" in three lines, above the Indian head. 200 CIGARETTES at bottom. 200 cigarettes, brown, perf. 12½. They are used on cigarettes sold to men in the Armed Services.

**Liquor Seal.** An engraved decalcomania, 14½ x 21½ mm. "UTAH" at upper left, seal at upper right and a fine map in center showing county lines, mountains, rivers and lakes. "LIQUOR CONTROL COMMISSION" at bottom. The imprint, "AMERICAN BANK NOTE CO." below design. Red-brown and white on pink card.

**Light Beer; private-die stamps.** Becker's American Pilsner, Ogden, Utah, 115 x 76 mm. label. 32 oz., blue and orange-yellow on red, blue, orange and gold label. Becker's, Ogden, Utah, neck label 64 x 27 mm. 12 oz., blue and gold on blue white and gold label. Becker's, Evanston, Wyo.: neck label 64 x 27 mm. 12 oz., blue and orange-yellow on red, gold, blue and orange label.

**Virginia:** Feeding Stuffs. John M. Stone sends the long awaited 50-pound feed stamp with signature of L. M. Walker, Jr., Commissioner of Agriculture. Seems there were a lot of 50 pounds "Koiner" stamps on hand as the other values appeared about a year ago. 50 lbs., ¾c. red, perf. 12½. Issued in sheets of ten, straight-edged all around.

★ ★

## With Our Advertisers

Lambert W. Gerber sends us something which looks like an Annie Oakley, but instead of being a ticket to a theatrical performance we discover that "Grace and Lambert Gerber Present 'IT'S A GIRL' Starring Judith Kaye Now Showing at Good Samaritan Hospital Pottsville, Pa." Oh, hunt!



# State Tax Notes

By Chas. H. Hermann

**Arkansas:** Cigarette Tax. I now have the 10-cigarette stamp of the 14 x 7½ mm. decalcomanias. 10 cigarettes, 2½c green on violet card.

**Liquor Tax.** The 1/10 gallon decal. stamp has appeared in a redrawn type with fancy rounded corners; signature of Joe Hardin. 1/10 gallon, 11 1/5c black and rose on red, printed green card.

**Wine Tax (Domestic).** The 1/10 gallon stamp has appeared with the signature of the new Commissioner of Revenue, Murray B. McLeod. 1/10 gal., ½c black and red, rouletted 9½.

**Colorado:** Commercial Feeding Stuff. I now have the 50 pounds blue in the redrawn type similar to Cabot's #F13.

**Mississippi:** Wine and Beer Tax. Pvt. F. D. Robinson sends the 48c as recently noted in green, with "B" before the serial number and printed in orange. Pvt. Robinson, 437 B. T. F. Sq., Greenville, Miss., is a collector of postage stamps who likes to help collectors of other items.

**Fertilizer Inspection.** The 1942-44 stamp is similar to the 1940-1942 but larger (41½ x 23½ mm.). The word "YEARS" has been removed from above the date; signature of Si Corley. 100 lbs., red, perf. 12.

**Rhode Island:** Cigarette Tax. I now have the 2c cigarette tax meter with the seal in center replaced by large meter number. I have P. B. meter number 20647 in the new type. 2c violet on cellophane.

**Tennessee:** Tobacco Tax. The 3c Andrew Jackson stamp which formerly was an engraved decalcomania (10 x 12½ mm.) is now coming in a similar design, a 10½ x 13½ mm., lithographed decalcomania.

**Texas:** Malt Liquor. Prof. J. L. Whitman sends two new stamps for cases of bottled "OVER 4%" beer. This formerly had a decalcomania on each bottle, but lately blocks of decals, equal to the number of bottles were attached to the case. Now there are case stamps for 3.2% and 4% beers, the former labeled "BEER" and the latter "MALT LIQUOR." The Malt Liquor stamps are 100 x 35 mm., of irregular outline. "TEXAS STATE TAX PAID" on a ribbon with curled ends forming the top. "MALT LIQUOR" in panel below ribbon, "OVER FOUR PER CENT" at left, and "BY WEIGHT" at right. A Texas star outside each cut-away in lower corners. The background is the familiar star in double circle repeated. Serial number in black at bottom. The value is spread across the center thus:

"300 OZ" at left, "ONE CASE TWENTY FIVE TWELVE OUNCE—OR LESS CONTAINERS" in two lines in center, and "35 20/100 Cents" at right. The stamps are perforated 12½ x rouletted 6½. 288 oz. 24-12 oz. 33 75/100 Cents, orange red. 300 oz. 25-12 oz. 35 20/100 Cents, violet.

**Vermont:** Cigarette Tax. The current engraved decalcomanias with view of Capital, are now appearing with pink card backing. I have the ½c violet, 2c brown, and 5c orange.

★ ★

## EDITORIAL NOTES

Someone started a rumor somewhere that the U. S. is going to get out an entire new issue of bicolored stamps, for the home folks, for occupied nations, and probably part of Alaska and the Solomon Islands. We shall not be surprised if more of this stuff reports that there will be a lot of triangles and hexagons among them. In addition, the rumor has it that the job will be turned over to the American Bank Note Company!

From another source we are informed that the Post Office Department is much annoyed at this report, that no such issue or issues are contemplated, and that the Department is not going to farm out any stamp issues to private companies!

Starting such ramps is a reprehensible practice, about as stupid as starting a chain letter. Endless correspondence ensues, all totally useless. Collectors already have many more U. S. stamps to buy than most of them can ever hope to get, and little application to filling up spaces with older issues, no farther back than 1890, or 1893, or 1898, would probably give these collectors who are asking for something "really worth while," or "good stamps for their collections," far more than most of them can possibly accomplish.

The fact still remains, incontrovertible in the face of demand and prices, that our finest issues came from 1893 to 1907, but you can't buy them at face value very often.

There's a war on, boys, and you likely can save a few million man hours (some of them your own) by cutting down all this botheration about new issues, bicolored, and so on.

The fact is, the Post Office Department has NOT made any such announcement regarding new issues, and when it is made, it will be in a regular P.O.D. Release and not by Private Rumor. And WE shall have it.

Right now, and for a long time to come, we've got ALL the stamps that more than 95 per cent of us can POSSIBLY use—or buy.

From the Wisconsin Federation of Stamp Clubs we learn that the annual convention for 1943 is definitely called

off. This has been made necessary on account of restricted travel conditions, as well as the great difficulty of finding suitable and complete accommodations for a state-wide event of this kind.

Madison was to have been the host, but essential war activities preclude this possibility: the city is too crowded. A convention under these conditions, it is deemed, could not be successful, in addition to which it would be contrary to the stated opinions, wishes, and desires of the United States Government.

And isn't it refreshing to hear of an organization that feels that it can dispense with an annual convention for once! And won't it be a pleasure to record the fact that a lot more organizations are going to stay home for a change and carry on stamp activities by mail, investing the money which might be spent either in (1) stamps, (2) bonds, (3) or something for the old collection. The argument that people have to get away from home to get recreation is a lot of nonsense under the present conditions. But there's little use trying to convince people who so far have had no skirmishes with railroad officials and other moguls of transportation. After you spend three or four days arguing with a lot of these tyrants, trying to find a train where you can use the return part of your ticket, and sit down while you are doing it, you get over the idea that it's pleasant to travel. The sad fact is, the railroads will sell you a round-trip ticket to almost anywhere, and doubtless deliver you in reasonably good shape, even though somewhat undernourished, but they don't give any kind of a whoop whether you get BACK or not. Stay home and save a lot of nerves, worry, and indigestion, as well as money.

★ ★

## Relics of World War II on Exhibition at Scott Stamp & Coin Co.

Shrapnel, bullets, small arms, a fragment of a Japanese plane and other relics of the fighting in North Africa and the Pacific will be on exhibition at the Scott Stamp & Coin Company, Inc., one West 47th Street, third floor, New York City, for two weeks beginning Saturday, May 1. All of them are from the collection of David Oestreicher of New Rochelle, New York.

With these will be shown a selection of censored covers representative of the United Nations and mounted pages of United States War Savings Stamps. The latter will be on sale singly or in sets, at face value.

One of the most interesting relics is a triangular piece of enameled aluminum that Jim Kilgallen, International News Service correspondent, has identified as a piece of the first Japanese plane shot down by the Ameri-

Weekly Philatelic Gazette



|                              |       |
|------------------------------|-------|
| SIAM, 1932, 1b blue black    | \$.12 |
| SIAM, 1932, 5 Ticala         | .50   |
| GREECE, 1935, A. Mail, 190D  | .65   |
| CUBA, A. Mail, 1931, 50c     | .15   |
| HAITI, A. Mail, 1941, 60c    | .10   |
| HONDURAS, A. Mail, 1939, 30c | .10   |
| HONDURAS, A. Mail, 1939, 40c | .15   |
| SALVADOR, A. Mail, 1939, 30c | .11   |
| PANAMA, 1924, 50c            | .25   |

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## State Tax Notes

By Chas. H. Hermann

**Arizona:** Mr. Frank L. Applegate sends some stamps of the new series of decalcomanias with signature of Thad M. Moore, Chairman of the State Tax Commission. The stamps are shaped like an outline map of Arizona. "ARIZONA" across top in large letters, seal at lower left and figure of value at lower right.

**Tobacco:** 12½ x 15 mm., 2c black on gray-printed yellow card.

**Spirituos Liquor:** 16½ x 19 mm., 5c red-orange on gray-printed yellow card.

**Indiana:** Fermented Malt Liquor. I now have a 9c Case stamp, similar to the decalcomanias. The stamp has the signature of B. E. Doyle, Excise Administrator. 9c purple, buff and bright yellow with black serial number. The design is repeated in reverse on the back of stamp in red.

**Kentucky:** Mr. Erwin Mettens sends several new stamps from this Commonwealth.

**Liquor:** Map-shaped decalcomania, 1/5 gal., violet with black serial number. **Beer:** The \$.0121 beer-bottle neck stamp in the smaller size as recently reported on the \$.0045, \$.0121 orange and black.

**Mississippi:** Wine and Beer. I have seen the \$1.71 stamp in the new type like the \$3.41 reported a few months ago.

\$1.71, 5 gal. keg, dull purple with red serial number and perf. 12½.

**Malt:** The new type Malt stamp is now appearing in a new color, 9c light red.

**Tobacco:** A new type decalcomania, 13 x 9½ mm., "MISSISSIPPI" in large letters at top, seal in center and numeral of value in circle in each lower corner. 4c blue and black on brown-printed green card.

**Tobacco:** 70 x 21 mm., "Tobacco Tax Law of 1934 as Amended," new colors—10c rose, 30c blue, 60c green; perf. 12½.

**Ohio:** Sales Tax. I have the 15c orange and green Columbian Bank Note Co. stamp with red serial number on a new yellow map, watermarked paper, much brighter than the old orange-yellow paper used mostly by "Reserve Litho."

Some interesting varieties are found in the current series. The 9c red and ultramarine "Reserve Litho." printing on orange-yellow map watermarked paper comes with the water-mark normal, which is reading from the back of the stamp, wmk. reading from the face, and reading from the face, inverted.

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company's printings, 1c to \$3.00, are found with red as well as black serial numbers. Serial numbers on the one-cent stamp come in a number of colors—black, red, blue, brown, violet, light yellow-green and a dark green, all on the "OHIO" watermarked paper.

**Pennsylvania:** Cigarette Tax. Mr. Roderic A. McCoy sends the latest in Pa. cigarette decalcomanias, 16 x 11½ mm. The stamp is shaped like an outline map of the Commonwealth with a ribbon added at top, "Commonwealth of" in yellow, "Pennsylvania" in white at top, seal in center with white "2c" on black, keystone to right and left. "Cigarette Tax" in white letters at bottom. 2c yellow, white and black.

**Tennessee:** Mr. Applegate also sends the lithographed decalcomania 3c blue "Jackson" tobacco tax stamp unused. It is on plain yellow card. Also three new values in the current series of cigar stamps. 15c violet, 26½c turquoise blue, and 52½c carmine, perf. 12½.

**Texas:** Over 4% Beer. I now have three more values of the set of 4% Beer stamps listed recently.

432 OZ., 1 Case 36—12 OZ., 50 60/100 Cents, green.

496 OZ., ¼ BBL., 58 20/100 Cents, ultramarine.

576 OZ., 1 Case 48—12 OZ., 67 50/100 Cents, gray-green.

These odd values, I believe, are all new for the denomination collector. Have you ever wondered at the odd values of some Texas Note Tax stamps? The first \$200.00 of a note is tax exempt and the \$4.80, \$9.80 and \$49.80 stamps pay the tax on notes of \$5,000.00, \$10,000.00 and \$50,000.00 respectively.

**Utah:** Heavy Beer. Mr. Rex Green sends the first case stamp for this state. The design is similar to Cabot's \$B6—B9, but size is quite different—84 x 46½ mm. The letters are all printed in black on a red stamp, "24—12 OUNCE PACKAGES" above seal in center, "HEAVY - CASE - HEAVY" in three lines to right and to left of seal, "CONTAINS MORE THAN 3.2 PERCENT ALCOHOL BY WEIGHT" in two lines below seal and "12c" in each corner on a solid block of red. "This stamp must be cancelled when placed on case" appears in one line below the stamp. 24—12 OZ. pkgs. 12c red and black, perf. 12½ at left. This stamp is used on heavy beer sold only at Officers' Clubs at the various Army Posts. Only light beer is sold to civilians in Utah.

Utah provides the only State War stamps to date with four varieties of "NON REVENUE" cigarette stamps and the above heavy beer stamp.

for September 4, 1943

**UNITED STATES**  
 \$735—Mint sheet of 6 ..... \$ .38  
 735—Used, correct 1934 Town cancel... 40  
 754-756—Line blk. of 4 mint—each... 25  
 771—Line blk. 4—Farley Airmail..... 1.40  
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**PALESTINE** SCARCE "ARMY POST OFFICE" Cancel on 3c on CENSORED POST CARD ..... \$1.00  
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**Sept. 24, 1943**  
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**NEW PRICELIST**  
 of KINGLE STAMPS of Denmark, Greenland, Dan. W. Indies, Iceland, Norway, Sweden, Finland, Belgium, France & Netherlands is ready and has been mailed to those who requested it during past months. It is free for the asking, as is a circular describing the bargain offers in my "Sell-Out"  
**MIXTURE SALE**  
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 For. Gov't Mixt. reduced from \$3.50 to \$2.45 per lb. My famous 5 lb. lot to \$13.50.  
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 TO PURCHASE for CASH Any Part, or,  
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 42 up to 1,000 118 up to 1,000 186 up to 1,000  
 43 up to 1,000 135 up to 1,000 187 up to 1,000  
 44 up to 1,000 157 up to 10,000 188 up to 1,000  
 63 up to 1,000 158 up to 50,000 189 up to 1,000  
 75 up to 50,000 159 up to 1,000 205 up to 1,000  
 68 up to 1,000 161 up to 1,000 206 up to 10,000  
 73 up to 1,000 178 up to 1,000 209 up to 10,000  
 113 up to 1,000 179 up to 1,000 210 up to 50,000  
 114 up to 10,000 182 up to 1,000 211 up to 1,000  
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 116 up to 1,000 184 up to 50,000 213 up to 1,000  
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**AUSTRIA** As this advertisement appears, the only stamps ever issued by Austria which are NOT in stock are the following: Nos. 47-50, 142-4, B92A, J129, 144, 161-6, M19-21, 47-8, 69-71, 76-80, 82, N-10, 13, 15-18, 28, 31, 34-7, 39-41, 43-7, 51-4, 56-60 NEI, NJ13-16, P2-4, PR4, 9, Offices in Crete 21, Turkey 43 and Lombardy PR3. If what you need is NOT listed above, it IS in stock, and will be gladly sent for your approval against your want list.

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U. S. mixture including 100 diff. Commemoratives, old issues, coils, etc., about 1000 off paper ..... 1.00

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| *370. .43    | *532. .58    | *617. .14    | 644. .15     |

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Send want list. Reference please.  
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We have been honored in being selected as one of the auctioneers to sell a portion of the "COL. GREEN" Collection.

If you are not on our mailing list for general foreign, please request catalogue for sale to be held in the Fall. Watch for coming announcements of material to be sold.

**EDSON J. FIFIELD**



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Please Mention Weekly Philatelic Gossip When Answering Ads.

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PRICE \$3.00 -- Ready in December  
Limited printing. Order from your dealer now.

**SCOTT PUBLICATIONS, INC.** ONE W. 47th STREET,  
NEW YORK, N. Y.

Washington: Cigarette Tax. Mr. Applegate sends a new set of cigarette decalcomanias. They are 13 x 17 mm., wavy outlined ovals with the usual head of Washington in the center. "STATE OF - WASHINGTON" is in two straight lines at top, numeral of value on each side of the head of Washington and "CIGARETTE TAX" in a curve at the bottom. 1/2c orange, 1c blue, 2 1/2c brown, 5c purple, all on gray-printed yellow card.

★ ★

## P. O. DEPT. NEWS

Postmaster General Frank C. Walker has announced that the postal deficiency for the fiscal year 1943, on the basis of unaudited figures, was \$5,543,122, the smallest in the last twenty-four years. This compares with a deficiency of \$11,825,185 for 1942, which, in turn, had been the smallest since 1919.

Revenues for the fiscal year 1943 were \$961,059,690, an increase of \$101,242,199 over 1942, while expenditures were \$964,602,812, an increase of \$92,960,135. The increase of \$101,242,199 in revenues for 1943 almost equaled the entire postal revenues for the year 1900.

Revenues in June, 1943, the last month of the fiscal year, showed an unexpected sharp increase, rising 19.05 per cent over June of 1942 and resulting in a lower deficiency for the year than had been anticipated. For the entire fiscal year, revenues were 11.92 per cent above those of 1942, and expenditures were up 10.66 per cent.

Sales of stamps in the fiscal year increased 15.1 per cent to \$657,989,094. Increases in revenues from other sources were: permit mail, 2.14 per cent; second-class mail, 7.42; box rents, 4.77; money orders, 15.25; postal savings, 22.62; miscellaneous, 5.59.

As usual, expenditures centered largely in salaries of postal employees and in transportation costs. Seventy-seven per cent of all expenditures went for salaries, and 18.8 per cent for transportation, leaving less than 5 per cent of expenditures for all other purposes.

Several factors combined to prevent a surplus of revenues. Penalty mail (postage free) from Government departments was heavy because of the requirements of wartime, adding to costs and producing no postal revenue; more than 2,000,000,000 pieces of mail were handled postage-free for members of the armed forces; and salary increases enacted by Congress added substantially to expenditures.

The number of pieces of mail handled during the fiscal year is estimated at more than 33,000,000,000 (thirty-three billion). This is an increase of 3,000,000,000 over the preceding year.

Increases in special services for the year were: number of domestic money





roll. Not to have them is no crime; practically no one else has them either, and most of us never will. Keep your eye on the Do-X and Balbo flight issues, they are tremendously popular and going places.

The recent trend to higher prices has been reflected in this country possibly as much as any other, with the exception of our own U. S. issues. The past season's auctions have without doubt shown that they are definitely climbing in value. Blocks are especially desirable and bring increasingly higher prices. That incomparable Gotham Gossiper, Herman Herst, writes me that he foresees the time in the not too distant future when Canada and Newfoundland blocks will command premium prices approximating that of similar U. S. issues. This is entirely reasonable in view of recent prices.

Some very interesting results from auctions in the past few months could be cited, and we list a few items from Harmer, Rooke and Co's. latest sale. In nearly every case the price realized was from 20% to 100% over the auctioneers estimate. We find a five cent brown \$25 and thirteen cent orange on cover but not tied bringing \$32.00. Another cover with two copies of the five cent black \$26 sold at \$27.50, while the same stamp with imprint, on cover, sold for \$31.00 on an estimate of \$20.00. Another \$26 with a \$48 sold for \$33.00. A very fine copy of the thirteen cent orange on cover went at \$22.50.

Generally speaking, we find very fine to superb material going at full catalog or better, there are of course exceptions of overpriced items, but this is more than offset by a great number of items that are bringing prices over the catalog figure.

As we have said, there is little hope of completing a collection of this island colony but there is much enjoyment to the philatelist in a representative accumulation of those issues easily obtained by Mr. Average Collector, and he will always have the added incentive of those elusive varieties to spur him on.

To those who have never tried it we recommend Newfoundland, "the Fabulous Isle."

In the recent re-issued stamps we have noticed two minor varieties, the five cent violet Caribou, perforated 12½ has one stamp in the sheet with a

for September 25, 1943

yet to ascertain the sheet position. On the twenty cent re-issue, stamp \$20 in the sheet shows a small vertical line on the extreme right end of the large island, this line is about one mm. high and does not occur on all sheets.

—ROY W. TRICKEY.

## State Tax Notes

—By Chas. H. Hermann

**Idaho:** Liquor seal: Ford E. Wilson shows me a 19½ x 26 mm. engraved decalcomania with a state map showing counties, etc., similar to the Utah seal. "IDAHO - STATE LIQUOR - DISPENSARY" at top, map to left, state seal to right and black serial number on lined panel at bottom. The imprint "AMERICAN BANK NOTE COMPANY" appears below stamp. The color is magenta.

**Mississippi:** Wine and Beer Tax. I now have the 48c case stamp with "C" before the serial number and printed in brown. Series "A" is green and series "B" is orange.

**North Carolina:** Cleaning Tax. The familiar cleaning tax stamp has again been redrawn. The new type is similar to the late type with windows outlined, shows five people on the sidewalk and is smaller, 20½ x 10½ mm. The preceding types are 22 x 17½ mm. 1c blue rouletted 13½.

**Ohio:** Liquor Seal. I have the little liquor seal in blue with pink undertone in center, thus the state seal appears to be purple. The seal has a red serial number and pink safety print on paper. The design is the same as the terra-cotta seal in use for some time.

## MILITARY SECRET?

With full recognition of the ability of Mary Churchill, daughter of Britain's valiant Prime Minister, to keep a secret, we wonder if the Americans are not the best "military secreters" in the world. Though the Allied Military Occupation Stamps for Sicily were printed right here in America, the first public notice of them we have seen came in the August 7th issue of *Stamp Collecting*, published in London.

### Allied "Invasion" Stamps

"From various sources we gather that the special stamps provided for use under the Allied Military Government of Occupied Territory have, like the companion currency notes, been

freedoms and a key-date pattern adaptable by overprinting for use in any country and any currency. We hope to be in a position to give further details in an early issue of *STAMP COLLECTING*."

We printed 'em, but were the last, apparently, to find out about them.

## NEW ISSUES

**SALVADOR:** Air post issue of 1939, issued in commemoration of the Golden Gate International Exposition, surcharged in red, 9½ mm. high:

15 on 15c (Scott's C66)

20 on 30c (Scott's C67)

25 on 40c (Scott's C68)

—C. R. CALLAHAN,  
San Francisco, Calif.

**IRAQ:** The set listed in May, Type A24, with King Faisal II, has been surcharged "on state service."

**ALGERIA:** The post office in Algiers will issue a set of 18 values, all of the same type, within two or three months. Their approximate face value will be 72 francs. They will be printed locally.

**SENEGAL:** The 2-cent value has been surcharged F. M. A. (Military air mail franchise). These stamps will be used on the correspondence of soldiers who are exempt from the air tax.

War prints of Cayman Islands current set (12 values through the 10sh) have appeared on white paper.

Ten values of Newfoundland's current postage set (1, 5, 7, 8, 10, 14, 15, 20, 24 and 25c) have been re-issued perf. 12½, instead of 13½.

**New War Stamp Coil.** The 10c and 25c War Savings Stamps were issued horizontal coils Aug. 1 by the Treasury Department, going on sale in 10 large cities. The New York General P. O. is selling them only in rolls of 500. Makers of the Multipost Stamp Affixer say they induced Treasury officials to produce the coils to fit their machine.

Egypt has a new-value special delivery stamp, a 26-mill red, brown and gray denomination in the motorcycle postman design, report Leon Monosson and Gimbels.

—N. Y. Journal American.

**GUATEMALA:** To commemorate the 250th anniversary of the death of Rafael Landivar. The Tipografia Nacional at Guatemala City is preparing 1,000,000 new 5 centavos postage stamps, with the portrait of this XVIII Century Guatemalan poet. Rafael Landivar was born in Guatemala City Oct. 23, 1731 and died in Bolonia, Italy on September 27, 1793.

—K. John Weiss.



The actual numbers sold of each denomination are estimated as follows:

|                         |           |
|-------------------------|-----------|
| $\frac{1}{4}$ piastre   | 1,258,080 |
| 1 piastre               | 816,080   |
| $1\frac{1}{2}$ piastres | 262,440   |
| $2\frac{1}{2}$ piastres | 236,664   |
| 4 piastres              | 44,730    |
| 6 piastres              | 36,120    |
| 9 piastres              | 117,740   |
| 18 piastres             | 83,000    |
| 45 piastres             | 54,576    |
| £1                      | 19,164    |

This series was printed on paper watermarked Multiple Crown and Script C. A. perforated 12, and is selling in London at £10 for the complete set in mint condition; postally used sets command slightly higher prices.

A further pictorial series was placed on sale on December 1st, 1934. There were eleven values, recess printed by Waterlow & Sons on paper watermarked Multiple Crown & Script C. A. and perforated 12½.

$\frac{1}{4}$  piastre—ultramarine & chestnut. Features a view of the Palace of Vouni: one time the home of one of the local Kings of Cyprus. It was evidently a Palace of great wealth, as there was found not only a group of sculptures and works of art but also treasures consisting of silver coins and two superb gold brackets—which rank among the finest examples of Persian goldwork.

$\frac{1}{2}$  piastre—green. A view of the city of Salamis, the birthplace of St. Barnabas, the Island Patron Saint, where in later years he suffered martyrdom.

$\frac{3}{4}$  piastre—black & violet. View of Peristerina church.

1 piastre—black & brown. A view of the ruined Roman theatre at Soli.

$1\frac{1}{2}$  piastre—carmine. Features Kyrenia harbor.

$2\frac{1}{2}$  piastre—blue. Here we have the castle of Kolossi, a massive square keep erected by the Knights of St. Johns of Jerusalem in 1574. It is about 75 feet high and the walls are 9 feet thick.

$4\frac{1}{2}$  piastre—black & lake. St. Sophia—as we see it today was begun by Archbishop Eustage de Montague 1217-1249, who never lived to see the completion of his work, which took place in 1319.

6 piastre—black & dull blue. Another historical building, the Bairakdan Mosque, is the subject of this value.

9 piastre—brown & violet. The principal fortress of the island, St. Hilarion Castle, depicted here was almost certainly standing when King Richard conquered the island in 1191. Today it is a vast and confused mass of ruins with juniper growing in the crevices.

18 piastre—black & olive. Buyuk Khan, the subject on this value, was doubtless once a medieval building,

but was rebuilt after the Turkish siege of 1570 and adapted as a Khan.

45 piastre—emerald & black. This is a forest scene. At one time the timber from these forests was used in building ships of war.

The Cyprus issue, commemorating their Majesties' Jubilee was engraved and printed by Waterlow & Sons on Script C. A. paper and perforated 11 x 12, and placed on sale in 1935.

The design was the same as used for the other colonies and needs no describing. The values:

- $\frac{3}{4}$  piastre, ultramarine & slate.
- $1\frac{1}{2}$  piastre, indigo & red.
- $2\frac{1}{2}$  piastre, brown & blue.
- 9 piastres, slate blue & purple.

A second printing of the  $1\frac{1}{2}$  piastre had to be made.

The Coronation of three values appeared in 1937:

- $\frac{3}{4}$  piastre.
- $1\frac{1}{2}$  piastre.
- $2\frac{1}{2}$  piastre.

On May 12th, 1938 there appeared a series of thirteen values,  $\frac{1}{4}$  piastre to £1, recess printed by Waterlow & Sons Ltd., on paper watermarked Multiple Crown & Script C. A. perforated 12½.

This was of a pictorial nature, the designs of the previous long issue being again utilized. In addition a miniature portrait of King George VI was featured. The 90 piastre and the £1 values featured a portrait of the King. Two new values 2 piastre and 3 piastre were introduced at a much later date.

Cyprus has provided us with some war time printings and the following description of these may prove helpful to readers of *Philatelic Gossip*.

| Original issue 1938            | Reprints 1942                                  | Reprints March 1943                   |
|--------------------------------|--|---------------------------------------|
| $\frac{1}{2}$ piastre green:   | Very slightly yellow green white paper and gum | green white paper                     |
| 1 piastre orange               | reddish orange white paper & green             | deep orange paper white & more opaque |
| $1\frac{1}{2}$ piastre carmine |  | mauve                                 |

I would suggest that my readers might do worse than get hold of these new colors. One never knows how long they will be in circulation or perhaps replaced by other colors.

★ ★

A good rule to follow in returning approvals is to send them back via the same class of postage as they were sent to you; i.e.—ordinary, insured, P. P., or registered. Keep your receipts, writing name of the dealer on reverse side of the P. O. receipt.

★ ★

Never criticize the other fellow's collection. All tastes, thank heaven, are not alike and perhaps there was a time when your own collection could have been criticized.

## State Tax Notes

By Chas. H. Hermann

**Arkansas:** Domestic Wine. Dr. F. J. Scully sends two more values of the current type of stamps with the signature of Murray B. McLeod,  $\frac{1}{4}$  gal. red-orange and green, 1 gal. brown and blue. They are roulet. 9½. The McLeod stamps are coming along slow as a large supply of "Joe Harding" stamps are on hand.

**Colorado:** Feed inspection tag. A few tags I hadn't seen before—Ben H. King, Director of Markets, 25 lbs. blue, 60 x 38 mm. Fred W. Ley, Director of Markets, 100 lbs., 84 x 48 mm. Sizes are of design on tag.

**Mississippi:** Beer and Wine. The current 18c and 94c stamps are again coming in new colors. 48c rose carmine (series D) black serial numbers. 64c yellow green with red serial numbers.

**New Mexico:** Honey inspection. This new item for New Mexico is similar to the feed stamps. "NEW MEXICO—HONEY" at top, "BEE AND HONEY—INSPECTION OFFICE—STATE COLLEGE, N. M." at bottom. "Inspection tax paid on 22 ounces of honey," black on pink, perf. 12.

**North Carolina:** Beer. J. W. Seville sends a bottle stamp with 67 x 17 mm. irregular outline design. Seal in center, "NORTH CAROLINA" to left, "BEER TAX PAID" to right and "AMERICAN BANK NOTE CO." imprint below seal. "O. N. C. 1942" at upper left, "1½c" at lower left, and "12 OZ." at lower right, all outside frame line. 1½c green, die cut.

**Pennsylvania:** Cigarette tax. R. M. Fox, C. S. K. U. S. N. R. sends the new cigarette tax stamp, an 11 x 14 mm. decalcomania very much like the one preceding the map outline stamp but without space for serial number. 2c black, white and rose on gray printed buff card.

**Washington:** Beer tax. The "2 dozen, 12 ounces" case stamp is now coming with "G" before the space for the serial number which is in a second color. 2 doz. 12 oz. brown with green serial number. Old stamp is series "F."

★ ★

For a small investment you can make a beautiful collection of Overrun Nations stamps. A small blank album is all you need to start. You can show a cover, a single mint, a block of four mint and, if you wish, you can get a sheet of stamps in color of the flags alone. These are about 2 by 4 inches and are gummed. Any good stationer will supply, or you will find that Scott carries them.

Weekly Philatelic Gossip



# State Tax Notes

By Chas. H. Hermann

**Arkansas:** Beer Consumers Sales Tax. The new Commissioner of Revenues has been in office for some time but "Joe Harding" varieties continue to come along. Mr. Frank L. Applegate shows the ½ bbl. \$2.50 vermilion, black roulette 9½ with signature of Joe Harding.

**Kansas:** Quail Stamp. Mr. Applegate sends the annual Quail Hunting stamp. There is no change except for the date—"Void after June 30, 1944." 50c blue and brown, rouletted 6½ at left.

**Louisiana:** Tobacco Tax. This state is now using meters that print the tax imprint on the cellophane. The meter is the usual size for cigarette tax meters, with the pelican taking up most of the left half of the stamp and on the right, in three lines, "LOUISIANA—20706—TOBACCO 5c," violet on cellophane.

**Mississippi:** Wine and Beer Tax. Again, I have new varieties of the 48c and 64c stamps. It is a new design combining some of the features of the old 48c and 64c stamps. The seal is much larger and is at top center, breaking the two lines of white letters across the top—"STATE OF—MISSISSIPPI" and "STAMP NUMBER—PERMIT NUMBER." A red serial number appears below stamp number. "SERIES—TAX PAID" is in two lines in an arched panel at lower left with the series letter in red like the serial number in panel above. The value is under the seal and case size is at lower right. "WINE AND BEER TAX" at bottom center. 48c purple, 64c blue, perf. 12½.

**Missouri:** Beer. I now have the 5%, 12 32-oz. bottles 6c black on green. This stamp was formerly black on orange.

I also have a 5% 24 12-oz. bottles, 4½c black on pink, rouletted 13½. All others have been rouletted 9½. These are all "Henderson-Bell" stamps.

**South Carolina:** Bedding Stamp. South Carolina joins the states issuing bedding inspection tax stamps with a neat 23x20 mm. stamp "STATE OF" straight and "SOUTH CAROLINA" curved above the state seal in an horizontal oval in center of stamp. "BEDDING STAMP" in two lines below seal and a "2" over tiny "cents" in each lower corner. 2c violet perf. 12½.

**Tennessee:** Mr. Applegate sends several new items from this prolific state. Cigarettes—several additional values of the current set so I'll list

what I believe is a complete set. 5c light green, 10c yellow olive, 12½c dark blue, 15c violet, 25c orange, 26½c turquoise blue, 50c brown, and 52½c carmine, perf. 12½.

**Liquor.** A small ½ pt. stamp, very similar to the current tobacco stamps. ½ pt. 4½c red, perf. 12½.

A new set of decalcomanias, 18x12 mm. with rounded corners, "STATE OF—TENNESSEE" in two lines at top, numeral of value in center, "LIQUOR TAX" between boxed figure of value in each lower corner. 1/5 gal. 20c green, 1 qt. 25c red, both on yellow card. These show the tax rate raised from 70 cents to one dollar per gallon.

★ ★

## NEW ISSUES

**COSTA RICA:** A new regular and airmail issue has been received. It is printed by the American Bank Note Co., 29¼x16½mm. vertical format, engraved, perf. 12. Designs as of Scott A109 and AP18-19.

### REGULAR ISSUE:

- 2 centimos grey (Bruno Carranza)
- 5 centimos green (Manuel Aguilar)
- 50 centimos purple (Francisco Maria Oreamuno)
- 1 colon grey brown (Jose Maria Castro)
- 2 colones orange (Juan Rafael Mora)

### AIRMAIL:

- 60 centimos blue (Oreamuno)
- 65 centimos vermilion (Castro)
- 85 centimos orange (Mora)
- 1 colon grey (Jose Maria Monteleagre)
- 1.15 colones brn. (Jusus Jimenez)
- 1.40 colones purple (Carranza)
- 2 colones black (Tomas Guardia)

Colors are exactly the same in different values of the airmail and regular set, such as the 2 colones regular and 85 centimos airmail.

—J. & H. STOLOW.

**DOMINICAN REPUBLIC:** W. E. Dowser sends us the new 10c mauve airmail, featuring a stratoliner in a long horizontal rectangle, designs to each side and REPUBLICA DOMINICANA below.

**FRENCH EQUATORIAL AFRICA.** For the benefit of the Red Cross, the 10.75 Franc value of 1937 was surcharged with 200 Fr., and was overprinted with a large Red Cross and "Afrique Francaise Combattante."

**LEBANON.** The Medical Congress set will consist of 3 airmail values, they are supposed to have been issued towards the end of August. Several new airmail issues will appear there also.

**NICARAGUA.** The Victory and Democracy issue of 2 airmail values

will be available shortly, the values being 40c and 60c. Another issue is there in preparation, namely a semi-postal set, the surtax being for the construction of the Columbus Light-house in the Dominican Rep.

**REUNION.** The 1933 airmail set has appeared with an overprint "France Libre." The values and quantities are as follows:

|           |       |
|-----------|-------|
| 3.65 Fr.  | 7,500 |
| 6.65 Fr.  | 5,000 |
| 9.65 Fr.  | 5,000 |
| 12.65 Fr. | 2,500 |

**COSTA RICA** On Sept. 15 a set of 2 values was issued, commem. the Social Legislation, the 5 and 10 Colones values of the 1934 set were overprinted for that purpose. 2500 of each were issued.

**MONACO.** A new set of 15 values with the picture of Prince Louis II.

**FRANCE.** A 20 Fr. stamp with the coat of arms of Isle de France.

**SAN MARINO.** 10 new values, 10, 15, 20, 30, 50, 75, 1.25, 1.75, 5 & 10 Liras with the coat of arms of the country.

**ECUADOR.** There will be a new issue on November 5, showing the picture of the White House at Washington, D. C., the portrait of President Roosevelt, and President Arroyo of Ecuador, the set consists of 8 values.

**RUSSIA.** A 30 and 60 kop value, commemorating Maxim Gorki., also a 30 and 60 kop, comm. the 125th birthday of Karl Marx, and a 3 Rubel value, showing the picture of the Russian Marshall's Star, which is equal to the U. S. Congressional Medal of Honor.

**RUSSIA.** We are now able to report the values, which have been sold in imperforate condition, due to the perforating machines being defective in 1942. These are all Standard issues, and no commemoratives. Only a small quantity of these stamps were sold in imperforate condition, as the machines were out of order only temporarily, and were quickly repaired. The stamps are as follows, Scott numbers—276/293, 304 315, 318/325, 615/616, 616a, 617, 618, 619 and 713.

**SWEDEN.** The new Montelius stamp, denomination 15 ore & 1.20 Kr.

### ENEMY ISSUES

**CHINA.** Six airmail stamps have been issued by the temporary Japanese Administration of Occupied China.

1940-41 re-engraved, unwatermarked issue overprinted in black with additional surcharges in Chinese characters meaning, "Additional airmail fee to Japan paid."

Weekly Philatelic Gazette



# State Tax Notes

By Chas. H. Hermann

**Arkansas: Wine Tax.** Dr. F. J. Scully sends the new "McLeod" wine stamp—A 14mm square decalcomania with rounded corners. "12c PAID" in oval in center, "ARKANSAS WINE TAX" around upper part of oval. Signature of Murray B. McLeod. 12c blue and black on white card.

**Venders Tax:** Dr. Scully and J. W. Seville bring these to my attention. They are 41 mm diameter, round decalcomanias, "ARKANSAS" around the top, "DEPT. OF REVENUE" around the bottom, serial number across center, "TAX PAID—\$1.00 ANNUAL FEE—EXPIRES 6-30-43" in three lines and title in space below serial number. 1c VENDERS, \$1.00; green and black. 5c VENDERS, \$2.50; white and black. MUSIC MACHINE, \$5.00; red and black, all on white card.

**California.** Sweet Potato Proration. I have one additional variety of the 1942-43 season, yellow green on white. The 1943-44 stamps are the same as 1942-43 except for the change in the date. The S. P. O. number appears only on the lower five stamps in the sheet of twenty-five. 1943-44 black on white, green on white. Overprinted in red, large outline letters "L. A. LUGS" reading diagonally up, black on white. They are perf. 12½.

**Delaware.** Cigarette. P. F. C. E. S. Amsler sends the stamp and meter for this state. The stamp is a 10 x 13 mm decalcomania, "DELAWARE" in large letters across top, state seal in diamond frame in center and large 2c in lower right corner. "Tiny," "A. B. N. CO.," "Cin. O." and "DEL." are found below the stamp. 2c light blue.

The meter is similar to the later P. B. tax meters. "STATE OF—DELAWARE—2c 20724 2c—CIGARETTE TAX" in four lines, color blue.

**Georgia.** Bedding Inspection. The Georgia bedding stamp has been redrawn, the lettering is clearer and many small changes such as the absence of the dotted line of the arch in the seal. 2c black on red orange.

**Mississippi.** Tobacco Tax. I have two more values of the small decals. like the 4c noted recently. 2c black and blue, 3c black and salmon, both on red printed green card. The large 10c tobacco stamp is coming on a new color and redrawn design. The figure of value is in a larger circle with lighter background. 10c green perf. 12½.

**Malt Tax.** The little malt stamp is here in a new color. 9c purple, perf. 12½.

**Missouri.** City of St. Louis Ciga-

rette Tax. St. Louis again has a cigarette tax law and has issued stamps in the same design as the first issue, showing the bridge across the Mississippi River. 2c vermilion, engraved decalcomania by Am. B. N. Co. **New Mexico.** Tobacco Tax. P. F. C. E. S. Amsler sends me the two cents stamp. A bright 12 x 16 mm decalcomania with the Indian sun symbol in the center. 2c red, yellow and white.

**Oklahoma.** Tobacco Tax. Some values of the decals. with numeral of value in center are coming in a redrawn type. The numerals of value are condensed and the lettering is heavier, especially noticeable is the flat top on the "A's." The "A's" are sharp on the original design. 3c blue, 10c green. The stamps are on white card individually scored.

**South Dakota.** Feed Inspection Tax Tag. I recently received three tax tags of this state, all similar with "100 POUNDS" at top, "SOUTH DAKOTA—DEPARTMENT OF AGRICULTURE" and signature of the secretary across center and the usual penalty clause. Gordon Stout gothic, "100 POUNDS." E. H. Everson gothic, "100 POUNDS." E. H. Everson bold face, "100 POUNDS."

**Texas.** Wine Tax. I have a wine tax stamp of Texas similar to Cabot's WA11—WA14 but without the words "ADDITIONAL TAX." "WINE NOT OVER 14%." "QUART 2.5 CENTS."

Information about this stamp or other values will be appreciated.

**Utah.** Beer Tax. Dick Green sends two additions to the growing list of private die beer tax stamps printed as part of the label. Adolph Coors Co., Golden, Colo.

Coors Pilsner beer. Vertical oval label, 72 x 85 mm. 12 OZ. LIGHT, blue and white 13 mm, medallion on red, yellow and gold label.

Coors Golden beer. Vertical oval label 92 x 115 mm, 32 OZ. LIGHT, carmine and white, 14 mm. medallion on carmine and black label.

★ ★

## P. O. D. NEWS

The following is a list of postage stamp plate numbers issued during the month of October, 1943.

No. 23077, 3c Win the War, Electric Eye Convertible, 1942 series, 400-curved subject.

No. 23078, 3c Win the War, Electric Eye Convertible, 1942 series, 400-curved subject.

No. 23079, 3c Win the War, Electric Eye Convertible, 1942 series, 400-curved subject.

No. 23080, 3c Win the War, Electric Eye Convertible, 1942 series, 400-curved subject.

No. 23081, 1c Ordinary, 1938 series, 170-curved subject.

No. 23082, 1c Ordinary, 1942 series, 170-curved subject.

The following is a list of postage stamp plate numbers sent to the press during the month of October, 1943.

No. 22902, 1c, Ordinary, 1938 series, 170 subject, Oct. 23, 1943 sent to press.

No. 22903, 1c, Ordinary, 1938 series, 170 subject, Oct. 23, 1943 sent to press.

No. 23034, 15c, Special Delivery E. E. Conv., 1925 series, 200 subject, Oct. 12, 1943 sent to press.

No. 23035, 15c, Special Delivery E. E. Conv., 1925 series, 200 subject, Oct. 12, 1943 sent to press.

The Philatelic Agency reported sales totaling \$131,624.22 for the month of October, 1943.

A total of 12,288 orders were received.

★ ★

## NEW ISSUES

**DOMINICAN REPUBLIC.** A 20c blue airmail, similar in type to the 10c reported in GOSSIP Oct. 30, whole No. 1147, has been received.

**FRENCH EQUATORIAL AFRICA.** The Red Cross Semi-postal overprints announced in the same number of GOSSIP have been received. Both are on type A6. The first value is 2F25 plus 50F, the second, 10F plus 100F. The total surcharge was announced as 200F, and as an airmail semi-postal was announced but not received, this may yet prove to be true.

**URUGUAY.** The 4 peso, type A138, in pink has been received.

—J. & H. STOLOW.

★ ★

The Beni sets, already mentioned in Gossip No. 17/42, whole No. 1078, printed by Waterlow and Sons, London have arrived in La Paz some weeks ago and will be issued in November, at the date of the centenary of the Beni department. This issue corresponds to the Government Decree of April 15, 1942 and shows: (1) Plaza y Catedral en Trinidad (Principal square and cathedral in Trinidad, Capital of Beni), stamps ordinary mail; and (2) El antiguo y moderno transporte (transport in ancient and modern times), air mail stamps. Further details are as follows:

| Bs. | 0.05 | 1,000,000 | Ordinary mail |
|-----|------|-----------|---------------|
|     | 0.10 | 500,000   | "             |
|     | 0.30 | 300,000   | "             |
|     | 0.45 | 500,000   | "             |
|     | 2.10 | 3,000     | "             |
|     | 0.10 | 500,000   | Air mail      |
|     | 0.20 | 500,000   | "             |
|     | 0.30 | 500,000   | "             |
|     | 3.00 | 200,000   | "             |
|     | 5.—  | 200,000   | "             |

—F. D. LUCAS.

★ ★

**RUSSIA.** Scott numbers 250-264, 276-293, 304-325 were placed on sale at the Moscow post office in June, 1943, to dispose of remainders. Values so sold were both imperforate and perforate, with the exception of No. 316 imperf., which was lacking.



etc. The stamp was a surcharged one, bearing the legend in four lines 1787-1789/CL ANIVERSARIO DE LA CONSTITUTION EE. UU./1937-1939. This was a postal tax issue.

While this stamp was simple, the souvenir sheet has some charm, offering four stamps. The upper left stamp is of George Washington; the upper right of President Roosevelt; the lower left, a map of the Americas, and the lower right, a picture of the Pan-American Union building in Washington. Each stamp is in two colors, the central designs of three being in sepia, that of the map stamp in blue. There is nothing striking about the designs—i. e., nothing unusual save too pronounced borders, and I believe that the sheet was an afterthought—the thought being that the overprinted stamp did not have enough eye appeal, nor enough appeal to American pocket books.



Here, then, are some stamps—some good, some bad—issued in honor of the United States. To me, they are generally a much better outpouring of friendliness than the series just completed by the United States for our allies—for the people of the Overrun Nations are certainly our allies in spirit and hope if not all of them are associated in bearing arms against our common enemies.

As I said in my previous article: "I just wanted to say before I moved

on that there are differences of opinion." And these differences make stamp collecting such an interesting hobby. My only purpose in these articles is to bring to the attention of stamp collectors in the United States the fact that other nations produce striking stamp designs, and the same could be done here. For here we have the best of everything—the artists, the materials, and the craftsmanship to produce the best of anything.

Do you have any ideas about stamp design? If you have, it would be appreciated if you would communicate them to: David Lidman, 50 W. Schiller St., Chicago, 10, Ill.

★ ★

## State Tax Notes

By Chas. H. Hermann

**Alabama:** Fertilizer Inspection Tax. James W. Seville sends two new stamps, double lined oval similar to the tax tags used for some years. 100 lbs. black on blue; 200 lbs. green on yellow. They are perforated 12½.

**City of Anniston, Ala.** Tobacco Tax. The above title in three lines and a white "2c" on a rising (or setting) sun identifying this 13 x 10 mm. decalcomania. 2c carmine and white on gray printed yellow card.

**City of Atalla, Tobacco Tax** and white "2 CENTS" on colored disc surrounded by tobacco leaves identifies another tobacco stamp. 2c red and white on gray printed yellow card, 13 x 11 mm. decal.

**City of Gadsden, Tobacco Tax.** Another newcomer, 11 x 13 mm. decalcomania. above title and white "2C" on shield.

2c dark brown and white on card as above.

**Florida:** Cigarette Tax. A decalcomania, 13 x 13 mm. of irregular "outline." "STATE OF FLORIDA" in two lines of white letters at top,

state seal and outline map in center. 3c blue, black and white.

**Meter—**The usual P. B. tax meter. "STATE OF—FLORIDA—3c 20745 3c—CIGARETTE TAX" in four lines. 3c purple.

**Seed Inspection.** Mr. Seville sends these large stamps, 87 x 54 mm. ornamental background with large state seal in second color and text overprinted in black. 1941-42 25c orange, green and black, 1942-43 25c blue, orange and black.

**Kansas:** Cigarette Tax. I have a new decalcomania, very similar to last design but with sunflower in upper left corner. 2c orange, 2c carmine, 2c blue, 2c green.

**North Carolina:** Fertilizer Inspection. Mr. Seville sends the above item, similar to the 1940 Feed Inspection stamps. 1c 50 lbs. rose perf. 12½.

**Ohio:** Bedding Inspection Tax. Ohio's first effort is a pleasing stamp 21 x 27 mm. The state seal is in upper center with "STATE OF OHIO" above and "BEDDING STAMP" below. A ribbon at bottom reads, "DEPARTMENT OF INDUSTRIAL RELATION" in two lines. No face value. Green on pale green perf. 12½.

**South Carolina:** Fisheries Excise Tax. Mr. Seville sends two series C43 stamps, similar to preceding issues. Canned Oysters value and serial number in red and perf. 12½. 6c black on blue, 8 and 2/5c black on yellow.



**Virginia:** Hunting Stamps. Frank L. Applegate sends the 1943-44 hunting stamps. The design is as last year with change of date. The Hunt—Trap—Fish stamp shows National Forests shaded on a County outlined map of Virginia. The big game stamps picture a deer jumping over a log. They are on surface colored paper and perforated 12. \$1.00 black on red "HUNT—TRAP—FISH" in the National Forests. \$1.00 black on yellow "RESIDENT" BEAR and DEER HUNTING. \$2.50 "NONRESIDENT" BEAR and DEER HUNTING.

**Washington:** Beer Tax. I now have the ¼ doz. 64 oz. brown with black serial number, with the letter "P" preceding the serial number. The letter is part of the stamp design.





dealers of course were on a good thing and kept the ball rolling merrily. Then, as I've said, the summer holiday came round. On this occasion Alfred and the Queen had taken some decent rooms down in Somerset for a fortnight, and the King decided to take his stamps along with him. The Queen boggled at this at first on the grounds that there wouldn't be room in the family coach for her dresses and his albums, but a hint of a new fur coat for winter smoothed matters no end. So having tallyhoed the Royal moke out of his thistle patch and harnessed him up, they set off westwards with Alfred and his albums perched on the tailboard. The King settled down happily to his stamps and had got a useful programme mapped out. A spot of sorting and mounting and then finish his translation of the catalogue, which would naturally include all the new issues and shades. In fact a Royal holiday combined with a bit of good for the collecting fraternity at large. All Sir Garnet so to say."

"Now" went on the President carefully, "nobody at this time would have connected an innocent family holiday with the subsequent disaster to the collectors who had invested in shades. But so it was. On the Sunday morning the Queen prepared the dinner, put it on over a slow fire, and then took herself out for a stroll. She told the King to keep one eye on the dinner and he could have the use of the other for his stamps. In a weak moment he agreed; an absurd thing for any keen philatelist to do, of course, and matters ran true to form. Alfred was studying a particularly interesting shade of blue when there came a series of explosions and an outsize in smells from over by the stove, and to cap it all, at that identical moment the Queen walked in."

The Acting Secretary nodded feelingly. "Wives always do" he remarked. "Like when you upset the milk and get busy mopping it up with the nearest thing to hand. If they'd only give you ten minutes to square matters you could blame the loss on the cat."

"Exactly" the President agreed. "But in this case there was worse to come. From a few well chosen words from the Queen it transpired that it wasn't the Sunday dinner that mattered so much as the fact that it represented the total family meat ration for the ensuing week. As it was still war-time, the truce with Guthrum only covering the holiday period, rationing was continued. So the King to his dismay found himself likely to be on short commons for the rest of the vacation. In fact, as the Queen firmly pointed out, his share of what was left would be precisely nil."

"Hard cheese" murmured the New Member sympathetically.

"Hard cheese it was" nodded the President. "And that's all he got. At the end of three days he packed up his stamps, sharpened his battleaxe and toddled off for a few words with Guthrum over outstanding matters."

"How did the catalogue get on then?" inquired the New Member.

"That's the point" responded the President. "It didn't. Guthrum was turfed out of Tewkesbury in due course, and the printers got their woad again, so shades fizzled out. And by the time the war was over the printings had got so hopelessly mucked up that nobody could tell t'other from which. The result was that they never appeared in the catalogue after all, and there were a tidy few sore hearts among the shade investors in general. Even the Peace celebrations failed to cheer 'em up."

"The moral of it all is" he continued reflectively, "never mix up stamps and wives, or anything else in the household line. And that reminds me; never go in for shades of stamps during Peace celebrations, especially blues."

"Why blues in particular?" queried the New Member.

"Because" concluded the President, "you're bound to end up by seeing red."

—*Philatelic Magazine.*

## State Tax Notes

By Chas. H. Hermann

**Arkansas:** Liquor Tax. McLeod stamps are now coming along in the last "Harding" type. 32 2/5c, 1/5 gal., blue and salmon.

**Delaware:** Liquor Seal. I have a new case seal, 70 x 31 mm. It is the same design as the central panel of the current beer stamps, changed to read, "TAX PAID ALCOHOL, SPIRITS, AND WINE." Violet blue on bluish safety paper, red serial number. It is perforated 12½ horizontally. Cabot's L1 also comes with blue serial number in a white panel. (Without diagonal lines in panel as on L1.)

**Louisiana:** Feed Inspection Tax. The familiar type with change of year date and letter preceding the serial number. 1941-43 perf. 12½. "Y" 4 mm. tall. 8 1/3 lbs., gray green; 10 lbs. brown; 25 lbs. dark blue; 50 lbs. green; 100 lbs. red. "Y" 5½ mm. tall, 8 1/3 lbs. gray green. I have not seen the yellow stamp with value space blank for this year.

1942-43 Perf. 12½. "Z" 4 mm. tall. 8 1/3 lbs. gray green; 10 lbs. brown; 25 lbs. dark blue; 50 lbs. green; 100 lbs. red; value blank, yellow. The

10, 25, 50 and 100 pound stamps I have seen are without serial number and letter.

**Michigan:** Liquor Seal. I have a fine 19 x 25 mm. engraved decalcomania with imprint of the American Bank Note Co. below seal. The state seal occupies most of the upper part of the stamp, "MICHIGAN" in large white letters at top, "LIQUOR CONTROL—COMMISSION," below seal and lined panel for serial number at bottom. Violet with black serial number.

**Montana:** Liquor seal. A decalcomania 25½ x 19 mm., with beveled corners, "MONTANA" in black on a white ribbon above white outline map of state, red serial number on map, state seal at lower right, "LIQUOR CONTROL BOARD" in white letters at bottom, blue black and white.

**Liquor Seal.** A new engraved decalcomania with the imprint of the American Bank Note Co. at bottom. The 22½ x 16 1/3 mm. seal has a fine map showing mountains, rivers, counties and cities; many can be read with a glass. It also shows the state seal at lower left. Brown and white on pink card. This is a fine companion to the Idaho and Utah map seals by the same company.

**Oklahoma:** Tobacco Tax. Frank L. Applegate shows a 19½ x 37½ mm. decalcomania. "OKLAHOMA" in curved panel above state seal in upper center, large "50" at bottom. 50c carmine on yellow card.

**Texas:** Mature Citrus Fruit Inspection Tax. The 1943 stamps are similar to the stamps of the last ten years or so. The scroll work in the border is different, the oranges are shaded, the numeral of value is larger and there are other minor changes. The size is reduced to 91 x 50 mm., though the vertical sheet of five stamps is longer due to the wider spacing between the stamps. The stamps are badly out of alignment on the sheets of one cent stamps I have seen. 1c green, 2c black, on thin white paper, perforated 12½.

**Cigarette Tax—Counterfeit.** I have been shown an unlisted counterfeit of the 3c stamp of 1931. It is very crude looking when compared with either the original, Cabot's number C5 or the listed counterfeit 65b. It is probably a photographic reproduction with the touching-up badly done, and printed in a yellow green unlike the original. The cancellation on the copy before me is "7th Street Pharmacy. THANKS." 65b is known with a DALLAS, TEXAS cancel.

**South Dakota:** Feed Registration Tax Paid Tag. I have a new 100 pound tag similar to previous tags, but the signature has been replaced by the name in large caps, "E. H. EVERSON."



# State Tax Notes

By Chas. H. Hermann

**Alabama:** Feed Inspection. I have a new stamp similar to Cabot's type "H" with most of the horizontal lines of the foreground removed. 1c, 100 lbs., green on white, perf. 12½.

**Arkansas:** Few notes appear without additions from this state. Mr. Frank L. Applegate sends the following new stamps with signature of "Murray B. McLeod."

**Beer Consumers Sales Tax.** 1 case, \$0.3515625, blue, ½ Bbl., \$2.50 vermillion.

**Liquor Tax.** A decalcomania similar to the last "Harding" type. 14c black and salmon on green printed white card.

**California:** Feed Inspection. I now have the 25 lbs. stamp in the State Printing Office. 25 lbs., red brown, perf. 12.

**Sweet Potato Proration.** Thanks to Ford E. Wilson, I can report three additional varieties of 1943-44 season stamps. Brown, red, and orange, all on white paper and perf. 12½.

**Delaware:** Liquor Seal. This seal is similar to the seal listed a few weeks ago. Purple on bluish safety paper, perf. 12½ horizontally. The imprint "WILLIAM N. CANN, INC., WILM. DEL." appears below the stamp.

**Minnesota:** Fermented Malt Beverage. I have the current "beer" stamp with position and serial numbers in the color of the stamp and a new pantograph design—"STATE OF MINNESOTA" in three lines with two ornamental "I's," one reversed to make a rectangular design. The old pantograph design was square with alternating squares reading down. 24 12 oz. bottles, \$0.7258, blue, roul. 6%.

**Department of Agriculture, Dairy and Food Tax Tags.**

**Feed Inspection.** "100 POUNDS," red and green.

**Seed Sales Tag.** "5c 100 TO 150 POUNDS 5c," red.

**Seed Inspection Tax Tag.** "4c 60 TO 99 POUNDS 4c," black on white tag.

I cannot read the Commissioner's signature on the tags.

**Washington:** Wine Tax. Mr. Applegate sends along the new wines.

The design is similar to a flag, quartered, with the right "quarters" longer than the left and a heavy line at top and bottom. The upper left and lower right, dark with diagonally crossed lines, the lower left is lighter with only diagonal lines and the upper right is blank except for the serial letter and number and the value, all in the color of the stamp. The usual Liquor Control Board seal with head of Washington is on the upper left

for April 8, 1944

**LIQUOR CONTROL BOARD** in two lines on a ribbon across lower center, "TAX PAID" on lower left and "DOMESTIC WINE" on lower right quarters. The stamps are 96 x 57½ mm. and die cut 102 x 63 mm. The tax is 10 cents a gallon.

Series A, four 1 gallon, green. Series B, interchangeable, half dozen ½ gallon; one dozen ¼ gallon; two dozen 1/8 gallon; carmine. Series C, interchangeable, one dozen 1/5 gallon; two dozen 1/10 gallon; orange. Series E, one dozen 1/8 gallon; purple.

**Cigarette Tax.** The 13 x 18 mm. decalcomania is the same as the recent 2c blue. 2c carmine on grey printed yellow card.

★ ★

## THE INSIDE STRAIGHT

(Continued from page 105)

stamps that Scott says just are not good for postage. Could it be that this firm is teaching geography with each purchase, or what is it? Yes, the stamps in question are attractive.

**SEVERAL** letters have come addressed to this column with references such as "You are the Mr. Anthony of the stamp business," or "You are a crusader and here is my trouble, etc." So today perhaps it might be nice to do a little explaining on our part. Just because you have a grievance does not mean that we write it up, because as some of you know, we always ask for evidence to support your complaint. We also try to be impartial and fair. If no one made a mistake, no one would need an eraser with his lead pencils. However, on the other hand, our files are open to you. In other words, if your rationed shoe coupon has been used and the shoe pinches, take a look at my files; it may be you. On the other hand we favor NO collectors or dealers in our remarks, neither do we disfavor them, but from compilations, these complaints are against the same firms and the same collectors. That is to say, out of 100 letters presenting cases, seven or eight are against the same firms or collectors, and in another year we should have some pretty good evidence as to what is what.

**AGAIN,** we have no prejudices, rather an open mind. If you have no open mind, you can't write impartially; and that makes sense. Likewise, at no time do we intend to be made a party to one side or the other. We have a middle of the road policy. That's a hard thing to do when you know that a certain party is right. We are not a court nor a jury. We can't try cases in a column. But we do truthfully discuss what we learn to be a fact truthfully.

and never could understand in this wonderful hobby of ours is why people don't give credit where credit is due. When a man makes a discovery, finds an odd situation, or such, he usually supports it with his honest belief. Then someone else, perhaps with just as honest an argument, demurs. Wham! a fight starts, though both may have valid and useful facts to present. It would be unpleasant indeed to have to cite all these cases. If there was ever a business that needed unity of thought, one or two more good slugs of the Milk of Human Kindness and just a little better feeling among collectors and dealers and between dealers themselves especially, things would be better all around. Of late it seems that before people have a good word for some one, that person has to die. Then and then only do we hear the good. What a transformation! So we say if the shoe pinches, bring it over to our shoe stretcher. There's no use getting bunions, corns and callouses because the other fellow found something you have been looking at for a long time and could not see.

**THERE** is no misunderstanding, no argument, no difference of opinion that two hard headed business men can't sit down to and iron out. But you have got to go fifty-fifty. Of course since Fifty Off is out of the business these days, maybe this formula of going fifty-fifty is out in the stamp business, too. Well, if it is, it's about time I woke up and got out of it, because if my pal won't give me one half the road so I can get by him . . . well, you figure it out. You see, I am but small fry, just a general collector and I write for the column because . . . well, you asked for it and are getting it.

★ ★

Most of us smoke when we work on stamps. We get careless with the watermark detector fluid filling up the receptacle. All of this is unnecessary because just a drop or two of fluid will find the watermark and by the time the next stamp is ready for the benzine bath half of our fluid has evaporated. The only persons who won't like this stunt are the makers of the fluid. At a drug store or perhaps in your medicine cabinet at home you may have a bottle with a cork that has an eyedropper in it. If so clean up both and fill with detector fluid. Now get out your tray detector and lay in your stamp. Take just three or four drops and let it hit the stamp. The water mark will show up instantly, you save fuel and the wife stops hollering "John be careful of your smoking while using that gasoline." Try this method and see for yourself.



## State Tax Notes

—By Chas. H. Hermann—

**Kentucky. Beer Tax.** I now have both sizes of the die cut bottle stamps in the same three values. The design is the same on all; the early and larger is  $71\frac{1}{2} \times 21\frac{1}{2}$  mm. The second type is  $62\frac{1}{2} \times 19$  mm. Both are die cut  $75\frac{1}{2} \times 26$  mm. The values are—7 to 12 oz., \$.0045, blue and black; 24 to 32 oz., \$.0121, orange and black; 32 to 64 oz., \$.0242, violet and black. This shows no stamp for the 12 to 24 ounce bottles. Who will show me a copy of this missing value?

**Maryland. Bedding Inspection.** I have a stamp similar to Cabot's "B2," black on pink safety paper with "E S P Co" repeated horizontally, perf. 12.

**Mississippi. Beer Tax.** I have several new varieties of the Wine and Beer stamps in the 1943 type. Series "F" deep orange, "G" green. The serial number and letter are in red.

**Feed Inspection.** Mississippi seems to have underestimated its needs on the feed stamps dated 1942-44, as I have the 100 pounds stamp dated 1943-44 in a similar design reduced from  $42 \times 24$  mm. to  $39 \times 2\frac{1}{2}$  mm. and the corner ornaments no longer extend beyond the frame lines. 100 lbs. green, perf.  $12\frac{1}{2}$ , signature, "Si Corley."

**Missouri. City of St. Louis Cigarette Tax.** Another of the American Bank Note Company's fine engraved decalcomanias,  $10 \times 13$  mm.. "CITY OF ST. LOUIS" in two lines at top, "THE COMMON SEAL OF THE CITY OF ST. LOUIS" in circle around seal, and a Mississippi River steamer, "Occupational License" and 2c at bottom. 2c red and white on pink card.

**New York. Cigarette Tax.** The current stamp is in a new color; 2c black and yellow on gray printed buff card.

**North Dakota. Cigarette Tax.** Frank L. Applegate sends the new  $10 \times 13$  mm. "American Bank Note Co." engraved decalcomania. "NORTH DAKOTA" is in two lines of large white letters at top, "CIGARETTE TAX" in color above our old friend, the "flickertail" shown on so many stamps, with a large "3" to right. 3c red and white on pink card.

**Tennessee. Tobacco Tax.** I have a new  $13 \times 16$  mm. decalcomania with rounded corners and wavy frameline. "STATE OF" in color above seal and "TENNESSEE" in white letters below seal. "TOBACCO" nad "3 TAX 3" in two lines at bottom. 3c blue and white.

**Utah. Cigarette Tax.** Utah is now using cigarette tax meters. Five machines are reported in use. Mr. Dick Green reports the following meter numbers: 20685-86-87 and 89. The usual P. B. meters.

## GERMAN STAMP RACKET

Attention was drawn recently in this column to the strange methods by which the German Government is trying to improve its foreign exchange position. Among other measures, it has been issuing and re-issuing a large variety of stamps, for sale to dealers and collectors in neutral countries, against much-needed neutral currencies. This is not, however, the sole object of the issue of stamps by the Reich and by German occupation authorities. The financial conjurers of Berlin have sought to kill two birds with one stone, and have actually mopped up some inflated reichsmarks by selling large quantities of stamps to the German public.

There were about a million stamp collectors in Germany before the war. The number has since increased considerably. The boom in stamps in Great Britain since the war has been insignificant compared with that in Germany, where stamps are among the few remaining things that can still be bought without limit. Far from interfering with the stamp traffic, the German authorities have welcomed the opportunity to unload on the public the largest possible quantities at the highest possible prices.

### Dishonest Methods

There is nothing new in the exploitation of stamp collectors for financing hard-pressed State exchequers. There were many instances of it on the part of certain Central American Governments before the last war. The d'Annunzio Government in Fiume met a fair proportion of its expenditure by printing "limited" issues at frequent intervals. The German Republican Government, with other Central European Governments, missed few opportunities between the two wars of bringing out special issues on the occasion of congresses, anniversaries and various other events. Since the war the quisling Governments of Slovakia and of Croatia have resorted to the same device. The latter issued about 50 different series during its first two years of "independence." The German-controlled "Protectorate" of Bohemia and Moravia was made to issue 40 series in four years and the

General Government of Poland about 30 series.

In addition to these straight, if undignified, methods, Germany has resorted to entirely unorthodox expedients. Taking advantage of the demand for war issues, she is known to have reprinted many "limited" editions for the benefit of collectors at home and abroad. Gradual and skilful placing has kept the price of these issues fairly high, collectors having been deceived into the belief that the series are still limited and have rarity value. This was done in the case of Danzig stamps which were surcharged "Deutsches Reich" after the German occupation. The French stamps were surcharged, quite unnecessarily, "Dunkerque Deutsche Besetzung"—to mention only two examples.

### Wholesale Forgery

Still worse, the German authorities have resorted to forging old stamps of the countries under German occupation. It is known, for instance, that 300,000 sets of Queen Wilhelmine issues have been offered for sale in Sweden. The original dies of certain limited issues of Norwegian stamps have also been used again. In many instances German and German-controlled stamps are offered in neutral countries in large quantities under their face value. In other instances an artificial market is created in Germany and in neutral countries at high prices, while the bulk of the issue is kept by high Nazi officials who hope to be able to escape to neutral countries after the collapse of the Hitler regime. This is the case with the stamp commemorating Heydrich.

Neutral collectors who lend themselves to this traffic are harming the cause of freedom by supplying Germany with foreign exchange. And it is certain that after the war the "limited" editions they are now buying up will be worth less than the paper they are printed on. Sooner or later the supplies cornered by Nazi officials will come to the market. Moreover, the quantities of stamps of all descriptions absorbed by the German public are much larger than is generally assumed in neutral countries. The demand for hedging purposes by Germans and by the public of German-occupied countries is strong, as is indicated by the fact that the price of many series is much higher in German-controlled Europe than in neutral countries. Most holders are not genuine collectors and will sooner or later realize their investment. Thus, it seems certain that after the war the market will be flooded with German issues of stamps. In their own interests, collectors and dealers in neutral countries should refrain from purchasing.—P. E.

—The Financial News.  
The Philatelic Trader.



## GOTHAM GOSSIP

By HERMAN HERST, JR.

Question: Which is worth more, a 5c 1847 with a Hudson River Mail cancel, or a 10c 1847 with the same marking, both on cover? The average collector will of course say the 10c 1847—but if one attended the recent Gibson sale of United States covers, sponsored by Philip H. Ward Jr., in New York, he would see he was wrong.

Lot 15 in that sale was a magnificent cover bearing the 5c with the not exceedingly rare Hudson River Mail marking. It brought \$415.00. The very next lot was the same postmark on a 10c 1847, the stamp being in perfect condition with four large margins. It brought \$110.00.

The reason? Merely the fact that on the first named cover the postmark was strikingly clear, one of those things that "Jumps at you." On the second cover the marking was legible enough and required no seer to make it out. As has been repeated over and over of late, it is condition that collectors are paying for today. Auction realizations are only a guide to values when the condition of the item in question is comparable. There are as many bargains today at auction as ever. Shall we say that the 5c 1847 cover mentioned above was too high at \$415.00? Or wouldn't it be better to say that the 10c cover at \$110 was ridiculously cheap?

One of the more interesting articles written recently on the future of the stamp market appears in the February, 1944 issue of Harmer's *Stamp Hints*, which is published irregularly by the firm of H. R. Harmer, Inc., 32 East 57th St., New York City. This excellently gotten together brochure will provide fascinating reading for any collectors and the price charged, \$1.50 per year, is extremely reasonable for the almost priceless information it divulges. To return to the leading article, which carries the name of no author but which we suspect stems from the able and prolific pen of Prescott Holden Thorp, who is one of the Co-editors, the prospects of the continuing of the bull market in stamps is discussed intelligently.

Many of our writers are so carried away by today's "easy money" conditions that they tie their names up to such statements as "This is still the bottom of the market," or "We ain't seen nothing yet." This writer has always been of the opinion that when conditions return to normal, many words written in haste are going to have to be eaten with regret.

The editorial in *Stamp Hints* says: "Talk of inflation to come is still prevalent, but we seem to have lost sight of the fact that inflation of some stamps is already an accomplished fact."

The best time to add stamps to one's collection is when the stamps are available, and when one has the funds to procure them. The true collector should properly disregard temporary market fluctuations. It is good to remember that many of the people now paying today's high prices are those who would not buy a year ago (when they were cheaper) because they then thought they were too high.

Members of the American Philatelic Society recently received their dues notice for the next year. Each letter was franked with a very ordinary and near worthless one cent pre-cancel from a common town. But the enclosed envelope which was to be used to send the remittance to the Society bore the neat little request that Commemoratives or stamps of philatelic value should be used.

We have often noted that some petty individuals when seeking free information, or wanting stamps identified, or seeking some other bit of gratis education frank their outgoing letter with stamps of no value, at the same time making sure that their inside envelope bears stamps that when returned to them have approximately the same value used as mint. The efforts of these pikers to feather their own nest is sometimes so ludicrous that it is an insight into their own character. When our premier Philatelic Society does the same stunt, it requires perhaps a gentle nudge, lest the ugly thought be aroused that here again is an instance of nothing being given its members, but everything is sought from them. Nothing can be further from the truth, but such pettiness is often seized upon and exaggerated.

New York has always looked up to a certain leading dealer whose office hours are the acme of convenience: three days a week, and about two or three hours a day. The gentleman has so systematized his business, which is important, that his presence in the office is required only at those times.

We have always felt that many of his confreres cherished the secret ambition of emulating him. For one reason or another, few, if any, have been able to. But the number of dealers who have already signified in the philatelic press that this summer they would "take it easy" is surprisingly large. In July and August, it may be necessary to make an appointment with your favorite dealer, just as you now do with your doctor.

Perhaps it is just as well if we want to husband our philatelic strength. Life insurance companies may not consider the vocation of stamp dealing hazardous, but the fact remains that in the last month or two, the number of dealers succumbing to heart attacks, strokes and the like have been large enough to make one ponder!

## State Tax Notes

By Chas. H. Hermann

**Alabama. Beer Tax.** I have a fine looking bottle neck stamp for this state, 66 x 18½ mm. and printed in three colors, "ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD" around the "ALABAMA GREAT SEAL," on which the map is white. The seal is in the center with space on each side for "ONE HALF CENT" in a panel above "½c —BEER TAX—PAID" in three lines. The frame and lettering are in blue with a background of pink and green curved lines. The pink disappears when the stamp is placed in water. The imprint, "AMERICAN BANK NOTE CO. LITHO." appears below stamp. ½c blue, pink and green; die cut.

**Georgia. Beer Tax.** A new neck stamp, similar to previous issue with imprint of the Am. B. N. Co. The stamp is 64 x 18 mm., with "STATE OF GEORGIA" at top, seal in center with "BEER" over "2c" at left and "TAX PAID" over "2c" at right. The imprint, "COLUMBIAN BANK NOTE COMPANY" appears below stamp. 2c green; die cut.

**Kentucky. Cigarette Tax.** I have a decalcomania, similar to the recent 2 cents, red, white and black; but the red is now omitted from the map and seal. 2c red, white and black.

**Mississippi. Tobacco Tax.** Another set of decalcomanias (13x10mm) for this prolific state, "MISSISSIPPI" large and "THE TOBACCO TAX LAW OF 1934 AS AMENDED" in tiny letters in three curved lines above seal in center, "1c TOBACCO 2c" across bottom of stamp. 1c black and brown. 2c black and salmon.

**Missouri. Kansas City Cigarette Tax.** Frank L. Applegate sends several new ones of the current type 2c green on gray printed buff card, 2c brown on gray printed yellow card and the 5c blue on gray printed green card.

**Saint Louis Cigarette Tax.** S. C. Bushnell sends the usual type cigarette tax meter, 20793 is the meter number of the one I have. 2c blue on celophane.

**Oklahoma. Tobacco Tax.** Mr. Applegate sends quite an array of new items for this state. The 2 cents blue, large "2C" over star in circle is now coming on yellow card. A 12½c similar to the current 5c green, white and black with star in center, large "OKLAHOMA" at top and "CIGARETTE STAMP TAX PAID" in two lines at bottom, all white letters. 12½c violet, white and black.

A new type, 13 x 13mm. decalcomania with rounded corners, "OK-

(Page 452, please.)





By SGT. ANDREW A. CHRISTENSEN  
Co. C., SCU #1930, PRESIDIO of  
MONTEREY, CALIFORNIA.

Odds and Ends from a collectors notebook:

As this is being written the "big push" is on, every paper bears huge headlines, Rome has fallen, the Invasion has started. Even in these stirring times the daily papers take time to notice our hobby and from Rome, Georgia, comes this news item with a 6th June dateline, "Postmaster W. E. Wemberley of Rome, Ga., mailed eighteen covers yesterday to philatelists who wanted the date of the fall of Rome, Italy, on their letters."

Some may think this is of little importance but to me it carries a world of significance for it brings home once again the realization that this is America and we are the fortunate people who think and live and play in the way we see fit.

A cacheted cover from Bills Place, Pennsylvania, proclaiming it as the "Smallest Post Office in the U. S. A.," has been received through the courtesy of Walter E. Jarrett. The cover is nicely canceled and autographed by Mrs. W. C. Wakefield, Postmaster, Bills Place, Pennsylvania. Interested collectors may obtain similar covers by sending a stamped, self-addressed envelope to Mrs. Wakefield.

Jarrett who hangs his hat at Box 1441, Abilene, Texas, writes further in regards to my recent article on California 4-Bar cancels to advise that the Jenny Lind post office was destroyed by fire on March 29th and has been discontinued.

However, he mentions that a rubber stamp cachet is available at Diablo, California, and will be applied by the postmaster at that point on request. This should be a nice addition to any collection of California 4-Bars.

Still further on the subject of 4-Bar cancels is the news that Grandview, California, became Black Point, California, on the 1st April. Josephine Bobo, the obliging postmistress, who

served my "pin-up" cachet from that spot, obligingly furnished copies of the first and last day cancels.

Thomas W. Parkin of Redding, California, sent along some 4-Bars that are really prizes. From 20 to 40 years old some came from post offices that have been out of existence so long that, to quote Parkin, "the postmaster at Redding wanted to argue . . . that one of them never did have a post office."

The USS Pittsburgh Crew of the ANCS continues to be active in the naval cover field. In addition to a superlative cachet for the launching of the cruiser Pittsburgh at Quincy, Massachusetts, this group has just produced the initial issue of a club organ to be known as "The Mariner." A tremendous amount of interesting information is compiled in the 14 page booklet. Editor of the journal is Paul E. Jamriska, Apt. 487, 3301 Arlington Avenue, Pittsburgh, (10), Pennsylvania. Jamriska frankly states, "We make no claims as to when the next issue will appear, but if we scrape together enough interesting information, pictures and so forth, the next issue will be out in about three months (maybe)."

Collectors of patriotics would do well to get in touch with Cpl. John G. Ritz, 35503679, CMP-1580 S. U., Camp Campbell, Kentucky. Ritz mentions having several thousand covers in his collection and is willing to trade with other collectors.

While on the subject of patriotics let me mention a recent set that has come to my attention. These are being used by Mrs. Iva Donaldson, 225 W. Buena Vista, Highland Park (3), Michigan. The art work is by Art Kroll and is exceptionally clever. Mrs. Donaldson is also willing to exchange on a cover for cover basis.

The Canadian Sixth Victory Loan drive which opened up on April 24th was the incentive for a cachet prepared by Angus McMillan, RR#1, Ladysmith, B. C., Canada. Mac has a supply of these on hand and would like to trade for patriotics and navals that he does not already have. This is one of the more attractive foreign patriotics.

Other outstanding covers received recently include launching covers for the USS Springfield and USS Pittsburgh from Willard A. Easton, 81 High Street, East Weymouth (89), Massachusetts, and for the USS Goss and USS Haynsworth from Mrs. Fred Vining, 401 Ellison Street, Paterson, New Jersey.

My thanks to all the cooperators mentioned and to any I may have missed. Without their assistance this column would not be possible. If you hear of an available cachet or have news of interest to cover collectors please drop me a note at the address shown above. Thanks.

## FOR BEGINNERS

(Continued from page 445)

reached the fabulous rate of forty-five per cent per annum.

In 1314 the war against Scotland was renewed, and the famous battle of Bannockburn, near Sterling, was won by the Scots, June 25, 1314, under Robert Bruce, and Edward was utterly routed with great loss.

So long for this time.

★ ★

## STATE TAX NOTES

(Continued from page 442)

LAHOMA TOBACCO TAX" in two arched lines at top, "3c" over tiny "CENTS" on shield on each side of seal in center. "OKLAHOMA TAX COMM." appears on a curved ribbon at bottom of stamp. 3c blue, 5c orange yellow, 15c red, all on gray printed yellow card.

Pennsylvania. Cigarette Tax. Steve G. Hulse sends the usual P. B. tax meter for this state. The meter number is broken thus—20—outline keystone—778. 2c violet on celophane.

Beer Tax. The labels on bottled beer in Pennsylvania now carry a state tax medallion as part of the design. The tax medallion reads—around the top—"PENNSYLVANIA MALT BEVERAGE TAX PAID," and "ONE PINT OR LESS" around the bottom, this between double circles around a keystone.

I have three varieties, thanks to Mr. Hulse, the R. P. O. postmark specialist. Fort Pitt Brewing Co., Pittsburgh.—Pitt's Special Beer. 1 pint or less, blue on red, blue and green label. 22mm. medallion.

Same Brewer. "Old Shay Golden Ale," 1 pint or less, black on black, brown and yellow label. 23mm. medallion.

Pittsburgh Brewing Co., Pittsburgh. "Iron City Lager" 1 pint or less, black and golden black, red and gold label. 26mm. medallion.

Beer labels serve as provisional beer stamps in 1933 when stamps were not available. They are recognized by a line of type, usually differing from other letters on the label, reading similar to this, "PENNA. BEVERAGE TAX ½ CENT—MAY 5TH, 1933" which is on a "Stegmaiers' Stock Lager" label of that period.

I will be pleased to see other varieties of these private die state tax stamps.

★ ★

Watermarks may often be seen more clearly if the color of the stamp is blotted out with light filters in the three primary light colors, red, green and blue. Optical glass filters are the best, but stage-wise folks can pick you up a piece of "gel" that will do.

Weekly Philatelic Gossip



**Arkansas:** Frank L. Applegate sends some new stamps and I find a wine tax stamp— $\frac{1}{2}$  pint,  $3\frac{1}{2}$ c blue and black decalcomania on violet card—an old Joe Hardin variety.

Also a Murry B. McLeod Wine—1 pint,  $7\frac{1}{2}$ c blue and black on blue printed cream card. Other values of this set have previously been noted.

**California:** Sweet Potato Proration—1943—44 Season.

I now have the crate stamp in blue. Thanks to Ford E. Wilson.

**Delaware:** Cigarette Tax. I now have the 1c brown and the 5c orange yellow decals. to go with the blue two cents stamp noted some time ago.

**Kansas:** Cigarette Tax. A new series is in use in this state. Decalcomania, 13 x 15 mm, convex at top and bottom, straight sides, "STATE OF" arched at top above state seal between two large "2c," "KANSAS" across center, "CIGARETTE TAX" follows curve of bottom frame. The space below "Kansas" is filled with fine lettering and signature, "Bert C. Mitchener-DIRECTOR OF REVENUE-COMMISSION OF (C)-REVENUE AND TAXATION." 2c blue, 2c carmine.

**Mississippi:** Wine and Beer Tax. Here are some odd size case stamps. The design is the same as the current 48c and 64c. The series letter and the serial number is in blue on the 32 cents and red on the others. 24c 6 oz.  $\frac{1}{4}$  bottle case series "A" dull purple; 28c—7 oz. 24 bottle case "A" green; 16 oz. 24 bottle case "A" red; 37c 20 bottle case "A" brown.

**Ohio:** Wine and Mixed Beverage. Applegate sends a new printing of the familiar design with imprint of "EUREKA SPECIALTY PRINTING CO., SCRANTON, PA." below. The numerals of the fractional values are only half the of the whole numbers. In the Columbia Bank Note Co. printings the values are all the same size. Blue watermark paper. The watermark is vertical on all four sides. 2 2/5c perf. 12; 6c perf. 12; 20 31/100c perf.  $12\frac{1}{2}$  x 12; 12.

**Pennsylvania:** I have a few more of the private die beer stamps. Columbia Brewing Co., Shenandoah, Pa. "Columbia 5 Star Beer" "19mm" medallion in black overprinted on the red, green and gold label "3—44" above medallion. 1 quart or less.

Horlacher Brewing Co., Allentown, Pa. "Horlacher's Pilsner Beer" black outline keystone in 17mm circle on gold, "one pint or less," etc., outside circle, no outer circle—on red, black and gold label.

A small die cut neck label with 21 mm. tax medallion in center, bar across top and bottom, "Latrobe Brew-

for August 5, 1944

## THE WHITE HOUSE WASHINGTON

June 26, 1944

Dear Mr. Lybarger:

I am glad to learn in your letter of June twenty-first that the forthcoming meeting of the American Philatelic Society in Milwaukee will be on a streamlined basis, in keeping with the limitations which the war imposes.

It is well that we should, in these strenuous times, maintain, as best we can, our interest in our avocations. Such an interest will help to strengthen morale. And a global war inevita-

ing Co." in three lines at left, Latrobe, Penna. and printers union label in three lines at right. One pint or less, green on white, red printed cancellation 7-1-43.

Pittsburgh Brewing Co., Pittsburgh, Pa. "Iron City Beer" one quart or less, black and white, 23 mm. tax medallion on red, white and black label.

D. G. YUENGLING & SON, Inc., Pottsville, Pa. "Yuengling's Pilsner Beer." 19mm. black and white medallion on red, yellow, black and gold label.

**Tennessee:** A few new ones from Mr. Applegate. The blue three cents tobacco decal. recently noted comes on gray printed yellow card.

Wine—A new decalcomania, 18 x 12 mm. with rounded corners, "STATE OF—TENNESSEE" in two lines at top, quantity in center and value in each lower corner. 6c—MIN—violet,  $12\frac{1}{2}$ c—1 pint—blue, on yellow card.

**Texas:** A lot of bright looking decalcomanias, 19 x 13 mm. horizontal ovals on red printed green card. "TEXAS STATE TAX PAID" around top in light tint of center. "WINE" in heavy color of frame. "NOT OVER 14%" "1 GALLON 10 CENTS" in two lines around bottom, black serial number across center. WINE not over 14%— $\frac{1}{5}$  gallon—2c yellow and bluish, 1 quart 2.5c green and blue, 1 gallon 10c dark brown and bluish. WINE not over  $\frac{1}{5}$  gallon—4c blue and pink, 1 quart 5c rose and pink, 1 gallon 20c magenta and pink. LIQUOR— $\frac{1}{10}$  gallon 12.8c violet and white,  $\frac{1}{5}$  gallon 25.6c brown and white, 1 quart 32c blue and white.

These are the first Texas stamps without the Lone Star.

**Virginia:** Malt Beverage Tax. I have a 66 x 19mm. die cut bottle stamp from this hard to get state. "COMMONWEALTH OF VIRGINIA" in top of ornamental frame, map in center, "MALT BEVERAGE TAX PAID" in two lines at left. " $1\frac{1}{2}$ c" in

bly turns our thoughts to world geography, interest in which is always quickened and stimulated by stamp collecting.

I send my best wishes for a successful, albeit limited and circumscribed meeting this year.

Very sincerely yours,  
FRANKLIN D. ROOSEVELT /s/

Donald F. Lybarger, Esq.,  
President,  
American Philatelic Society,  
Court House,  
Cleveland 13, Ohio.

double circle over "12 oz. or less" at right. "AMERICAN BANK NOTE COMPANY" imprint below stamp.  $1\frac{1}{2}$ c black with pink background. The pink runs when the stamp is wet as with other A. B. N. Co. bottle stamps.



The 1938 \$1.00 Resident and \$2.50 Nonresident Big Game hunting stamps are the same design as one of the 1938 National Wild Life poster stamps, another of the posters is similar to the first Federal Duck Hunting stamp.

★ ★

## Specialized Society Meetings To Hold Great Interest At Both Conventions

Meetings of specialized society groups, including the Essay-Proof Society, the France-Colonies Group, the Precancel Society, the American Air-mail Society, the Polonus Philatelic Society (at Chicago), the China Clipper Group, and the Australasian Specialists, will be of special interest to most collectors who attend the national conventions because, no matter what their first love in stamps, they will probably be able to find congenial collectors with whom to exchange information. Gossip's special Convention Issue will list the time and place of meeting for each of these groups at both conventions, and reports will be made on as many as possible in later issues for those who are unable to attend except through our pages.



# State Tax Notes

By Chas. H. Hermann

**Alaska. Liquor Tax.** I have blocks of Cabot's numbers L1 to L4. The design is in black on color and all on a cream card. The ½ PINT OR LESS deep rose and the 1 PINT blue are spaced 15mm. horizontally and 3½mm. vertically. The 4/5 QUART brown and the 1 QUART orange are spaced 3mm. apart horizontally and vertically.

I also have a similar type without the space for serial number at top, cutting it down to 19 x 25 mm., square corners at top and round corners at bottom. 1 Pt. blue and black, red serial number reads down the center.

**Arkansas. Dr. F. J. Scully** sends several from this interesting state. "BEER CONSUMERS SALES TAX" \$0.46875 black with black roulette (9½) "LIQUOR" 7c black and salmon on blue printed cream card.

14c same colors, formerly on same card, is now on green printed green card.

"WINE." The 12c blue and black is now on the same green card. All of the above are "Murray B. McLeod" stamps.

**Colorado.** Who can tell me how this stamp is used? It is black and white, die cut 62 x 29mm. White letters on black "TAX PAID—DEPARTMENT OF STATE—Walter F. Morrison—State Licensing Authority" in four lines and "CANCEL—HERE" in two lines. Black on white band at bottom. The cancellation is of the type used on liquor stamps.

**Massachusetts.** Stock Transfer Blues. The current stamps bleed when wet so care must be used in removing them from documents. The 4c, 10c, 50c and \$1.00 "bleed" blue, the 20c, yellow. I have not seen a 2c stamp on which the color would run.

**Pennsylvania.** Mr. Dorsey F. Wheless sends a new Bedding Inspection stamp similar to the familiar stamp in use so long. The seal has been redrawn, is much clearer, the horses' tails no longer drop in waves, the eagle no longer has the white breast of a sea gull and its wings are raised more as if it were about to take off. Green on green, perf. 12½.

**Private Die Beer Stamps.** I can add two more to this growing list, thanks to Steve Hulse and Paul A. Norris.

**Fort Pitt Pilsner Beer, Fort Pitt Brewing Co., Pittsburgh.** 23mm. medallion. One pint or less. Blue and white on red, blue, yellow and white label.

**Duquesne Pilsner Beer, Duquesne Brewing Co., Pittsburgh.** 23 mm. medallion, one pint or less, black, white and yellow on red, white, black and yellow label.

**Tennessee.** The current "C. C. Flanery" feed stamps show quite some difference from the originals, which show a small double barred cross at lower left and have the signature over "COM," and are rouletted 10. I have: 10 lbs., 1 mill, dark green, same light yellow green; 25 lbs., ¼c, blue; 50 lbs., ½c, rose; and 100 lbs., 1c, black. The current stamps have the signature over "COM. OF AGRICULTURE," no cross and are perf. 12½. 8 1/3 lbs., 1/12c, orange; 10 lbs., 1/10c, deep rose; 25 lbs., ¼c, yellow green; 50 lbs., ½c, blue; 100 lbs., 1c, black.

**Grasses and Clover.** Small signature over "COM." All black. ½ bushel, 1c, and 7 bushels, 14c, are rouletted 10; 1 bushel, 2c, and 2½ bushel, 5c, are perforated 12½.

**Texas. Wine Natural.** The current "bridge" stamp, a 20 x 13 mm. stamp similar to the small rouletted liquor stamps. 1/5 gal., 5c, brown orange with black serial number, roul. 6½.

**Washington. Honey Seal.** Ford E. Wilson sends the one pound stamp in a redrawn type. The seal is cleared up, the end of the ribbon and value disc are nearer the right frame. The "1" has a flat serif at top of numeral, the original type had the serif dropped ½ mm. 1 lb., dark green, roul. 6.

★ ★

## GOTHAM GOSSIP

By HERMAN HERST, JR.

Your New York reporter has turned farmer for the summer, as have several other New York stamp dealers. Those who look upon the metropolis as a hive of soaring buildings, piled one on the other, and extending for miles upon miles would be surprised to know that within a comparatively short distance of the city one can find great outdoors country as wild, as undeveloped as in sections of the West.

Thirty miles north are the Catskill Mountains, full of lakes and fishing streams. Long Island, east of the city (Brooklyn and Queens are on it), contains hundreds of miles of beaches, dunes and rolling hills. West and south is New Jersey, wonderful farming country.

Your columnist's country place is on Long Island's famous North Shore, 50 miles from the city. All the joys of commuting go with the place, including the pleasures of arising at 5:30 with the chickens, the scrambling for a seat on the rattler, and studying the progress of thousands of acres of Long Island potatoes on either side of the track as the train chugs its way to the city.

Your reporter has frequent wrestling matches with the corn borer which is apparently going to sample the corn before we get a chance to do it. The tomatoes are covered with aphids despite hours and hours of spraying. The string beans long since turned

from a delightful cool green to a sickening yellow, haven to an insect which, if enlarged, would pass for a man from Mars in a suit of armor. The drought, one of the worst in the Island's history, has left the potatoes shrivelled and brown.

One of the perpetual problems of all time is why plants that don't serve any earthly purpose thrive when conditions are such that they too should give up. The aphids and corn borer ignore the luscious poison ivy which grows waist high on Long Island and to which your reporter is very much allergic. A weed which outpaces the fastest mushroom seems to thrive in the vegetable garden in all weather.

The hedge around the place is badly in need of trimming. How in the world this can find the time to send up its ugly tall shoots when the carrots and cabbages which have been so patiently watered refuse to do their duty and grow is something difficult to understand. The lawn is now a yellowed expanse which even a goat would look askance at.

We had a lovely arbor of grapes and counted the days till they would be ready. The coolness of the leaves and the anticipated taste of the grapes were wonderful to think of. A host of Japanese beetles with propellers whirring and machine guns blazing descended on the arbor one hot day and when they passed by they left the ugly brown skeletons of leaves and punctured grapes which soon withered and died.

At night though we come into our own. The coolness of the spot as we sit on the lawn makes the swatting of the mosquitoes an almost pleasant chore. "Superfortresses" we call them. They have the wingspread of a bird somewhat smaller than an eagle. Their bite is not too annoying but when they fly away with a guest hanging to their proboscis we are annoyed. We have lost more good friends that way.

Maybe we shouldn't mention the ants. After all, they go with the country. The O. D. T. may have banned conventions, but either the ants don't read newspapers or they are boring from within. When they take possession of something, they dig in and we give up. Happily they work at cross purposes and no one has yet told them that if they all got together and attacked in force, they could execute a pincher movement and have us out in no time. Their present battle strategy gives us a corner of each room to use for our own purposes.

One thing we cannot fathom is how the larger species of fauna obtains access to the house despite the screens on every door and window. Bees, wasps, hornets, some of the latter with Thanksgiving drumsticks, regularly zoom through the house on a schedule that would make Mussolini's railroads turn green with envy.

Ah, life in the country! How we

Weekly Philatelic Gossip



# State Tax Notes

By Chas. H. Hermann

**Kansas:** Cigarette Tax. I have two additional colors on the current Cigarette stamps: 2c orange, 2c yellow green. Copies from G. Vernon Morley.

**Missouri:** Apples. For some time I have been hearing of Missouri Apple stamps and now Corp. Amsler sends one. It is without frame, the lettering covering about 30 x 30mm. "Missouri Apple—Merchandising—Stamp" in three lines, 1C at left over small seal in corner and "Cancel here with Certificate No." over 16½ x 10mm. box at lower right. 1c orange yellow, perforated 12½.

**Ohio:** Malt Beverage. I now have the 1½ cents Malt Beverage Stamp in the old type with imprint "THE WARNER P. SIMPSON CO. COLUMBUS, O." at lower right. Most lines on the stamp are much finer and clearer, the letter "S" still appears in upper right frame. 1½c red violet on gray paper, die cut.

**Pennsylvania:** Private die beer stamps continue to come along. J. R. Hammerle sends the first two and Corp. Amsler the other two. Chas. D. Kaier Co., Mahanoy City, Pa. "Kaier's Special Beer." One pint or less, 19mm. medallion overprinted in aluminum on red, white, black, and gold label.

Stagmaier Brewing Co., Wilkes Barre, Pa. "Gold Medal Beer" One pint or less, 19mm. medallion in red on red, white, black and gold label. Stegmaier is one of the brewers who used provisional tax labels in 1933.

Otto Erlanger Brewing Co., Phila., Pa. "Erlanger's Pilsner Beer" One pint or less, 19mm. medallion with date "8-43" to left in red on black, buff and gold label.

The Old Reading Brewery, Reading, Pa. "Reading Pilsner Beer" 21mm. medallion, one quart or less, black and white on red, blue, black and white (?) label. It's rather faded.

**South Carolina:** Beer Tax. I have my first case stamp from this state. It's 99 x 35mm., an ornamental frame and no unnecessary wording. "SOUTH CAROLINA" in panel at top, "BEER TAX" "CASE STAMP" in two lines divided by the state seal in the center of stamp, and "48c" boxed in each lower corner. "AMERICAN BANK NOTE COMPANY" imprint

below stamp. 48c value with fugitive ink pink background, rouletted 6½.

**Virginia:** Malt Beverage Tax. More stamps with Am. B. N. Co. fugitive ink centers, same type as the 1½ cent stamp noted in GOSSIP 8-5-44. The fugitive ink background is composed of "COMMONWEALTH OF" in small capitals and "VIRGINIA" in script, repeated. 1c, 12 oz. or less, black and blue. 4c, 32 oz. black and pink (?). A washed copy.

## METER MATTER



By Althea Harvey

Since June 1943 when the postal zone system went into effect in over 120 large cities in the U. S., meter fans have been noticing slogans calling attention to the zone number in an address. There have been stock slogans and special slogans made up for individual companies, all of which have aroused the meter collectors.

Postal zones appeared to the novice to be something new in this country, but they have been used previously in a very limited manner. Failure of the public to cooperate with the post office department in this respect was the reason the system was not extended.

When the armed services began to claim more and more postal clerks and there was an influx of "green" help, a need was felt for simplifying the sorting of mail. A zone number in addition to a street address enabled a new clerk to distribute mail much more rapidly.

The Post Office Department used placards on their trucks and in their buildings stressing the importance of a zone number for quicker mail delivery. Each mail depository box had the postal zone stenciled on it. The newspapers published a zone directory of the city, so that every one could ascertain in what zone he lived.

All this publicity had emanated from the Federal Government, but it remained for the meter slogan to take up the campaign and keep postal zones in the public eye. For many years, meters from Great Britain had shown the zone in the town circle or in a

sl... address. New Zealand "killers" have urged the use of "Postal District Indicator."

National Postal Meter Co. brought out their own slogan, "Our Postal Unit No. is 2/Show this number after Rochester on all mail addressed to National Postal Meter Co." The idea was presented to their customers who accepted it with the result that many N. P. M. postal zone stock slogans came into use.

Some of the Pitney Bowes stock slogans read, "Speed Delivery/Address Our Mail—," "Help the Post Office Sort this Mail/Use our District Number Address—" and "Help the Post Office Help You!/Note our new zone—."

The variety in these slogans is endless, but two common types used by New York firms are "Use our Postal Zone Number New York 18, New York, What's Yours?" and "Note/Our Postal Unit No. is New York 15, N. Y."

Two commercial zone slogans from Los Angeles read, "Bullock's Postal Zone Number is 55" and "Cutler-Hammer Inc. 1331 Santa Fe Ave., Los Angeles 21, Calif."

An attractive slogan from Chicago shows a bowman (trademark) "Our Postal Zone Number 10" while a common item from Pittsburgh reads, "J & L Steel Postal Unit Number is Pittsburgh 30, Pa."

A picture of a depository box is seen in slogan from N. P. M. meter 7485. It reads, "Our Postal Zone Number is 12" and the 12 is on the mail box.

Some rarer type slogans are "When Writing Us, Please Use Postal Unit 63," "New Mailing Address P. O. Box 5961 Dallas 2, Texas" and "Expedite Our Mail/In Our Address include zone 22."

There is a large assortment of zone slogans, in fact too many to describe here, but it is good advice to save them all and make a study of them.

In August the mailomats began to use a stock zone slogan "For Prompt Mail Delivery/Include Postal Zone Number in the Address." I am indebted to W. E. Pamperien, B. G. McGrew and W. S. Fisher for covers and cards sent from various mailomats. These slogans appear on machines that formerly carried a patriotic message.

Forest Hall, special assistant to Postmaster General Walker made an announcement to the press some time ago that the zone mail system is "here to stay" and not just for the duration. Every one of us can help our postal clerks who are handling more mail today than ever before by remembering to include that postal zone.

Mr. Luff of New York sent me a card from meter 01207 with slogan, "War Bonds/Buy 'Em and Hold 'Em" with a crowing rooster to the left of the message. Thanks.





By Chas. H. Hermann

**Colorado:** Mr. Harry E. Hutton tells me the stamp asked about in this column Sept. 9th '44 is an inspectors stamp used on liquor that has been returned to wholesaler. When liquor is returned for exchange or refund, it must be inspected before it can again be sent out and the black tax paid stamp is used on the bottle or case. Saunders and Morrison stamps are known.

Mr. Hutton also sends the 20 cents Liquor revenue and the 288 ounces malt liquor tax stamps of the current design with signature of L. J. Bennett, Secretary of State.

**Florida:** James W. Seville sends the 1943-44 seed inspection stamp in the same design as previous years, raised to fifty cents. 50c blue and black on yellow background, rouletted 5 x 6 1/4.

**Georgia:** Feed Inspection. I have a new "Tom Linder" feed stamp, thanks to Harry E. Lundquist. Similar to the old stamp, with a new frame, the seal is nearer the top with "INSPECTION FEE" "100 Pounds" below the seal. The upper half of the stamp is shaded with fine dots. Previous Georgia feed stamps read "INSPECTION TAX." Note the new stamp is "FEE." 100 lbs., 1c black perf. 12 1/4.

**Illinois:** Beer. There seem to be a lot of changes. The multicolored stamps with large seal at bottom center are gone, replaced by a similar but not so well designed stamp with serial number at bottom center and seal at lower right. They are black on an all over design, "STATE OF ILLINOIS" in ovals joined with curved lines.

I have only seen the following—24 12 oz. case stamp black and pink, Series No. 1; 3 gal. case stamp black and yellow, Series No. 8.

Similar but upright design, seal in center, serial number at bottom, black on blue, Series No. 5.

**North Carolina:** Beer. The bottle stamp is now coming in a similar but smaller design. "NORTH CAROLINA BEER TAX PAID" is much smaller. 1 1/4c green.

**Pennsylvania:** Malt Beverage. Here are some more private die beers, thanks to Marvin D. Templin and August L. Long.

Esslinger's Inc., Philadelphia "Esslinger's Premium Beer" "MAR. 15, 1943" in three lines under 19mm tax medallion, one quart or less, black on red, white, black, yellow and gold label.

Lebanon Valley Brewing Co., Lebanon, "Lebanon Valley Pilsner Beer," 19mm. medallion, one pint or less, dark

for November 18, 1944

Same, but larger label, 22 mm medallion, one quart or less. Stegmaier, similar to "pint" noted recently. 19mm. medallion, one quart or less, red on same label.

Northampton Brewing Co., Northampton, "White Seal Premium Beer" "6-1-44" below 19mm. medallion, one pint or less, black and white on black, white blue and aluminum label.

**Wisconsin:** Fermented Malt Beverage. The current set is normally rouletted 6 1/4. I have a copy of the 1/2 barrel (3 1/2 gallons) \$.125, black on gray with red serial number, that is rouletted 2 1/4 at top and 6 1/4 at left and bottom. It is stamp numbered 19 on the sheet, the top right stamp (\$2 as a collector counts). I believe that stamp and 20 (\$1, the top left) will have the odd roulette at top where the sheets are padded or stapled.

★ ★

## PHILA-PUZZLE

By JOHN ROLL

You'll have to don your pondering Panamas for the following puzzle. As I promised, I've included the second name used to designate stamp collecting. You'll find this in No. 2. Place the first letter of each word in order in a line and you'll have a very important message. Please bear this message in mind, and then act—just as I did as soon as I finished writing it. If we all act, philately can write another successful chapter in her history. Make sure you're a part of that history.

And now, let's see if you can PHILA-PUZZLE:

1. ----- Herd of stamps.
2. ----- Second name given to Philately.
3. ----- Anything but stamps—philatelically.
4. ----- Pushes the value of the stamp up, but keeps the stamp down!
5. ----- Pictured on every stamp of '38 Presidentials.
6. ----- Changed color from sulphur fumes.
7. ----- Alien.
8. ----- '32 Athletic issue.
9. ----- One (I guess) at a time.
10. ----- Ton (or less) at a time!
11. ----- Altered hue from atmospheric agents!
12. ----- Done duty.
13. ----- Papyrus composed of grass or reeds.
14. ----- A sheet is perforated, but what is a single?
15. ----- Trading establishment.
16. ----- Eyesore to magnifying glass in any respect.

MESSAGE: -----!

(Answers on page 282)

Under the sponsorship of James A. Farley, former Postmaster General, a volunteer committee of collectors, dealers and philatelic writers has inaugurated a campaign in behalf of the National War Fund. The goal of the National War Fund organization is \$250,000,000. Twenty-five thousand goes into \$250,000,000 exactly 4,600 times, so it is obvious that American philately is being asked to contribute only a relatively small part of the total. The number of collectors in this country is estimated to be from 7,000,000 to 10,000,000, and the volunteer committee working with Mr. Farley does not anticipate too much trouble in arriving at philately's modest quota in support of this worthy war effort.

Collectors are not going to be asked to surrender cash. What the committee wants are contributions of worthwhile stamps, covers and related material. The committee appeals to collectors to make some real sacrifices from their philatelic holdings—items of a character which will bring genuinely fancy prices at public sale. Around mid-December the contributed material will be disposed of at an auction to be held in New York, and Mr. Farley will pinch-hit as one of the auctioneers.

Last year the same volunteer philatelic committee put on a similar campaign for the United Service Organizations and at an auction realized about \$12,000. This year's drive is not exclusively for USO. The \$250,000,000, including philately's \$25,000, will be allocated among the following organizations:

USO, United Seamen's Service, War Prisoners Aid, United China Relief, Russian War Relief, British War Relief Society, Greek War Relief Association, Polish War Relief, United Yugoslav Relief, American Relief for France, Belgian War Relief Society, American Relief for Czechoslovakia, Queen Wilhelmina Fund, American Relief for Norway, Friends of Luxembourg, America Denmark Relief, American Relief for Italy, Philippine War Relief, United Lithuanian Relief, American Field Service, Refugee Relief Trustees, U. S. Committee for the Care of European Children.

The committee announces that collectors making donations may, if they choose, specify just which one or more of these organizations they would prefer their contributions to benefit. Requests such as these will be honored, the donations to be ear-marked in advance so there will be no errors.

Donations of philatelic material should be addressed to H. L. Lindquist, publisher of *Stamps Magazine*, 2 West 46th Street, New York City.

Philately's volunteer committee has



# State Tax Notes

By Chas. H. Hermann

**Minnesota:** Evergreen Tree Tax Tag. C. A. Butler remembered me with the annual tax tag for Christmas trees cut in the State of Minnesota. The design is similar to previous years with the date 1944 in large hollow type superimposed on the space for the name and address. 2c red and dark blue on white tag with buff back.

**Pennsylvania:** Liquor seal. I have an incomplete copy of a decalcomania seal, 9mm. wide and perhaps 1½ inches long if complete, Keystone and seal at top, "PENNSYLVANIA LIQUOR CONTROL BOARD" four lines in panel and black serial number reading down. Bedding Inspection. Another of the new type seals green on blue perf. 12½. Private Die Beer. Barbey's, Inc., Reading, Pa. "Barbey's Sunshine extra light Beer" one pint or less, 19mm. medallion purple on purple, white and yellow 132 x 45 mm. label.

**Texas:** Citrus Maturity Inspection. Prof. J. L. Whitman reports the 1944 stamps in the type as used 1934-42. 1c red and 2c blue, a little darker than the 1940 2 cents blue. These stamps are used annually, September to December.

**Tennessee:** Frank L. Applegate sends several values of the current decalcomanias—all on yellow card. WINE, 1/5 gallon 7c orange LIQUOR ½ pint 4½c carmine, 1/10 gallon black. *and 1/10?*

**Virginia:** Hunting Tax Stamps 1944-45 Season. "HUNT-TRAP-FISH in the NATIONAL FORESTS OF VIRGINIA," \$1.00 black on green



surfaced paper, Map of Virginia. BEAR and DEER Hunting "Residents" \$1.00 black on ultramarine surface paper. White tail deer jumping over fallen tree. "Non-resident" \$2.50 black on pale green surface paper, same design as \$1.00. "VIRGINIA ELK HUNTING STAMP" \$1.00 "Resident" black on red surfaced paper, Elk \$5.00. "Non-resident" black on orange surfaced paper, Elk. The deer and elk stamps are the same

design as two of the multi-colored lithographed 1939 National Wild Life Conservation stamps. Bath County, Va. "VIRGINIA BEAR — DEER DAMAGE STAMP" overprinted "BATH" in red, \$1.00 black on orange yellow paper. This stamp is similar to the 1939 Big Game Bear Hunting stamps. All are perforated 11½.

**Washington:** Eggs. E. Clyde Wilson sends a new egg stamp, similar to the old ones. This is printed on 38mm. white tape rolled vertically and has a serrate edge where torn off. The design is 33mm. one dozen graded eggs, green.

**Wisconsin:** Fermented Malt Beverage. I now have the \$.07258 carmine and black stamp from the top of the sheet and rouletted 2¼ on the top as noted on the barrel stamps in GOSSIP 11-18-44. The odd roulette on the binding tape can be expected on all values of both size stamps appearing rouletted.

## STAMPS FOR THE WOUNDED

Entering its fifth month of service, STAMPS FOR THE WOUNDED now is supplying stamps, albums, catalogues and other philatelic accessories to men confined in nearly fifty hospitals throughout the country, according to Ernest A. Kehr, national chairman of stampdom's voluntary service committee.

While such regional directors as David Lidman of Chicago, Miss Affie McVicker of Los Angeles, Archy Myers of Philadelphia and Erwin Combs of Miami, have set up committees so active that they have had no occasion to call for outside aid, the national headquarters has been sending regular shipments to hospitals whose local committees have no access to material. Philip H. Cummings, national distribution director reports that an average of no fewer than 10,000 stamps have been dispatched every week since September.

Strange as it seems, the expenses for the first five months have been less than \$250, which amount was spent only for stationery, printing and mailing charges and was equally shared by the American Philatelic Society and several other clubs and individuals who made unsolicited cash donations.

In response to a general request several dealers in New York have donated a full page of their auction catalogues to the publication of requests for more material to meet the ever increasing demand as more and more servicemen are introduced to our hobby through STAMPS FOR THE WOUNDED.

Nicolas Sanabria turned over to the committee about 200 brand new copies of his 1944 AIR POST CATALOGUE, so that every hospital (and some

individual servicemen) have these handbooks to aid them. More volunteers are needed so if YOU live near a hospital or convalescent center and would like to aid in this worthy project communicate immediately with Ernest A. Kehr, national chairman, 230 West 41st Street, New York 18, New York.

## MAX F. BIER

The passing away of Max F. Bier, proprietor of the old established and well known stamp firm of Max F. Bier Company with offices at 47 Bertha Place, Staten Island, New York, on January 24, due to a heart attack, came as a great shock to his multitude of friends and customers.

Mr. Bier had been suffering from this trouble for a year or so but was holding his own until two weeks prior to January 24 when he failed rapidly until the end.

Mr. Bier was fifty-six years old and for over forty years has engaged in the stamp business. Prior to the war he had connections all over the world. At one time he specialized in auction sales but recently had confined activities to filling want lists and approval selections. He was a member of all the prominent philatelic societies—A. S. D. A., A. P. S. 2692, S. P. A. 338.

Mr. Bier has been a continuous advertiser in GOSSIP since 1927 and as far as we can find has not missed an issue in that time. We have always pointed Max Bier out as one of our model advertisers. Copy for ads came in nicely typed, a week in advance, bills paid promptly, a gentleman to deal with, and in all the years not one single complaint from a customer. That is a real record and such fine characteristics will leave memories worthy of living up to by any and all who came in contact with him.

GOSSIP's entire staff joins me in extending sincerest sympathy to the family and other relatives.

—D. E. DWORAK



—Courtesy New York Journal-American.

Belgium's attractive 1943 Winterhelp series of eight semi-postal adhesives pictures eight different Belgian churches combined in the designs with statues of St. Martin. The highest value, 5+25fr dark blue, larger than the others, shows the Church of Notre Dame at Hal.



17 FEB 1945

# State Tax Notes

By Chas. H. Hermann

**Alabama.** City of Decatur. Tobacco Tax. Nice looking decalcomanias, 15½ x 14 mm.. "CITY OF DECATUR" around top, numeral of value in small circle in center of right and left frame, "TOBACCO TAX" around lower half and a tobacco plant in the center. Note the state is omitted and there are a lot of Decatur.

The stamps are printed on white card and perforated 11¼ between each stamp. ½c carmine and 1c ultramarine.



The one cent stamps are used on all cigarettes sold within the city limits and the half cent stamps on packages of cigarettes sold within the Police Jurisdiction of the City of Decatur, which is the three mile limit. The tax went into effect midnight, June 30th, 1941. Thanks to George W. Bradley for the first copy and to Joe Petty, City Clerk, for the above data.

**Alaska.** The curious "Detecto" patented paper used for the Alaska beer stamps is made by the Baldwin Paper Co., of New York City. They also manufacture it with any desired individualized name, such as "Pepsodent."

**Arkansas.** Dr. F. J. Scully sends a number of interesting varieties. Cigarette tax. The 13½ x 7½ mm. decalcomanias are now appearing with rounded corners. 10 cigarettes—2½c green, and 20 cigarettes—5c red, on pale blue printed white card.

**Vending Machines** — 42 x 43mm. triangular decalcomanias with rounded sides, one point at bottom, "ARKANSAS" across top, "DEPT. OF REVENUES" around two lower sides, six lines in circle in center—"TAX PAID—\$1.00 ANNUAL FEE—EXPIRES 6-30-44—(serial number in frame)—1c—VENDERS" \$1.00 red and black, 1c VENDERS; \$2.50 green and black, 5c VENDERS; \$5.00 orange and black, MUSIC MACHINE; \$5.00 blue and black, AMUSEMENT MACHINE.

**Feed Inspection.** The "McLeod" feeds in same type as "Hardin." 25 pounds orange, rouletted 9½.

**Mississippi.** Beer and Wine. I have a 48 cents stamp of the '43-'44 in rose

with blue serial number and letter—series "H" and another of the old 1943 type, 48 cents dark brown with black serial number and letter—series "J." Series A, B, C, and D were of this type, and E, F, G, and H are of one design.

**Pennsylvania.** Private die beer stamps. Thanks to August L. Long and Maurice D. Templin, I continue to report new varieties of these stamps, overprinted on or incorporated into the design of the beer label. Columbia Brewing Co., Shenandoah, Pa. "Columbia 5 Star Porter." The same overprint in a deeper black and dated 9-44. One pint or less, 19mm. medallion, black. (See Gossip Aug. 5). Mt. Carmel Brewery, Inc., Mt. Carmel, Pa. "Metzger's Pilsener Beer" one pint or less 19mm. medallion with 8-15-44 in tiny figures to right, red on red, white, black and olive label.

Horlacker's, same as noted in Gossip August Fifth. Date on label to right and left of medallion in red. I have two varieties now, the former dated 5-20, 1944, and the new one 9-15, 1944. Northampton Brewery Corp., Northampton, Pa. "OLD Fashioned Premium Beer" one pint or less 9-1-44 below 17 mm. medallion, black and gold on red, black, buff and gold label. D. G. Yuengling & Son, Inc., Pottsville, Pa. (See Gossip August 5th for one pint or less). Here's the quart on a large label. "Yuengling's Pilsner Beer" one quart or less, 20mm. medallion black on red, white, yellow, black and gold label. These two medallions have small letters in narrow band and narrow outline keystone in solid black center. A new medallion, tall letters in wide band and heavy white outline smaller keystone. One pint or less. 21mm. medallion black on label as above but smaller.

**Texas.** Cigarette Tax. The 3c orange, with serial letter "B" is now coming on card backing which is blue printed on white, instead of pink card.

**Wisconsin.** Cigarette Tax. A 13 x 16mm. decalcomania similar to the current Tennessee tobacco decal. "WISCONSIN" arched above seal at upper center, "TOBACCO PRODUCTS" curved across center, "TAX" and "CENTS" in two lines between "2's" in each lower corner. 2c carmines.

★ ★

## L. R. P. S. WILL MAIL COVERS

Air mail covers for the first flight of the Extension of AM 15 between Memphis and Oklahoma City, at Little Rock, will be handled free by the Little Rock Philatelic Society. A cachet will be provided by the Society if the Post Office Department does not furnish one. The first flight is expected about March 1. Air mail covers, ready to go, should be sent to Carl Olsson, Secy., 1001 McGowan St., Little Rock, Arkansas.

## NEW ISSUES

(Continued from page 558)

the Ancients"), a town in the province of that name. The scene is flanked by upright figures of Indians in elaborate feather headdresses. It is a local print. A 1c rose, engraved by the American Bank Note Co., shows the modern building of a Guatemalan home for the aged.

**LEBANON**—The 1944 Independence issue (#163-66 and C82-87) was overprinted "Nov. 22, 1943," as written in Arabic by the republic's president, to mark the first anniversary of the release of the president and his ministers from custody and the resumption of full independence. Tribune Stamp Co. and Philip Goodman report this overprint.

**GREECE**—The windmills of Mykonos design of the 2-drachmae was used for a 2,000,000-dr turquoise green stamp, reports Robert O. Truman.

**STAMP DAY POSTMARK**—The Swiss used a special postmark at Winterthur on December 3, which was observed as Stamp Day.

**POLISH PUNCHES**—Small quantities of 25 French stamps were perforated "WP" and used by the Polish Ministry of Military Affairs in France in 1940. The January Bulletin of the Polonus Philatelic Society describes these official punches.

**DOMINICAN REPUBLIC**—The five bicolored commemoratives marking the centenary of this nation's first constitution picture the municipal building at San Cristobal and were issued January 10.

**COSTA RICA**—Thirteen airmail official stamps (CO1-CO13) have been given an additional overprint of "1945" in a rectangle, in black or red.

**CHINA**—The old De La Rue plates of the Sun Yat-sen 1931 issue, type II, have been used to print \$1 (purple), \$2, \$4 and \$5 stamps in new colors, says Mrs. Theresa M. Clark.

**RUSSIAN PAINTER**—Ilya Y. Repin (1844-1930), one of the greatest Russian painters, has been honored with a five-stamp series commemorating his birth. A painting of Repin, possibly self-done, decorates the 30k and 1r values, while his famous historical painting, "The Reply of the Cossacks to Sultan Mohammed IV," a vast and figure-crowded canvas, is reproduced on the 50k, 60k and 2r values.

Repin, the son of poor parents, became professor of historical painting at the St. Petersburg academy. He lived in Finland, an exile, after the Communist revolution, and died there at 86. The stamps come with and without perfs, report J. & H. Stolow and Tribune Stamp Co.



# State Tax Notes

By Chas. H. Hermann

**Alabama:** Feed Inspection. I have another new one of this interesting series, mottled shrubbery similar to the recent 1/12th cent stamp. 1c 100 pounds green on yellow perf. 12½.

**Florida:** Egg Classification. Several new ones have come along—type set in double lined frame, outer line heavy, "NATHAN MAYO" in small capitals above his signature, that helps a lot. Serial number and rouletting (9½) in the color of the stamp.

FLORIDA EGGS 1 doz. red "Series H" reading up at upper right.

SHIPPED EGGS 1 doz. ultramarine "Series C" reading up at upper right. Similar to Cabot's type "C," shaded letters, new seal with "Great Seal of the State of Florida," "In God we trust" around seal and new "popcorn" background.

FLORIDA EGGS 2c 15 doz. orange yellow and black.

FLORIDA EGGS 4c 30 doz. orange and black.

SHIPPED EGGS 2c 15 doz. blue and black.

SHIPPED EGGS 4c 30 doz. blue and black.

COLD STORAGE EGGS 4c 30 doz. green and black.

UNCLASSIFIED EGGS 4c 30 doz. lilac and black. This last one with old heavy letters and new seal and background.

**Louisiana:** Feed Inspection. I now have a used copy of the 1942-43 25 pounds blue stamp with "Z" and serial number in the color of the stamp. Early copies of these stamps seen were without the annual letter and the serial number on most values.



**Mississippi:** Cotton Seed Meal. The 100 pound stamps of 1934-35, 1936-37, 1938-39, 1940-42 and 1942-44 have always been of a yellow color. I have just found one dated 1939-40, an unknown date and it's green like the feed stamp of 100 pounds perf 12½. Also got a 25 pound feed stamp, red brown, perf 12½, dated 1943-43. Quite a different brown than the 1942-44 25 pound.



**New York:** Stock Transfer Tax. I hear the old printer is out of business and a new issue printed by the American Bank Note Company is in use. I have the one cent stamp from E. S. Amsler. The design is similar to the 1916-44 with enough pleasing changes to make it new. The frame is of seven fine lines, in two groups of three and a single inner line, only the outer three are unbroken as the "STOCK TRANSFER TAX" panel is sunken into the lower frame, the seal is now in a circle. The stamp does not have the crowded appearance of the old one. 1c blue with large "1" in "C" overprinted in violet, perf. 12.



**Minnesota:** My thanks to George Wichelman for these interesting additions. Fermented Malt Beverage \$.07258 blue roul. 6½, similar to the "Peterson" stamps, now with signature of Earl G. Haskin.

SEED SALES TAGS (95 x 47 mm.) 1c 1 to 14 pounds black on whitish tag, imprint "CENT'L TAG CO CHI." 3c 30 to 59 pounds red on white tag, imprint "ACME TAG CO MPLS."

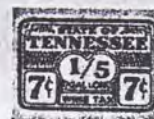
for February 24, 1945

**Pennsylvania:** Private die beer tax labels. Columbia Brewing Co. Columbia 5 Star Beer. The one pint medallion with new date "11-44."

The Bartels Brewing Co., Edwarsville, Pa. Bartel's Pure Beer one pint or less, 6-22-43 to right of 19½ mm. medallion in red on black, white red and gold 75 x 90 mm. label.

Adam Scheidt Brewing Co., Norris-town, Pa. Scheidt's Valley Forge Beer

one pint or less, 12-44 at left of 19 mm. medallion in brown on red, white, blue, brown and gray label (100 x 73 mm.).



**Tennessee:** Wine Tax. I recently received a second variety of the current 7 cents orange, wine decalcomania, alike, except the one reads 4/5 quart and other 1/5 gallon. The latter sounds like more to a lot of people.

★ ★

## P. O. D. NEWS

The following is a list of postage stamp plate numbers sent to press during the month of January, 1945, all stamps 3c denominations.

No. 23133, Ordinary, Series 1938, 170 subject, sent to press January 24.

No. 23215, Ordinary, Series 1938, 170 subject, sent to press January 16.

No. 23216, Ordinary, Series 1938, 170 subject, sent to press January 16.

No. 23217, Ordinary, Series 1938, 170 subject, sent to press January 17.

No. 23218, Ordinary, Series 1938, 170 subject, sent to press January 17.

No. 23221, Ordinary, Series 1938, 170 subject sent to press January 24.

No. 23066, Ordinary, E. E. Convertible, Series 1938, 400 subject, sent to press January 6.

No. 23067, Ordinary, E. E. Convertible, Series 1938, 400 subject, sent to press January 6.

No. 23091, Ordinary, E. E. Convertible, Series 1938, 400 subject, sent to press January 8.

No. 23092, Ordinary, E. E. Convertible, Series 1938, 400 subject, sent to press January 8.

No. 23095, Ordinary, E. E. Convertible, Series 1938, 400 subject, sent to press January 8.

No. 23096, Ordinary, E. E. Convertible, Series 1938, 400 subject, sent to press January 8.

No. 23193, Ordinary, E. E. Convertible, Series 1938, 400 subject, sent to press January 29.

No. 23194, Ordinary, E. E. Convertible, Series 1938, 400 subject, sent to press January 29.

No. 23185, Win the War, E. E. Convertible, Series 1942, 400 subject, sent to press January 27.

No. 23186, Win the War, E. E. Convertible, Series 1942, 400 subject, sent to press January 27.

No. 23187, Win the War, E. E. Convertible, Series 1942, 400 subject, sent to press January 30.

No. 23188, Win the War, E. E. Convertible, Series 1942, 400 subject, sent to press January 30.

There were no United States Postage stamp plates issued during the month of January, 1945.



# State Tax Notes

By Chas. H. Hermann

**Alabama. Tobacco Tax.** New 13x16 mm. decalcomanias with numeral of value and "CENTS" inside outline map of state, "ALABAMA" across top, "TOBACCO" across bottom and space between map and frame filled with a net work of fine lines. All on red printed green card. 1c green, 3c red, 3½c magenta, 10c blue, 15c rose, 25c brown.

**Playing Cards Tax.** Same design as the tobaccos. 1c purple, 4c ultramarine, 50c yellow orange.

**Arizona. Egg Inspection.** Similar to the original set. Egg in outline map. 1 mill ½ doz. eggs dark blue. Formerly ultramarine. 2 mills 1 doz. eggs dark brown, reduced in size from 26x37 to 25x36 mm. Both perf. 12½.

**Fertilizer Inspection.** New values in the map design. 25 lbs. green and 100 lbs. ultramarine, perf. 12½.

**Colorado. Feed Inspection.** Another value appears in the re-engraved type of Cabot's #F13. 10 lbs. light green perf. 12½. Only the 5 and 8½ pound stamps have not been seen in this type.

**Florida. Fertilizer Inspection.** The current stamps have slowly been appearing on the "E S P C O" safety paper. Here's another. 10 lbs. black on green safety paper, perf. 12.

**Georgia. Cigar Tax.** Similar to Cabot's #C13, 50 magenta, perf. 12½. 14x14 mm. decalcomania, numeral of value at upper right, seal at lower left, signature of J. Eugene Cook at lower right, "CIGAR TAX" at top and "GEORGIA" at bottom, on red printed green card. 5c brown and white, 10c red and white, 15c purple and white.

**Beer Tax.** Decalcomanias similar to above cigar stamps. 2c black and buff on red printed green card. 5½c black and green on red printed white card.



**WINE TAX.** 11x35 mm. decalcomania of irregular outline, "STATE OF GEORGIA" in two lines at top, "WINE TAX," "6½c," "AS APPROVED BY LAW," "J. Eugene Cook — COMMISSIONER — OF REVENUE" in various panels and the

state seal at bottom. 6½c blue on gray printed yellow card.



**Feed Inspection. "Tom Linder"** stamp with frame similar to Cabot's type "C" and small outline seal. 1/10c 10 lbs. light blue. This stamp formerly was deep ultramarine.

The new design noted a few months ago comes in two varieties on the 100 pounds. I now have the following. They are perf. 12½. ½c 50 lbs. purple, 1c 100 lbs. black, 1c 100 lbs. black on buff. The Cotton Seed Meal stamp has appeared in the old serrate frame design, ½c 100 lbs black on yellow, perf. 12½.



**Kansas. Quail Hunting Stamp.** The 1944-45 Quail stamp is in the same used since 1938, with annual color change. They come padded and are rouletted at left only. 50c purple and brown. Rouletted 6½.

**Montana. Egg stamps.** Die cut with serrate edges similar to current seals with union label included near top. Medium size "A" deep blue, standard "B" red.



**Pennsylvania. Private Die Beers.** Fort Pitt Brewing Co., Sharpsburg, Pa. "Fort Pitt Pale Ale" one pint or less, 21½ mm. medallion in blue-green on blue-green, red, white and yellow 98x73 mm. label. Pittsburgh Brewing Co., Pittsburgh, Pa. "Iron City Pilsener Beer" one pint or less, 22 mm. medallion black, white and gold on red, white, black and gold 103x75 mm. label.

**Pitts. Br. Co., "Tech Beer"** one pint or less, 24 mm. medallion, black and yellow on blue, red, white, green and brown 103x75 mm. label. Thanks to J. R. Hammerle for the Ft. Pitt and Paul A. Norris for the Pittsburghs, and to J. W. Seville for most of the preceding.

**Tennessee. Shell Tax.** The small decalcomanias are now coming on white instead of buff card, 4/10c light blue, 5/10c magenta, 6/10c orange-yellow on white and 7/10c gray on white card with pink back.

**Vermont. Private Conservation Stamp.** Here is a stamp that may be the forerunner of STATE Hunting stamps as in use in Kansas and Virginia. The stamp shows a deer in the center with a man releasing pheasants at right and another man stocking a stream with fish at the left. "HELP US CONSERVE — VERMONT'S FISH AND GAME" extends across the top in two lines and "ADDISON COUNTY FISH AND-GAME PROTECTIVE ASS'N." at the bottom with numeral boxed in each lower corner. 1c green perf. 12.



**Washington. Honey Seal.** Another value in the redrawn type. 3 lbs. (6 mills) dark blue with "3" in red, rouletted 6½x9½. 60 lbs. (12c) brown roul. 9½ large stamp 61x17 mm.

Honey seals printed on the honey labels of Silverbow Farm, Tacoma, Wash. The figure of value is in the second color, seals of various sizes.

One pound red and blue 24x18 mm. on 70x73 mm. red, white and blue "Pure Clover Honey" label. Two pounds red and blue 17x14 mm. seal on 70x73 mm. red, white and blue "Grade U. S. Fancy" Honey label. Label also has Washington State Beekeepers Association seal at top. Three pounds same as two pounds. Three pounds same except Beekeepers Association seal replaced with "THE GREAT SEAL OF THE STATE OF MONTANA" in red. Similar on 74x93 mm. silver faced labels.

"CLOVER" 1 lb. carmine and blue on red, silver and blue. "FIREWEED" 5 lbs. carmine and blue on red, silver and blue.

Thanks to E. Clyde Wilson for the honeys.



# State Tax Notes

By Chas. H. Hermann

**Arkansas. Domestic Wine Tax.** Dr. F. J. Scully sends two additional "McLeod" stamps. Values in the second color. Rouletted 9. 1/2c 1/10 gal. black and red on heavy coated paper. 5/8c 1 pt. carmine and black.

**Georgia. Feed Inspection.** Another stamp in the new design. 1/4c 25 lbs. green.

**Michigan. Beer Excise Tax.** Michigan has a new 95 x 33 1/2mm beer case stamp quite different from the one used the past ten years or so. The



state seal is moved to the left side of the stamp, "EXCISE TAX" in the center and value at right, serial number and letters across bottom in the second color. 24 pints blue and red on blue-green paper with gray pantograph. Roul. 6 1/2 horizontally.

**Minnesota. Liquor Tax.** I find several recent changes in the Minnesota Liquor Tax stamps. 1. Similar to the 29 x 20mm. "Peterson" decalcomania with seal at upper left and value at lower right. "LIQUOR TAX STAMP" in top of serial number panel and sheet position number is same size as serial number. 25c black on yellow.

2. As above, "CERTIFICATION" moved close to seal and "LIQUOR TAX STAMP" added to same line, serial number taller and alone in panel. 20c violet on white, black serial number.

3. A new 14 x 25 1/2mm. engraved decalcomania with "American Bank Note Co's." imprint at bottom, at top—"STATE OF" in straight line and "MINNESOTA" arched over paneled "LIQUOR TAX STAMP—& CERTIFICATION" (two lines), SEAL and "Certification" in center and "EXCISE TAX" above value panel at bottom. 20c violet with "20c" in black.

**New Hampshire. Tobacco Tax.** I have an engraved decalcomania, 10 x 13mm. with large seal in center, "A. B. N. CO." "CN. H." at bottom. 2c green.

**Pennsylvania. Private Die Beer Tax Labels.**

The Lion, Inc., Wilkes-Barre, Pa.; "Gibbons Beer" one quart for less, 19mm. medallion dated 8-15-44, black on black and olive (imitation gold) 112 x 100mm. label.

"Metzger's Pilsener Beer" pint medallion with new date "11-1-44."

"White Seal Premium Beer" pint with new date below medallion "7-1-44."

for April 28, 1945

"Scheidt's Valley Forge Beer" as pint, one quart or less dated 1-45.

Standard Brewing Co., Scranton, Pa. "TRU-AGE Pilsener Beer" one pint or less, 7-1-44 above 19mm medallion, black on red, white and black 70 x 100mm label.

"Gold Medal Beer" (Stegmaier) quart. The gold on the label is now the war time "olive" imitation. Other slight changes.

"Yuengling" Pilsner Beer." I now have both the pint and the quart labels with the "gold" part of the label done in gold ink, and done in the "olive" imitation.

**Tennessee. Tobacco Tax.** The two cent stamp of the current tobacco tax



stamps has at last made its appearance. 2c yellow green.

**Utah. Beer Tax.** A new Military Beer stamp has appeared. It is similar to the 12c red and black Heavy Beer



stamp. "MILITARY BEER ONLY" in large letters across top. 6c 24-12oz. light beer, brown and black on buff, perf. 12 1/2 at left. Thanks to 2nd Lt. F. P. Williamson, Jr., 0651079, Hq. A. A. F., P. O. A., S. C. U., A. P. O. 953, S. F., Calif. for taking time to save a stamp.

Private die beer. Becker Brewing Co., Evanston, Wyoming. 63 x 27mm die cut neck label. The first "2" of the 22 ounce die seems to have been trimmed to make a crude "1," odd as there is a previous 12 ounce label. Wonder why it wasn't reprinted? 12 ounce blue and orange on orange, red, blue and gold.

**Utah. Oleomargarine Tax.** I have a new twenty-four pounds stamp in a



clearer design than the first one of this value. The frame now matches the other stamps in the set. 24 lbs. \$1.20 black and rose, perf. 12 1/2 at left.

Thank you Dick Green.



"The House That Stamps Built"

## Western Stamp Collector

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Published Weekly at  
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A newspaper for stamp collectors—the ORIGINAL tabloid, newspaper style stamp paper in U. S. A.

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**WESTERN STAMP COLLECTOR**  
ALBANY, OREGON



When the case came to trial, the counsel for both sides contained some of the most illustrious names of the English bar, and among the lengthy list of witnesses were found the names of the leading collectors and dealers of England and the European continent.

That there had been an actual theft was not questioned, the issue being merely: "Did Mr. Lek possess the rare stamps he claimed were in the looted albums?" At no time during the trial of the case was Mr. Lek's integrity questioned, the counsel for Lloyds simply relying on the fact that Mr. Lek had no proof of loss to the extent he claimed.

Eminent dealers and collectors testified to the effect that had ownership of such stamps been transferred, it would have been more or less common knowledge in the stamp collecting world, and they had heard of no such sales or purchases. The most that Mr. Lek could prove was that he had purchased stamps to a total of three thousand pounds at several London stamp shops, but none of these included the stamps he said he had owned.

The climax of the trial came when the question of the strip of five 2d blue stamps of Mauritius was reached. Mr. Lek was insistent that he possessed this and refused under oath to admit that he might be mistaken. Then the counsel for Lloyds quietly introduced as evidence the actual plate from which these stamps were printed. It was owned by The Royal Philatelic Society and was just as originally used, except for three vertical scratches added to prevent reuse. The plate contained three vertical rows of four stamps each! Hence Mr. Lek's claim that he had owned a vertical strip of five was palpably untrue, as the fifth stamp "never was."

Of course, Mr. Lek lost his case, and to this day the true facts remain a mystery. His reputation and wealth were such as to cause one to feel that he was not deliberately trying to defraud the insurance company. In fact he had often made larger donations than the sum involved, to various charities. Yet, unquestionably he could not have possessed the stamps he claimed to own.

Many of those connected with the case were of the opinion that he had been taken in by forgers. This writer is of the opinion that the theft was engineered by these same people, in order to prevent exposure should he exhibit the stamps. The fact that particular stamps were taken, and 1700 pounds worth of stamps left untouched in the albums supports this theory.

The moral of this true tale is obvious. If you own or buy valuable stamps, be sure you have a bill of sale and other irrefutable proof of ownership.

The complete story of this interesting case can be found in the book: "What Men Will Do For Money," published by Henry Holt Company of New York.

\* \*

## State Tax Notes

By Chas. H. Hermann

*Alabama.* James W. Seville sends the stamps of four additional Alabama cities that tax cigarettes or tobacco. The following are all decalcomanias on gray printed yellow card.

*City of Bessemer.* Tobacco Tax 12 x 9mm shaped like an inverted teacup. 1c red, 2c purple; beer tax same design. 1c light blue, 2c black.

*County of Mobile.* Cigarette Tax. 13 x 13mm "MOBILE" over small circle with numeral of value. ½c brown, 1c green, 2½c yellow orange.

*City of Montgomery.* Tobacco Tax. 11 x 8½mm value in small circle in center, ½c green, 1c red, 1½c brown, 2c black.

*City of Tuscaloosa.* Cigarette Tax. 13 x 10mm value in center similar to Montgomery's ½c black, 1c black and red orange.

Alabama leads all states with nine cities issuing tax stamps.

Anniston, Attalla, Decatur, Gadsden and Birmingham are the other cities taxing cigarettes or tobacco.

*Georgia.* Feed Stuff Inspection Tax. Several varieties of the old types seem to have appeared shortly before the appearance of the new stamps. Similar to the 1/10 cent stamps, ½c 50 lbs. purple perf. 12½. Type with serrate frame, 28 x 37mm. I have three variations of the 1c 100 pounds. (a) 27 x 35-36mm frame uneven, etc. (b) 27-28 x 36mm free hand lettering below seal. (c) 28 x 37mm top of "T" of "Tom" is straight similar to the signature on the new type of stamps. All three are perforated 12½.

Liquor Tax. Engraved decalcomania 17 x 22mm "STATE OF GEORGIA" across top, seal over



"LIQUOR TAX" across center, value in cents above quantity, J. Eugene Cook at bottom. 10c 4/5 pint brown, black and white; 12½c 1 pint green, black and white.

Wine Tax. 11 x 34mm decalcomania, value in center, seal and signature at bottom, 1c purple, black and white.



Above three on red printed green card. Similar to 6¼c listed in recent notes. 5/8c green and 1c red and white on gray printed yellow card. Thanks to J. W. Seville and E. S. Amsler for the liquor and wine stamps.

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# State Tax Notes

By Chas. H. Hermann

**Alabama.** Tobacco Tax. I have two additional values of the new to-



bacco stamps as noted in GOSSIP 3-24-45. 2c blue and 2 1/2c orange.

**Alabama.** Liquor Seal. A new 14 x 20mm decalcomania, shaped to an outline map of state, "ALABAMA" in white letters curved across top, the



map seal in center and "F. C. RAY, CHAIRMAN" filling in the West Florida corner, green, white and black.

**Arkansas** has a new Commissioner of Revenue again. That must be one tough job or what? So far only a 1c wine stamp out with the new signature "Otho A. Cook." And the liquor tax goes from \$1.12 to \$1.50 per gallon on June 1st. Better put in a few more pages for Arkansas.

**ILLINOIS.** Liquor Tax. A decalcomania, 14 x 26mm "STATE OF



ILLINOIS" above map, seal, serial number and "1/5 GALLON SERIES N" on map. 1/5 gal. tax paid at the rate of \$1.00 per gallon, red and white.

**Pennsylvania.** Private die beer tax labels. Fuhrmann & Schmidt Brewing Co., Shamokin, Pa. "Fuhrmann Schmidt Pilsener Beer" one pint or less, 9-1-44 to left of 19 mm medallion in black on red, yellow, black and gold 69 x 83mm oval label. Mt. Carmel Brewery, Pottsville, Pa. "Bavarian Premium Beer" one pint or less, 3-1-45 to right of 24mm medallion in

brown on red, buff and brown 103 x 72mm label.

**Philadelphia Brewing Co., Phila., Pa.** "Philadelphia Old Stock Lager Beer," one pint or less, 2-45 at left and 20mm medallion at right, overprinted in aluminum ink on red, white, black, and gold 65 x 81mm oval label.

**Tennessee.** Tobacco Tax. Another decalcomania, 11 1/2 x 15mm, the main feature being three white stars on a



blue sun with rays to frame in all directions. 3c blue and white.

ammunition Tax. These stamps formerly were in dull colors with a buff background, now have bright colors and white background. 1/10c dark blue, 2/10c olive, 3/10c bright green, 4/10c light blue, 5/10c magenta, 6/10c yellow orange, 7/10c gray, 8/10c deep rose, 9/10c green, 1c orange, 2c, 2.6c,



and 2.9c brown. All are on pink card except the 2/10, 4/10, 2.6 and 2.9 cents which are on white card—in panes of ten and individually scored. These stamps superseded the Shell Tax Stamps.



**Mississippi.** Wine and Beer Tax. The 48c stamp continues to appear in

new colors. Series "L" is green and series "N" is rose.

## REVIEWING A REVIEW

By L. T. HILL

We note in the February, 1945 issue of *The Stamp Magazine*, of London, England, a review of our own justly famous Scott's Catalogue.

We see that it is "Published, we understand, for the first time in two volumes." Can it be possible that it has taken over two years for this news to reach England?

The reviewer mentions that it follows Stanley Gibbons "Modestly described 'Priced Catalogue of Postage Stamps'" and is "Hailed as the 'Encyclopedia of Philately.'" In this connection it is interesting to note Mr. Stanley Phillips' advertisement of his own book "Stamp Collecting" which occupies a page of Gibbons 1936 Catalogue and in which he makes the statement "For one thing, I know more about it (stamp collecting) than anybody else."

The third paragraph of this review states that "The decision to combine the English-speaking countries in one volume is a happy one—as an indication and recognition that the centres of the Americas and of the British Empire concur in their recognition and appraisal of the values of the stamps of the world." Just how an arbitrary

geographical arrangement indicates concurrence in recognition is not explained.

The writer goes on to imply that the Scott Catalogue is somewhat remiss in not cataloguing enemy emissions. It is assumed that this criticism was made without the knowledge that the Scott Co. through their *Monthly Journal* take great pains to give all available information which may be legally obtained regarding enemy issues for the benefit of those interested, at the same time very wisely refusing to give them catalogue standing, and admitting that they are not sufficiently positive regarding either the status of the stamps or of their exact details to assume the positive knowledge inferred by including them in the Standard Catalogue. I am sure that all true American collectors will agree that the Scott Organizations are to be highly commended for living up to both the letter and the spirit of the law as they see it, and for not taking advantage of opportunities, which no doubt are open to them, of gaining a small amount of extra prestige in the eyes of certain people by unpatriotic methods.

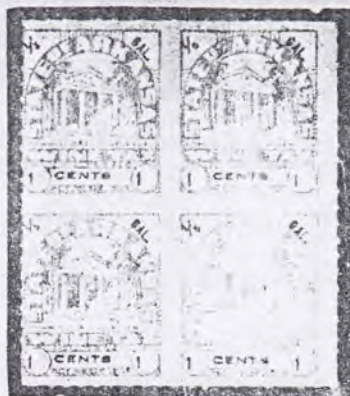
★ ★

When you tell the advertiser you saw it in GOSSIP all three of us profit.

Weekly Philatelic Gossip



# State Tax Notes



**Arkansas. Domestic Wine Tax.** One cent green with signature of Otho A. Cook, the new Commissioner of Revenue, "1/5 GAL." and "1 CENTS 1" in red. This is a new setting of the values in a smaller type. Note "CENTS" on the one cent value which has read "CENT" since the days of D. L. Ford, when this design was adopted. The 5/32c, 15/32c, 1/2c and 5/8c have always read "CENTS."

**Georgia. Feed Inspection Fee.** The new 100 pounds black stamp is now in use rouletted 6 1/2.



**Eggs.** I have three types of uncatalogued egg stamps and will list the varieties hoping someone will report others if any.

(a) Similar to Cabot's type A, but reading "FRESH EGGS" in one line. 106 x 51mm. 2c black on blue, perf. 12 horizontally, signature Tom Linder.

(b) Similar to Cabot's type B, 258 x 187mm. on a die cut sheet of paper 11 x 8 1/2 inches. The largest tax stamps known. Frame less ornamental than Cabot's #E4, "2"s in squares in the four corners "FRESH EGGS" in heavier block letters.

2c blue, large signature of Columbus Roberts. 2c blue, small signature of Columbus Roberts. 2c red, "STORAGE EGGS," signature of Tom Linder, no imprint. 2c black, "PROCESSED EGGS," signature of Tom Linder, no imprint.

These two have the class of eggs in condensed letters. New frame with "2"s in circles in corners, seal before new signature of Tom Linder with top of "T" a straight line. Class of eggs in large block letters.

2c blue, "FRESH EGGS" imprint at lower center "FOOTE & DAVIES." 2c black, "PROCESSED EGGS" imprint at lower center "Bryant Litho. Co., Atlanta."

(c) Similar to the feed stamps, 27 x 37mm. new signature "Tom Linder." 2c blue, "FRESH EGGS" perf. 12 1/2 in sheets 4 x 10 so more than half are straight edged. They are without gum.

There are two types in the 1924-1932 Cigar and Cigarette Tax stamps Cabot's numbers 1, 12 and 15-17 inclusive. Type one of 1924 is 36 x 22 mm. The difference is most easily seen in the horizontal lines of shading above the tobacco plant at the upper left corner of stamp.

Type one. The short and long wavy lines run almost to the left inner frame line.

Type two. The short lines appear as dots and most lines are thickened at left end and appear to form a vertical line 1/2 mm. inside the inner frame line at left. The stamps are slightly smaller, about 35 1/2 x 21 1/2 mm.



Type I (1924) (with Cabot's numbers) C1 1/2c chocolate, C2 1c red, C3 1 1/2c blue, C4 2c green, C5 12 1/2c olive, C6 25c orange, C7 50c violet, C8 and C9, the 1c and 1 1/2c with overprinted line, and the change of colors, C10 1c violet and C11 1 1/2c green.



Type II date (?) 1/2c chocolate, 1c red, 1 1/2c blue, all the violet blues and C3a the gothic figure of value belong here, 2c yellow green, C12 10c black and the new values of 1931-32-C15 2 1/2c orange, C16 3c violet, which is probably the reason for changing the one cent stamp back to blue again, and C17 the 4c bluegreen.



**Idaho. Cigarette Tax.** Idaho is the thirty-first state to issue stamps for a state tax on cigarettes and/or tobacco. Mr. August H. Hoffman favors me with the Idaho stamps. They are decalcomanias, 14 x 11mm. "STATE OF" in two lines and "IDAHO" in large letters across top, state seal in center between numerals of value, "CIGARETTE TAX" at bottom. 1c red and 2c blue—on gray printed yellow card.

The two cents stamp is for fifteen cent cigarettes and the one cent for an additional tax on those selling over twenty cents.



**Kentucky. Wine and Liquor.** We have the 1944 type stamps to show, a new set, similar but with a small map below seal is already in use 1 pint Distilled Spirits, black and blue, 1/5 gallon Wine, black and vermilion.

**Missouri. City of Sedalia.** Mr. S. C. Bushnall sends a fine copy of an unlisted variety of scrip and redemption stamp. "CITY OF SEDALIA COOPERATIVE CURRENCY" \$1.00 black on blue litho. 177 x 79mm. space for fifty-two stamps on back. The stamp is 17 1/2 x 14 1/2 mm., the city seal in center with numeral of value on either side, "CENTS" above and "COOPERATIVE CURRENCY" below. 2c vermilion, overprinted in black "SEDALIA, MO." in two lines. Roul. 9 1/2.

The imprint "Copyright 1933" shows it to be depression scrip as was tried in many localities, most of which are desirable collector's pieces today. They represent a voluntary transaction tax and are an interesting sideline to documentary tax stamps.

**New York. Fish and Game.** Major Morton D. Joyce reports this one from his station in England. The Conservation Department writes the law has been repealed and stamps no longer in use. The stamp is type set, "STATE OF NEW YORK" "CONSERVATION DEPARTMENT" "ALBANY, N. Y." in three lines at top, state seal in center, and "PRO-



CESSSED- TROUT AND GAME  
STAMP" "PAID . . 5 CENTS" in



three lines below seal. A red serial number appears across the center of the stamp. 5c black on blue paper, perf. 12½.

*Pennsylvania.* Private Die Beer Label. Henry F. Ortlieb Brewing Company, Philadelphia, Pa. "Ortlieb's Lager Beer" one quart or less, "2-45" to left of 19mm. medallion in black on red, yellow, white and black 117x82 mm. label.

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## THE INSIDE STRAIGHT

(Continued from page 473)

latest we have on the subject. It reads as follows:

### Test for Axis Issues: 'Has Enemy Profited?'

"Many dealers are asking whether it is now legal and permissible to buy, sell and advertise the wartime issues of Germany, Japan and Italy and the countries occupied or controlled by them.

"The best answer we can get is: *Yes, if there is no evidence that the enemy has profited.* In other words, the dealer must be sure his source is O. K., and he should have a complete record of the transaction by which he acquires the stamps in order to be 'in the clear' in case anyone protests.

"No government branch has made a statement on lifting of wartime restrictions on handling enemy issues, and none is expected because Government departments concerned with such affairs operate only upon complaint, and then decide only upon the case in hand.

"To play safe, a dealer, before handling any stamps he fears might be in the banned category, may write to J. J. Henry, SHAEF Finance Section, Office of Censorship, Washington 25, D. C. He should tell Mr. Henry precisely what the stamps are and how he obtained them, or proposes to obtain them, and ask his approval.

"Hitler heads and Jap P. I. stamps that have been 'found' by GI's and sent home via APO are not considered to have profited the enemy. However, a New York dealer who ordered a few thousand dollars worth of Philippine occupation stamps from a Manila firm

for July 21, 1945

is still trying to get Washington's approval to import them."

In closing may I ask again the indulgence of readers who have sent in items for the column? Our space is limited, but eventually your material will appear. It has to be checked and authenticated—all of which takes time—but it will appear eventually if of interest to readers in general.

Now we see GOSSIP is in its 31st year, well do I remember 1915, we thought then that stamps were getting higher all the time in price. Thirty years from now as we look back to 1945 we will kick ourselves for not grabbing at some of today's offers which now seem high. Let's see what that would be in 1975. "I should worry," you say, "I won't be here in 1975." Well, you may be right. But if you stop worrying and relax and do the latter via the stamp collecting route you will help yourself a great deal more in trying to attain your present age plus 30. At 52 I think I'll make the grade. So I quit worrying, even about next week's column. I just finished this one—I'll have next weeks ready without the worrying. Has some one a copy of the book entitled "How to worry and enjoy it?" May I borrow it? Thanks.

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## WHY THE LATE D. MANNING IS ON THE AUTOMOBILE STAMP

We spoke a few days ago about the people who don't want the flag pictured on a postage stamp because they say the flag would be dishonored by being rubbed or pounded as you have to rub or pound a stamp to fix it on the envelope. The notion seemed a little farfetched at the time, and it seems even more so now that we have pursued the subject into the allied department of revenue stamps.

If you apply the argument of the flag purists in the revenue-stamp field, how can you justify the fact that John Quincy Adams's patrician countenance is rubbed unceremoniously about in the hip pocket of every smoker who carries a duly stamped package of roll-your-own cigarette tobacco? Or what about the classic features of the late DeWitt Clinton, of New York, on the battered stamp which legalizes sale of the tailor-made cigarettes in every woman's bag?

For that matter, take the serene and decorous pan of Daniel Manning himself, which, as *The Evening Sun* has just discovered illuminates the new \$5 automobile-use tax stamp. Mr. Manning, it is true, lacks some of the historical glamor of Messrs. Adams and Clinton, but, on the other hand, he is probably a good deal closer to a classical American legend than either of them.

For Daniel Manning might well have posed for all of the innumerable prose portraits in which his contemporary and fellow New Yorker, Horatio Alger, wrote the poor-boy-become-great-man into the permanent treasury of American folklore. Semi-orphaned by the death of his father at 6, young Daniel had to quit school to peddle papers in support of his widowed mother at 11. Thirty-one years later he became the president of the publishing company.

Nor was that the end of the story of Daniel Manning. In the interim he had worked a good deal as a political reporter and Samuel J. Tilden had taken him in tow. He succeeded Tilden as the anti-Tammany leader of the up-State Democracy, helped put Cleveland into the White House and, as a truly Algerian climax to an utterly Algerian career, was made Cleveland's Secretary of the Treasury.

That is why D. Manning's face appears on the automobile tax stamp in 1945. The appearance is a hyperclimax which not even Alger could have dreamed up, and to call it a desecration is to pervert all the morals of the community.—Baltimore Sun.

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## MAPS OF THE WORLD IN MINIATURE

(Continued from page 478)

1931, p. 306. A COLLECTION OF MAP STAMPS by B. R. Whitaker, Jr. Vol. XLVI, No. 42 (2180), 10-17-1932, pp. 509-10, 519. (C7) MAP STAMPS OF THE WORLD by W. L. Kinkead. Vol. XLVII, No. 7 (2197), 2-13-1933, pp. 76-77. (C8) MAP STAMPS ADDENDA by W. L. Kinkead. Vol. XLVIII, No. 11 (2253), 3-12-1934, p. 135. A PHILATELIC ATLAS by Henry Christ. Vol. XLIX, No. 19 (2314), 5-13-1935, pp. 225-26, 240. (D1) MAPS AND MAPPAMUNDI by Bombero. Vol. LII, No. 25 (2476), 6-20-1938, pp. 289, 300. (D2) MAPS, CONTINUED by Bombero. Vol. LII, No. 29 (2480), 7-18-1938, p. 340. (E1) MAP STAMPS OF THE WORLD by W. L. Kinkead. Vol. LIII, No. 9 (2512), 2-27-1939, p. 102. (E2) MAP STAMPS OF THE WORLD by W. L. Kinkead. Vol. LIII, No. 20 (2523), 5-15-1939, p. 239. (E3) MAP STAMPS OF THE WORLD by W. L. Kinkead. Vol. LIII, No. 49 (2552), 12-4-1939, p. 586.

PHILATELIC WEST. Superior, Nebraska: A PHILATELIC ATLAS (Article incomplete. This installment concludes with "continued in next issue." It is not known by the compiler whether or not it was continued, nor for how many issues.) by E. Bentley Wood. Vol. 82, No. 3, September 1924.

(To be continued)



East Asia War, a 4f dark green and a 6f red orange. Also both of the same design, these depict miners at work—to aid the war effort.



These Japanese stamps of the new issuing state of Inner Mongolia and printed in Japan must not be confused with the Mongolian issues of Russia. Mongolia is a vast territory divided into three districts, partly controlled by China, Japan and Russia. Tannu Tuva, is an independent republic under

Soviet protection—Outer Mongolia is ruled by the Mongolian Peoples Revolutionary Government based on Soviet principles, and Inner Mongolia or Meng-Chiang is ruled by Japan.

It is this last territory that has issued the stamps described above. Mongolia, a stamp issuing country since 1924, however, also has a new issue, which is its first in thirteen years. It is a 1 tuhrik, black, brown, and shows a portrait of Marshal Choibalsan.

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## THE INSIDE STRAIGHT

(Continued from page 593)

Then there was that Belgian dealer in whose home four American soldiers were billeted. One of the soldiers was a stamp collector and the dealer

had closed up shop for the duration had a swell evening reading a copy of Gossip that this soldier just had received, four months old but the first real philatelic news in nearly four years from the outside for this dealer. Then from Burma via India the story of the fellow at the first aid station who when he came to his senses after being unconscious for a day asked for a cigarette and something to read. He was pleased when the meagre library produced among its months old reading matter a copy of Gossip. Yes, these stories and many others are on the agenda of the very near future for our readers. Boy, how Uncle Harry gets around, why I'll be around again next week to be sure and for many weeks to come. I'll be seeing you on our weekly date. Goodnight and good stamping.

# STATE TAX NOTES

By CHAS. H. HERMANN



**Arkansas. Liquor Tax.** Dr. Scully sends the Otho A. Cook liquor decalcomanias in the "McLeod" design. 9  $\frac{3}{4}$ c, 15c, 18  $\frac{3}{4}$ c, 30c, and 37  $\frac{1}{2}$ c black and buff on green safety card.

**Colorado. Liquor Tax.** Walter F. Morrison is again Secretary of State and the familiar 20 cents liquor stamp is now carmine instead of vermillion.

The Denver cigarette stamps are now coming in a bright green.

**Kentucky. Liquor Tax.** A few more from Dr. Disbrow. 1944 1/5 gallon green, black and white, type as shown in Gossip July 21st, 1945 similar, with map below seal. 1/5 gallon green, black and white.

**Michigan. Beer Tax.** Mr. Cingros sends a few of the elusive Michigan stamps. The case stamp as illustrated

4/28/45 and a barrel stamp in a similar but larger size.

Twelve quarts, dark blue,  $\frac{1}{2}$  barrel, brown. Both stamps have red serial numbers and are on white paper with the usual gray pantograph; roul. 6  $\frac{1}{2}$  horizontally.

**Minnesota. Fermented Malt Beverage.** The Haskin stamps are now appearing without the serial number. Stamps as illustrated 2/24/45. The .07258 blue retains the sheet position number. The .14516 red is without the sheet position number too. These numbers start with number one at the lower right corner and number twenty is the upper left stamp or what a collector would call number one.

**New Hampshire. Tobacco Tax.** Another of the old lithographed decals.  $\frac{1}{2}$ c red brown and black on yellow

safety card, gray print reads down. New engraved decal. (See notes 4/28/45.)

Two cents green, 4  $\frac{1}{2}$ c violet, and 5  $\frac{1}{2}$ c brown all on pink card. Large brown stamps surcharged in three lines in black "DENOMINATION—REDUCED TO—12 CENTS" and two horizontal bars over each old numeral of value. 12c on 45c and 97  $\frac{1}{2}$ c on \$1.01.

**Pennsylvania. Private Die Beer Label.** "CSK" Fox sends another addition to the growing list of Pennsylvania Tax Labels.

C. Schmidt & Sons, Inc., Philadelphia, Penn. "Schmidts Light Beer" one quart or less, 20 mm. medallion in red, "1-45" to right, on red, yellow, white and black 83 x 110 mm. oval label.





# STATE TAX NOTES

By CHAS. H. HERMANN



**Idaho.** Beer Tax. Idaho has a new beer stamp similar to the stamps of the past ten years. The general design is much clearer and numerous changes in the numerals and lettering will be noted, a star has been added to the state seal and the fine lines of the serial number backing are arranged in seven pairs and a single line at top, fifteen lines in all. One dozen 32 ounces—½ dozen 64 ounces 15c blue with red serial number.

**Minnesota.** Dept. of Agriculture, Dairy and Feed tags. Feed 100 lbs. green and red Imprint "ACME TAG CO. MINNEAPOLIS" similar to previous tags, new printing numbers at lower left. a. 20087, b. 21520.

Seed Sales tags 3c red (30 to 59 lbs.) new number 18911-44 4c blue (60 to 99 lbs.) and 5c red (100 to 150 lbs.) are #15175-43.

**Mississippi.** Beer Tax. The 48c stamps continue to come in a new bright color for each series. Recently seen are M blue and O purple.

**North Dakota.** Liquor Tax. The liquor stamps of North and South Dakota are some of the finest, but very hard to get. Here are two recent decalcomanias. I. 50% or less alcohol by Wt. 31x20mm numerals of value at top, value, serial number, etc., in red, 12c green and red. This also comes with bluish background. II. 20x25mm "NORTH DAKOTA LIQUOR TAX" at top, "Alcohol and Alcohol Substitutes" in black, serial number in red, 15c blue, black and red.

**Pennsylvania.** Beverage Tax. Here is a little stamp used on Canadian and other foreign bottled beer that does not have the tax paid caps or labels, one pint violet perf. 12½. (96x9mm) I also have a similar

stamp, one quart green on green safety paper.

**Pennsylvania.** Private Die Beer Labels. A nice lot of new varieties. Horlacher Brewery Co., Allentown, Pa. "Horlacher's Pilsner Beer" another date on the one pint oval label, "2-4-1944" "Horlacher's Extra Dry, Extra Pale Pilsner Beer" one pint or less, 17mm medallion in red brown on cream, brown and gold 104x85mm label dated 7-23-45, 8-7-45 and 8-10-45.

"Kaier's Special Beer." The one pint overprint in aluminum with a new date "5-45."

Mount Carbon Brewery, Pottstown, Pa. "Bavarian Premium Beer" one quart or less, 32mm medallion in black, dated "3-1-45" in red, on red, white, black and buff 132x95mm label.

Louis F. Neuweiler's Sons, Allentown, Pa. "Neuweiler's Cream Ale," one pint or less, 22mm medallion without outer circle, dated "7-30-45," black on red, white, black, cream and gold 103x74mm label.

"Neuweiler's Pilsener Beer" one pint or less, 22mm medallion as above, dated "6-19-45," black and gold on red, white, black and gold 102x73mm label.

One quart or less, similar to above, 25mm medallion, 124x84mm label, dated "6-7-44" and "6-19-45."

Northampton Brewery Corp., "White Seal Premium Beer" one pint or less, two additional dates, "9-30-43" and "7-2-45."

"Old Fashioned Premium Beer" one pint or less, new dates, "1-3-45" and "3-1-45."

"Ortlieb's Lager Beer." A new date, "7-45," on the one quart.

"Schmidt's Light Beer." Two more date varieties on the one quart, "6-45" and "8-45."

South Bethlehem Brewing Co., Bethlehem, Pa. "Supreme Beer," one pint or less, 22mm blue, white and yellow medallion dated "9-20-44" on red, white, blue and yellow 100x68mm label.

**Pennsylvania.** "Yuengling's Pilsner Beer." The second type of medallion with smaller keystone and larger letters has appeared on the one quart label, 22mm medallion, label with the imitation gold border.

I have omitted the name of brewery where there is a listing of new variety of a previously listed brand. Most of these are from Mr. Earl H. Strouse.

**Virginia.** "Permit to hunt-trap-fish in the National Forests of Virginia." Season 1944-45, \$1.00, black on light green paper. Earlier in the season this stamp was black on green surfaced paper.

**Washington.** The two pounds honey stamp is now appearing with the taller condensed figure of value of the second type, black with red "2."

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## HATCHER JOINS STAFF OF SCOTT PUBLICATIONS, INC.

James B. Hatcher, who has been stamp editor of the *New York Journal-American* for the past five and a half years, is joining the staff of Scott Publications, Inc., publisher of the *Standard Postage Stamp Catalogues*, the U. S. Specialized Catalogue and the Scott line of albums. He will assist Editors Hugh M. Clark and Theresa M. Clark in an editorial capacity and also will handle advertising and promotion.

For several years Mr. Hatcher has been active in stamp circles. He wrote the Associated Press syndicated stamp column for two years, and has contributed widely to the philatelic press. He is a member of The Collectors Club, the American Philatelic Society and the American Stamp Dealers' Association, and has edited the ASDA monthly bulletin for the past year and a half.

After his graduation from the School of Journalism, University of Wisconsin, in 1927, Mr. Hatcher did reporting, editing and feature writing on several newspapers in Ohio, Hawaii, Japan, Connecticut and New York, in that order. He spent four years with the Associated Press Feature Service.

A successor to Mr. Hatcher at the *New York Journal-American* has not yet been found.

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No person knows everything about stamps and the more you learn, the more you realize how little you know.



**Alabama. Fertilizer Inspection Tax.** The 1½c (100 lbs.) stamp, black on blue paper, has the word "COPY-RIGHT" added inside the inner oval.

**Cigarette Tax.** Mrs. Mary B. Caruthers sends the latest in Alabama decals. 11 x 14mm, "ALABAMA" at top, large "3" on map in center, 3c red.

**Alaska. Liquor Tax.** There seems to be more changes here. The design is similar but without the "L" before the serial number as on all previous liquor stamps. Serial number 4½mm tall on the 4/5 quart stamp (no let-

**VENDERS.** 44mm decalcomanias set up on a corner. 1c Vender \$1.00 black on yellow, 5c Vender \$2.50 black on white.

**Feed Inspection.** The first of the "Cook" stamps in the same old design, 100 lbs. blue, roul. 9½.

**Idaho. Beer Tax.** Mr. August H. Hoffman sends another beer stamp, the old design reduced to 75 x 42mm, the value repeated on each side of the seal and the serial number and sheet position letter moved to near bottom of stamp, values and numbers in red. \$1.125 black and red, perf. 12.



ter), and 2½mm tall on the other values, an "A" before the number and the last figure, the sheet position number only 2mm tall. Design in black on solid color, ½ pt. deep rose, 1 pint blue, 4/5 quart brown, 1 quart vermilion, ½ gal. yellow.

**Arkansas.** Dr. Francis J. Scully keeps this interesting state up to date. Beverage Tax. "D. L. Ford" stamp similar to Cabot's BV1 \$0.095 rose, perf. 12 x roul. 6½. Also perforated through center once horizontally and twice vertically.

**WINE TAX "DOMESTIC"** "D. L. FORD" Cabot's type "B" 1c green with orange red figures of value, roul. 9½. 5c brown with blue figures of value, roul. 9½. The one cent is perforated horizontally and the five cents vertically through the center.

**LIQUOR TAX.** A stamp in the capitol design with signature of "Ortho A. Cook" was used at change of tax rate recently. Inscribed "Additional Tax Paid" red roul. 9½.

See November 10, 1945

**Kansas. Cigarette Tax.** Mr. Vernon Morley sends the new 13 x 16mm decalcomania 2c green.

**Quail Hunting.** Mr. Applegate sends the annual stamp in the familiar quail and map design. 1945 50c olive and brown.

**Kentucky. Distilled Spirits.** Mr. A. C. Stagg sends a new stamp in the 1943 design. ½ pint black and buff on gray printed yellow card.

**Mississippi. Feed Inspection Tax.** A few new ones in the type used the past ten years. Dated 1943-44 "FEED" 50 lbs. blue., dated 1944-46 "FEED" 25 lbs. brown, 100 lbs. green, "COTTON SEED MEAL" 100 lbs. yellow. Perf. 12½.

**Oregon.** Mr. Ford E. Wilson reports two attractive decalcomanias issued by the Oregon State Tax Commission for the tax year 1944-45. They are about two inches square with rounded corners, black design on red background.

\$10.00 for tax on musical devices.

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Robert H. Graupner, Inc., Harrisburg, Pa. "Graupner's Silver Stock Lager Beer" one quart or less, 19½mm medallion in black on red, white, black and silver 114 x 114mm label.

"Horlacher's Extra Dry Extra Pale Pilsner Beer." Another date on the pint label "8-27-45."

"Horlacher's Pilsner Beer." Another date on the pint label "12-30-1944".

Northampton Bry. Corp. "White Seal Premium Pilsner Style Beer." A new date on the pint label "8-1-45."

"Ortho's Lager Beer." Additional date varieties on the one quart label "6-45" and "8-45."

"Philadelphia Old Stock Lager Beer." I now have the Quart label with aluminum overprint 20mm medallion and "6-45" in aluminum on red, white, black and golden 84 x 108mm oval label.

## "Questions & Answers"

Conducted by Kenneth Grabla  
Box 1111, Sioux City 8, Iowa

If you have a question about stamps, send it to this column. Answers will be published as far as space will permit.

Q. Mr. Carter B. Forbes says, "On taking my U. S. collection out of storage I find a number of the stamps have stuck to the paper (24 lb. 100% rag bond), evidently from pressure. When pried loose the glue stays on the album page in little ridges and spots. This often makes thin spots in the stamp. Could you offer any suggestions?"

A. Proceed cautiously! Do not use any force in trying to remove the stamps or it will almost surely result in severe thinning. Sacrifice the pages instead of the stamps. Sometimes, although rarely, stamps which have become only lightly gum stuck will separate themselves after the pressure has been removed. If the stamps are lightly stuck to the pages, carefully cut the pages into small portions with a stamp or two on each. Lay the portion of the page stamp DOWN on the table and very gently see if you can peel the page from the stamp rather than the stamp from the page. This sometimes works with soft album pages but is not so successful with bond papers. If this works you may have bits of the page adhering to the stamp which is better than gum thinning or bad thin spots on the stamps. This failing, try holding the small piece of the page over a small jet of steam from the tea

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# STATE TAX NOTES

By CHAS. H. HERMANN

**Alabama.** Cigarette Tax. E. S. Amsler shows the set like the three cents illustrated November 10. They are all in color on white background, on gray printed yellow card.  $\frac{1}{2}$ c black,  $1\frac{1}{2}$ c orange,  $2\frac{1}{2}$ c purple, 3c red,  $3\frac{1}{2}$ c gray, 10c blue, 15c vermillion, 20c dark gray blue, 25c black. The new Mobile shown with the Alabama three is green on card similar to above.

**California.** The 100 pounds feeding stuff stamp is now out in a dark green on a war grade paper.

**Colorado.** The 25 lbs. violet and 100 lbs. green fertilizer stamps have been retouched. The little bug in the lower right corner has been removed, perf.  $12\frac{1}{2}$ .

**Connecticut** recently raised the cigarette tax on 20 cigarettes from two to three cents, a one cent decalomania was added to the two cents decal or meter.



**Louisiana** has a new design on the feed stamps after using the old one twenty years. The Capitol Building is shown at left and the state seal at right, the same signature, "Harry D. Wilson" appears at lower center. 10 lbs. brown, 25 lbs. blue, 50 lbs. green, 100 lbs. red, value tablet blank orange yellow.

**New Hampshire.** Another value of the large brown tobacco tax stamps has appeared. 69c brown with value in black.



**New Jersey.** "City of Atlantic City, N. J." in two lines at top, the city seal in center "SALES TAX" and "2c" in each lower corner, describes the unusual appearing decalomania placed in use June 1st, 1945. It is the tax on twenty cigarettes, 2c blue. A tax meter is also in use.

**New Mexico.** The fifty pounds feed stamp seems to have been printed in too dark a brown to avoid confusion with the 100 pounds black stamp as

it has been overprinted with a bright green "50" in each corner.



**Pennsylvania.** The half gallon beverage stamp was formerly overprinted on the twenty cents stock transfer tax stamp. Recently it appeared on the ten cents orange "DOCUMENTARY TAX" stamp private die beverage tax labels.

"Bavarian Premium Beer." Several new date varieties. Pint 9-12-45 black; quart 7-28-44 black and 8-28-45 red.

"Neuweiler's Pilsener Beer" additional dates on the quart label. 7-30-45 and 8-20-45.

"White Seal Pilsner Style Beer" pint 9-1-44 and 5-1-45.

"True Blue Old Fashioned Beer" pint 4-2-45.

"Philadelphia Old Stock Lager Beer" quart 4-45.

"Philadelphia Old Stock Pale Ale" quart 8-43.

"Supreme Beer." The quart label is similar to the pint but larger. Quart blue, green and yellow on 99 x 93mm. label dated 3-24-45, also 7-27-45.

"Old Reading Pilsner Beer" pint 24mm. medallion in black on red, yellow, green, blue, brown and black 91 x 73mm. label.



**Texas.** The wine and liquor decalomanias seem to be changing to a new set similar to the old but with background of diagonally crossed lines. LIQUOR 1 pint—16c rose and 1/5th gallon—25.6c brown, value in straight line.

WINE—Not over 14%; 1/5th gallon—2c orange yellow.

WINE—Not over 24%; 1/5th gallon—4c blue.

WINE—Natural, old interlaced background. 1/5th gallon—5c dark green and 1 quart—6.25c red.

All are on red printed pink card except the "natural" on red printed green card.

## "Questions & Answers"

Conducted by Kenneth Grabin

Box 1111, Sioux City 6, Iowa

If you have a question about stamps, send it to this column. Answers will be published as far as space will permit.

Q. Mr. E. J. asks why the U. S. Parcel Post stamps were in use such a short time and why they were all of the same color.

A. One of the reasons they were in use such a short time is because they were all "red." This attractive set has an interesting history. It was placed on sale Jan. 1, 1913 with the exception of the 3 and 50 cent denominations which followed on April 5th and March 15 respectively. Young collectors those days had fun salvaging plentiful numbers of these stamps from the mail of business houses. Some values were of course very common. The 3 cent was never as plentiful as its usage would seem to make it, and the 50 cent was seldom seen and it is today the rarest of the set in used condition.

Aside from the confusion caused to the public and postal employees by the one color of all of the stamps objections were raised to the large size, particularly when two or more stamps were necessary on small packages and the odd size of the sheets of 45 stamps made accounting difficult.

The parcel post law originally called for "distinctive" stamps and from the inauguration of the service until the order of July 1, 1913 no other stamps were good on parcels. By that order the parcel post stamps were declared available for all purposes where ordinary stamps were valid and the use of regular stamps was authorized on parcels. No further printings of the parcel post stamps were made but supplies on hand were used up.

It is interesting to note that the discontinuance of these special stamps necessitated the addition of some new denominations to the regular series of Washington and Franklin designs then in use and the 7, 9, 12, 20 and 30 cent stamps were issued April 29, 1914.

Q. T. L. V. wishes to know when hinges were first used and which are the best to use.

A. Hinges came into use along about 1870 but they were not much like our hinges today. Early hinges were simply gummed paper that was anything but peelable. Before hinges collectors simply pasted their stamps into albums with gum or glue. Such stamps took up a permanent abode and could be dislodged only with great difficulty with damage often to the stamps or the album, or both. Much

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

**California.** Ford E. Wilson sends a Sweet Potato Proration stamp, of the 1943-44 marketing season, overprinted in red "1944-45 Season" on the red on white paper stamp. It is the only stamp seen of this season.

**Idaho.** Cabot's catalogue lists four types of beer stamps, 1935-39. A recent lot has two unlisted types of this familiar design. The lines are rough and heavy and the group of horizontal lines over which the serial number is printed have been trimmed down so the letters at either end are further from the lines. Lines are of unequal length and unequally spaced. TYPE V 12-17 lines, 20-22 x 4 1/2-5 mm. position letter to right of lines similar to Type III. \$.1031 red brown, \$.1125 black and \$.15 ultramarine, all with red serial numbers and perf. 12.

TYPE VI 14-15 lines, 23 1/2 x 25 x 5 mm. position letter on the lines as with Type IV. \$.1031 red brown and \$.1125 black, both with red serial number and perf. 12 1/2. The \$.1031 red brown has now appeared in the new small size.

Mr. Wilson also sends a little violet stamp 13 1/2 x 17 mm., with two evergreen trees in center, "CONSUMERS" above and "MINIDOKA" below in encircling white band, "CO-OP" in panel on trees, "TEN CENTS" at bottom. Roul. 9 1/2 in color. Is this Minidoka, Idaho? Is it a "Depression Scrip" redemption stamp?

**Kansas Cigarette Tax.** The current type decalcomania, (illustration November 10th) has appeared in the usual four colors—red, orange, blue and green.

**Kentucky.** The 1943 map type decalcomania for distilled spirits has been overprinted "1/2 Pt." in violet, 1/2 Pt. on 1 Qt. black.

**Maryland.** The 1/4 gallon wine stamp with background of dots arranged in horizontal and vertical rows has been overprinted in black "1/5." 1/5 gallon on 1/4 gallon wine red.

**Minnesota.** Have just received the annual Evergreen Tree tax tag. It is

\$50.00 as there is no \$25.00 value. Mr. Wilson sends a complete list of stamps to date. Tax year 1942-43, typeset in double lined frame, black on red paper,



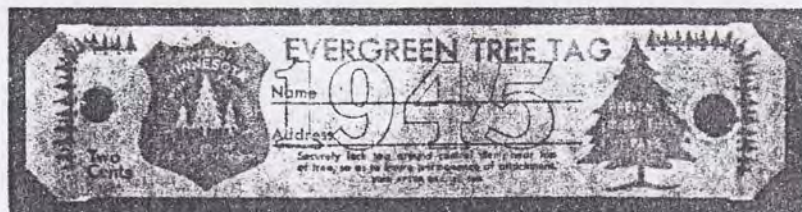
\$1.00 and \$.417 for coin operated amusement device. The \$.417 is the monthly rate at \$50.00 per year. Design 45 x 46 mm., die cut approximately 50 x 50 mm.

1943-44—Decalcomanias, black on red, approximately 52 x 52 mm. \$1.00 amusement device, \$10.00 music device, \$50.00 amusement device.

1944-45 stamps are the same as 1943-44 except for the omission of the line "PAID ———." There are no 1945-46 stamps.



**City of Portland, Ore.** Punch board tax. Tax rate is 25 cents and up. The \$10.00 tax usually reads \$9.99 or \$9.99 1/2 as that is the limit of the meter used in printing the stamps. The licensee's number is applied at the left end in red with a numbering machine.



similar to last year. 2c red and green on yellow surfaced card with red back.

**Mississippi.** The beer and wine tax stamps continue with a new color for each series. 48c "T" is brown.

**Oregon.** Correction. The \$25.00 stamp noted Nov. 10th should be

for February 2, 1946

The design is very similar to the current P. B. postage meters in the 100,000 series, but is without the streamlined eagle. I have the 25c and 50c values, black on pink postage meter tape. P. B. Meter number 190001.

**Pennsylvania.** Private Die Labels. The Revenue Department reports the use of tax paid beer labels was a war emergency method of collecting tax, used only during the shortage of metal tax paid crowns. Additional varieties seen:

"Fuhrman and Schmidt Pilsener Beer" 1 pint dated 8-1-45.

"Horlacher's Pilsner Beer" 1 pint with dates 8-29-1944, 10-30-1944 and 11-15-1944.

"Horlacher's Extra Dry, Extra Pale Pilsner Beer" 1 pint 9-15-45.

Latrobe Brewing Co. neck label—half pint dated 6-1-44.

Liebert & Obert, Philadelphia, Pa. "Old Bohemian Beer" one quart or less, 19 mm. medallion, black and white on red, white, black and gold 88x101 mm. label.

"Bavarian Premium Beer" 1 quart dated 3-1-45 in red.

"Neuweiler's Pilsener Beer" 1 quart dates 1-15-45, 10-8-45.

"Orlieb's Lager Beer" 1 quart, dates 3-45, 5-45, and 10-45.

"Schmidt's Cream Ale" 1 quart or less, 19 mm. medallion red and white on red, white, blue and yellow 75x111 mm. "upright oval on base" shaped label.

"Scheidt's Valley Forge Beer" 1 quart, dated 3-44.

"Yuengling's Porter" 1 pint or less, 18 1/2 mm. medallion, blue on red, white, blue, black and gold 109x72 mm. label.

"Lebanon Valley Pilsner Beer" 1 quart or less, 22 mm. medallion, black on black and white 113x77 mm. label. This label has a perforated date, 9-25-42, the earliest date of these labels seen.

**Virginia.** Frank L. Applegate sends the "VIRGINIA BEAR-DEER DAM-



AGE STAMP" for 1945-46, \$1.00 black on green, overprinted in red "BATH" for Bath County. Also the 1944-45 stamp, \$1.00 black on yellow, overprinted "BUCHANAN" for that county.

**Washington.** The current cigarette decalcomania is now appearing in green. This two cents stamp was red when first issued, and later changed to blue.

The five pounds honey seal, red with black "5" is now in use in the retouched design and tall "—"

"HAPPY NEW YEAR"



# STATE TAX NOTES

By CHAS. H. HERMANN

**Alabama.** The blue, black and white map shaped liquor seal comes in two sizes—13 x 20 and 17 x 25 mm. (decalcomanias) illustrated June 23 GOSSIP.



I have received the ½ cent Beer Tax stamp in a larger size. It is a used copy so I do not know if it has the pink safety design in fugitive ink as the smaller one does. The permanent colors are blue and green. Sizes are 66 x 18 mm. and 72 x 22 mm., both are die cut 76 x 25 mm.

**Georgia.** The current 50 pounds green feed inspection stamp has appeared rouletted 6½.



**Iowa** has another map liquor seal—black and yellow with a white ribbon at bottom for black serial number. A 30 x 25 mm. decalcomania.

**Michigan.** Beer Tax. The 24 pints blue on green with grey pantograph is now obsolete. The same design now comes on white paper with a blue green all over design with letters in white—similar to the pantograph. Series III is the last one seen with the gray and KKK is the first seen with the new green. Who has Series JJJ?



**Wine Tax.** I have several of the new wine stamps. A nice clear design with values, "STATE" or "DOMESTIC" and the serial number in the second color.

"STATE" 12—1/5 BOT. violet blue and red.

"DOMESTIC" 12—1/5 BOT. red and black.

The Michigan beer and wine stamps are rouletted 6½ horizontally.

**New York.** Cigarette Tax. An 11 x 14 mm. decalcomania in a simple design, map in center, and value in upper right and lower left corners.

**Pennsylvania.** Private die beer tax labels. I now have 117 varieties of these colorful tax paid labels. The following are new:

Otto Erlanger Brewing Co., Philadelphia, Pa. "Erlanger's Pilsner beer" 1 qt. 19 mm. medallion dated 11-44, red on red, buff, black, and gold 120 x 85 mm. label.

William Gretz Brewing Co., Philadelphia, Pa. "Gretz Beer" 1 pt. 19 mm. medallion dated 12-45, brown on yellow, brown and blue 101 x 73 mm. label.

"Horlacher's Pilsner Beer," another date on the one pint 11-29-1944.

"Horlacher's X Dry X Pale Pilsner Beer," 1 pint dated 10-31-45.

"Bavarian Premium Beer," 1 pint dated 11-10-44.

"Neuweiler's Pilsner Beer," 1 quart dated 11-5-45.

"Ortlieb's Lager Beer," 1 quart dated 4-44, 9-45.

"Supreme Beer," 1 pint dated 9-18-45.

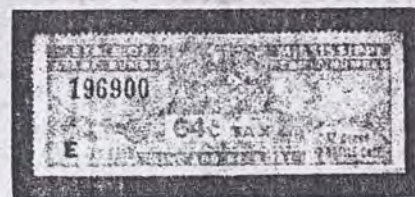
"Gold Medal Beer" (Stegmeier's). I now have the one pint with gold ink replacing the war time olive drab imitation.



**Texas.** Citrus Maturity Inspection Tax. The 1945 stamps are similar to the 1943 stamps with large numerals of value. The design appears to have been made from a retouched photograph of the 1943 stamp. The "3" of 1943 was cut out and a five added on each stamp on the plates as each stamp in the sheet of five in the five or in the dots used to fill the space around the five. These dots are much larger than the finer dots of the background. Stamp number three in the vertical sheet of five 2c stamps has the "5" leaning to the right. 1c light green, 2c red orange, perf. 12½ horizontally.

**Tennessee.** Ammunition Tax. I have a new 16 x 11 mm. decalcomania similar to the engraved decals in use the past few years. 1c orange fed with carmine "1c," spaced about three mm. apart on yellow card.

**Mississippi.** Wine and Beer Tax. The current 48c and 64c stamps continue to come in a new color for each series.



48c 24—12 Oz. bottles "P" pink, "R" yellow orange, "U" blue-green, "V" violet blue, "W" red. 64c 12—32 Oz. bottles "F" bright red, "G" purple. All serial letters and numbers are in red.

★ ★

## P. O. D. NEWS

The following is a list of postage stamp plate numbers issued during the month of January, 1946:

No. 23381, 5c Roosevelt Memorial Electric Eye Convertible, 1945 series, 200-curved subject.

No. 23382, 5c Roosevelt Memorial Electric Eye Convertible, 1945 series, 200-curved subject.

No. 23383, 5c Roosevelt Memorial Electric Eye Convertible, 1945 series, 200-curved subject.

No. 23384, 3c Ordinary Stamp, Electric Eye Convertible, 1938 series, 400-curved subject.

No. 23385, 3c Ordinary Stamp, Electric Eye Convertible, 1938 series, 400-curved subject.

No. 23386, 3c Ordinary Stamp, Electric Eye Convertible, 1938 series, 400-curved subject.

No. 23387, 3c Ordinary Stamp, 1938 series, 400-curved subject.

No. 23388, 1c Ordinary Stamp, 1938 series, 170-curved subject.

No. 23389, 1c Ordinary Stamp, 1938 series, 170-curved subject.

No. 23390, 3c Ordinary Stamp, Electric Eye Convertible, 1938 series, 400-curved subject.

No. 23391, 3c Ordinary Stamp, Electric Eye Convertible, 1938 series, 400-curved subject.

No. 23392, 1c Ordinary Stamp, 1938 series, 170-curved subject.

No. 23393, 1c Ordinary Stamp, 1938 series, 170-curved subject.

The following is a list of postage stamp plate numbers sent to press during the month of January, 1946:

No. 23330, 1c Ordinary Stamp, Electric Eye Convertible, 1938 series, 400 subject, sent to press Jan. 24, 1946.

No. 23331, 1c Ordinary Stamp, Electric Eye Convertible, 1938 series, 400 subject, sent to press Jan. 24, 1946.

No. 23344, 3c Ordinary Stamp Coil, Electric Eye Convertible, 1938 series, 170 subject, sent to press January 30, 1946.

No. 23345, 3c Ordinary Stamp Coil, 1938 series, 170 subject, sent to press January 30, 1946.

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN



**Arkansas.** Beer Consumers Sales Tax. The \$0.3515625 blue case stamp has appeared with the signature of Otho A. Cook—rouletted 9½ in the color of the stamp.

**Kentucky.** Dr. G. Ward Disbrow reports the following new items.

"SPIRITS" 1945. Type of 1943-44 wine stamp—½ gal. orange overprinted "½ Pt. Spirits."

1946 Same type as 1944-45 but inscribed "D. M. Howard" ½ Pt. buff, 1 Pt. blue.

A new type on green card is now making its appearance.



**Moherly, Mo. Cigarette Tax.** A 6½x6½ mm. decal, design similar to the Jefferson City stamps. 2c red on yellow card.



**New Mexico.** Honey Inspection Tax. The current set seems to be in two designs, most values are in the old sunshine type similar to the feeds and the 16 oz. and 5 lbs. in the new type with



**Maryland.** Beer Tax. The half barrel stamp is now coming with a redrawn frame and with the diagonal lines of the safety design running from upper right to lower left. ½ bbl. black with green safety design on white paper—perf. 12½.



**Florida Liquor Excise Tax** are out with a new signature and a new tax rate. I have the 38 2/5c black and white on blue decal.

**Minnesota.** Liquor Tax and Certification decal. I now have the 12½c value—rose with black "12½c."

**Seed Inspection Tax.** A 75x35 mm. die cut label with 8 lines of print. 1c, 1 to 14 pounds, black.

**Missouri.** Jefferson City, Mo. Cigarette Tax. 8x8 mm. decalcomania, Capitol dome in center. 1c blue, 2c red, on yellow card.

for April 20, 1946



**New Hampshire.** I have a new cigarette decalcomania that does not

compare well with the fine engraved decals formerly used. 11x14 mm. 2c green.

**Pennsylvania** private die beer labels. The following additional varieties have come my way—

"Barbey's Sunshine Beer." The first I've seen dated and it's an old date, 1 pint, 11-10-42. Labels used during 1945 were without dates.

"Horlacher's X Dry X Pale Pilsner Beer" the pint with new date 11-14-45.

"Neuweiller's Pilsener" the one pint dated 10-17-42 in red.

"Neuweiller's Porter" one pint, 19 mm. medallion dated 10-13-42 black on red, white, blue and gold 103x74 mm. label.

"Neuweiller's Cream Ale" the one quart dated 7-30-45.

"Ortlieb's Lager Beer." Several new dates on the one quart. 11-45, 12-45 and 1-46.

"Schmidt's Cream Ale." The one quart dated 10-45.

"Tru Blu White Seal Premium Beer." The one pint dated 8-1-44.

These tax paid labels were used as a war emergency due to the shortage of tax crowns, but I note they continue into 1946.

**Utah.** Private Die Beer Labels—They are an optional method of paying the beer tax in this state.

"Fisher Beer" 32 (oz.) "light" red and blue on red, white, blue and gold 170x71 mm. label.

"Lucky Lager" 12 (oz.) "light" red and blue on red, black and gold 63x25 mm. neck label.

★ ★

## GOTHAM GOSSIP

(Continued from preceding page)

the nose with a light, yet still clear cancelation that does not disfigure the central portion. . . A dealer does come across these once in awhile and is always willing to sell them. . . But how is it possible to keep only items like these in stock when there are many collectors who want only copies similar to the aforementioned stamps. . . I've seen the returns that some of our better known dealers get in the mail. . . The great majority of you readers would be amazed at what is being returned. . . Some of the items were really gems. . .

What do you say boys, let's give them a break. . . They'll need it with the hot weather coming on. . .

★ ★

## GENERAL STAMP CO. WILL CONTINUE UNDER L. TANKEL

The proposed partnership of L. Monosson with the General Stamp Co. has been abandoned by mutual agreement and the General Stamp Co. will continue under the sole ownership of L. Tankel as before, specializing in new issues and 20th Century mint.



# CALIFORNIA Gossip

CHRISTENSEN,  
2855 Jackson Street,  
Alameda, California.

a native son of a native son, I've always had more than a casual interest in California, in other words items pertaining to the historical background of the Golden State. During my pursuit of such items I have gathered together an interesting group of California cachets and odd name cancels. Some readers may recall mention of postmaster cachets from Chinese Camp, Squaw Valley, Forks of Salmon, Hobo Hot Springs, etc., in discussions of the collecting of California 4-Bar cancels in previous columns.

In 1846 began what might be called the American Period in the history of the state. That year saw the United States embark on the Mexican War which resulted in the acquisition of California and led into the Gold Rush years of '48 and '49 and cumulated in Statehood in 1850.

Naturally, a good many centennial celebrations are being contemplated throughout the state during the coming five years and they should give the followers of the cachet hobby an interesting field of endeavor.

The first such event to come to my attention is the United States Flag Centennial Celebration to be held in Morro Bay on July 4, 5, 6 and 7.

One hundred years ago, on July 7, Captain William Mervine commanding the USS Cyane and USS Savannah sailed into Monterey Bay and went ashore with a contingent of United States Marines. Acting on orders from Commodore John D. Sloat, they raised the Stars and Stripes over the Customs House in Monterey.

This flag raising which antedated another flag raising by United States Marines, that at Iwo Jima, by 99 years was achieved without the firing of a shot but to Californians, at least, was as significant as that at bloody Iwo Jima.

During the Centennial Celebration every effort will be made to recreate the atmosphere of early California. Under the direction of a famous decorator advertising signs are being removed from store fronts which are being repainted to harmonize with those structures that have survived the period of transition from an early Spanish village to that of a thriving modern American community. As part of the celebration sailors and marines from naval vessels anchored in the bay will re-enact the landing and flag raising.

Numbered among readers of this column is Richard Phinney whose occupation is that of secretary-manager of the Monterey Chamber of Commerce but whose avocation is stamps.

Phinney writes, "Regarding a  
for June 8, 1946

cachet. We had one worked up in the event we would have a stamp to issue for first day but now it appears that one will not be forthcoming. In lieu thereof, we are using a centennial sticker. I will be happy to furnish these as cachets to any collector who will send me, at the Monterey Chamber of Commerce, P. O. Box 489, Monterey, California, a stamped, self-addressed envelope."

There you have it, folks, a chance to get a real bit of Californiana to add to your collection. Remember that only 5,000 of the stickers have been prepared so be reasonable in your requests and please use commemoratives on your mail as Phinney is a collector too.

Next column time I'll have a little more California lore to relate and will include details about how to secure another California cachet.

A novel cover dropped into my mail box a few days ago. Originating at Squirrel, Idaho, it has a postmaster's cachet featuring the namesake of the post office. Address your requests to the Postmaster, Squirrel, Idaho, if you are interested in this class of material. As usual include a stamped, return envelope.

The mail of late has been unusually kind in the form of notices of opportunities to secure new cachets. Another announcement reads, "The American Newspaper Syndicate will sponsor a printed cachet commemorating 'The Freedom of the Press.' Philatelists desiring a cover should send a stamped, addressed envelope to the American Newspaper Syndicate, Station Y, Brooklyn (4), New York. Only one cover to a collector."

Finally, news for naval cover collectors is contained in my own plans for a cachet based on the slogan, "Golden Gate in '48." This was the phrase used over and over by servicemen in the Pacific area back in the days when home seemed at least that far away.

Covers will be mailed from one battleship of the U. S. Navy. Send only unsealed and undisturbed size 6 1/2 white wave envelopes. Each cover must bear full first class postage and be self-addressed. To receive the cachet covers must reach the address at the head of this column by the first of July, 1946.

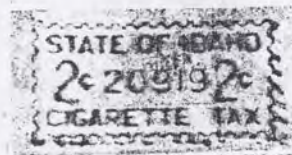
That just about covers the subject of "What's New in Cachets" but before signing off "yours truly" would like to express his pleasure at hearing that Uncle Harry Weiss has moved to Holton to assume the position of managing editor of Gossip. Congratulations, Harry. The publisher couldn't have made a wiser choice.

★ ★  
Maps do not show all stamp countries—your general album does—past and present.

## State Tax Notes\*\*

By CHAS. H. HERMANN

**Florida. Egg Inspection Tax.** The one dozen "FLORIDA EGGS" stamp, red with blue serial number now has "Special" reading up at upper right corner. This stamp originally had red serial numbers and "Series H" at upper right. The stamp is rouletted 9 1/2 in red.



**Idaho. Cigarette Tax.** Mr. August H. Hoffman sends the cigarette tax meter now in use. 2c violet, meter #20819 is the only one seen.

**New York. Stock Transfer Tax.** I now have the two cents stamp in the new type. 2c brown with "2" inside large "C" overprinted in violet.

**Ohio. Sales Tax Stamps.** "Van" Van Hamme sends the Columbian Bank Note Co. printing of the one cent stamp, brown and green with black serial number. The green in an unusually dark shade. Also the nine cents, light blue and vermilion. "Reserve Litho." print on map watermarked paper with the watermark reading down.

**Pennsylvania. Private die beer labels.** "Barbey's Sunshine Extra Light Beer"—another one pint label has come to light with an early date "3-43."

"Horlacher's Pilsner Beer." Two additional date varieties on the one pint label—5-6 1944 and 6-8 1944.

**Washington** has a tax on various vending and amusement machines, with three labels more in the nature of license plates than stamps.

- I. 50x25mm. red, black and gold decal. For various vending machines.
- II. 42x20mm. label, black and yellow with red serial number. Encased in plastic. For pin ball machines.
- III. 45x25mm. oval, black enamel on brass. For 20% tax on slot machines.



**Wyoming. Oleomargarine Tax.** Mr. Harry E. Lundquist sends this latest addition to the states taxing oleo. 10c black on yellow, perforated 12.



# STATE TAX NOTES

By CHAS. H. HERMANN



**Arkansas.** Dr. F. J. Scully sends the familiar type DOMESTIC WINE stamp with the signature of Otho A. Cook. 1 gal. 5c brown and blue, roulette 9½.



**Florida.** City of Marianna. Cigarette Tax. A 9½x13 mm. decalcomania, "1½ CENTS" on shield in center. 1½c red.

**Idaho.** Beer Tax. The \$.1031 case stamp is now in orange, and other changes are "OUNCES" all in capitals, "1-22" and "2-11" are smaller numerals. This is the new small stamp that has been coming in the old color for this value—red brown.

Thanks to August H. Hoffman for this item.

**Kentucky.** Wine. A. C. Staggs sends the 1/5th gallon stamp with "Moore" signature across the map 1/5 gal. black, green and white on gray safety printed yellow card.

**Maryland.** Beer Tax. I have been shown another type of half barrel stamp with frame similar to the one shown in Gossip 4-20-46, but the seal is different, especially noticeable is the crown and the part showing above "STATE OF MARYLAND." The broken lines of the green safety print run upper left to lower right. ½ bbl. black with green safety design.

**New York.** Stock Transfer. I have the four cents in the new American Bank Note Co., printing. 4c orange with "4" in large "C" overprinted in violet, perf. 12.

**Ohio.** Sales Tax. G. E. Van Hamme sends the 1c Columbian Bank Note Co. printing in the dark green noted 6-8-46 (Gossip) with red serial number. Also the 9c light blue and deep red Reserve Litho. printing on yellow paper water marked "OHIO."

**Oregon.** Ford E. Wilson sends some of the finest decalcomanias seen in a long time. The car inspection stamps of the City of Portland. In-

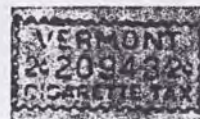


spection was twice yearly, beginning in 1936, fee 50c.

1. 1936-37 Mt. Hood. Black, white, blue and gold.
2. II 1937 Portland Rose. Red, green, black, white and gold.
3. I 1938 Fish (Salmon?). Maroon, black, white and gold.
4. II 1938 Ship, Train, Plane, City and Mt. Hood in background. Blue, green, black, white and gold.
5. I 1939 Chief Multnomah. Red, blue, green, black, white and gold.
6. II 1939 Oregon Fir. Red, blue, green, black, white and gold.
7. I 1940 Covered wagon with ox team. Red, blue, green, black, white and gold.
8. II 1940 Skidmore Fountain. Purple, blue, black, white and gold.
9. I 1941 Forestry Building. Purple, green, brown, black, white and gold.
10. II 1941 Sacajawea. Purple, green, black, white and gold.
11. I 1942 Timberline Lodge. Red, green, black, white and gold.
12. II 1942 Veterans Hospital. Orange, blue, green, black, white and gold.
13. I 1943 Air, Marine, Army, Navy Service Men. Red, white and blue.

Discontinued for the duration, now on voluntary basis, shield shaped, type set colored paper stickers used.

**Pennsylvania.** Private die beer Tax label. Another date variety has been received. "Bavarian Beer" one pint dated "5-29-45."



**Vermont.** Cigarette Tax Meter. L. T. Hayward sends the new type meter with large number across center and reports #20940 and 20943 in use.

## P. O. D. NEWS

It was announced at the Post Office Department July 2 that a special 3-cent postage stamp commemorating the centennial anniversary of the establishment of the Smithsonian Institution at Washington, D. C., will be issued and placed on first-day sale in this city on August 10, 1946. It was on this date, one hundred years ago, that President James K. Polk signed the Congressional resolution providing for the establishment of the Smithsonian Institution in the National Capital.

In this connection, attention is called to the fact that it was the late Chief Justice of the United States, Harlan F. Stone, who was Chancellor of its Board of Regents, who suggested the use of the Smithsonian Building as the central subject of the stamp and that the words "For the Increase and Diffusion of Knowledge Among Men" be used on it.

This new stamp will be of the special delivery size, .84" x 1.44", arranged horizontally, with a single line border. The central design will be a reproduction of the Smithsonian Institution showing the north view. Across the top and arranged in two lines of dark Gothic will be the wording "For the Increase and Diffusion of Knowledge Among Men," and at the bottom will be the dates and wording "1846. Smithsonian Institution. 1946 —3c United States Postage" arranged in two lines of white Gothic. The denomination appears in the lower left corner. The stamp will be maroon in color.

Stamp collectors desiring first-day cancellations of this new stamp may send not in excess of 10 addressed envelopes, accompanied with remittance for the stamps to be affixed, to the Postmaster, Washington 13, D. C., in time for servicing before August 10. The stamp will be on sale at other post offices throughout the country as soon as distribution will permit. An initial printing of 125,000,000 of this stamp has been ordered and rotary presses will be used.

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

**Arkansas.** Dr. F. J. Scully sends a few new ones.



**Liquor.** The "Otho A. Cook" decals are coming in a new design, 13x16mm., (old 14x14mm.) 9½c and 30c black and salmon on green safety card.



**Wine.** "Otho A. Cook" stamp in the State House type. Domestic wine ¾c 1 pt. red with values in black, rouletted 9½.

**Georgia.** Feed Inspection. The 1944 type of feed stamps are running to varieties as usual with this state. perforated 12½ at first, they came rouletted 6½ in 1945 and now are rouletted 6½x9½. The set is—¾c 25 lbs. green; ½c 50 lbs. violet; ¾c 75 lbs. orange brown; 1c 100 lbs. black; and ½c 100 lbs. Cotton Seed Meal black on yellow. The ¾c has not been rouletted.



**Idaho.** August H. Hoffman sends the new cigarette tax decal issued to replace the blue two cents decal which has been counterfeited. "IDAHO" at top, Seal in center, 10½x14mm., 2c red.

**Utah.** The familiar Indian head cigarette tax stamp is appearing in a redrawn design. The stamp is smaller—16x19mm., the "2's" are larger and the nose and mouth are different. 2c deep purple, perf. 12½.

**Virginia.** Mr. Applegate sends several Virginia Hunting Stamps that are new to me.

1945-46 To Hunt—Trap—Fish in National Forests, \$1.00 black on pale

yellow. Map with counties outlined—Bear and Deer Hunting—"Resident," \$1.00 black on orange. Deer jumping over fallen tree.

1946-47 BATH County. Virginia Bear and Deer Damage stamp overprinted in red "BATH." \$1.00 black on pale yellow Bear.



**Kansas.** Frank L. Applegate sends the annual Quail Hunting stamp. Same design as former years. 25c pink with map and quail in brown, rouletted 6½ at left.



**Rhode Island.** The bedding Inspection stamp is now appearing on yellow paper, replacing the light blue as first issued. No face value—black on yellow—perf. 12½.

★ ★

## P. O. D. NEWS

The Presidential series of stamps, Ordinary Issue of 1938, were placed back on sale at the Philatelic Agency, Washington 25, D. C., on September 9th. Coils of this issue, however, are not available. Also on sale again are the Special Handling 10c, 15c and 20c green of 1923, and the following special delivery stamps: 10c ultra. of 1927, 15c orange of 1931, 20c black of 1925, 13c blue and 17c orange of 1944.

Postage stamp plate numbers assigned during the month of July, 1946: No. 23466, 3c *Smithsonian Institution Centennial Comm.*, Electric Eye Convertible, 1946 series, 200-curved subject; 23467, 23468, 23469, 23470, 23471, 2347 3c *Iowa Statehood Commemorative*, E. E. Convertible, 1946 series, 200 curved; 23473, 23474, 3c *Smithsonian Institution Centennial Commem.*, Electric Eye Convertible, 1946 series, 200-curved; 23475, 23476, \$5 *Frame Ordinary Stamp*, 1938 series, 100-flat; 23477, 23478, \$2 *Frame Ordinary Stamp*, 1938 series, 100-flat;

#234... 23480, \$2 *Center Ordinary Stamp*, 1938 series, 100-flat; 23481, 23482, \$5 *Center Ordinary Stamp*, 1938 series, 100-flat.

Postage stamp plates sent to press for first time during July, 1946; No. 23410, 23411, 3c *Ordinary, Coil*, 1938 series, 170 subject, sent to press July 31, 1946; 23418, 23419, 23424, 23425, 3c *Ordinary*, E. E. Convertible, 1938 series, 400 subject, sent to press July 9, 1946; 23463, 23464, 3c *Smithsonian Institution Centennial*, E. E. Convertible, 1946 series, 200 subject, sent to press July 22, 1946; 23465, 23466, 3c *Smithsonian Institution Centennial*, E. E. Convertible, 1946 series, 200 subject, sent to press July 26, 1946; 23467, 23468, 3c *Iowa Statehood Commemorative*, E. E. Convertible, 1946 series, 200 subject, sent to press July 18, 1946; 23469, 23470, 3c *Iowa Statehood Commemorative*, E. E. Convertible, 1946 series, 200 subject, sent to press July 26, 1946.

The Post Office Department announced September 10 that the special postage stamp commemorating the 100th anniversary of the entry of General Stephen Watts Kearny into Santa Fe in 1846 will be placed on first-day sale at Santa Fe, N. Mexico, on October 16.

The stamp will be of special delivery size, arranged horizontally, printed by rotary process, and issued in sheets of 50. The central design portrays General Kearny raising the American flag over the Palace of the Governors at Santa Fe in 1846. In the upper left corner is the wording "Stephen Watts Kearny Expedition" in dark Gothic. Centered below the vignette in the same style of lettering and numerals is the wording "1846 Entry into Santa Fe 1946." At the extreme right in a shaded vertical panel is the denomination "3c" in white face Gothic.

The design adopted for this stamp is one which was submitted to the Post Office Department by Senator Dennis Chavez of New Mexico. It is a reproduction of an artist's painting entitled "The Capture of Santa Fe."

Stamp collectors desiring first-day cancellations of the stamp may send not in excess of 10 addressed envelopes, accompanied with remittance for the stamps to be affixed, to the Postmaster at Santa Fe, N. Mexico, in time for servicing before October 16. The stamp will be placed on sale at the Philatelic Agency, Washington 25, D. C., on October 17 and at all post offices throughout the country as soon as distribution will permit.

An initial printing of 100,000,000 stamps has been ordered. The color of the stamp will be announced later.

★ ★

The Federated Malay States for Philatelic purposes consist of the following states: Pahang, Perak, Negri Sembilan and Selangor.



**MISSING**

**30 Nov 1946**

**Pages 404 - 405**



than mint, and that they are extremely hard to get and expensive in Germany. I saw some of them myself while I was there, but the dealer told me beforehand that he would not sell them at any price.

★ ★

## State Tax Notes

— By Chas. H. Hermann —

**Florida.** The City of Miami has a tobacco tax in force since October. The stamps are decals. 12½ x 14 mm. and all in the same design. 1c blue,



2c vermilion, 3c yellow green, 4c carmine, 5c dark blue, 10c rose, 15c green, 20c red, 25c violet, 50c black.



**Georgia.** Bedding Inspection. The familiar design has been redrawn for the third time and is much improved in the new horizontal and vertical crossed line background and larger lettering around the seal. 2c black on orange, perf. 12½.



**Kentucky.** Dr. G. Ward Disbrow sends the \$.0121 orange and black and



the \$.0242 violet and black "bottle" beer stamps overprinted in black "7 to 12 oz. \$.0045." These stamps for January 18, 1947

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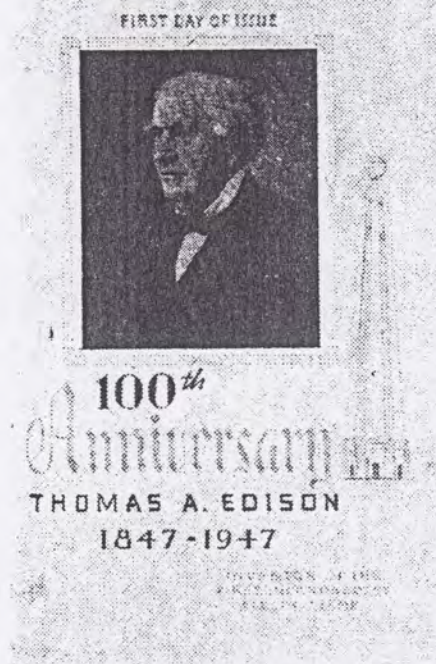
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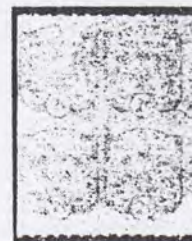
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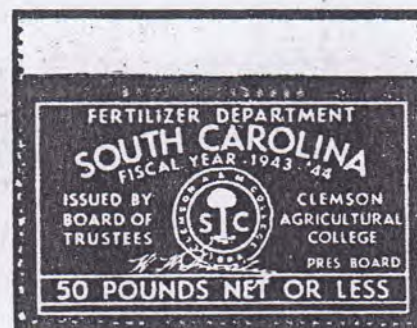
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**New Material from Holland**  
This new shipment is beginning to show a scattering of late issues.  
1 lb., \$1.35; 2 lbs., \$2.60; 5 lbs., \$6.45.  
**A. E. PADE** 1641 Stout St.,  
Denver 2, Colo. 

are die cut and usually clipped at the ends. The stamps of the larger bottles have been hard to get.  
A. C. Stagg sends the one quart Distilled Spirits stamp of the 1944-45 type (without map or signature). One quart black and red on yellow safety card rouletted 8 in black between panes, 16 x 25 1/2 mm. decal. Dr. Dishow reports the 1-5 gallon wine in this type in three sizes—16 x 26, 17 x 27 and 18 x 28 mm.



Rhode Island has a new cigarette decal. Shield shaped as usual, with straight sides and arch in top, 13 1/2 x 16 mm. Two cent green on yellow safety card, rouletted 9 1/2 in black between panes. The stamps are spaced very closely—3/4 mm. horizontally and 1 1/2 mm. vertically.



South Carolina. The South Carolina fertilizer stamp is unusual in the "design" being white on surface colored (printed) paper. 1943-44 50 lbs. red.



Texas. The orange bedding stamp is now appearing in brick red. One cent brick red, perf. 12 1/2.

Behind every stamp there is a story. Look up that story and study that stamp. That qualifies you as a stamp collector instead of a stamp saver. Surely you do not save stamps—you collect them.



★ ★

**By Chas. H. Hermann**

A circular dark object, possibly a lens or a cap, with a white label in the center that reads "3513".

*Idaho.* Beer Tax. I now have the 1 DOZEN—32 OUNCES/ $\frac{1}{2}$  DOZEN—64 OUNCES... TAX \$.15 stamp in the small format, light blue with values and serial letter in red. These stamps come in sheets of 12 (3x4), only the two center stamps are perforated on four sides. The letter is in right of serial number and read from right to left, "A" being on the upper right corner stamp and "L" on the lower left corner stamp.



|   |        |
|---|--------|
| MELAND, Roosevelt (8) .....             | \$1.00 |
| HOLAND, CL 1924 Airport .....           | .13    |
| NETHERLANDS, B70-7 (2) .....            | .40    |
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| Honduras, Roosevelt sheet of 25 | 2.00 |

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WEEKLY PHILATELIC GOSSIP  
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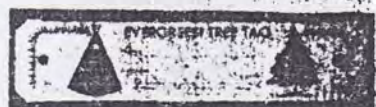
"style." Three of the usual colors have already appeared and green should be next. 2c red, 2c blue, 2c orange. They are on yellow safety card.



Kentucky. Imported Beer. Type set, 83x7mm. rouletted 6 1/4 in. black and perforated 12 1/4. 45c black.



Michigan. Liquor Seal. A. 26. 20mm. decal that does not compare well with the former engraved decal. State seal at upper right, green with black serial number.



Minnesota. The annual Christmas tree tag is at hand. 2c green and brown on cream, back of tag is light brown.



New Hampshire. The cigarette tax has been raised again, twenty cigarettes now require a 2 1/2c stamp. 2 1/2c black, a new value in the current set.

New York. The two cents cigarette decal is now black on green, was black on white.

Washington. E. Clyde Wilson sends a new cigarette decal very much like the 1945-46 type but smaller—13x16 mm. now, was 13x18 mm. 2c red on yellow safety card.

Frank L. Applegate and Mr. Wilson both send sets of the 1941-46 Apple Advertising Tax stamps as now sold by the state, canceled "Wash. State—Apple Adv.—Comm. Tax—PAID" in four lines. Some of the colors differ from the 1941 printings and many are rouletted 9 1/2. The early ones seem to have all been 9 1/2x6 1/2. In the following list of varieties, the early one

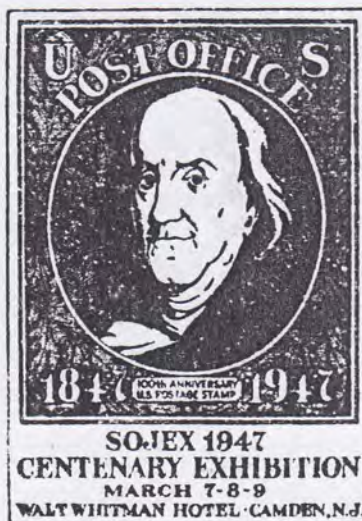


|                    |               |
|--------------------|---------------|
| 1c light gray      | 9 1/2 x 9 1/2 |
| 1 1/2c red orange  | 9 1/2 x 6 1/2 |
| 5c apple green     | 9 1/2 x 6 1/2 |
| 10c dk. violet     | 9 1/2 x 6 1/2 |
| 10c violet         | 9 1/2 x 9 1/2 |
| 25c dk. blue       | 9 1/2 x 6 1/2 |
| 25c dk. bl. violet | 9 1/2 x 9 1/2 |
| 50c ultra.         | 9 1/2 x 6 1/2 |
| 50c red orange     | 9 1/2 x 9 1/2 |
| \$ 1.00 blue       | 9 1/2 x 9 1/2 |
| 2.00 violet rose   | 9 1/2 x 9 1/2 |
| 5.00 orange red    | 9 1/2 x 9 1/2 |
| 8.00 green         | 9 1/2 x 9 1/2 |
| 11.97 yellow       | 9 1/2 x 6 1/2 |
| 12.32 lt. bl. gray | 9 1/2 x 6 1/2 |
| 12.36 dp. carmine  | 9 1/2 x 6 1/2 |

The odd values cover the tax on the number of boxes of apples that fill various freight cars—taxed at 1 1/2¢ per box.



**Wisconsin.** A new cigarette decal. "WISCONSIN" at top, seal in center and "2" in lower corners. 2c red.



Collectors of exhibitions seals who are interested in the above item, can get full details from Mr. Pratt's advertisement in last week's issue of WEEKLY PHILATELIC GOSSIP.

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for February 8, 1947

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|   | Caylon, Peace, 2 values              | .13     |
|   | China, National Assembly, 4 values   | .33     |
|   | Chiang Kai Shek Birthday, 6 v.       | .38     |
|   | Chile, Airport, 60c                  | .04     |
|   | France, Famous Churches, 5 values    | .25     |
|   | Italy, A.M.G.-V.G. 10c, 20c, unwmk.  | .05     |
|   | Lebanon, Arab Cong. Sheet            | 13.75   |
|   | Arab Cong. Airport, Imperf., 4 v.    | 12.50   |
|   | Nicaragua, Cent. Managua, 5 postage  | .37     |
|   | Alrpost, 6 values                    | 1.40    |
|   | Roosevelt, 8c, \$ .08; Sheets of 25  | 1.85    |
|   | Romania, Women Federation, 5 v.      | .25     |
|   | Russia, Stamp Comm., 3 v. \$ .36; o. | .25     |
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**Page 78**

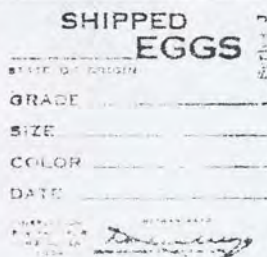


# State Tax Notes

By Chas. H. Hermann

**Arkansas.** The current "Cook" 5/8th cent Domestic Wine stamp comes in two distinct colors—dark red and light orange red.

**Florida.** Egg Inspection. Several new printings here. "Florida Eggs," one dozen red, Series K, Roul. 6½ in red.



No 946526

"Shipped Eggs," "State of origin" added below shipped eggs, 1 dozen blue, Series J, Roul. 6½ in blue. "Cold Storage Eggs," 1 dozen green, Roul. 7.

**Kentucky.** Dr. G. Ward Disbrow reports some new discoveries in the bottle beer stamps. "LITHO" has



been added to the imprint on some values. The \$.0045, .0121 and .0242 all without "LITHO" and the .0045 and .0242 also come with the "LITHO" imprint of the overprints noted in



Gossip 1-18-47, the .0045 on .0242 has the "LITHO" imprint. The \$.0121 has not been seen with the new imprint.

**Maryland.** City of Baltimore. Judge Wm. R. Horney sends the cigarette decal, and Edward Lasecki in-

cludes the same with the tobacco tax stamps. Cigarette tax—11x12½mm. decal., 1c black monument in center. Tobacco tax—18x25½mm stamps, "CITY OF BALTIMORE 1707" around monument in oval at top center with value at sides. "TOBACCO TAX ORDINANCE 744" 1946 below. Three cent violet blue, 4c orange, 5c rose, perf. 12½.

**Missouri.** James W. Seville sends some additional varieties of the familiar but unattractive beer stamps, Burke-Morris signatures.

4½c—24/12 oz. (3.2%) black on gray.

4½c—24/12 oz. (5%) red on white. They are rouletted 9½ in the color of the stamps.

**New York.** City of Buffalo. This city has had a documentary stamp in use since January 1940, "For Certifi-



cation"—currently used in the Court for the purpose of certifying authentic copies of convictions, satisfactions of judgments, etc. A neat stamp with city seal in center. 25c dark blue on blue, perf. 12. (Straight edge at top or bottom as they are from booklet panes.)

**South Carolina.** A new fertilizer inspection tax stamp similar to the one illustrated in Gossip 1-18-47. The stamp is without year date and has a new signature—W. W. Bradley. Fifty pounds red and white, perf. 12½ horizontally.

**Tennessee.** Oleomargarine. Van Cleave signature. One pound (10c), black on yellow perf. 12.



Feed Inspection tax. C. C. Flannery signature. A new low value is added to the set. 1/20c 5 lbs. brown, perf. 12.

Grasses and Clover—C. C. Flannery. 2c 1 bushel black, 14c; 7 bushels black perf. 12½.

O. E. Van Cleave signature. 1c ½ bushel black, 5c; 2½ bushels black perf. 12½.

The grasses and clover stamps were formerly rouletted.

**Washington.** I have the one pound

honey seal printed as part of a private label. One pound red on orange.

## HISTORY OF PHILATELIC LITERATURE

By CAPT. H. L. HALLE  
Bavarian W. P. G. Staff

The oldest philatelic printed work is a list written in German by Oscar Berger-Levrault and published on the 17th of September 1861 listing all known stamps.

The first philatelic paper ever published appeared in English under the title "The Monthly Advertiser" and was published by Edward Moore & Co. in Liverpool on the 15th of December 1862 and up to the 15th of June 1864 totaled 19 issues. The next countries to publish philatelic papers were Belgium in 1862 and Germany in 1863.

The first German philatelic paper was the "Magazin für Briefmarkensammler" (Magazine for Stamp Collectors) and was published from May 1st, 1863 to April 1st, 1867 by Zschiesche & Koder in Leipzig. A total of 48 issues were published during this period.

The first Austrian philatelic paper appeared on June 20th, 1866 in Trieste and was called "Der Briefmarken Anzeiger" (The Stamp Advertiser). It was published by the 23-year-old Karl Ritter from Cardona. It, however, only lived for one issue.

The first Hungarian philatelic paper was published under the name of "Rowland Hill" by John Haydn in Neupest on July 15th, 1882. It was the last issue of the paper published by Lowinger & Knopfmacher under the same name in Vienna on April 1st, 1881.

The first philatelic paper in Canada was published as the "Stamp Collectors Record" in February 1864 by S. A. Taylor in Montreal (Province of Quebec). This paper saw only two issues. The first philatelic paper of Australia was published on November 1st, 1897 in New South Wales and was known as the "New South Wales Stamp Collectors Magazine." The first philatelic paper of Africa was published in October 1891 in Egypt and was called "Timbrologie Egyptienne." The first philatelic paper of Asia was published on May 1st, 1894 in Bombay as the "Indian Philatelist."

It is interesting to note that the first philatelic papers published in each of the five continents including Europe were published in English.

### Stamp Catalogues

Stamp catalogues made their appearances as early as 1861. The oldest catalogue was published by Berger-Levrault on September 17, 1861 in Strassburg in German. In 1862 the firm of Zschiesche & Koder in Leipzig published a catalogue entitled "Über-



# State Tax Notes

By Chas. H. Hermann

Arizona has a new egg inspection stamp. It no longer has a map as so



many egg stamps do. One dozen green roulette 6%.

Arkansas has raised the tax rate on wine and liquor and issued a lot of new stamps.

I A provisional stamp in the "Capitol" design in green. "LIQUOR TAX," "Additional Tax Paid," (no face value). It was used on both liquor and wine that was already stamped at the old tax rate.



II A set of liquor stamps in the same type as above. \$0.15625 (1/10 pt.), blue; \$0.25 (1/10 gal.), pale rose; \$0.3125 (1 pt.), violet blue; \$0.50 (1/5 gal.), brown; \$0.625 (1/4 gal.), violet; \$1.25 (1/2 gal.), yellow; \$2.50 (1 gal.), lilac.

III A set of "Imported Wine" stamps in a new design showing a bunch of grapes in center. All are printed in black on colored paper. \$0.075 (1/10 gal.), yellow; \$0.09375 (1 pt.), green; \$0.15 (1/5 gal.), pink; \$0.1875 (1/4 gal.), deep red surface colored paper; \$0.375 (1/2 gal.), orange.

All are with signature of Otho A. Cook, Commissioner of Revenue, and all are rouletted 9%. Thanks to Dr. Francis J. Scully for samples of above.



Maryland. City of Baltimore. Tobacco Tax. I now have the 2c green

stamp similar to the 3, 4, and 5 cents stamps which with the 1c decal. completes the tobaccos. A set of four 36x24 mm. stamps is also in use on cigars. 25c green; 50c blue; 75c red orange; \$1.00 red; perf. 12.

Mississippi. The tobacco decals are again in new colors. 2c yellow and black; 3c bright blue and black; 4c salmon and black; 4c bright yellow and black; all with colorless roulette 6 1/2 between panes. The earlier 3c blue and 4c yellow are dull colors and with black roulette 6 1/2. I also have a new value in the large tobacco stamps. 90c dark blue, perf. 12 1/2.

New Hampshire. A nice lot of new ones here. A 2c red on yellow safety card similar to the two cents shown



in GOSSIP 4/20/46. The 2 1/2c shown 2/8/47 is on cream safety card. It has been replaced by an engraved decal, olive and white on pink card.



Two of the large tobacco stamps have been overprinted with new values in black: 22 1/2c on 3c and 67 1/2c on 56c.

Pennsylvania. I have the current bedding inspection stamp in black on orange yellow paper.

Virginia. Wm. E. Bullard sends the first bedding stamp I've seen from this State. It is very similar to the Maryland bedding stamp, blue, perf. 12 1/2. It is the first stamp of Virginia to read "STATE OF VIRGINIA." Virginia is one of the four Commonwealths and all other stamps read "VIRGINIA" or "COMMONWEALTH OF VIRGINIA."

New cigarette meters—No. 21240, Miami 2c City/Florida 4c State. Combination similar to the New York City/State meters of several years ago. No. 21348, 21353, 1c City of Baltimore Cigarette Tax. The 1c decal also reads "cigarette tax" but is also used on tobacco in combination with other stamps. No. 21241, shows the new Wisconsin meters with small map in center.

"TOBACCO STAMP—PERMIT NO. 2—4—C—STATE OF TENN." in blue is a new one. I also have Permit No. 8. Is this an unknown type of meter and who makes it? P. E. meters are also used in this state.

## P. O. D. NEWS

The Post Office Department announced May 15 that air mail service will be inaugurated on or about June 15th on Route F. A. M. 24 between New York, N. Y., and Helsinki, Finland, by American Overseas Airlines.

A special cachet will be provided at the Post Office and at the Air Mail Field, New York, N. Y., and the usual treatment of philatelic mail will be authorized.

Requests for covers bearing the New York Post Office cachet should be sent to the Postmaster. Requests for the Air Mail Field cachet should be sent to the Regional Superintendent, Air Postal Transport, N. Y. N. Y. Covers may be addressed for delivery in the United States or Finland. They should be prepaid at the rate of 15-cents a half-ounce and accompanied by a letter authorizing the holding of the covers for the first flight and requesting application of the cachet. Space approximately 2 1/2 inches by 2 1/2 inches to the left on the address side of all covers is required for the cachet.

The Finnish postal authorities have given assurance that the covers will be backstamped on receipt at Helsinki, and that those addressed to the United States will be returned for delivery to the addressees.

Covers for the first flight must reach the Postmaster or the Regional Superintendent by June 13. Covers received from Finland by the first return flight will be backstamped at New York, but no provision is made for covers originating in the United States to receive dispatch by the west-bound flight.

On or about June 1, air mail service will be inaugurated at Worland, Wyoming and Greeley, Colorado, on Route AM-74.

A special cachet will be provided at these offices, and the usual treatment of philatelic mail will be authorized.

First flight air mail covers sent to the Postmasters should be accompanied by a letter authorizing the holding of the covers for the first flight and requesting application of the cachet. Space approximately 2 1/2 inches by 2 1/2 inches to the left on the address side of all covers is required for the cachet.

At the request of collectors, covers originating at these offices will be sent to terminal or junction points to be served by the first flight where they will be backstamped and forwarded to destination.

★ ★

The surest give-away to a used stamp if expensive, or if worth more used than in mint condition, is the cancellation. Cancellations do wonders to stamps that are illegitimate—a well placed cancellation will hide a counterfeiter's defects.



# Canadian Citizenship Stamp

## Artercraft Engravings

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First Day Sale --- July 1st  
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To commemorate the advent of Canadian Citizenship, Canada will issue a 4c stamp on July 1st. First day sale will be at Ottawa and the postmaster there will service covers.

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## WASHINGTON STAMP EXCHANGE

13 William St., Newark 2, N. J.

## State Tax Notes

By Chas. H. Hermann

**Alabama.** A new lot of city tax stamps from James W. Seville.

**Anniston Tobacco Tax**—a 10x13mm decal. 2c red on yellow safety card with black roulette 8 between panes.

**Birmingham Tobacco Tax**—Several additional values of the 13x13mm decal. with numeral of value in center. ½c blue, 1c red, 1½c gray, 5c magenta on yellow safety card, black roulette 8 between panes.

All have circle of internal perforations.

The 2c green comes with and without the internal perfs.



**Dadeville Tobacco Tax**—Decal. 11x14mm. "DADEVILLE" above numeral of value. 1c black on yellow card, panes roulette 8.

**Jasper Tobacco Tax**—11½x14mm decals. Numeral of value on Sun in lower half of stamp. 1c, 2c, 5c, 10c, 25c black on pale yellow card, panes roulette 6.

**Oneonta Tobacco Tax**—Decal. 10x13mm. Star between numerals at bottom, internal perforations in oval. 1c blue, 2c red, on yellow card with black roulette 8 between panes.

**Tuscaloosa Cigarette Tax**—11½x14mm decals. Numeral of value in circle in center. 1c green, 2c blue on pale yellow card, panes roulette 6½.

**Florida.** Egg Inspection. The one dozen stamps come in booklet panes of six, straight edged at top, bottom and right, and rouletted on left binding tab and between. Each printing seems to have a series letter at upper right.

"FLORIDA EGGS." Panes of "Series H" come with the vertical roulette through center of pane gauging 13½ from top to below Mayo signature on center stamp, where it changes to 9½ like all other rouletted on pane. 1 doz. red, rouletted in color.

"SHIPPED EGGS." 1 doz. blue, roulette 9½ in color. "Series E" reads down on stamp number five in pane and up on the other five stamps.

**Idaho.** The beer tax doubted about the first of May.

The "2 DOZEN 12 OUNCE—1 DOZEN 24 OUNCE \$1.125," stamp, gray with values in red, perf. 12 ap-

peared roulette 6½ a short time before the stamp became obsolete. Other values may exist roulette. The \$.225 stamp replacing it continues in the gray color, the value and serial number is in purple, roulette 6½.

The engraved decal. liquor seal in the map design recently appeared in blue.



A punch board tax became effective May 7, 1947, taxing merchandise boards 1% and money boards 2%. Stamps seen are 10c, \$4.00, \$5.00, violet on pink postage meter tape and printed on P. B. Meter 190009. Thanks to Aug. H. Hoffman for above.

**Illinois.** Commercial Fertilizer. Otto Vlach sends the 100 pounds stamp, seven lines of print inclosed in 25x21mm single line frame in black over a 19mm seal of Illinois in red, perf. 12½.



**Maryland.** City of Baltimore. Tobacco Tax Meter. A new type meter with the monument seal as on the stamps. 12c violet on pink tape, P. B. Meter 190005.

**Michigan.** The 24 pints beer stamps series have run through the alphabet three times and now I have it with "1A" before serial number. They carry the printer's union label which I first saw on series "UUU" 24 Pints blue with green pantograph, rouletted 6.

**Domestic Wine.** "DOMESTIC" in smaller letters, printer's union label at right. 12—1/5 BOT. red. "DOMESTIC" value and serial in black, roulette 6. "C" before serial number. "A" has "DOMESTIC" in larger letters and no union label. Series "B"? ?



**Missouri.** The City of Sedalia again has a cigarette tax with two stamps of similar design. The paper stamp.

**Minnesota.** C. A. Butler reports the liquor tax goes up and a (new) 3c per pack tax on cigarettes July 1st.

Weekly Philatelic Gossip



decal. is 14x12 mm. 2c carmine on yellow card, panes roulette 6.

Ohio. Ed Duncombe sends me the familiar little Ohio liquor seal, black with central map seal in green, on the usual safety paper.

Washington. Frank L. Applegate sends two new varieties of the Apple Advertising stamps. \$11.37 orange yellow, green and carmine, roulette 9½x9½. \$12.32 maroon, red and green, roulette 9½x9½.

★ ★

### THE ITALIANS MUST HAVE HAD POSTMASTERS' PROVISIONALS ALSO!

If we are to believe everything we read, then the story which was syndicated and appeared in the *Kansas City (Mo.) Star* might give food for thought. We had Postmasters' Provisional stamps in the United States before the regular postage stamps appeared. Perhaps this same thing happened in Italy. The story is reprinted for what it is worth and as an item of interest only.

#### Italian Stamp Is Called Oldest in the World

Rome—A tiny rectangle of paper, supposedly the world's oldest postage stamp, has been rediscovered in the small Italian Adriatic coastal town of Cerignola. It was purchased for a "considerable amount" by agents of Louis Massabo de Villas, a Mexican philatelist.

The ancient stamp bears no date mark, but was attached to a letter written March 22, 1806, in which an Aleppo merchant gave secret information to the "Magnificent Messer Leonardo" Contarini of Venice about Napoleon's plans for the conquest of Rome.

More than thirty-four years older than the world's recognized oldest postal stamp, the British 1-penny edition of May 6, 1840, the Aleppo stamp carries no indication of national origin but only the legend "Genoa-Cadiz Post" and a figure representing the Virgin and Child. Its expressed value is one "patacca" an old and long valueless Portuguese coin.

Hidden through two world wars, the Aleppo stamp narrowly missed being lost when the liner Titanic sank off Newfoundland after striking an iceberg in 1912. An American agent had intended to buy the stamp and ship it on the Titanic, but called off the transaction when suddenly ordered home by his firm.

★ ★

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June 28, 1947

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# State Tax Notes

By Chas. H. Hermann

July 1, 1947 was a great day for the new taxes, Indiana, Minnesota, Oregon and West Virginia imposed their first excise tax on cigarettes and Idaho and Kansas raised the ante from two to three cents per pack of twenty. Liquor taxes were also raised in some states.

Arkansas has a set of 35x26 mm. Honey Tax stamps of rather pleasing design. Strangely, the central feature is a bumble bee on a clover blossom—and we get no honey from the bumble bee. ½c purple, 1c red, 5c yellow-green, 10c brown, roul. 9½ in brown.



Colorado: I have a new bedding inspection stamp from this state. "DIVISION OF—PUBLIC HEALTH" at top, seal in center and "REGISTRY No. —(157)—BEDDING DEPT." at bottom, all inclosed in a single line from 19½x 26 mm. No face value, black on blue paper, perf. 12½.

Idaho: I have another of the new rate (double) beer stamps. Two doz. 11 oz.—1 doz. 22 oz. \$2.063 bright green with values and serial in black. It is on paper showing part of a "Bond" watermark—L O on first line and part of "O" N D on second. And is rouletted 6½x10. The Idaho beers listed June 28 (GOSSIP) are slot perf. 6½.

Indiana: Here is one of the new cigarette taxes, believed to be 2 cents per pack of twenty. The design is very poorly executed, the central



seal is just a blum. 11x14 mm. decal. 20 cigarettes, black on pink. The usual P. B. meter is also used. I have Nos. 21475 and 21488 in blue.

Illinois: The usual blue cigarette tax meter is now appearing in purple.



Kansas raised the cigarette tax from two to three cents per pack and got out a 187x18 mm. stamp to go



around packs already tax paid at the two cents rate with stamp meter. 1c red roul. 6½ horizontally. The current 2c green decal has been overprinted with a large "3" to meet the new rate.

Maryland: I now have a three cents tobacco tax meter of the City of Baltimore, in same type as shown June 8th. 3c violet.

Minnesota: Here's another cigarette tax and a colorful little decal



with a map design. (11½x14½ mm.) 3c brown on yellow.

The liquor tax went up and a provisional stamp was issued to cover



the additional tax on stock already "stamped" at the old rate. "SUPPLEMENTAL LIQUOR TAX STAMP" rose, roul. 6½.

Oregon almost got going on the cigarette tax this time, having tried to get such a tax law several times in the past. The 11x14 mm. decal. was issued for use beginning July 5th but was killed by Referendum at the last minute and will be voted on in October. And the Tax Commission has eleven million stamps on hand. 2c blue on yellow card, black roulette 8 between panes.

Pennsylvania raised the cigarette tax from two cents to four cents per pack of twenty on June 1st. The tax was paid by using two of the two cents decals on a pack or a P. B. meter with the "2c" removed. A four cent decal in same design as the 2c appeared early in July—4c yellow and black.

Virginia: The 1946-47 Bear-Deer Damage Stamp has been overprinted with 4½ mm. capitals in red for use in two additional counties. \$1.00 black on yellow "HIGHLAND." \$1.00 black on yellow "ROCKBRIDGE."

Washington has had Apple Advertising stamps for a number of years and now adds a set of CHERRY stamps. The 39x23 mm. stamps are similar to the current stamps. "WASHINGTON STATE—FRUIT COM-



MISSION" in two lines of colorless letters in yellow green panel, state seal at lower right in dark green, a carmine cherry at lower left, dark green serial number across center and the numeral of value at lower center in a different color for each value. 1c yellow, 5c gray, 10c violet, 25c brown, other values have not been seen.

West Virginia: A new cigarette tax with a 11½x14 mm. decal "West Vir-



ginia" curved across top, seal in center, 1c on shield at bottom. 1c black and white on yellow safety card rouletted 8 in black between panes.

Thanks to Dr. G. Ward Disbrow, Frank L. Applegate, Ford E. Wilson, E. Clyde Wilson, Doran K. Samples, Ralph C. McKibbin, Aug. H. Hoffman, C. A. Butler, E. N. Strang, F. H. Knowlton, Jr., Dr. F. J. Scully, J. Stanley Petrie and Edward Lasecki.

Badly off centered stamps, heavily canceled and torn or damaged stamps can only be put out of circulation in one way. Destroy them! If they are of no good to you and you give them to Junior, he will soon tire of his collection and those stamps will start circulating again, via the school child route!



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| Pearce Treaty (4) .25  | Zhukovsky (2) .24    |

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## State Tax Notes

By Chas. H. Hermann

**Arkansas:** An interesting variety of the Cook "Domestic Wine Tax" stamp—1 pint—%c. A plate flaw on the "T" of "TAX" makes it read "DAX."

**Colorado:** The Denver cigarette tax is now two cents per pack of twenty. The 1c decals are being used in pairs. The two cents cigarette meters are in use. I have 21339 and 21346 in red.

**Illinois:** Long used blue for cigarette tax meters, now I have 2042 and 20596 in purple.

**Kansas:** Thanks to Ralph C. McKibbin, I can report the red, orange and the blue two cents cigarette decalcomanias have been overprinted with a large "3" in black like the green shown in Gossip 8/16.

The Malt tax has been increased but no new stamps have been seen.

Michigan is reported to have a cigarette tax. No stamps have been seen.

Minnesota is also using cigarette tax meters. I have 3c #21688 in purple.

Nebraska is a new state with a cigarette tax. A green map design decal reads, "TAX PAID." Fifteen hole internal perforation in shape of map. The tax meter #21708 in purple is 3c.

Nevada is reported as having a cigarette tax. No stamps have been seen.

New Hampshire: Another cigarette decal in the small ship design,



2 1/2c black on green on cream safety card roul. 9 1/2 in black between panes. The Tobacco Products adhesive stamps are being replaced by decals as supplies get low. They are 24x24 mm, seal at top, large central panel for value which is in black. All are green on cream card rouletted 6 1/2 horizontally in black. I have 6 1/2c, 12c, 22 1/2c, and 57 1/2c. Note the 6 1/2c is a new value.

Pennsylvania has a new soft drink tax. Maurice Fox sends the list of



values and a sample. The stamps are 73 x 22 1/2 mm, printed on "ESPCO" safety paper, 12 oz. (.06) brown on

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| 521 50pf. Myrtle green .12   |  |
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| 10c Each: 34a, 63, 110, 120, 124, 04   |  |
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## LEEWARD ISLANDS

|  |  |
|--|--|
| *18 \$ .03, *103a \$ .01, 107c \$ .08, *103a \$ .09  |  |
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| 35c \$ .04, *104a \$ .02, *108c \$ .08, *110c \$ .15 |  |
| 64c \$ .04, 105a \$ .03, 109a \$ .08, 111c \$ .30    |  |
| *73 20 106c \$ .05                                   |  |

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South Carolina Liquor Tax decals. Finely printed 18 x 25 mm decals on cream safety card, rouletted 6½ hori-



zontally in black, 17c pink, 34c light green, 68c blue.

Tennessee: Hershel E. Rankin sends the new cigarette decal in a nice clear design, 11 x 14 mm "TENNESSEE" at top, seal in center "3 CENTS 3," "TOBACCO TAX" at bottom. 3c red.

★ ★

## INCREASE IN USE OF AIR MAIL

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**State Tax Notes**  
By Chas. H. Hermann

**Arizona:** Cigarette Tax. The current engraved decal now bears the signature of "Joe Hunt," 2c rose.

**Arkansas:** The "DAX" variety noted in last column is position 62 in the sheet of one hundred. Any one have it on values other than 5/8th cent?

**Idaho:** The brown 3c cigarette decal comes on yellow safety card, roulette 8 between panes.

**City of Lewiston, punch board Tax Stamps, black on white paper with green ornamental overprint. Values: 5c, 10c, 25c, 50c, \$1.00, \$5.00. Reported by Ford E. Wilson.**

**Indiana:** The 20 cigarette decal comes on yellow card roul. 6½ between panes. The other values have not been seen. 20 cig. meters seen are 21477, 21488, 21508, 21670, 21937.

**Kansas:** The annual 50c Quail Hunting Stamp is violet blue with map, quail and date in carmine. Roul. 6½.

The beer tax was raised July 1st, and 87x70mm. stamps were issued to cover the additional tax and used on cases with the old rate tax paid caps:

Please Mention Weekly Philatelic Gossip When Answering Ads.

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21/12's—11.28c, red; 12/32's—15c, green. They are roul. 6½.

**Minnesota:** I have cigarette tax meter 2201a (3c). First of the 22000 to come my way.

**Seed Sales Tax Tags:** 2c—15 to 29 pounds, green, imprint, Acme Tag Co. Mpls. 11285; 3c—30 to 59 pounds, red brown, imprint, Acme Tag Co. Mpls. 25777-46; 4c—60 to 99 pounds, blue, imprint, Cent'l. Tag Co. Chi. 11285.

**Feed Inspection:** 100 pounds, green with value in red, imprint "Acme Tag Co. Minneapolis 20087."

**Nevada:** Cigarette Tax, E. S. A. Hubbard sends the 2c decal and meter. The meter is #21720 purple. The decal 11x14mm.; decal has "NEVADA" and "2c" superimposed on a map of Nevada. There are other values.

**North Carolina** also raised the tax on beer and issued two stamps to cover the additional tax on cases using the old rate tax paid caps. They are



96x35mm., the usual American Bank Note Litho. for this state with background in fugitive ink, "NORTH CAROLINA" at top, seal in center and values boxed in lower corners



"30c," 24/12oz. bottles black with blue fugitive design, "40c," 12/32oz. bottles, black with lilac fugitive design.

Oklahoma has a very neat Bedding Stamp, 19x22 1/2mm., "OKLAHOMA" in a half circle above the state seal



in center, black control number at bottom center and "1c" in each lower corner, 1c red, perf. 12 1/2.

Oregon: City of Umatilla, (site of new McNary Dam). Punch Board Tax, Mr. Wilson also reports this item. Type set in four lines "CITY/OF/UMATILLA/\$1.00," roul. x perf., 50c black on green, \$1.00 black on tan.

Pennsylvania: Here's the line-up on the soft drink stamps noted recently. All on "ESPCo" safety papers of various colors: 12 oz. brown on green, 1/4 gal. (.08) brown on tan, 1/4 gal. (.16) wine red on bluish, 1/2 gal. (.32) green on yellowish, 3/4 gal. carmine on green, 1 gal. blue on bluish. 5 gal. (\$3.20) red on orange yellow. and 10 gal. (\$6.40) orange on pink.

Virginia: The 1947-48 BEAR-DEER DAMAGE STAMPS are in the familiar bear design, black on blue paper and overprinted with the county name in red \$1.00 "ROCKBRIDGE" in letters 4 mm. tall. \$1.00 "HIGHLAND" and \$1.00 "BATH" in letters 5 mm. tall. \$1.00 "WISE" in letters 6 mm. tall. Mr. Applegate sends above and a hitherto unknown to collectors elk stamp. "RESIDENT" 1940-41 \$1.00 yellow Elk.

West Virginia: I recently noted the 1 cent black cigarette decal and now have the other values. 1/2c red and 5c green on the same yellow safety card.

Thanks to Frank L. Applegate, Harry Shetler, Geo. R. Wichelman, K. C. Beck, Geo. D. Cabot, Ford E. Wilson and E. S. A. Hubbard who also reports the new catalogue is progressing nicely.

for November 15, 1947

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| C10...  | .10  | C49... | .02  | C89...  | .20  | C134... | .65  |
| C11...  | .50  | C50... | .02  | C90...  | .20  | C135... | .25  |
| C11A... | .15  | C51... | .08  | C91...  | .50  | C136... | .09  |
| C12...  | 1.25 | C52... | .08  | C92...  | .75  | C137... | .11  |
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| C31...  | .03  | C71... | .15  | C115... | .20  | RA01... | .01  |
| C32...  | .03  | C72... | .02  | C116... | .05  | RA02... | .01  |
| C33...  | .03  | C73... | .08  | C118... | .05  | RA03... | .03  |
| C34...  | .03  | C74... | .25  | C119... | .15  | RA04... | .10  |
| C35...  | .10  | C75... | .35  | C121... | .75  | RA50... | .02  |
| C36...  | .10  | C76... | .50  | C122... | .10  |         |      |
| C37...  | .12  | C77... | .50  | C123... | .25  |         |      |
| C38...  | .02  | C78... | 1.00 | C124... | .10  |         |      |

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# State Tax Notes

By Chas. H. Hermann

**Arkansas:** Dr. F. J. Scully sends the new liquor decals issued to replace the "State House" type stamps issued with the higher rates a few months ago. Similar to later "Cook" set, 13x16½ mm. Black and salmon on green safety card, Ohio A. Cook signature, roul. 6½. \$1.575, .252, .315, .504, .63.

**Kansas:** The 11.28c "Additional Tax" beer stamp is now appearing on a thinner paper, some stamps show part of the large "EAGLE—A TROJAN BOND" watermark.

**Michigan:** Another variety of the 24 Pints beer case stamp. It is reduced in size from 95x34 mm to 93½x33½ mm. The printers union label has been removed, the "1G" or "1H" before and "EE" after the serial letter are much broader and the safety design is a new arrangement of long and short dashes in green. 24 Pints blue.

**Minnesota:** I have several more cigarette decals. The 2c and 8c are maroon on yellow same as the 3c, the 6c dark blue on yellow. The 2, 3, 6 and 8 cents stamps are the tax on packs of 10, 20, 40 and 50 cigarettes.

**Mississippi:** A documentary stamp tax on oil and mineral land leases has been in effect since January 1, 1947. The stamps are 21½x36½ mm, "MINERAL DOCUMENTARY TAX" in



three lines at top, state seal in center. The 1c is dull rose and the 3c orange yellow. Other values are 5c, 20c, 50c, \$1.00 and \$5.00.



**Missouri:** E. S. A. Hubbard shows some new city cigarette tax stamps. Lexington, Mo. 1. Typeset in 22x

11 mm frame, "CIGARETTE TAX—2 CENTS—LEXINGTON, MO." 2c black on yellow, roul. 13½.

II. A 11x15 mm decal with large "2" in lower center. 2c black on yellow card, roul. 8.



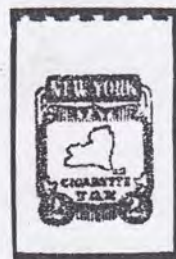
Richmond, Mo. A 11x14 mm decal with "RICHMOND" across center, "2c" on shield. 2c blue on yellow card.

**New Mexico:** Frank L. Applegate sends the new cigarette decals, 13x16 mm, with the Indian "SUN" design "New Mexico" in colorless letters at top, value in color at bottom.



1½c black, 3c brown and blue, 7½c red, 25c green, 50c blue, on yellow safety card rouletted 8 in black.

**New York:** A new cigarette decal with the usual outline map in the



center. 2c black and pink on cream safety card.

**Puerto Rico:** Cigarette tax stamps similar to the U. S. cigarette stamps, 25½x53 mm picturing LUIS MUNOZ RIVERA. 20 cig.—13c, red on blue. Same overprinted in black (two lines), "VALUE—15c." Rectified Spirits "Boutelle" 77½c olive.

**Rhode Island:** Cigarette decals like the 3c noted a few months ago. 1½c green, 7½c red. The two cents meters had the value removed and were used for the three cents rate.

**Tennessee:** has a new style cigarette tax meter. Meter number 21594 is framed with an outline map of Tennessee in the center of the meter. 3c purple.

**Virginia:** Mr. Applegate sends the 1946-47 Hunting stamps. Hunt—Fish

Trap in the National Forests in the usual map design. \$1.00 black on pale green.

Bear and Deer Hunting. Deer jumping over fallen tree. Resident \$1.00 black on blue. Non-resident \$2.50 black on yellow.

Elk Hunting. "Elk" Resident \$1.00 black on pink. Non-resident \$5.00 black on orange yellow.

Bear—Deer Damage. "Bear" \$1.00 black on pale yellow overprinted with 6 mm letters in red "BUCHANAN" for Buchanan County.

**Washington:** The first honey inspection stamp seen with value in money, all others have the value in ounces or pounds. "WASHINGTON STATE HONEY TAX PAID" in circle with value in center, printed on "Whitney's Honey" label. 2/5c maroon and yellow on maroon, red and yellow label.

## LAST MINUTE NOTES!

Homer Diman, well known dealer of Plainfield, N. J., after a siege in the hospital now finds he must change climates. Mr. Diman served his country during the recent war, contracting ill health. Messrs. Albertis and Goodnough of the Mid-City Stamp Co., New York, N. Y. have taken over Mr. Diman's stamp business. W. P. G. wishes Mr. Diman a quick recovery.

Fred R. Schmalzreidt not only won the grand award at the Michigan Stamp Club Congress at Detroit, but also was awarded the S. P. A. research award. Charles Meroni of Chicago also won a double award at this show, held recently in Detroit. Eli Broad, a Junior, found a valuable philatelic piece of property lost by someone in attendance and turned it over to the committee. If the owner does not make claim for it by January 19th it will be returned to the finder.

The Twin City show held at Minneapolis early in December proved a capacity attendance despite some near zero weather. Although mostly local collectors' material was exhibited, it was outstanding. Auction drew 200 collectors, while over 150 people attended the banquet. Bourse dealers report business outstanding.

Final Audit of the Cedar Rapids Stamp Club, host to the Trans-Mississippi Philatelic Society at their recent Annual convention shows a very fine report. It should—the show was one of the best held in the mid-west this year—plenty of planning and thought put into it by the Cedar Rapids Committee!

At a stamp show you will find it is not so much what you collect as how you collect it.



# STATE TAX NOTES

By CHAS. H. HERMANN

**Arizona:** I have some new tobacco tax decals from Frank L. Applegate. All have the signature of the new Tax Commission Chairman, Joe Hunt.

I. The 25c orange yellow on pink card in the engraved decal. with A. B. N. Co.'s imprint.

II. A new map decal similar to the "Moore" decals, "ARIZONA" now is diagonally across top. 1c green, 2c black, on yellow safety card rouletted 8 in black.

**Arkansas:** A 5c red cigarette decal. is at hand, overprinted "6c" in blue over state seal. Looks like a new tax rate here.

The 1/2c Honey Tax stamp comes with the roulette in blue like the one cent and roulette in brown like the five and ten cents stamps.

Dr. F. J. Scully sends the Vending Machine tax decals, for the year ending 6-30-47. They are shield shaped, 37 1/2 x 42 mm. black with lettering in color. \$1.00 1c Vender, green; \$2.50 5c Vender, red-orange; \$5.00 Amusement Machine, yellow; \$5.00 Music Machine, blue.

**Florida:** James W. Seville sends two new series of one dozen egg inspection stamps rouletted 6 1/2 in the color of stamp. "FLORIDA EGGS," "Series L" red printed on an unusually poor grade of paper.

"SHIPPED EGGS," "Series M" blue on white bond.

**Georgia:** Mr. Seville also sends the Georgia varieties. M. E. Thompson signature on 11 x 44 mm. decals., design in black and white with band of color across lower half of stamp, on



green safety card, perf. 11. Liquor 6 1/2c blue, 12 1/2c green. Wine 12 1/2c pink.

Another of the large 11 x 8 1/2 inches egg stamps "STATE OF GEORGIA" centered at top, state seal and signature "Tom Linder" above "GRADED EGGS" 2c blue.

Feed Inspection. Another value has appeared in the new design. 1/10c 10 lbs. ultramarine, roul. 6 1/2 x 9 1/2.

Insecticide or fungicide Inspection. The 1 1/4c red on white paper completes the set, 1/16c, 5/16c, and 5/8c are the other values. The 5/16c and 1 1/4c are also known on the dark war grade paper.



**Idaho:** The oleomargine stamp has again been redrawn and enlarged to 19 x 22 1/2 mm., "single line around shield. 5c bright green slot perf. 6 1/4, vertical shading lines removed. 5c dark green roulette 6 1/4.

**Minnesota:** I have two of the engraved liquor-wine decals. with a new signature—"Dudley C. Ericson." 12c blue and 50c carmine.

The annual evergreen tree tax tag is at hand. 2c red and dark green on light green tag with blue back.

**Mississippi:** The tobacco decals. continue to appear in new colors, the latest is the 1c black and yellow on the usual green safety card roul. 6 1/2. I have a new value of the long tobacco tax stamps in the new type with seal 1 mm. above inner frame. 75c yellow green, perf. 12 1/2.

**Missouri:** Here we have a new method of printing stamps, die cut and on peelable transparent tape similar to price tags used in stores. The gum is similar to Scotch tape and sticks to cellophane. This is a new competitor of the decalcomanias. Ordinary stamps do not stick well to cellophane.

Town of Carrollton, Mo. Cigarette Tax. 2c red diecut 19 x 12 1/2 mm. with



rounded corners issued in rolls of 1,000.

City of Liberty, Mo. Cigarette Tax. 2c green die cut 16 x 14 mm., but not entirely separated. Here we have a queer combination of a "Shermack" style perforation 1 x 4 mm., centered between stamps with two or three roulette cuts on each side and a "V" notch on the outside so like the U. S. Auto Vending Co. private coils of postage stamps.

City of Springfield, Mo. Cigarette decal., 12 1/2 x 14 mm. Heart over

mountains in central oval. 1c blue, 2c blue on yellow card roul. 6. The roulette is black on the one cent stamps.

Other Missouri cities are reported to be taxing cigarettes.

**Nebraska:** has a pair of feed inspection stamps—typeset as usual.

1. 100 lbs. black "STATE OF NEBRASKA" 28 1/2 mm. "LINCOLN" 11 1/2 mm. roul. 6 1/2. The vertical roulette is black. (a) One or both horizontal roulette 9 1/2.

2. 100 lbs. black "STATE OF NEBRASKA" 31 mm. "LINCOLN" 13 mm. roul. 9 1/2. The vertical roulette is black. (a) One or both horizontal roulette is 6 1/2.

**South Carolina:** Mr. Seville sends a new stamp for one pint of raw shucked



oysters. 5/8c black on brown with value and serial number in red. Typeset, perf. 12 1/2.

**Tennessee:** The Ammunition Tax decals have appeared in a similar but smaller design, 16 1/2 x 10 mm. "TENNESSEE" and "AMMUNITION TAX" are in larger letters, the seal is very small. 3c purple with "3c" in bright red on yellow card roul. 8 in black. Each decal is on its individual white "island" in the vertical pane of ten.

**Texas:** Another of Mr. Seville's sendings is the 1947 Mature Citrus Fruit Inspection stamp. It is again in the smaller numeral type last used in 1944. 1c rose perf. 12 1/2 horizontal.

**Virginia:** Mr. Applegate sends another of the Bear-Deer Damage stamps for season 1947-48. \$1.00 black on blue overprinted "BUCHANAN" in red, 5 mm. capitals.

West Virginia has cigarette tax meters with outline map in center.

**Wisconsin:** A new beer stamp for my collection is the \$.04234 for 12-14 ounce bottles. Violet and black with red serial number, roul. 6 1/2. These odd values are rather elusive.

An expert's guarantee in the form of a rubber stamped initial on the back of a stamp of doubtful origin means nothing! That rubber stamp can be faked also. A photograph of the stamp with a written and signed certificate of its genuineness is the one positive way of making sure that your stamp is just what it is supposed to be.

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

**Arkansas:** Dr. F. J. Scully sends mint copies of the 6c on 5c cigarette



decals noted last month. It's on green safety card and rouletted 7.

**Louisiana:** Frank L. Applegate sends the Liquor Export stamp of this state. Decal., 26 x 64 mm. "LIQUOR



INSPECTION FEE" at top, seal in center, black and green on yellow safety card, roul. 8.

**Maryland:** Baltimore tobacco tax stamps. Recent copies from Edw. Lasecki have the 4c in a new color, yellow orange replacing the orange red and the 3c and 5c perf. 12 x 12½. Formerly all were perf. 12½.

**Michigan:** Apple Advertising Fund. The one cent card has appeared in a new size, reduced from 158 x 59 mm. to 122 x 70 mm. The serial number has been moved to the face of the card and is in the color of the stamp—yellow green. The one cent stamp has only appeared on card, the other values are adhesives.

**BEER**—I have the "out of state" ½ barrel black on yellow with the dot and dash pantograph in gray, printer's union label to right of "TAX," serial number in red, roul. 6 horizontally.

"In-state" 12 Pints, black on blue, with the revised dot and dash pantograph in gray, no union label, red serial number, roul. 8½. Thanks—Ed. Cingros.

**Mississippi:** I have three additional values of the Mineral Documentary stamps, 5c lavender, 50c blue, \$1 red.

for March 13, 1948

**New York** joined the march of tax raises January 1, 1948, raising the cigarette tax from two to three cents per pack of twenty. A shortage of one cent stamps occurred as packs stamped at the old rate required an additional one cent stamp. Several printings occurred and I am indebted to Geo. D. Cabot for the following: 1c greenish blue, known only used. 1c blue, "1c" overprinted in black on the 2c black on pink. 1½c black on yellow green, 3c black on orange, 7½c black on yellow. All on cream safety card, roul. 9½ in black.

Meters were used provisionally with the "2c" removed. Meter #22878 at hand has the value reading "20 Cigarettes," color purple.

**Oklahoma** has joined the users of meters to collect the cigarette tax. I have #22446, 20 cigarettes, 5-cents purple.

Oklahoma also has a new egg inspection law and has a series of stamps of which I have "GRADE A



LARGE" in blue. "OKLAHOMA" and "EGGS" are arranged above and below the grade to form an outline map of the state. Thank you, T. F. Howard.

**Puerto Rico:** I now have the "Boutwell" Rectified Spirits stamp in the 62c value. Black, roul. 6¾.

**Tennessee:** Tobacco Tax. The 6c 1933-40 design known only in yellow, has recently been found in pink. Who has the answer?

**Washington:** E. Clyde Wilson sends additional varieties of "Whitney's Honey" labels as noted last Dec. 27th.

1/5c—11 oz. cream and maroon on cream, red and maroon label.

1/5c—11 oz. yellow and maroon on red, yellow and maroon label.

1/5c—1 lb. yellow and maroon on red, yellow and maroon label.

2/5c—2 lbs. yellow and maroon on red, yellow and maroon label.

3/5c—3 lbs. yellow and maroon on red, yellow and maroon label.

"Whitney's Wildflower Honey"—1/5c—1 lb. blue and yellow on red, yellow and blue label. 2/5c—2 lbs. blue and yellow on red, yellow and blue label.

**Wisconsin** doubled the tax rate on wine and liquor July 1, 1947 and

issued a 12 x 16 mm. decal. for use with the then current stamps.

"WISCONSIN" at top, "1947—ADDITIONAL LIQUOR TAX" below seal in center, (no face value) blue on cream safety card.



I have one of the new rate liquor decals. Treasury Dept. Map Design, 40c red, vermilion and black.

**Beer stamps**—I recently received some of the hard to get values of the current rouletted stamps. All have the design in black on colored background design and red serial numbers:

\$.04234 12/14 oz. bottles violet, \$.06452 4/64 oz. bottles green, \$.07258 24/12 oz. bottles red now with green serial number, \$.09678 6/64 oz. bottles yellow, \$.25 1/4 barrel orange, \$.50 half barrel yellow.

Thanks to Herman Siegner, A. W. Dick, E. A. Sponholz and K. Forfar.

## REVIEW

### Early Indian Cancellations

When one thinks of things philatelic concerning India, he automatically thinks of Jal Cooper, F. R. G. S. In this case, it is no different for Jal Cooper has turned out a very informative and well illustrated book entitled, "EARLY INDIAN CANCELLATIONS," that shows much research. In this reviewer's opinion, no other man could write a book on India and philately and do it as well as Jal Cooper has. Throughout the 100 pages, which are bound in stiff covers and printed on quality enameled paper, we find illustrations of stamps, their various cancellations, the explanation of those cancellations, where used and why, whether common or rare—a veritable encyclopedia of information and for which we predict a brisk demand. Starting with the early pre-stamped franks and coming on through to more modern times, the reader is held in suspense with Mr. Cooper's narration, giving statistical information, that is not tiresome. The United Provinces, the Punjab, the various states and Burma are included in this discourse. The specialist as well as the general collector has much to learn from the contents of this book. This volume can be had at your favorite philatelic book store or from the author direct.



MAY 8TH 1948

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The references of advertisers in this column have not been checked but as far as we know they are reliable.

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Would like to have every reader of Gossip on my mailing list. I'll refund cost of hearing from you and favor you with "something for nothing."



## State Tax Notes

By Chas. H. Hermann

**Arkansas:** A new value has been added to the "Otho A. Cook" series of Beer Consumers' Sales Tax stamps. Case of 24—7 ounces—\$0.205078 yellow, roul. 9½ in color.

The twenty cigarettes decal is at hand with the "6c" in lower corners, otherwise the stamp is the same as the old 5c it replaced. 6c carmine on green card with vertical "safety" and roul. 5½.

**Maine** has a new set of tobacco tax decals, 11 x 14½ mm. "State of—MAINE" is at top in two lines, small



state seal in center and value at bottom. They are on cream safety card, roul. 6½ in black.

Except where noted, they are in black on a colored background: ½c on brown, 1c on blue, 2½c on red, 3c orange red, 4c on violet, 5c on salmon, 8c on red orange, 10 on deep blue, 12c on purple, 25c on pale yellow, 30c black, 40c on pale pink, 60c on deep yellow, 75c magenta, 90c on green, \$1.00 on pale blue green.

**Maryland—Baltimore County** now has cigarette tax decals. (10½ by 13 mm.) 1c rose.



**Michigan's** new trout stamp, recently shown in Gossip, adds to the growing list of "Conservation" stamps. Virginia followed the Federal Duck stamps with annual hunting stamps for bear and deer and for elk. And Kansas has a colorful array of annual quail hunting stamps. This time they catch the fisherman and the stamp is dated, so we can expect it to be an annual touch.

**New Hampshire:** The square decals continue to replace the long tobacco stamps. Here are three more—9c, 45c and 75c green with value in black—on cream safety card roul. 6¼ in black.

**Nebraska:** The numeral type liquor tax stamps with red handstamped overprint "A T P" (Additional Tax Paid) were used following the 25%



tax raise July 1, 1947. The overprint is of the repeat type, showing four or five times on a stamp. It was very carelessly applied.

I now have two of the new values to replace the overprints. All stamps are green with the values in another color, the ½ pint 6¼c is violet and the 1½ gal.—20c is black.

**Oklahoma** issued a long set of egg inspection stamps July 1, 1947. The grades "AA," "A" and "B" each in four size eggs—extra large, large, medium and small—twelve classes and three stamps for each—1 carton (dozen) ¼c, 15 dozen case 1c and 30 dozen case 2c.

**Texas:** A new value in the malt liquor stamps—384 oz.—"one case thirty-two twelve ounce (or less) con-



tainers" 45c olive with black serial numbers, perf. 12½ x roul. 9½.

The citrus inspection stamps used each fall—September to December are a brightly colored lot. The 2c 1947 is blue.

Thanks to Dr. F. J. Scully, George D. Cabot and Frank L. Applegate.

Additional sections of the Hubbard Catalogue of State Tax stamps are being distributed. All states to and including Missouri have been printed. The paper and workmanship is more pleasing than the "A" states. The catalogue is loose leaf and a MUST with collectors of "STATES."

## LE MARS, IOWA STAMP CLUB TO CELEBRATE!

Bob Kelly is President of the LeMars, Iowa Stamp Club and as President, has decided the club needs some pep, seems Spring sort of slows things down, but not if Bob Kelly can do anything about it. So Bob got busy. Wednesday, May 19th is the date, the Elks Banquet Room is the place and 6:30 P. M. is the time. If you live within a hundred miles of this city, plan on being present.

Surrounding club members will be present, they are coming over from Nebraska, South Dakota and near-by cities. Reservations and details can be

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

Alabama has a new 11x14 mm. tobacco tax decal with the usual out-



line map in the center. "ALABAMA" arched at top and "TOBACCO TAX" in straight line at bottom.

The liquor seals too have the new look. They are similar to Hubbard's cat. #6 and 7. The signature of the chairman of the "Alabama Alcoholic Beverage Control Board" has been replaced with the initials of the board—scrip "A A B C B" 17x26 mm. decals. I. Blue, black and white. II. Green, black and white.

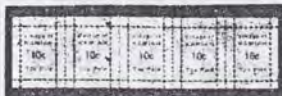
Jefferson County, Ala. Tobacco Tax. I have a 12x14 mm. decal with "2" over "CENTS" on shield in center. Two cent yellow green on safety card.



Arizona has the first of a new series of tax meters—P. B. meter 9901 on a carton of one dozen eggs. "STATE OF—ARIZONA" in two lines at top, double circle with large "1" in center. "DOZEN—EGGS" between circles. "INSPECTION—FEE PAID—P. B. METER 9901" three lines at bottom, all inclosed in 28x41 mm. double lined frame, black.

**Idaho Beer Tax:** The rouletted and slot perforated stamps issued for the new rate when the tax was doubled last July 1, 1947 have now been replaced with similar stamps printed on thin paper and perforated 12½. In doubling the old tax, \$.1031 became \$.2062. In the new set it is \$.2062; 2 doz. - 11 oz./1 doz. - 22 oz. \$.2062 green, 2 doz. - 12 oz./1 doz. - 24 oz. \$.225 olive grey, 1 doz. - 32 oz./½ doz. - 64 oz. \$.30 orange, ½ barrel \$1.55 deep pink. All have the values, serial letter and number in black, the serial numbers are in both gothic and bold face numerals.

Village of Kamiah, Idaho: Punch-board Tax. Frank L. Applegate sends



the set of typeset stamps which are issued in strips of five rouletted 12 vertically between stamps in black. "Village of — KAMIAH — 5c — Tax Paid" in four lines and with the vertical frame lines are black, the horizontal frame lines are brown. 5c, 10c, 50c, \$1.00 values.



Kansas has a new design for the three cents cigarette decal. 13½x10½ mm. The sunflower is at upper left and the value at lower right. It is printed on yellow safety card rouletted 8 in black; 3c red, 3c green.

Minnesota: I have several of the new rate liquor decals with signature of Dudley C. Ericson. 15½c olive, 31½c brown, the value is in black.

The "Schmoll-Peterson" beer stamps were in use in late 1947. I have the \$.03629 red-brown with blue pantograph canceled 12-11-47 and the \$.07258 black with orange (fugitive) pantograph canceled 11-7-47.

Mississippi: Mineral Documentary Tax stamps. I now have the missing values and can list the colors. Twenty cents brown, \$.50 green.

Missouri: City of St. Charles. Another Missouri cigarette tax to add to the ever growing list of cities. An 11x15 mm. decal on yellow card roll. 6½ in black. "CITY OF ST. CHARLES, Mo." arched over star in center; 2c red.

P. B. Meter 23272 is also used. Twenty cigarettes violet.

Maryland: Baltimore County also has a 20 cigarette meter to use with the 1c decal. P. B. meter 23098 red.

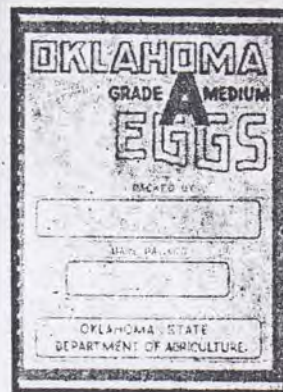
Nebraska: The new rate stamps are slowly replacing the overprints. Here's 1 10 gal. Fortified Wine 5½c blue.



North Carolina fertilizer stamps are now dated. Series 1947-48, 100 pounds, 1½c blue, perf. 12½.

Similar, no date, "LAND PLASTER," 100 Lbs., ½c brown, perf. 12½.

Oklahoma: Stamp Tax (Tobacco Tax). A new 11x11 mm. decal with rounded corners, "OKLAHOMA" arched above seal in center. Fifteen cents red on yellow card rouletted 6½ in black.



Egg Inspection stamps in a new design are at hand. The letters of "OKLAHOMA EGGS" roughly form an outline map of the state. The carton stamps are 49x66 mm., issued in strips of five with continuous frame lines for the five.

Grade "AA"—EXTRA LARGE, LARGE and MEDIUM are black on yellow orange paper. Grade "A"—EXTRA LARGE, LARGE, MEDIUM and SMALL are blue. Grade "B"—EXTRA LARGE, LARGE, MEDIUM and SMALL are deep wine red. The case stamps are 87x87 mm. but singles are often trimmed smaller, part of the 5 mm. frame being trimmed off.

Grade "A," 15 dozen LARGE, 15 dozen MEDIUM and 30 dozen SMALL are blue. Grade "B"—LARGE is deep wine red. The candled egg stamps are similar in size but use an "egg" design. One dozen black on grayish white, 30 dozen black on white.

Thanks to Mrs. Burdick, Mrs. Fenske, J. A. Anderson, F. L. Applegate, W. G. Oliva, George D. Cabot, T. F. Howard, James W. Seville and Sam C. Bushnell, for information and stamps.

★ ★

## A GERMAN CITIZEN SPEAKS!

Walter Kersten,  
(20b) Uslar/Solling,  
Bahnhofstr. 7,  
British Zone, Germany.

Uslar, June 1st, 1948

The Gossip Printery,  
Holton, Kansas, U. S. A.

Recently there have been many complaints by American philatelists about dishonest practices by German collectors who, though they like to receive stamps, do not retaliate in kind. The mystery has now been lifted and we are happy to state that the smudge is not on the fair name of the German stamp collector. Many German

Weekly Philatelic Gossip



## SCOTT'S U. S. LIST

Scott's new free U. S. Price List is your handiest guide to collecting pleasure. It lists used and unused singles, blocks, plate blocks and first day covers. The prices will please you as much as the variety and condition of the stamps. So, for wide selection, good stamps and moderate prices, write today for Scott's U. S. List.

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6, Texas

## PETS AND PEEVES

(Continued from page 779)

edict of a small element in philately that live off the pennies of the juvenile trade and try to carry the narcotic to Mom and Dad. It's a good cover for the utter rot that is foisted on the unknowing, in the form of facsimile prints, counterfeits and phony issues. The theory is something to the effect that stamp collecting is a glorious binge to cure all repressions; but nothing is said about the hang-over when the victim comes to his senses and takes count of the money he has wasted. We cannot agree that philately thrives as a care-free frolic and thus supports a tremendous international business running into untold millions of dollars a year. The evolution from beginner to advanced collector, calls into play a complete knowledge of pitfalls and a judgment of values. The acquisition of packets and mixtures is the primary step. This requires a comparatively nominal outlay and furnishes the "text-books" for advancement. The novice learns how to classify and identify; he solves the mysteries of watermarks and perforations. Here too, he will be initiated into the workings of the counterfeiter and the manufacturer of the queers. With knowledge comes confidence and the realization that the intelligent collection of stamps is parallel with the collection of any rarity. The hobby develops into a fascinating, constantly absorbing avocation and the investment angle becomes considerably important. We simply cannot subscribe to the idea that philately would progress and endure if it were founded on the premise that collecting is "just for fun." The fun ends when the pennies add up into dollars and the dollars multiply by a shifting decimal point.

**TINY IS FLABBERGASTED.**  
"Take a look," says he, "at the colossal bargains you can get by answering some of the ads directed at the juvenile trade." Keith Nelson submits an attack on a load of junk sent out and approved by one of the large operators in a nearby section of New York. Of course, there are the infamous Tannu Touva triangles accompanied by a printed statement from the anonymous "Charlie" who "had been on the spot when the triangles were issued" and therefore he was "quite certain that the stamps were genuinely needed and properly issued (!)". The innocent beginner is further beguiled with a piece of red paper which is printed a poor cut of the one-cent British Guiana classic that catalogues for \$50,000.00. Then you get a load of the usual phonies that are uncatalogued; an incredible assortment of Russian, Armenian and Baltic Countries as well as the usual made-to-order "errors" and outright

fakes. For only \$1.00 you can buy a hideous creation printed from the 1919 Ethiopia plates that were used for the \$4.00 denomination. This well-known tid-bit has the center inverted and carries a perforation cancel clear through the middle of the stamp. Apparently, this perforation was designed to prevent TOO flagrant promotion of this fake. The wreckers of philately insert their advertisements in magazines that reach the juvenile. We have a copy of *Boys Life* sent to us by H. J. Mandeville, the original "stamp detective" of Pittsburgh. There are three full columns devoted to tempting offers. Says Mandy, "Look at the pap that is being fed to upwards of 200,000 Boy Scouts through their own official publication, *Boys Life*. What junk to work toward a merit badge with!"

## State Tax Notes

By Chas. H. Hermann

**Georgia:** The Wine and Liquor tax stamps now carrying the signature of Glenn S. Phillips. The 11 by 34 mm. decals are similar to the "Thompson" issue, design in black on green safety card perforated. 11 between panes. "LIQUOR" or "WINE" and value is in color matching the tint covering the lower half of stamp. LIQUOR 12½c green. WINE 12½c pink, 20c brown.

**Idaho:** Other cities are going for the punch board tax. The City of



Genesee has values of \$2.50 at a 1% rate. Typeset 5c black on orange paper, rouled 6½ in black. The Village of Kendrick has a 2% tax and values to \$5.00.

**Indiana:** Intangibles Tax. The annual set has appeared with the



"AMERICAN BANKNOTE COMPANY, LITHO." imprint. Five cent orange brown, 10c green, 15c violet

**Weekly Philatelic Gossip**



blue, 25c red, 50c violet, \$1.00 ultra-marine, roul. 6.

**Cigarette Tax.** Two additional values of the decals issued about a year ago have been seen. Black on



tinted background. Ten cigarettes yellow, 50 cigarettes buff. Cigarette Papers Tax similar to cigarette stamps but value in cents. ½c and 1c black on yellow, cream safety card roul. 6½ in black.

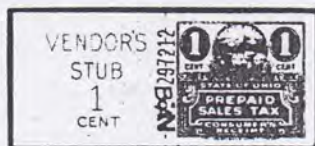
**Maryland:** I now have the City of Baltimore tobacco tax meter in blue on pink tape. P. B. Meter 190008, 50c blue.

**Minnesota:** The \$.07258 blue (24/12 oz. under 3.2) and \$.14516 red (24/12 oz. over 3.2). Fermented Malt Beverage stamps now current have the signature of Dudley C. Ericson. The \$.07258 still has sheet position numbers.

**Mississippi:** The familiar tobacco decals have appeared in many colors. The three cents is now green.

**Nebraska:** Another of the new values. Fortified Wine 5½c—1/10 gal. blue, value in black.

**Ohio:** Sales Tax. The Columbian Bank Note Company printing of the one cent stamp is at hand on a new light green paper with multiple watermark "OHIO." One cent red brown and dark green, red serial number.



One cent red brown and dark green, violet serial number. One cent brown and dark green, black serial number. "New die" 32x29 mm. design clearer, new type serial number. One cent brown and green, roul. 7. "No." and number in red reading up over "B A" reading down. The "B A" is green and seems to be from the value plate.

**South Carolina:** Beer and Wine. An 11½x8 mm. decal. with seal at left



and value at lower right, 24c black and blue on cream card, roul. 6 in black.

for August 21, 1948

**Tennessee:** The Cigar stamps, like the tobaccos, are appearing in the old 1933-40 design. Fifteen cents violet is the first. This value did not exist in the original set.

**Wisconsin:** Another value of the current Fermented Malt Beverage tax stamps has come my way. \$.04839 12/16 oz. bottles black and brown, red serial number, roul. 6½.

★ ★

## "READ THEM AND WEEP"

(Continued from page 782)

Sixty-five of these, known to have been originally purchased in these packets, mostly British Colonies, used, were examined and out of the sixty-five, thirty might be classed as "Very Fine," twenty as "Fine" and the balance of fifteen as "Good." Not a bad showing.

★ ★

## WHO ARE THE AMERICAN TURNERS?

By HEINZ HOFFMANN

Many stamp collectors will ask that question when they read in their favorite stamp paper or magazine about the issuance of the American Turner stamp on November 20, 1948, in Cincinnati, Ohio. Many also will ask, what is a Turner?

Webster's Universal Dictionary gives the answer to the last question.

**Turner**—(German from *turnen*, to exercise). A member of a *Turnverein*; a gymnast.

**Turnhall**—A building for the use of gymnasts; a gymnasium.

**Turnverein**—(German from *Turnen*, to exercise, and *Verein*, union) an association of gymnasts who follow the system of the turners; an athletic club; also, the building occupied by such a club.

The words *turner*, *turning*, *turnverein* and *turnhall* are fully accepted terms of the American language.

The answer to the first question extends over a period of 100 years, 1848 to 1948. Physical and Cultural Education, as advocated and practiced by the American Turners, dates back to the middle of the last century, the history of the society embracing 100 years of tireless activity. Since the day of its beginning, when the ambitious and inspired young men, imbued with the spirit of progress and freedom, transplanted the ideals of Turnfather Jahn, founder of Turnerism in 1811, to American soil, this organization has cleared its own path, and, in spite of numerous internal and external conflicts, has never lost sight of the ultimate goal. The impetuosity of the early days has given way to the thoughtful deliberation of later years, to which the American Turners owed its flourishing Normal College, its many successful schools, its influence

(Page 798, please.)

## RECENT NEW ISSUES



GREAT BRITAIN



GREAT BRITAIN



GREAT BRITAIN



GREAT BRITAIN

Courtesy Joe Kells.



PHILIPPINE REPUBLIC



BAHAMAS



BAHAMAS

Courtesy New York Journal-American.



# STATE TAX NOTES

By CHAS. H. HERMANN

El. Hubbard sends a lot of new decals and most of them are city cigarette taxes. Titles are as on the stamp. A few omit the state name but I believe they belong to the state under which they are listed. All on cream card, roul. 6½, unless noted.

## Alabama:

"CITY OF FLORENCE—TOBACCO TAX," 11x14½ mm. "1" on outline map of Alabama similar to 1945 state issue. One cent red.

"CITY OF HALEYVILLE, ALA.—TOBACCO TAX," 11x15 mm. "HALEYVILLE" in colorless letters across upper center. One cent black and green.

"CITY OF JASPER, ALA.—TOBACCO TAX," 11x14 mm. "2c" in center in center. Two cent green.

"City of SAMSON—TOBACCO TAX," 11½x14½ mm. Similar Centralia, Mo. Two cent red.



"City of VERNON—CIGARETTE TAX," 11x14½ mm. "1c" in double circle in center. One cent black.

## Colorado:



"ARTESIA, COLORADO—CIGARETTE TAX," 11x14½ mm. "2c" in vertical oval. Two cent gray black.

"CITY OF PUEBLO—CIGARETTE AND TOBACCO TAX," 11x14 mm. similar to Artesia, Colo. One cent gray black.

"RANGELY, COLORADO—CIGARETTE TAX," 11x14 mm. Two cent grey black; similar to Artesia, Colo.

## Florida:

"APALACHICOLA, FLA.—CIGARETTE TAX," 12½x14½ mm., monument in center. One cent brown.

"The City of KEY WEST, FLORIDA—TOBACCO TAX," City seal in center. One cent pink, 11x14½ mm. Five cent black & yellow, 29x41½ mm.

"The City of PENSACOLA, FLORIDA—TOBACCO TAX," Design similar to Key West with Pensa-

cola seal in center. Two cent black and yellow, 11x14 mm.; 10c black and yellow, 29x41½ mm.



"CITY OF PORT ST. JOE, FLA.—CIGARETTE TAX," 13x13 mm. Building in center. One cent gray green.

## Georgia:

"CITY OF HAHIRA—BEER TAX," 11x14 mm. Five cent green, similar Artesia, Colo.

"CITY OF VALDOSTA, GA.—BEER TAX," 11x14½ mm. Two cent brown orange, similar to Artesia, Colo. These two cities are in LOWNDES COUNTY.

"LOWNDES COUNTY, GA.—LIQUOR TAX," 11x14½ mm. Six cent dull red, similar to Artesia, Colo.

## Illinois:

"STATE OF ILLINOIS" at top, seal in center, "20" in each lower corner, 11x14 mm. Twenty cigarettes, light and dark blue.

## Louisiana:

CITY OF NEW ORLEANS—WINES—14% TO 24%, 13x22 mm. One pint, blue seal in center.

## Missouri:

These cities all read "CIGARETTE TAX" unless noted.



"City of CENTRALIA, MO.," 12x13½ mm., 2c black, similar CENTRALIA, MO.

"CLINTON, MO.," 11x14 mm., 2c black, similar ARTESIA, COLO.

"CITY OF FAYETTE," 11x14 mm., 2c black, similar ARTESIA, COLO.

"FULTON, MO.," 11x14 mm. Horse head in center. One cent black, 2c red.

"City of HAMILTON," 11½ by 14 mm., 2c black, similar to CENTRALIA, MO.

"HANNIBAL, MO.—OCCUPATIONAL LICENSE TAX—CIGARETTES," 11½x11½ mm. Building in center. Two cent green, similar to PILOT GROVE, MO.

"CITY OF MARYVILLE, MO.," 11x14½ mm., 2c gray green, similar to ARTESIA, COLO.



"CITY OF MEXICO, MO.—CIGARETTE," 11½x15 mm. Horseman and horse shoe. Two cent black on white card.

"CITY OF MONTGOMERY CITY, MO.," 11x14 mm. "2" over "CENTS" in center. Two cent black.



"PILOT GROVE, MO.—OCCUPATIONAL LICENSE TAX—CIGARETTE," 13x13 mm. Dome of building in center. Two cent black.

"City of SLATER, MO.," 11x14 mm. Two cent light and dark blue, similar to VERNON, ALA.

"CITY OF STURGEON," 12 by 12½ mm. Two cent black on green on white card; similar to New Hampshire's wavy outline tobacco. "S" on lined field in center.

"WARRENSBURG, MO.," 12 by 15 mm. "W" on lined field in center. Two cent blue.

"STATE of MONTANA—STATE BOARD OF—EQUALIZATION," USE TAX," 20x23 mm. Seal in center. Three cent design in black on red.

## Wyoming:

"CITY OF LAMARIE, WYOMING," "CIGARETTE TAX," 11 by



11½ mm. City seal in center. Two cent black on yellow.



*Wisconsin:* Another of the elusive odd values of Fermented Malt Beverage Tax stamps has found a home in my collection. \$8.03629 blue and black with red serial number, roul. 631.

## Continued from page 465

It seems almost impossible to buy at present here in Hankow even 10 or 20 sets of the Victory set (Scott 496-499), they have been taken entirely off the market and I doubt very much that there are many of these sets for sale at Shanghai. I expect this set to become a sleeper in not too far a future.

By MAJOR W. C. CARROTT  
W. P. G. Staff, South India.

It is very evident that instructions must have been given by the Postmaster General to the provincial town post-offices to have the stamps in their charge overprinted with a rubber hand stamp or the work would not have

In closing these notes I must pass on to reader of Gosset an experience of Mr. V. W. E. Hick, O. B. E. of the Indian Police, as reported by the *Philatelic Journal of India*. Mr. Hick wrote to the Postmaster General, Western Pakistan, Karachi requesting him to sell him a few stamps bearing the overprint by hand rubber stamps. Imagine his surprise, two weeks later, when his letter was returned through the Dead Letter Office, Lahore, with the information written on the cover "Addressee Unknown."

## (Continued from page 48)

Naval covers were received from Lt. Cmdr. H. F. Kimmel, the famous "Wheel Watch" and Glenn Dye of Wildwood, N. J. and St. Wilson of Newport, R. I. Think you, you all have been kind and generous, before we close, don't forget the Stamps for the Wounded at the Naval Hospital at Great Lakes, Ill. and now until next column time, "Happy Sailings" to you all.

## Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

**Alabama:** I now have the set of tobacco tax stamps like the three cents illustrated in these notes July 21: ½c black, 1c green, 2c blue, 2½c red brown, 3c carmine, 3½c gray, 5c brown, 6c green, 7½c slate, 10c gray blue, 15c orange, 20c dull purple, 25c black.

Playing Cards Tax in same design: 1c red brown, 5c gray.

Tobacco Tax: City of Florence. I have the 25c carmine decal. in the map design noted in last "Notes."

City of Haleyville: Add the 2c black and green, same design as the 1c.



City of Tarrant City: A new town. 13x10 mm. decal. on yellow card, 1c green.

Jefferson County: 11 x 13½ mm. decals numeral of value in center. ½c blue, 1½c black, 2c yellow green, 5c red orange. On yellow safety card roul. 8 in black.

Feed Inspection: I have two new ones to add to the long series of similar designs. A design much like type "J" with poorly balanced numerals of value—½c green on white, perf. 12x12½—may be the missing "F-56."

One cent yellow green on orange yellow paper, perf. 12. This stamp is not clearly printed but appears to be close to type "J."

**Georgia:** Liquor Tax. Another long (11x34 mm.) decal. with a new signature—Glenn S. Phillips. 6½c blue and black on green safety card.



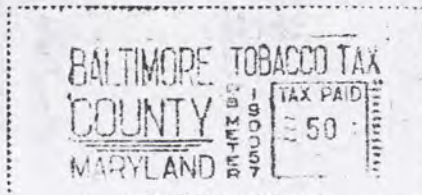
City of Athens, Ga.: "Special Beer Tax," 157x54 mm. typeset, City seal at left, \$0.72 black.



City of Macon, Ga.: "Malt Beverage Tax," 89x45 mm., 24c violet-blue and black, perf. 12½.

**Idaho Beer Tax:** I have another value of the current set. One dozen 11 ounces, \$1.031 lilac.

City of Boise Punch Board Tax. P. B. Meters on pale pink tape. 25c, 50c and \$1.00 have been seen in violet from meter 190060.



**Maryland County of Baltimore:** The County seems to have a series of stamps to match the City's stamps and meters.



Tobacco Tax: 17½x25 mm., 3c brown, perf. 12. P. B. meter on pink tape, 50c blue, P. B. meter 190057.

Cigar Tax: Design similar to tobacco stamps, 45x32 mm., 50c brown, perf. 12½.

**Michigan:** Beer Tax case stamps. I have the 24 pints blue stamps showing a number of variations. This is the out of state stamp with EE after the serial number. Series "PPP" with the green tint on surface of paper but no sign of the safety design. Series "1C" and "1D" have the safety design horizontal. (Short lines of design are vertical.)

Part of series "1G" are of the old condensed letters, have the union label and like preceding series are rouletted 6. Those with the wide "1G" have the new safety design, no union label and are rouletted 8½.

Twelve quarts case stamps, gray to bluish gray. The old gray pantograph ends in series "G," the "G" before the serial number is as wide as the two "G's" following the number. The wide "G" comes with short (1¾ mm.) and long (3¼ mm.) cross-bar. Roulette 6.

Series "G" above 500000 has the gray safety design of horizontal dots and dashes, and the three "G's" are the same size. Roulette 8½.

Both the 12 pints and the 12 quart stamps seem to be absent from the series that carried the union label.

The Wine Stamps show similar changes. "STATE," etc., in block letters "STATE," 19x4½ mm., light blue with value, number, etc., in red. Series "D" union label at right, roul. 6, "12 1/5 BOT." with serifs.

"STATE" 27x5 mm. bright blue with values, etc., in red. Series "D" and "E," no union label. "12 1/5 BOT." plain, roulette 8½.

"DOMESTIC" 31x5 mm. carmine with value, etc. in black. Late series "C" union label at right. "12 1/5 BOT." with serifs, roulette 6.

**Michigan:** I have a new Michigan apple card, 101x60 mm. printed entirely in yellow green. Former issues were larger and only the one cent stamp was green.

**Minnesota:** The 15c cigarette tax decal is same design and color as the 3c maroon and yellow.

**Missouri:** City of Mexico, Mo. I now have the 2c green in the horseshoe type.

**New Jersey:** was the only state without tax stamps until a few months ago. Now they have a tax on three cents per twenty cigarettes and are using decals and the usual P. B. tax meter. The decal is 10x13½ mm. 3c black and orange on cream safety card, roulette 9½ in black.

**North Carolina Feeding Stuff:** I have the ½c (10 lbs.) stamp in the undated series. ½c brown, perf. 12½.



**New Mexico:** The new "Miniature" liquor decal is in the "sun" design similar to the cigarette decal in use the past year, 15x21 mm. Miniature (1½c) red, black, yellow and white on yellow safety card, roulette 8 in black. The 7½c, 15c and 24c green of 1945 appear to still be in use.

The 1/10 gal. is also out in the "sun" design. 1 10 gal. (3c) blue, black, yellow and white on above card.

The malt tax decals have the new look too, with the sun replacing the state seal, 24½x32 mm. 24/12 oz. or 12/24 oz., (11c) red, black, yellow and white on above card.

**Ohio:** It seems that all values of the sales tax stamps are to be on green paper. The Columbian Bank Note Co. prints all the one cent stamps. The paper used by "Reserve" is lighter or pale blue green, watermarked O H I O. Used for the two and three cents stamps.

Pale green paper with the map watermark is used on the 6c and higher values. Most colors are brighter on the green paper. Two cent black and dull red, 3c bright



green and violet, 6c carmine and violet blue, 9c bright blue and deep red, 12c dark green and dull orange, 30c carmine and blue, \$1.50 red violet and green, \$3.00 red and black.

*Oregon:* City of Portland motor vehicle inspection, fee 50c. Voluntary during war period, again compulsory beginning July 1st, 1947 and return to the fine decals used before the war. A listing of these appeared in *Gossip* July 20, 1946. I now have additional data and seals from Ford E. Wilson. Colored shield shaped stickers were used during the voluntary period. 1944—Feb., white; March and April, red; May and June, green; July and August, white; September and October, red; November and December, green. 1945—January and February, dull orange; March and April, blue; May and June, pale yellow. These three colors repeat in this order until June, 1947.

The second period of 1947 has a fine decal 52x54 mm. with seal of the City of Portland. Colors: blue, black and gold.

I also have the first 1938, 51x60 mm. "Salmon" red, black and gold.

First 1948 State House: blue, white, green, black and gold.

Second 1948 St. Johns Bridge: yellow, green and blue, black serial number.



*Tennessee:* I have the one cent Ammunition Tax decal with small seal and larger letters. One cent orange on yellow card, "1" in carmine.

*Wisconsin:* A few of the Fermented Malt Beverage Tax stamps appeared around the first of the year with larger serial numbers, (5 mm. tall) and red roulette 5½. The usual roulette on these stamps is 7 (colorless).

The \$.03629 case stamp and the \$.125 ¼ barrel stamp are known with the red roulette. They seem to be scarce items.

Thanks to Messrs. Seville, Hubbard, Dreve, Schlader, Cabot, Applegate, King, Wilson and Forfar for stamps and information.

★ ★

## PETS AND PEEVES

(Continued from page 795)

never forget. These, who did not die, must never have cause to feel that their sacrifices have been in vain. If you have the time to put in some personal work at your local service hospital, then do so, because all aid is badly needed. (See *Pets & Peeves*, February 5, 1949.)

★ ★

**SPOTLIGHT AND BLACKOUT.** Typical correspondence from Mr. Y.

for February 19, 1949

*Souren of New York.* "No comment." "Sorry I cannot give you any information." "No." . . . KING KON of the aliases, may be unhappy to learn that the P. L. A. M. T. E. L. (Philatelic League Against Murdering The English Language) has decided to suffer along without any supplement to Webster's Dictionary. . . . Warren W. King of Los Angeles, issues the first specialized price list of classified topical stamps. . . . NATALE RANTUCCIO "won't talk" about the "Great Chicago Stamp Robbery." Wonder why? . . . Eleven letters tell us that Absinthe Andre alias Marijuana Moe is now operating as the Belgian Export Company; add the alias Belgian Hare. . . . M. B. D. of Lexington, Kentucky, sends the November, 1948 cover of N. E. A. JOURNAL, showing reproduction of stamps. Perfectly legal as original colors are not used. . . . To M. B. D.; Femme from Machias, Wash., Veterans Hospital, Oakland and many others, please sign letters legibly. . . . TOP KICK CHARLES PRANT of Aberdeen, Md., suggests a Wholesale Stamp Dealers' Association for jobbers, importers and supply houses exclusively.

\* \*

*E. PLURIBUS UNUM.* A recent study permits the observation that 1949 will usher in a new era in the history of mankind throughout the world. We do not suggest that a complete victory is "just around the corner." But tremendous progress is being made through united action. You are a potential victim of the greatest enemy that man has ever known. And you are being drafted for the crucial fight. Don't be a dodger; do your share, shoulder to shoulder with those who have enlisted in philately's battalion. You will join 132 readers of *PETS & PEEVES* who have enlisted for the mutual protection of all mankind. New enlistments are JERRY KRESS, Detroit, Michigan and H. J. WILSON, Mentor, Ohio, who have donated \$2.00 each; A FRIEND, Danville, Illinois, \$1.00. We also received checks for \$10.00 each from HARRY WEISS of GOSSIP, and LOUIS F. YECKEL, St. Louis, Mo. JOSEPH BIENIECKE, the ex G. I. dealer of Granite City, Ill., has contributed \$5.00. Philately's exclusive and official fund in the fight against cancer goes to the AMERICAN CANCER SOCIETY as sole beneficiary. Send what you can; worthwhile stamps are welcome. These are sold at auction by H. R. HARMER, INC., and the gross proceeds go to enrich the fund. No one deducts a single penny for postage or other expense. Address your contribution to GOSSIP CANCER FUND, c/o *PETS & PEEVES*, Holton, Kansas.

\* \*

**AUCTIONACHES & AUCTION-NOTES.** We are told of a conference arranged in New York City by stamp auctioneers, which developed into an

agreement that is probably illegal. This agreement provides the fixing of prices for mailing lots to successful bidders. A minimum charge of 25c is established, although the cost of postage and insurance has been known to be only 6½c. Any charge above the actual expense for postage and insurance is a discrimination against, and an imposition upon the mail bidder. The same overhead, packing and bookkeeping is available to the floor bidder without this added arbitrary cost. We understand that J. & H. Stolow, Rosenbaum's and other auction houses make no charge whatsoever for postage and insurance. Other houses charge only the actual expense involved. We strongly urge that the agreement be discontinued for the mutual good of the legitimate and ethical stamp auction business. . . . Some auctions make available a list of "prices realized" at various costs. Others furnish such lists without cost to all bidders, whether successful in securing lots or not. These include NELSON LANGANKE'S "Stampade" of Cleveland; BELMONT STAMP COMPANY of Dallas; J. & H. STOLOW of New York; ROSENBAUM'S of Pittsburgh. As others make themselves known, we shall be glad to publish their names. . . . Add to the list of auctioneers who have eliminated the use of *Superb* in describing stamps, Pollitz & Paige of Boston.

\* \*

"I MAY BE TOTALLY WRONG" writes Mr. John E. Czaja of Indianapolis, Indiana, in telling us of striking a discord in dealing with the Harmony Stamp Shop of Wichita, Kansas. That all is not harmonious with Harmony, is attested by the fact that Mr. Czaja was relieved of \$37.62 on a promise of 24 hours delivery for First Day Covers. The 24 hours has stretched into 5 months (isn't that 3,600 hours?) and still no covers, no answer to letters, no refund. Looks as if Mr. Freedman, the conductor at Harmony, has lost the score. But Mr. Czaja has company. It now develops that the Harmony Stamp Shop also received some financial help from Mrs. Kenneth L. Helper of Grand Forks, South Dakota. She read the "24 hour service" ads in a stamp paper and sent her hard-earned cash to the boogie-woggie stamp shop over two months ago. Yep, you guessed it. No covers, no refund, no answer to letters. Can it be that this is another case of "Sing It Again?"

★ ★

If the predictor's guesses on stamp values are no better than his other guesses our guess is that most guesses are just that! Not predictions! Do you know what may happen tomorrow? Neither does the predictor!



# STATE TAX NOTES

By CHAS. H. HERMANN

**Arkansas:** Dr. Scully sends several honey stamps with colored roulette. I have seen the following— $\frac{1}{2}$ c violet, roul. ( $9\frac{1}{2}$ ) violet, brown and blue; 1c red roul. red, blue and green; 5c green roul. brown; 10c brown roul. brown.

**Maryland:** Liquor Tax. I have the  $\frac{1}{5}$  gal. brown and black stamp



with a new signature—"James J. Lacy, COMPTROLLER." The paper has a safety design of yellow dots in horizontal rows.

**City of Baltimore.** I have another of the meter stamps on pink tape. 50-cent violet P. B. meter 190067. Tobacco tax.



**County of Baltimore.** I now have the 1-cent rose cigarette decal unused. It's on plain yellow card roulette  $9\frac{1}{2}$  in black. Also have the tobacco stamps—2c yellow, 3c brown (shown last column in Gossip), 4c wine red, 5c violet. Have P. B. meter 190057 5c blue on pink tape. Cigar stamps—25c yellow, 50c brown, 75c wine red, \$1.00, not seen!



**Michigan:** I have another 1c Apple card all in green; design inclosed in frame 113x63 mm.

for April 16, 1949

**Minnesota:** Fermented Malt Beverage Tax Stamps. The \$.03629 brown stamp has appeared with sig-



nature of "Ericson." This value did not appear with the "Haskins" signature, the "Peterson" stamp being used up to 1948.

The numerals of value are smaller than on other stamps of this type and it has the old roulette 7—scarce on the "Ericson" stamps.

I have seen one \$.14516 rose roul. 7, all others are roul.  $3\frac{1}{2}$ .

**New Hampshire:** Tobacco Tax. I have received additional values of the long set of square green decals



with black numerals of value in center. They are on light buff or pale yellow safety card, roul.  $6\frac{1}{2}$  in black. The 3c,  $10\frac{1}{2}$ c and  $28\frac{1}{2}$ c are on the pale yellow and the 4c, 6c, 18c,  $21\frac{1}{2}$ c,  $37\frac{1}{2}$ c and 56c are on the light buff. A new 11x14 mm. cigarette decal is also at hand—with the usual ship—seal in center.  $1\frac{1}{2}$ c red on yellow safety card. roul. 8 in black.

**New Mexico:** The large Malt Beverage tax stamps similar to the 1934 liquor stamps, but with numerals of value added in each corner come in panes of four with binding tab at top and perf.  $12\frac{1}{2}$  between.  $\frac{1}{2}$ c red orange, 3c red orange.



**New York** has a new 10x13 mm. cigarette decal with the usual poor outline map in center. 3c red on cream safety card with safety reading down. Card roul.  $9\frac{1}{4}$  in black.

I have two additional varieties of the early square type (approximately 57x53 mm.) stamps, 1 carton (doz), grade "A" small dark blue; 1 carton, "AA" gold. Both have the name and address of the users printed in a panel in the color of the stamp.

**Tennessee:** The 1933 type tobacco stamps are being re-issued in new colors or shades. There are now two printers of the tobacco tax stamps of



Tennessee and one is using the old type with solid numerals of value. The 5/10c perf. and imperf. is a brighter blue than the 1933-40.  $3\frac{1}{4}$ c is a light brown, 1c orange brown,  $1\frac{1}{2}$ c bright rose, 3c bright violet, 5c blue, all brighter colors than the earlier issues. The 6c is pink like the current type, the original was yellow.  $7\frac{1}{2}$ c is light to dark olive bistre. The 10c is like the lighter shades of original.

**Texas:** The first of the annual Citrus Maturity Inspection stamps have come to rest in my collection. The usual type with small numerals of value this year. 1c orange yellow.

**Virginia:** The annual hunting stamps are here—in the same designs as used for several years. Hunt-Trap-Fish, \$1.00 black on orange map of counties and state. Bear and Deer Hunting—Deer jumping over fallen tree, Resident \$1.00 black on green, Non-Resident \$2.50 black on pink. There are no Elk stamps this year.

I have the 100 pounds feed stamp with a new signature—"Benj. L. Purcell, Dairy and Food Commr."  $3\frac{1}{4}$ c black, roulette 7.

**Wyoming:** The 10c black oleomargarine tax stamp is now on orange yellow paper replacing the former pale yellow paper.

## CALIFORNIA CLUBS, ATTENTION

Associate Editor, James A. Kerr, is visiting the States this month. His home is in Honolulu. Mr. Kerr would like to visit some clubs while here on his stay. He can be reached at P. O. Box 627, c/o Howard Severance, Monterey, California.

Of the whole sum of human life no small part is that which consists of a man's relations to his country, and his feelings concerning it. —GLADSTONE



# STATE TAX NOTES

By CHAS. H. HERMANN

**Alabama:** The current cigarette decals have appeared on a new safety card dated 1947 and without signature. The 1c green and 3c red have been seen. The only difference in the two sets is the safety design on the yellow card backing.

**City of Cullman, Ala.** This city has a pair of decals for the city's tobacco tax. One cent 11x14mm. black and yellow on cream card, 2c carmine on yellow card, both roul. 9½ in black.

**City of Wetumpka, Ala.** Another tobacco tax with 14x11mm. decals. Two cent green on yellow card, roul. 8 in black. This stamp has been overprinted in black with a large "1" (inverted on copy seen) for use as a one cent stamp.

**Arkansas:** I now have the ¼c violet and 5c green honey stamps with black roulette.

**Colorado:** City and County of Denver. I have a 2c red decal similar to



the one cent green. "FOR RELIEF" has been replaced by "COLORADO" and "CIGARETTE & TOBACCO" changed to "CIGARETTE TAX."

**Delaware:** I have the 4½c black on buff safety paper case beer stamp. I believe this belongs with the black 12c and 62c stamps for out of state beer.

**Florida:** Citrus advertising stamp. A new map design 41x29mm with a



branch of oranges at right. Two cent red orange, perf. 12½.

**City of Key West, Fla.** Additional values of the tobacco tax decals are at hand. Two cent green and pink, 3c blue and pink, 11x14mm black, roul. 6¼. Ten cents and 25c black and yellow, 29x41½mm, roul. 6¼. The

horizontal roulette is black on the 25c stamp.

**Georgia:** City of Macon. Malt beverage tax stamps as shown in Gossip February 19th, come with large bold face type also. I have two additional values. Eight cents dull rose and black, 12c yellow green and black.

**Lowndes County Liquor tax decals.** Several more of the 11x14½mm decals, 3c blue, 12c dull orange. The Lowndes County decals have been overprinted (handstamped) in blue once to a row of stamps—"CITY OF HAHIRA, GA." Three cent blue, 6c dull red, 12c dull orange.

**Idaho:** Beer Tax. I have the \$.225 gray with values and serial number in violet and roulette 6¼. The rouletted stamps seem to be much scarcer than the slot perforation.



**Oleomargarine Tax.** The rouletting on the green 5c oleo stamp was changed from 6¼ to 9½ a short time before being replaced by the new 5c blue and violet stamp, perf. 12½.

**Kansas:** The 1948-49 Quail stamp, (50c) is maroon and yellow, roul. 6¼.



**Kentucky:** Liquor Tax. A new 16x28mm decal with value on shield below seal, ½ PINT, black and orange buff.

**Maryland:** Wine Excise Tax. I have the 1/5 gal. stamp with signature of James J. Lacy; orange and black with green safety dotted paper, perf. 12½.

**City of Baltimore.** Tobacco Tax. A new cigarette decal similar to the old but reduced from 11½x13mm to 11x12½mm, 1c black. Twenty-four cents tobacco tax, violet on pink tape, P. B. meter 190005.

**Michigan** has a new liquor seal decal, 21x23mm green with a serial number in the color of the stamp. Also with serial number in black.



**Wine tax.** Blue with value and serial number in dark red. Late series "E" has "STATE" in a four-part setting 19x4mm and the union label is on again. 12-1/5 BOT.

**"DOMESTIC"** 41x4½mm, four-part setting of "DOMESTIC" in series "C" and the union label is off again 12-1/5 BOT. red and black.

**Minnesota** has issued stamps for Oleomargarine tax that got along without stamps for several years. 1



design is similar to the Iowa oleomargarine stamps but much larger—76x110mm. All are printed in black on colored paper and perf. 12½. Serial numbers are in red. Ten cent pink, \$1.20 orange, \$2.40 blue, \$3.20 green.

**1948 Evergreen Tree tag.** Two cent green and brown on gray tag with lilac back.

Several of the Seed Inspection tags have appeared with new printing numbers and the three cents has new style "3."

**New York City, N. Y.:** Department of Markets. Poultry Inspection. Typeset with space for cancellation, black on blue paper \$.03, perf. 12½x14.

**North Carolina:** Feed Inspection Tax tags printed in red by P. B. meter (Page 408, please.)



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| Muscat        | 12.00   | Mauritius        | 8.00    |
| Aden          | 3.85    | Montserrat       | 1.40    |
| Kathiri       | 2.00    | Nigeria          | 1.40    |
| Qatir         | 2.00    | No. Borneo       | 24.00   |
| Antigua       | 1.40    | No. Rhodesia     | 8.00    |
| Ascension     | 3.95    | Nyasaland        | 2.75    |
| Bahamas       | 7.00    | Pitcairn         | 2.45    |
| Barbados      | 1.85    | St. Helena       | 4.00    |
| Basseterre    | 3.25    | St. Kitts        | 1.40    |
| Bechuanaland  | 3.25    | St. Lucia        | 8.00    |
| Bermuda       | 7.00    | St. Vincent      | 7.00    |
| Br. Guiana    | 2.45    | Sarawak          | 4.50    |
| Br. Honduras  | 22.00   | Seychelles       | 2.65    |
| Br. Solomon   | 2.25    | Sierra Leone     | 8.00    |
| Cayman        | 3.50    | Singapore        | 4.50    |
| Cyprus        | 5.25    | 11. Malay States | 48.50   |
| Dominica      | 3.25    | Somaliand        | 2.00    |
| Falkland      | 25.00   | Swaziland        | 3.25    |
| Falk. Dep.    | 1.50    | S. W. A.         | 25      |
| Fiji          | 1.25    | Trinidad         | 7.00    |
| Gambia        | 5.50    | Turks            | 4.50    |
| Gibraltar     | 3.50    | Virgin           | 5.50    |
| Gold Coast    | 3.00    | Yn. N. Africa    | 25      |
| Gilberts      | 3.00    | Zanzibar         | 2.75    |
| Grenada       | 3.75    |                  |         |

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two air mail is really something different.  
Brilliant colors; finely executed.

France, Mouth Pole (1) \$ .10  
Germany, U. P. U. (7) 1.25  
Germany, Hannover Fair, 3 stamps and  
1 souvenir sheet .40  
Italy, U. P. U. (1) .15  
Italy, U. P. U. overprinted AMGFTT (1) .15  
Italy, Milan Fair, o/p AMGFTT (1) .08  
Italy, art ex., o/p AMGFTT (4) .28  
Japan, child day (6) .85  
Liberia, art set (6) 1.15  
Netherlands, new charities (5) .33  
Portugal, famous persons (8) .50

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| C8     | .23    | .30          | C30 | .40   | .45   |
| C9     | .30    | .40          | C31 | .65   | .75   |
| C10    | .30    | .40          | C32 | .07   | .08   |
| C11    | .20    | .30          | C33 | .07   | .08   |
| C12    | .25    | .30          | C34 | .12   | .14   |
| C13-15 | 82.00  | 90.00        | C35 | .18   | .20   |
| C16    | .17    | .22          | C36 | .30   | .35   |
| C17    | .16    | .20          | C37 | .08   | .10   |
| C18    | 6.00   | 7.50         | C38 | .10   | .15   |
| C19    | .17    | .22          | C39 | .20   | .25   |
| C20    | .30    | .35          | C40 | .20   | .25   |
| C21    | .30    | .35          |     |       |       |
| C22    | .70    | .85          |     |       |       |

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It is obvious that the forgers have  
centered their attention on the line  
overprint. The reason, well, the tech-  
nical requirements are far less and  
present less of a problem. Should  
any of the readers have discovered  
any additional forgery the author  
would greatly appreciate a word or  
two about the discovery. If forgeries  
have been purchased through direct  
contact again a line or two as to the  
source will be appreciated and the  
lead be followed up by the Frankfurt  
Criminal Police in order to locate the  
forgers. Only through concerted ef-  
forts can the forging evil in our hobby  
be stamped out.

## STATE TAX NOTES

(Continued from page 402)

190069, 005, 010, 025, 050, 100, 200  
pounds. Some have been seen on  
gummed tape.

THE CITY OF NEW YORK BY ORDER OF THE  
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South Carolina: I have a new  
9 1/2 x 13mm Business License decal for  
use on cigarettes. "S. C." and pal-  
metto on outline map. Three cent  
black and green on cream safety card  
with black roul. 6 1/4.

Texas: The 1948 2c Citrus Ma-  
turity stamp is green.

Virginia: BEAR-DEER DAM-  
AGE STAMPS. The 1948-49 stamps  
are in the usual bear design, black  
on colored paper and overprinted with  
county name in red. All except Wise  
County also have a red serial number.  
\$1.00 "BATH," "HIGHLAND" and  
"ROCKBRIDGE" on green, "WISE"  
on blue paper.

Washington has Elk hunting  
stamps but only "Resident Citizen"  
stamps have been seen. 1947 \$5.00

**STATE OF WASH. DEPT. OF GAME**  
HUNTING & FISHING LIC. No. 34493  
BIG GAME SEAL NO. 1947  
RESIDENT CITIZEN  
SUPPLEMENTAL ELK LIC. \$5.00

black with elk's head in brown and  
date and serial number in red, roul.  
9 1/2 in black, horizontally.

1948 \$5.00 similar, on green paper,  
roul. 6 1/4 in red, horizontally.

Honey stamps. I have the one

**Weekly Philatelic Gossip**



Private Die Honey Labls. "Golden-Ho Honey." Honey stamp and label one color. One pound red on red orange, 2 lbs. red on yellow, 79x52mm, 5 lbs. red on yellow, 140x91mm.

"Bee Harvest," 5 lbs. red and blue on red, blue, green and yellow, 152 by 125mm label.

"SIOUX BEE," 2 lbs. red on red, blue and yellow, 61x79 mm label.

**Wisconsin:** Some of the Fermented Malt Beverage Tax stamps are now coming with a plain thin "No." on the serial number. I have the \$.04234 violet and black and the \$.07258 red and black.

The gray and black \$.09678—TWELVE—32 OUNCE BOTTLES" now reads "TWELVE—32 OUNCE BOTTLES / OR / SIX—64 OUNCE BOTTLES."

This will eliminate one scarce stamp from the set. The \$.09678 yellow and black for Six—64 oz. bottles.

**U. S.: Beer Stamp.** The half barrel red orange stamp has appeared with the series date changed from 1934 to 1947. In other ways the same old stamp.

Thanks are due Dr. F. J. Scully, F. L. Applegate, J. W. Seville, Dr. G. Ward Disbrow, C. A. Butler, Ed. Cingnos, E. Clyde Wilson.

## BLACKS FOR MEMORIAL DAY

(Continued from page 401)

7-cent of the National Parks issue comes amouning is a mystery.

But then, many things are mysterious in this prescription of United States blacks; maybe they'll be less dramatic and more factual for coming Memorial Days.

## Early Southern California All Agog For Mails

By A. R. BAKER

Quite a scene in early day Los Angeles was the arrival of mail from the north and east. Before the stage lines started practically all the transmission of mail matter between San Francisco and Los Angeles was made by water, the Wells Fargo messengers sailing with the steamers. Upon the arrival of a boat at San Pedro, the messenger boarded the stage and as soon as he reached Los Angeles pressed on to the company office, where he delivered his bag of letters. The steamers usually got in about 5:00 A. M. and by 7:00 A. M. people would climb Signal Hill or Pound Cake Hill in the center of Los Angeles, which afforded, in clear weather, a view of both ocean and the smoke of a steamer, although they were twenty miles away. There they would watch for the stages, the approach of which was indicated by clouds of dust. When discovered, they then would hurry down to the

for May 28, 1949

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| 735 3c Byrd                  | 10   | .90    |
| 750 3c Parks                 | 10   | 1.90   |
| 751 1c Parks                 | 10   | .55    |
| 778-81 3c Tipex              | 10   | .30    |
| 797 10c N.P.A.               | 10   | .17    |
| 984 5c & 10c Tipex           | 10   | .17    |
| 771 16c Imperforate N.P. Air | 85   | .85    |

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205-207, Treaty, fine used ..... 1.00  
B3-6, semi-postals, fine used ..... .75  
Others, 20th Cent. Brit. Colonial want lists filled.  
References.

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| 220 72c violet       | .85    | \$3.50 |
| 235 1938 36c purple  | .20    | ---    |
| 236 48c orange       | .38    | 1.75   |
| 237 60c brown        | .50    | 2.25   |
| 238 96c br. violet   | .85    | 4.00   |
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| Italy—Venetian Art Show         | (4)  | .25    |
| Norway—Kieland                  | (3)  | .31    |
| Philippines—New 30 Air sheet    | (1)  | .31    |
| Philippines—New 20 Air sheet    | (1)  | .28    |
| Philippines—Library             | (3)  | .45    |
| Trieste—AMG/FTT U.P.U.          | (1)  | .14    |
| Trieste—AMG/FTT Milan Fair      | (1)  | .08    |
| Trieste—AMG/FTT Art Show        | (4)  | .25    |
| Uruguay—Provisional Air Mail    | (1)  | 1.51   |
| Uruguay—New Postage values      | (2)  | .18    |
| Uruguay—Conference              | (2)  | .19    |
| Venezuela—New Marine ships      | (4)  | .66    |
| Venezuela—Michelena Air & Post  | (10) | 1.68   |

\*\*\*  
**MARK GAY, Jr.**  
(A.P.S.—B.I.A.)  
526 Ferndale Ave., Johnstown, Pa.



Our column is intended for exactly what its name implies, a round table where the topics of Canada can be discussed. The Editor of this column acts as Moderator only. We note that Lt. (jg) H. D. Mitchell of the U. S. Naval Hospital, Memphis, Tenn., has asked if he may pull up his chair to the C. R. T. for a few moments, with the following which we quote from a recent letter.

Reference is made to that part of the Canadian Round Table in the June 11th issue which recalls the old Labrador-U. S. A. labels. Quite by co-incidence I was hunting something up in a 1908 bound volume of *McKeel's* the night before this copy of *Gossip* arrived and happened to stumble onto a note printed when the labels appeared. It's not too helpful but does set the date. From the July 4, 1908 issue the quote is as follows:

"Howard R. Howard sends us a clipping from a Montreal paper, the *Presse*, with translation as follows:

"The *Presse* spoke yesterday of three new stamps which are being placed at the disposal of the people of the coast of Labrador to make it possible to send letters directly from Labrador to Canada and the United States. Before mail matter was obliged to pass through Newfoundland. Now thanks to the American company, we are able to have our mail directly, postage being paid with these stamps. We take pleasure in publishing . . . photographs . . . sent us by M. Charles Lavoie, customs officer of Gulf St. Lawrence."

"According to Scott's Circular these stamps are being offered to dealers, which arouses the suspicion that they are intended more for sale to collectors than for actual use. . .

"Scott's Circular says that a recent letter from Labrador had one of the 5-cent stamps duly canceled, but it was also franked with one of the current 2-cent Canadian stamps. . ."

Finally in the September 12th issue, same year, *McKeel's* felt constrained to gloat as follows:

"The so-called Labrador stamps did not even make an impression on the stamp chroniclers, who saw through their empty pretensions at a glance. . . The promoters of this issue may find that the United States government will not view with equanimity the use of the words 'U. S. A. Postage' on the specimens issued by an American company which claims to have obtained a charter from the 'governments of Canada and Newfoundland for the exploitation of the natural resources of Labrador.'"

Shame you didn't illustrate the one dollar value of this set, it's quite handsome, red map on greenish blue background in a black frame. Copy came my way in a mixed lot of junk a couple of years ago. There is a penciled note on the back as follows: "BNA Cat. #3/Cat. 10.00."

for July 16, 1949

## State Tax Notes

By Chas. H. Hermann

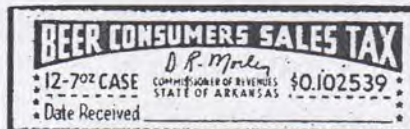
**Arizona:** The one dozen eggs stamps are now coming on a 64 mm. white tape rolled sidewise and are used to seal the carton. The stamp is similar to the sheet stamps except



the dotted background has been extended to form a two millimeter band on all four sides outside the frame line. One dozen gray green, one dozen bright green.

P. B. meter 9900 one dozen red is similar to P. B. meter 9901 black. The meters print direct on to the egg carton.

**Arkansas:** Has a new Commissioner of Revenues—D. R. Mosley and Dr. F. J. Scully sends two of the



familiar Beer Consumers Sales Tax stamps with the new signature. Twelve seven ounce case \$0.102539 vermilion, roulette 9½ in blue. One case \$0.3513625 blue, roulette 9½ in black.

**Florida:** City of St. Petersburg. John Hambright sends the first I've



seen of this set of 11x14½ mm. decals. Value in center, colorless in a colored block. Two cents black, 3c green, 5c dark brown, 10c red, 15c purple, 25c yellow brown, 50c orange.

**Georgia:** Dr. M. W. Jackson sends the usual 2c black on orange bedding stamp and it's rouletted 9½, formerly perf. 12½.

City of Athens, Ga. Dr. G. Ward Disbrow sends the Athens beer stamp

as shown in *Gossip* 2-19-49, with "1 2 0" handstamped in black, once over the "0.72" and repeated just below same. The cancelation date is January 31, 1949.

**Kansas:** The Kansas cigarette tax meters now are the type with large meter numbers—3c purple, P. B. number 23436.

**Maine:** I have a tobacco tax stamp similar to Hubbard's C8 on piece of series 118 Federal Cigar stamp. Ninety cents blue, black and white, decal.

**Michigan:** The half barrel beer stamp, black on orange yellow, series QQ is without the union label at right. Black dot and dash safety design.

**Missouri:** "INDEPENDENCE/MO./star 23530 star/CIGARETTE TAX," four lines in purple, no value shown on the usual P. B. cigarette meter. No stamps seen for this city.

Kansas City, Mo. cigarette meters now show value as 20 cigarettes and have the large meter numbers in the 2000's.

**North Carolina:** The two cents bedding inspection stamp is now bright green and perf. 12½.

**Ohio:** Sales Tax Stamps. I now have the 3c Columbian Bank Note Co. printing on green paper in a dull olive green and dull red purple with green serial number.

**Oregon:** City of Portland. Ford E. Wilson sends a P. B. meter 190001 with "PUNCHBOARD / LABEL" reading up at left. Twenty-five cents blue on pink postage meter tape. (Dated June 29, '44.) Mr. Wilson also sends another of the attractive Portland Motor Vehicle inspection decals. First Insp. 1948 "State Capitol," blue, green, white and gold.

**Pennsylvania:** Morton D. Joyce has unearthed another of the war time private die beer tax labels. Liebert and Obert, Philadelphia, Pa. "Cooper's Old Bohemian Beer," one pint or less, 25 mm. black and white tax medallion on 76x69 mm. red, black, white and gold label.

**South Carolina:** Some time ago James W. Seville sent a \$1 "Alcoholic Liquors Case Stamp—Retailers" black



on blue safety design. The stamp is 98x25½ mm., perf. 12½ and has the imprint—"AMERICAN DECAL CO. CHICAGO" below stamp. Now Dr. Disbrow shows me (1) The same stamp roulette 6½ and (2) A similar stamp with imprint—"AMERICAN BANK NOTE COMPANY" and roulette 6½.

**Utah:** Mr. Wilson sends a new private die beer label. The design has



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been reduced, leaving more white on the label. Fisher Brewing Co., Salt Lake City, Utah. "Fisher Beer," 12 (oz.) light beer red and blue on red, white blue and gold label.

Washington: The 20 Cigarette meters have replaced the old 2-cents meters. The large meter number (23700) appears across the center.

The egg inspection stamps are now printed as part of the carton design replacing the adhesives for large users. One dozen Graded Eggs red, blue, green.



Wyoming: City of Rock Springs. Cigarette Tax, 11x14½ mm. decal. value in central oval, 2c red.

**GOSSIP CANCER FUND**  
 Acknowledged to June by Stephen Gerber, \$3,000.00. Further contributions J. H. Scruggs, Birmingham, Ala., \$25.00.

**GOSSIP'S GOSSIP . . . .**  
 Among our new advertisers will be found the offers of C. Gottfried Finke of Artesia, New Mexico. Mr. Finke has a nice line of approvals and other material to sell and his advertisements will offer a wide variety of material from time to time.

Portugal and Colonies are not often advertised, especially when it comes to locating the hard-to-find variety. Superimposed on a map of Portugal readers will find the offer of Kay of Wisconsin—look for it!

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The name of Jean Germak of Paris is well remembered by many old timers. His material is likewise well remembered. Newcomers should look up his advertisement and get acquainted.



# STATE TAX NOTES

By CHAS. H. HERMANN

**Arizona:** Fruit and Vegetable Inspection. No. 1 Strawberries, Seal at upper right, serial number outside 55x34 mm. frame. Blue. Die cut.



**Arkansas:** I have two additional values of the Beer Consumers Sales Tax stamps with the D. R. Morley signature— $\frac{1}{2}$  case \$0.17578125 brown and 12 quart case \$0.46875 black.

And a new stamp of similar design—"BEER EXCISE TAX," D. R. Morley signature. One case \$0.3515-625, blue. All roulette  $9\frac{1}{2}$  in black.



"LIQUOR INSPECTION FEE" for export beyond Arkansas, D. R. Morley, black and green. Perf.  $12\frac{1}{2}$ .

"WINE TAX," D. R. Morley on State House design;  $\frac{5}{8}$ -cents red with value in black. Roulette  $9\frac{1}{2}$ .

"IMPORTED WINE TAX," "grapes" design; \$0.075 black on yellow paper. Roulette  $9\frac{1}{2}$ .



"HONEY TAX." The bumble bee and clover design has been reduced from 35x26 mm. to  $8\frac{1}{2}$ x $8\frac{1}{2}$  mm. and the value is now in pounds instead of cents as on the large stamps. One pound blue, 2 lbs. red, 3 lbs. yellow, 5 lbs. orange; rouletted  $6\frac{1}{4}$  in black.

**Connecticut Elevator Inspection.** The fees on elevators and escalators



is two dollars on issue of certificates and one dollar annual inspection fee. Stamps are similar to the bedding in-

for August 27, 1949

spection stamps and show no face value. The year date appears in panel at bottom. 1946 blue, 1947 green, 1948 rose, 1949 brown. Perf. 12.

**Georgia:** The usual 11x34 mm. decals Liquor 20c black and turquoise on green safety card. A new Commissioner of Revenue but just cannot read the signature. Wine, 1c



black and rose lilac on bronze safety card. Thompson signature:  $12\frac{1}{2}$ c black and deep pink on green safety paper, and the new signature.

**Kansas Cigarette Tax.** The 1949 decal is an upright design,  $10\frac{1}{2}$  by 14 mm. "KANSAS" at top in large



letters. On yellow safety card rouletted 8 in black. Two cent green, 2-cent blue.



Kentucky has a new cigarette tax decal,  $12\frac{1}{2}$ x15 mm. State seal in center. Two cent black and green.

The wine decals have appeared in a design similar to the recently shown

distilled spirits stamp. One pint black,  $\frac{1}{5}$  gal. red.

**City of Baltimore, Maryland:** The 5-cent rose tobacco tax stamp has a new look and comparison shows the bottom line changed from "744 1946" to "106 1947." The two cents stamp is now a pale green but still reads "ORDINANCE—774 1946" as do the 3c and 4c.

**City of New York, N. Y.:** I have another type of poultry inspection stamps, black on white paper with large numerals of value and serial



number in red. Almost half of the stamp is left blank for the inspectors handstamp. Printed in sheets of ten (2 by 5) on paper watermarked "MONOPLANE/BOND" in two lines. Perf.  $12\frac{1}{2}$ ; values .03, .05—none known in hands of collectors; .06 on .05—three bars over .05 and .06 hand-stamped in black.

**North Carolina:** Feeding Stuff (Inspection) "D. S. Coltrane" Commissioner of Agriculture is the new signature on feed stamps; 5/16c (25 lbs.) vermilion,  $1\frac{1}{4}$ c (100 lbs.) black, perf.  $12\frac{1}{2}$ . Canned Dog Food, 2-cents black on red, D. S. Coltrane sign.

**Pennsylvania:** I have the one gallon soft drink tax stamp on white paper with "AMERICAN DECAL-COMANIA COMPANY, INC.," in



tiny letters, repeated in horizontal lines in pale blue. One gallon blue, black serial number, perf.  $12\frac{1}{2}$  horizontally. The original set was on "ESPCo" colored safety paper.

Tax paid labels are also in use. I have a 38x43 mm. keystone with state seal in center, "COMMONWEALTH—OF—PENNSYLVANIA" at top and "94 FLUID—OZS.—SOFT DRINK TAX—PAID" at bottom, silver on maroon.

**Virginia** now has P. B. meters on the feed inspection tags. It is similar to the North Carolina meter with more space for the value. Signature of L. M. Walker, Jr. One hundred pounds red, P. B. Meter 190031.

**Washington Honey Labels:** "Nalley's Pure Honey," 1 lb. orange and maroon stamp on green, white, orange and maroon, 58x64 mm. label.

"Silver Bow Farm Pure Mint Honey," 1 lb. red stamp on red, white and blue, 68x72 mm. label. One pound red stamp on red, white, blue and maroon, 68x72 mm. label.

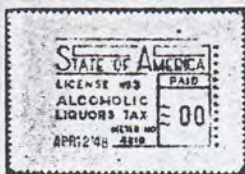
(Page 793, please.)



## STATE TAX NOTES

(Continued from page 781)

**Sample Meter:** This is a new small type meter and will most likely show



up in county or city use. I would appreciate hearing of any in use.

Thanks to Aug. H. Hoffman, Dr. F. J. Scully, Morton D. Joyce, J. W. Seville, Geo. D. Cabot, Dr. Ward G. Disbrow, Dorsey F. Wheless, Harold Gerberding, V. L. Ardiffe, R. R. Yates and others for stamps and notes of interest.

★ ★

## THE CONTINENTAL BANK NOTE COMPANY CONTRACT

(Continued from page 778)

|                   |       |   |        |
|-------------------|-------|---|--------|
| Six Cents         | ----- | 2 | plates |
| Seven Cents       | ----- | 1 | "      |
| Ten Cents         | ----- | 2 | "      |
| Twelve Cents      | ----- | 1 | "      |
| Fifteen Cents     | ----- | 1 | "      |
| Twenty-four Cents | ----- | 1 | "      |
| Thirty Cents      | ----- | 1 | "      |
| Ninety Cents      | ----- | 1 | "      |

Total ----- 34 plates

National plates per Bartel's list which were not included in the receipt must be considered as discarded prior to April 1, 1873 since the thirty days remaining until the formal expiration of the National contract (April 30, 1873) would probably have been met from supplies of stamps on hand at April 1st. Excluded from the plates transferred were:

One cent, Plates 50, 51, total 2; 2-cents, Plates 12, 13, 14, 15, 28, 30, 47, total 7; 3-cents, Plates 1, 2, 3, 4, 5, 8, 10, 25, 29, 38, total 10; 6-cents, none; 7-cents, none; 10-cents, Plates 18, 19, total 2; 12-cents, none; higher denominations, none. Total discarded plates, 21; total transferred plates, 34; total plate numbers assigned, 55.

Of puzzling significance is the record of only eight (8) transfer rolls for the eleven (11) designs of the series. At first glance this would seem to signify that one or more of the rolls contained more than one relief.

Also the receipt rather plainly indicates the reliefs on the transfer rolls were of the "different heads," or the medallions *only*, and not for the complete design of the stamps. Thus the "cancelation" of the rolls presumably sought by National might have consisted of removal of all but the medallions before the rolls were released. In the case of badly worn rolls new

for August 27, 1949

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| C2-5     | ----- | C58-67   | ----- | 16.50  |
| C6-9     | ----- | C68      | ----- | 7.50   |
| C10-11   | ----- | C69-75   | ----- | 3.75   |
| C12-13   | ----- | C76      | ----- | 2.25   |
| C12a-13a | ----- | 625-28   | ----- | .75    |
| C26-29   | ----- | 636-39   | ----- | .55    |
| C30-33   | ----- | 678-89   | ----- | 1.75   |
| 441-45   | ----- | 718-20   | ----- | .50    |
| 446-50   | ----- | 738-42   | ----- | .90    |
| C34-35   | ----- | 838-40   | ----- | .50    |
| C37-39   | ----- | C77-79   | ----- | .65    |
| C40-44   | ----- | C80-81   | ----- | .45    |
| C15-19   | ----- | 993-1001 | ----- | 1.75   |

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| 481/3  | ----- | .20    | 494/7       | ----- | .35    |
| 484/5  | ----- | .20    | 498/501     | ----- | .30    |
| 486/9  | ----- | .35    | 502/5       | ----- | .30    |
| 490/1  | ----- | .35    | 506/27 (24) | ----- | .75    |

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# STATE TAX NOTES

By CHAS. H. HERMANN

**Colorado:** The City of Durango has a cigarette tax and the 11x14 mm.



decals has the value in a central oval; 3-cents blue.

The City of Grand Junction also has a city tax on cigarettes.



cents red 14x11 mm. decal with colorless "2c" in center; 2c purple P. B. Meters 23163, 23164.

Delaware is again using the little blue 2c cigarette decal as used several years ago. P. B. Meters are also in use—purple this time, the old ones were blue.



There is also a Cigar Tax and some nice looking 72x24½ mm. stamps with seal in center, "AMERICAN BANK NOTE COMPANY, LITHO." imprint at bottom. The stamps have the value in black and the serial number in red and are perf. 12. Twenty-five cents brown (fugitive ink), 50-cents light blue.

Kansas repealed the old dry laws of many years standing and now has Alcoholic Liquor Tax and Wine Tax stamps. The liquor stamps are 26 by 21 mm., printed in blue on white paper with red safety print, also value and serial number is in red. "COLUMBIAN BANK NOTE CO." imprint at bottom, perf. 12½x11. One-half pint, 6¼c; 1 pint, 12½c; 1/5 gallon, 20c. I have not seen the wine stamps.

Minnesota raised the cigarette tax April 26, 1949, from 3c to 4c on 20 cigarettes. The extra cent is to pay a soldier's bonus. The same map decal is used with new values. Four cents yellow map on green, 10c yellow map on brown, 20c yellow map on red. The 4c purple cigarette meters are in the

for October 15, 1949

24000 series. I have seen 24003 and 24051.

Mississippi has new tobacco tax stamps in a clear and less crowded



design. State seal in center, 74 by 22 mm., perf. 12½, 50c yellow, 30c orange, 75c purple.

Montana: The USE TAX decal shown here some months ago is for use on punchboards and replaces a



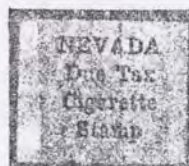
set of typeset stamps of the following values: 3c red, 15c blue, 30c, 60c, \$1.50, \$2.25, \$3.00, \$7.50, \$15.00 and \$20.00; perf. 12½. The decals come in the same values.

Nevada issued provisional stamps when the Cigarette Tax was applied to 3c.



have received three varieties. "ONE CENT" black on green, roulette 6½. "ONE CENT" black on blue, roulette 10 on right, 6½ on other three sides. The one cent stamps were stuck over the purple meters.

"DUE TAX" black on pink, roulette 10x6½. This stamp was used



over a 2c decal. The same meters are in use; purple is the old 2c rate, red is the new 3c rate (meters read 20 cigarettes). I have P. B. Meter 23240 in both colors. One cent black decal now being used with old 2c blue, also a 3c brown, all in the old map design.

North Carolina's bedding inspection stamp has been redrawn and the



value reduced from 2c to 13/5c. The first fractional value bedding stamp; 13/5c yellow green, perf. 12½.

Oregon: City of Portland Amusement Machine Tax. The same meter



is used as on the punchboards. P. B. Meter 190001 \$9.99½ black.

Pennsylvania's one gallon Soft Drink Tax stamp is now a 118x15 mm. strip stamp similar in design to the one shown August 27th, and on the same safety paper. One gallon blue, serial number in black, perf. 12½.

South Dakota beer stamps are showing some minor changes. Seal, etc., is clearer, "State Treasurer" shortened



from 21 to 18 mm.; 145 blue, perf. 12½ horizontal (3.2%). Also on other values "OFF SALE" Alcoholic Liquor Tax. 14½x26 mm. decals with pheasants flying to left, on yellow safety card, roulette 8 in black; 4 11/16c red, 6c green, 93/8c blue.

Utah: The familiar Indian head design used on Utah cigarette stamps with minor changes since 1923 is now on a 12x14 mm. decal; 2c violet.



Wisconsin has had a tax of 15-cents per pound on oleomargarine for a (Page 203, please.)



# STATE TAX NOTES

(Continued from page 191)

number of years and recently issued the first oleo stamp. A 21½x26 mm. shield shaped decal with value in central panel; 15c green on pale yellow card.

Thanks to Ford E. Wilson, E. S. Hubbard, Robert Pyle, W. A. Siegrist, C. A. Butler, E. C. Stanford, Robert E. Campbell, B. R. Spearman, Wm. Bullard, Harold Gerberding, and Mrs. Mabel Phillips for stamps and interesting data.

## THE INSIDE STRAIGHT

(Continued from pg. 189)

very shrewd business men. They knew their stamps from every angle and opened up a modest place of business in California, just before World War I. Their lack of knowledge of our language bothered them and when a customer came in and the Brothers Oschinski started talking, it sounded as if they were conversing in a foreign language with each other instead of talking to the customer. So the boys split up, one took the name of Baker and the other the name of Miller. We asked the brothers where they got the idea for the different last names for Brothers—they told us they had been in the bakery business in the old country. Baker went to Bakersfield, Calif., opened up a mail order business, but joined the armed forces and was killed in action. Miller went to Millbury, Mass., and after a year in business also enlisted in the army—after the war he stayed in Europe—that's the last of the boys with the novel ideas about their names.

The town of Gilman, Conn., has no longer a post office, yet the town still remains on the P. O. Maps, etc., the Gilman post office was over 100 years old and named after the well known Gilman family of that territory. Politics entered the scene—there was feuding and fighting—it finally settled like this. Mail will still go to and from Gilman but it will be on a rural route! Whoever thought that one up gets some sort of a prize from some one—So now the Star carrier comes over from either Fitchville or Yantic, Conn. to bring the mail to Gilman, Conn.

How far back do we have to go to get to the origin of sending letters? How was the earliest so-called mail carried? No one knows the exact answer but about 3000 B. C. King Sargon the Great, of Chaldea had a trusted messenger known as Urduk. The King did not send his messages in writing, rather he confided by word of mouth to Urduk, the message to be transmitted. Urduk and the King would rehearse these messages until Urduk had them letter perfect. In this way no one who wished to know,

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# STATE TAX NOTES

By CHAS. H. HERMANN

**Arizona.** The 4-cent blue tobacco decal is here with signature of Joe Hunt. The 2-cent black in a similar but redrawn map design with signature of Warren Peterson. There's a small inverted "D" in the upper right corner and the letter "S" on its side in the upper left corner. Why are they there? Both are on yellow safety card, rouletted 8 in black.

The one dozen eggs stamp, formerly slot perf. 6½ are now perf. 11¼.

**Arkansas.** The small one pound blue Honey stamp is now roul. 6¼ in red.

**California.** Feed Inspection Tax stamps. I have several additional varieties of the State Printing with no shading lines in the seal.

10 lbs. red brown, perf. 12.

50 lbs. blue, slot perf. 6¼.

Some sheets have one or more rows of horizontal perforations missing. These are regularly issued and are not to be confused with the imperforate and part perforate stamps of the early state printings.

100 lbs. green, slot perf. 6¼.

**Colorado.** I have the 288 ounces blue Malt Liquor Tax stamp with signature of the new Secretary of State, Geo. J. Baker. Serial letter "G" and number in red, perf. 12½ horizontal.

The Grand Junction, Colo. cigarette decals are on yellow card and roul. 8 in black.

The Durango, Colo. cigarette decals are on cream card and roul. 6½ in black.

**Kansas.** The blue liquor stamps previously noted, with values in red, are for 100 proof or less. Over 100 proof the tax rate is double and values are shown in black on the blue stamps.

½ pint—12½c blue and black.



The wine stamps are of rather large size (98x31½ mm.) and all of the same design and are roul. 6½. "14% or less Alcohol by volume" are green with value, serial letter and number in red.

2.4 Gals. (12—4/5 Quart Bottles), 36-cents.

3 Gals. (12—1 Quart Bottles), 45-cents.

Stamps for wine "OVER 14% Alcohol by volume" are in one color—red.

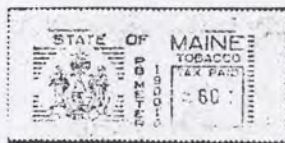
2.4 Gals. (12—4/5 Quart Bottles), 96-cents.

3 Gals. (6—½ Gal. Bottles), \$1.20.

4 Gals. (4—1 Gal. Containers), \$1.60.

The quail stamp is in the design used annually since 1938. 1949-50—50-cent brown with quail in gray.

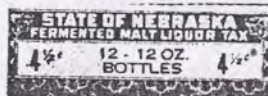
**Maine** now has the usual P. B. meters in use on cigarettes. Four cent purple P. B. Meter 23187.



A meter is also used on other tobacco taxes, printing on pink tape similar to the parcel post meter tape. Sixty cents red on pink P. B. Meter 190010.

**Missouri.** The unattractive beer stamps have appeared with still another signature—"G. H. Bates, Director of Revenue." 5% 12—12 Quart Bottles, 2¼c red; 24—12 Quart Bottles, 4¼c red; both roul. 9¼ in red.

**Nebraska** Fermented Malt Liquor stamps have had the value in the color of the stamp for some time. I have now received the 4¼c violet and the 12c green. Roul. 5½.



Light Wine red with value and serial number in a second color. 1/10 Gal. 1½c blue, red overprint A. T. P. (Additional Tax Paid) making the new value 2-cents. One Gal. 15-cent maroon sold at new rate (20c) without the overprint.

Fortified Wine blue with value, etc., in a second color. One Pint, 6¾c red; 1/5 Gal., 11c black. The wine stamps are perf. 12½.

**New Mexico** now has P. B. cigarette tax meters with the "SUN" design in the center. Four cent Meter Number 24094.

**Oklahoma** has some new tobacco tax decals, 11 by 11 mm., "OKLA-

HOM... arched above seal in center, "TOBACCO" below seal and "STAMP 2c TAX" at bottom. On yellow safety card roul. 8 in black. Two cent blue, 25-cent brown.

**South Carolina** has the only meter of the type shown on page 793 in Gossip, August 27th, reported to date and it appears to have been only a trial use. Liquor tax 68c P. B. Meter 190002—a number in a series of larger meters. It was used March 10, 1947.

**Utah** Private Die Beer stamps, Becker Products Co., Ogden, Utah. "Becker's Premium Quality Beer," 12 Oz. "LIGHT" (beer), gold and black on red, white, black and gold, 64 by 27 mm. neck label.

12 Oz. "LIGHT" gold and black on red, white, black and gold, 114x76 mm. label.

"Becker American Pilsener Beer," 12 Oz. "LIGHT" orange yellow and



blue on red, white, blue, orange and gold, 114x75 mm. label.

**Fisher Brewing Co., Salt Lake City, Utah.** "Fisher Beer" 12 Oz. "LIGHT" 19 mm. tax medallion red and blue on red, white, blue and gold, 190x53 mm. rhomboid label. 12 Oz. "LIGHT" 16 mm. tax medallion, design smaller, colors as above. These two labels show "field" clear and have U. S. I. R. and content inscriptions on left and bottom margins.

Similar but no print on gold margin, colors as above. 32 Oz. "LIGHT" on 140x70 mm. rhomboid label.

**Virginia.** The 1949-50 BEAR-DEER DAMAGE stamp is at hand, overprinted for WISE County. \$1.00 black on pink, W I S E in red, perf. 12. Design as other years.

**Washington.** Private Die Honey stamp. "Sioux Bee Clover Honey." 1 pound red on red, blue and yellow 44x41 mm. label.

**Wisconsin.** The Fermented Malt Beverage tax stamps are coming in a new roulette—5¾x6½ replacing the old 6¾x6½. The 5¾ looks like a slot perforation. (Only single copies have been seen.) \$.03629, blue and black; \$.07258, red and black; \$.25, orange and black, and \$.50, yellow and black.

My thanks to Frank L. Applegate, August H. Hoffman, Elmer S. Hubbard, W. A. Siegrist, Col. Ralph P. Pope, Harold Gerberding, Ford E. Wilson, Morton D. Joyce and Keith Forfar for stamps and notes of interest.

The writer of these notes has been elected Secretary-Treasurer of the American Revenue Society, a group (Page 618, please.)



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An auction that is not exclusively wholesale is being held by S. Serebrakian at the Hotel Astor in New York City from January 20th to 28th. This sale is particularly unusual in that it will be one of, if not the largest auction sale, ever held in philately.

Much of the material in this sale has never before been offered in auctions. The packet and collection section is the largest in the history of stamp auctions.

S. Serebrakian is well known as one of America's foremost wholesalers. Previous sales conducted by him have on several occasions run over 4,000 auction lots. This one is heralded as even greater than his 1949 auctions and dealers and buyers will be present from all parts of the United States and Europe to attend this sale.

To those interested and who have not received their catalogue, it is suggested that they apply at once for their copy, using airmail due to shortness of time left.

This issue of **WEEKLY PHILATELIC GOSSIP** carries an announcement of this auction.

★ ★

**MUSINGS OF A MOUNTAINEER**

(Continued from page 609)

On the \$4 stamp, Chris is shown as a fairly young laddie. I don't know where somebody got this picture of him, as it is claimed that there was never but one authentic portrait of him, that being as an old man more like the profile shown on the \$5 stamp. This shows him as a kinda old geezer, all wrinkled up, white hair and bags under his eyes which should make Fred Allen hang his head in shame. The exact date of his birth seems to be uncertain, but is set as being between 1446 and 1451, and probably at Genoa, Italy. He was tall and shapely and a very decent looking guy—at any age. AND, he was sure a Master Mariner, regardless of his faults—of which it is said there were many. In "Captain From Castile" by Samuel Shellabarger, is this paragraph: "A seaman, yes. None like him. How he could smell his way around the ocean like he did, nobody knows. But when you've said that, you've said about everything."

The historical facts suggested by the titles of the Columbian set of stamps ended with the third voyage of Cristobal Colon. But he made one more voyage, the fourth and last of his great adventures. Leaving Spain in May, 1502, he returned in November, 1504. But he was in bad shape by this time, being too ill to do much of anything, and old Chris cashed in his chips May 20, 1506. As we have seen—during the course of these stories—Chris was usually in trouble of some kind. There are guys like that who,

no matter what they do, always end up behind the eight ball—so to speak. And Chris was one of them, only it didn't end with his death. After his funeral, he was buried in Seville, where his son Diego (the second Admiral) was also laid away. In 1542 the bodies were removed to Hispaniola. In 1795 they were transferred to Havana, Cuba. After the loss of Cuba following the war with the United States in 1898, they were once more taken up and returned to Seville where—we hope—they still are. So poor Chris didn't get any rest even after he was dead.

But probably the worst part of the whole story is that Chris is being discredited and his discoveries made light of. Not being satisfied with moving his bones three or four times, someone seems to be continually trying to keep his soul in agony, even after all these many years. First, it is claimed that "yasper" Leif Ericsson had found America in the year 1000. Next came one Paul Knutsen, who, in 1862, got as far as Minnesota. Now lately—in *Time* magazine—appear a few words saying that some historian *humbly* named Tivadar Acs, after digging into the archives of the Hungarian Academy of Science, comes up with the statement that he had found 130 documents which "reveal that Christopher Columbus was a pirate in the French service."

Well, now! You don't suppose the Rooshian "comrades" are going to let anyone get ahead of *them*, do you? Before long we may see the Communist mouthpiece dishing out some more dirt as follows: "We have just recently discovered some old documents in a safe dug up out of the ice in Siberia, which prove beyond any doubt that Comrade Ivan Awfulitch had discovered America in the year 946, crossing the Pacific Ocean and landing in California."

There it is, folks! There "ain't no more" Isabella or Columbus stamps to write about. Not until some of our present day "Knights of Columbus" put the old pressure on their congressmen to have Uncle Sam run off another set. Which *some*—could be.

—The Old Man of the Mountains

★ ★

**STATE TAX NOTES**

(Continued from page 607)

of specialists in U. S. and Foreign Revenues, Tax Pairs, and State Tax Stamps. Information and a packet of tax stamps for a return stamped envelope. Address me care of Gossip at Holton, Kansas.

★ ★

United States Stamps, a subject index, the only book of its kind, can be purchased from us for \$1.00. If you collect U. S. stamps, this book is indispensable.

**Weekly Philatelic Gossip**



# STATE TAX NOTES

By CHAS. H. HERMANN

Arkansas liquor and wine decals now carry the signature of D. R. Morley, 13x16 mm. The design is similar to the previous issue, the card backing has green safety print on face and back and roulette 6½. Liquor,



½ pt. .15625, ¼ gal. .625 black and salmon. Wine 1/10 gal. .075, 1 pt. .09375, 1/5 gal. .15, ¼ gal. .1875, ½ gal. .375 black and blue.

Colorado: The "Geo. J. Baker" 288 ounces Malt Liquor stamp has been in series "E," "F" and "G."

The city of Walsenburg now has a cigarette decal, 11x14 mm., with numeral of value in center—2c black on cream card roul. 6¼.

Michigan: I have several more varieties of the wine case stamps. "STATE" 26x4½ mm. plain letters. Series "A" 24—½ BOT. blue and red. "STATE" 27x5 mm. letters with serifs. Series "A" 6—½ Gal. blue and red. "STATE" same but 18½ by 4½ mm. The 12—1/5 BOT. stamps are now on a heavier, more opaque paper and the top stamp of each pane of five is rouletted 3½ between stamp and binding tab and as before roulette 6 horizontally between stamps; blue and red.

Nevada: The provisional cigarette tax stamps are found with several varieties of rouletting. I have the 1-cent black on green roul. 6½, 10x6½ and one copy roul. 10 at top and 6½ at bottom and side.

New Mexico has discontinued the tobacco tax except cigarettes which are now four cents. The 12½ by



15½ mm. decal has the usual "SUN" design in the center. Four cents red and blue.

Ohio wine stamps for use on cases have been in use for some time and I have now received several of the large (70x57 mm.) attractive stamps—36c

red, 48c vermilion, 72c green, 90c dull purple.



Pennsylvania: The four cents black and yellow cigarette decal has been changed to black and golden brown.

The third one gallon soft drink tax stamp has appeared in a few months. The new stamp is 112x13 mm., value in center with keystone centered right and left, the left keystone separating the serial number from the serial letter which are in red. One gallon blue, perf. 11½ horizontally. ("E. S. P. CO., SCRANTON, Pa." imprint at lower right.)



This soft drink tax is also collected by use of keystone tax medallion on bottle caps, imprint on the label and on "milk bottle" caps. Numerals in the keystone gives the value: 1—12 oz. or less, 2—24 oz. or less, 3—36 oz. or less.

Rhode Island: The bedding Inspection stamp has been reset in part: "BUSINESS REGULATION/REGISTRY NO." is in smaller type and the paper is deeper blue. No face value; black on blue perf. 12½.

South Dakota: The 1947 Legislature enacted a law requiring the use of a \$3.00 stamp by all non-residents who hunt upland game in South Dakota.

"A stamp is required for every county in the state in which they hunt and transport such birds across the county line."

The stamp is 50x31 mm., has two blank lines on which are stamped the county and year when issued. "COLUMBIAN BANK NOTE COMPANY" imprint at bottom.

1947—\$3.00 green on red printed safety paper, red serial number, county and date in violet, perf. 11.

A new law was passed at the 1949 Session of the Legislature whereby all residents of this state who hunt



migratory waterfowl must first procure a "Resident Migratory Waterfowl Stamp."



1949—\$1.00 black with green safety print, perf. 12½. Size and imprint above.

Tennessee: I have a new 11x14 mm. cigarette decal, as usual, with state seal in center. "TENNESSEE" in half circle above seal, "3c" below seal and "TOBACCO TAX" curved across bottom; 3c blue.



SEED STAMP—Something new, similar to the grass and clover seed stamps with signature of a new commissioner—"Edward Jones." Five cents black, perf. 12½.

Texas: I have seen the 2½c Citrus Maturity stamp on crates of fruit in local stores. It is a bright violet.

Virginia: The annual big game hunting stamps are at hand. All have large serial numbers in red and are perf. 12.

Hunt—Trap—Fish. \$1.00 black on green surfaced paper. County map of Virginia.



Bear and Deer Hunting. Deer jumping over fallen tree. Resident, \$1.00, black on pink; non-resident, \$2.50, black on yellow.

Wisconsin: The cigarette decals for the new three cents rate are 14½ by (Page 486, please.)

Weekly Philatelic Gossip



I have even seen a proprietary revenue of the period so used—the blue stamps. When an office, specially a small one, temporarily ran short on due stamps, regular postage stamps found due use. The covers will thus show the original insufficient postage paid with stamps postmarked place and date of mailing; the due postage will have different date and place postmarking, agreeing with post office of address.

Someone else may ask how a single letter or even just a plain business reply card, can occur with perhaps 40-cents, 66-cents, or \$2.46 in postage due on it. That is caused by the practice of bundling together due mail for one firm, and noting the total due on the top piece. The stamps with which that due postage is then paid, are affixed to the top piece. In the same way a large sum of due postage may be shown by due stamps attached to a "Postage Due Notice," a form used at some offices for quantity mail. The other pieces in such a bunch of mail show due markings but no due stamps.

The parcel post dues, the large green stamps of 1912, must be included in this discussion. They were made in quantities far beyond those needed. The use of ordinary stamps and ordinary dues for parcel post and the use on letters of the dues and stamps made, became legal and usual in a year. Hence, we often find the parcel post dues on letter mail. In my judgment, pieces showing such use ornament any collection.

To close this article, I suggest that attention to cancellations and covers, along with separation of the colors according to your own eyes and not the wording of the catalogue, will make the postage dues an interesting field.

★ ★

## The Canadian Round Table

(Continued from page 667)

the inexperienced collector, this stamp would be one hard to detect. There is no charge for this service.

Q.—From a specialist in the stamps of Newfoundland, especially Scott's No. 23, I find some overprinted items as per enclosed. If Scott's Catalogue lists these I have failed to find them. Please give your comment.

A.—Your search is very bad, your luck is very good. Your stamp is Scott's three cent denomination, type a23, Catalogue No. 60, issued in 1890. Seven years later, due to a shortage of one cent stamps, this stamp received the overprint reading "One Cent" in three different kinds of letters or type. If you will refer to that catalogue, you will understand this explanation. The three stamps you have sent us show this clearly. Type C overprint is seldom seen, in fact we have seen it rarely. The printers were short of identical type for overprinting and very few stamps

received the overprint known as "C"—this latter type is perhaps twenty times rarer than type "A" and approximately seven times rarer than type "B." If you will look through your stamps we doubt you will find many of the type "C" or "B" but plenty of the commoner type "A" overprint. We cannot find a good reason why a man who buys this material is not familiar with it enough to be able to find it listed in the catalogue, unless you are a beginner.

Q.—On the stamps of Newfoundland I note in the Caribou issue that each denomination has a small but different name on the bottom of each stamp. I do not own a catalogue but several of my friends let me see theirs. It has always slipped my mind to look these stamps up. I hate to discuss this point with other collectors as they may think I am rather dumb. I have been collecting but a year, have little time for stamps as my children keep me busy.

A.—The fact that you do not understand things about stamps should not stop you from asking questions. That is the way to learn. If a collector gives you an honest opinion in answer to your questions that is just swell but some do not have the answers and rather than admit it, guess at the answer. Never be afraid to ask questions from any collector. The names on the Trail of the Caribou issue represent the various battles in which the troops of Newfoundland were engaged in World War I. The five lower values are fairly common but after that they run into money for the average collector. They are good stamps to own and a very interesting set. As a subscriber to WEEKLY PHILATELIC GOSSIP your subscription entitles you to ask this department all the questions you care to and here is a little secret! We do not have the answers to all the questions people ask of us. We have to ask others and sometimes they do not have the correct answers either.

Q.—I believe that instead of describing a stamp or drawing a facsimile of it, people who ask you about such stamps should send on the stamp itself. I have made a drawing of a stamp that bothers me, what is it?

A.—I'll bite, what is it? Why not do as you suggest and send us the stamp—maybe we can help you but from your drawing we cannot tell which side is the top. If your stamp is valuable, register it and include return postage. If you have no U. S. stamps for return postage include mint Canadian stamps and we will exchange them for return postage.

★ ★

If you enjoy GOSSIP, why keep it a secret, let your fellow philatelists in on a good thing.

## STATE TAX NOTES

(Continued from page 674)



11 mm., the first horizontal for this state. Seal at left center and value at right center—1c green, 3c red brown.

My thanks to Dr. F. J. Scully, Frank L. Applegate, Ed. Cingros, Frank C. Jensen, R. Maurice Fox, Earl H. Strause, Walter C. Brink for stamps and notes of interest.

★ ★

Canadian stamp news is found in every issue of WEEKLY PHILATELIC GOSSIP.

## RECENT NEW ISSUES



SOUTH AFRICA



ITALY



PERSIA



PORTUGAL

Courtesy New York Journal-American.



# STATE TAX NOTES

By CHAS. H. HERMANN

**Arkansas:** I have received several of the 1948-49 Coin Machine Tax decals. "VENDORS" 39x41 1/2 mm. shield shaped. One cent Vendor \$1.00 green and black. Five cent Vendor \$2.50 purple and dark blue. Machines, 39x43 mm. decals, rectangular, map in center.

Amusement Machine, \$5.00 red, gold and black.



Music Machine, \$5.00 blue, yellow and black.

**Colorado:** The "Morrison" liquor and wine stamps appeared without the bars above and below the position



number a short time before being replaced by the "Geo. J. Baker" stamps.



The position and serial numbers are red on the 3c and 6c, blue on the 20c. Perf. 12 1/2.

Morrison 3c blue, 6c violet, 20c violet.

Baker 6c violet, 20c orange.



**District of Columbia** now has a tax of one cent per pack of twenty cigarettes. I have only seen the usual P. B. Meter. One cent purple, P. B. No. 24205.

**Idaho:** The 5c blue and violet oleomargarine tax stamp issued perf. 12 1/2 about a year ago has appeared rouletted 9 1/2.

**Indiana:** The 24 bottles—12 oz. purple, yellow and pale rose Fermented Malt Beverage stamp now is without signature at lower right, rouletted 6 1/2.

**Louisiana:** The familiar little "map" tobacco decal has appeared in a new value. Two cent green.

**Maryland:** There is an interesting error in the current "Lacy" liquor stamps. A 1/10 GAL. stamp was printed in purple and black, the color of the one tenth pint stamp. The stamps as issued are overprinted in purple, "1/10 P I N T" in two lines over the seal and a 5 1/2 x 3 mm. block of color covers the "GAL."

**Missouri:** I now have the "Burke-Morris" 2 1/4c—5% Beer stamp in red on yellow paper.

**Nevada** issued some unusual provisional stamps when the cigarette tax jumped from 2c to 3c per pack of twenty last March, unusual in that each of the three known colors of paper used was for a different distributor.

The blue for Glasser Bros., the green for Western Cigar Co., and the pink for Southworth. The stamps would not stick to the cellophane and many were returned to the state and destroyed. Some were attached with Scotch tape. I have seen only one copy of the blue paper variety.

The stamps were issued in sheets of 100 (10x10) with one inch tab at right on which is printed the black control number reading down (near top).

The sheets are rouletted 6 1/2 except between the fourth and fifth horizontal and between the sixth and seventh vertical rows of stamps which are rouletted 10. The roul. 6 1/2, 10, 6 1/2 by 10 and 10 by 6 1/2 all come from the same sheet and only one stamp—247—is rouletted 10 on four sides.

**New York** has another cigarette decal, 11x13 1/2 mm., with colorless



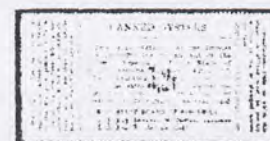
"3c" in each corner. The poor distorted map featured on so many stamps has been replaced by the state seal. Three cent red on buff safety card rouletted 9 1/2 in black.

**South Carolina:** Business License, 10x13 mm. decals with outline map of South Carolina in the center, design in black. One cent black and yellow, 2c black and blue, 3c black on white, 10c

black and purple, on cream safety card, rouletted 6 1/2 in black.



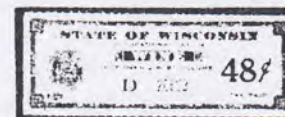
**Canned Oysters (Import Tax).** The usual typeset job. Five and one-fifth cents—2 dozen 6 1/2 oz. cans or 156 ounces. Series C-49 5.2C and serial number in red. Andrew H. DuPre, Chairman. Black on white paper, perf. 12 1/2.



**Washington:** The 1949 Elk hunting stamp is the same design as 1947 and 1948, \$5 red, brown and black on yellow paper. Rouletted 6 1/4 horizontal in red.



**Wisconsin:** When the tax rate was doubled on liquor, the new decals were printed in colors to match the old stamp for that size container. Map outline decals with internal colorless letters "STATE OF WISCONSIN" in two lines. 19x23 1/2 mm on buff safety card, roul. 6 1/2, design in black; 5c green, white and blue; 1 1/4c (old) and 2 1/2c (new) yellow, white and pink; 1c (old) and 2c (new) blue, white and red; 2c (old) and 4c (new) red, white and yellow; 2 1/2c (old) and 5c (new) yellow, white and green—the 2 1/2c is a darker green; 5c (old) yellow, white and red.



Case wine stamps are now in use, 96 1/2 x 34 mm., and like the beer stamps, they carry the imprint of the Columbian Bank Note Co.

I have only seen stamps for "Not over 21% by Volume" which are red with the value, serial number and sheet position letter in black. Stamps are in sheets of twenty (2x10) with (Page 842, please.)

Weekly Philatelic Gossip



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Want-Lists appreciated. References, Please.

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Office Department did something about the situation. We may write this story in the very near future for those who came in late.

Every once in a while we imagine that spring is just around the corner but we are having trouble locating that corner. It means that the garden is in for a little arm chair work. Besides stamp catalogues, we find that seed catalogues come to us also. You can't spend all your time with stamps. We might be able to sell some one the idea that plenty of fresh air and work in the garden is a wonderful thing, this getting out of a task. Last year we were not so fortunate, many of our vegetables were perforated! We just can't get away from stamps.

Be seeing you.

★ ★

## STATE TAX NOTES

(Continued from page 842)

position letters "A" to "J" on the left ten and "K" to "T" on the right ten, reading from bottom to top of sheet. Values seen or reported are: 14c, 20c, 48c, 60c and 80c.

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Maurice Fox, Harry M. Schneider, Mr. Ward G. Dishrow, Carl E. Burton, Mr. and Mrs. J. Greco, Geo. D. Cabot, Jas. W. Seville, Wm. E. Bullard, B. L. Woodward and Keith Pollard for stamps and notes of interest.

★ ★

## CANADA CALLING

(Continued from page 844)

to what would be done by the Post Office Department for this 151 centenary, but since that time the Canadian Association for Philatelic Exhibitions, who will be sponsors for the 1951 show, have submitted a detailed written brief of their recommendations.

Other plans are well in hand, and in particular the first catalogue for the exhibition should be in the printer's hands by about the time this column is in print, or at least not too long after that. This will show the various classes of the exhibits and will give details of the exhibition for all who are interested in sending exhibits or attending the show itself. This first catalogue will definitely be completed and out in time for the

Weekly Philatelic Gossip



print of the name beneath the flag has been reported. (15,000,000 stamps printed.)

The eleventh stamp, Austria, was issued on November 23, 1943. The following varieties have been found: No. 11, red spot between flag and pole; No. 25, broken shadow print in right part of field in flag missing; No. 41, shorter "I" in Austria (top). A double print of the name beneath the flag has been reported. Also a double print of the entire black portion. (15,000,000 stamps printed.)

The Denmark stamp, the twelfth stamp of this series, was issued on December 7, 1943. The following five printing varieties have been found: No. 18, tiny red dot in right bar of white cross; No. 23, six vertical shadow lines across flag, four thin ones and two wider ones. The third from the left is interrupted in white field; No. 46, broken (short) "N" in Denmark; No. 49, tiny red dot right to flag pole. Double prints of both the name of country beneath the flag and also of the red in the flag itself have been reported. (15,000,000 stamps printed.)

The thirteenth and last stamp of this series, Korea, was issued on November 2, 1944. There were several printing varieties found. No. 1, blue dot below first Trigram; No. 4, black dot on top (center) of flag; No. 11, right bottom of "A" in KOREA broken; No. 26, vertical dash outside of upper right of "E" in Korea. If the bottom of the "E" were removed this might resemble a "P." This is the variety which has been publicized as "KORPA" instead of "KOREA." No. 30, white dot in blue portion; No. 40, solid instead of broken lines in the right bottom trigram; No. 43, broken dome of pole; No. 49, black dot between upper left blue sign in flag and flag shading; No. 50, little white dot in red field. A double print of the name below the flag has been reported. (15,000,000 stamps printed.)

Thirteen nations occupied and overrun. Thirteen stamps honoring these countries in hopes that someday they may be free. This is one of my most treasured collections. I'm sure that any collector starting a collection of this series would soon find it as interesting and fascinating as it is to me.

Dear Mr. Kabbille: I have recently taken up stamp collecting as an investment, but am having some trouble "mounting" them, as you nuts put it. The mint stamps are easy enough, as I only have to lick them and press them down, but the mucilage I have been using doesn't work too well on the canceled stuff. Would I cut the value of what I have so far accumulated if I staple the used stamps in? A.—Not by so much as a dime.

# STATE TAX NOTES

By CHAS. H. HERMANN

The California Legislature is again considering bills to tax cigarettes.

Florida has a new egg inspection stamp of the coil variety used to seal



cartons. "FLORIDA EGGS," blue on 64 mm. white tape.

Louisiana: The green cigarette decal noted in GOSSIP March 4th is an 8-cent stamp (not 2-cent as printed).

Maryland: City of Baltimore Tobacco Tax. The 5-cent red stamp ap-



peared some time ago with "ORDINANCE/106 . . . 1947" and now I



have the 3c blue and 4c orange with the new date. All are in paler colors



than the 1946 stamps. The 2c and the Cigar stamps have not been seen in the revised design.

New Hampshire has a new cigarette decal (10 1/2 x 13 1/2 mm.) with a very small seal in the center; 2 1/2c green with design in black.

Rhode Island has another cigarette decal (10 1/2 x 13 1/2 mm.) in a poorly printed design; 3c blue on cream card roul. 10 in black.



South Carolina: Business License Tax. A 23 1/2 x 29 mm. decal with seal in center; 50c dark slate green.



Texas: Some of the series "C" of the yellow orange "20 cigarettes" decals were printed with the design in reverse. Only used copies have been seen and used decals leave much to be desired.

The 1 1/2c Citrus Maturity Stamp of 1949 season is gray and like the 2 1/2c purple is issued in sheets of five, perforated 12 1/2 horizontally between stamps.

Washington too has a new cigarette decal, 10 x 12 1/2 mm. with the usual



head of Washington in the center. Three cent red on yellow safety card, roulette 7 1/2 in black.

Thank you, Harold J. Humm, Geo. D. Cabot, M. O. Balcom and Frank L. Applegate for stamps and notes.



minds. In other cases, mutes who had not spoken for years, found expression of their thoughts in stamps. Fears so desperate as to deprive them of the power of speech were allayed in some degree. Other examples of the power of stamps to give "Freedom from Fear" could be multiplied at length.

For the layman visiting a hospital, stamps offer one great advantage. In a few moments, the nature of a patient's illness can be ascertained sufficiently for practical purposes. If there is a marked reaction to stamps of Israel, of the Vatican, or of Booker T. Washington, the layman can readily avoid disturbing and controversial subjects. On the other hand, stamps can reveal positive interests. One patient was muttering "Moscow, Leningrad, Athens and Istanbul" over and over again. The writer asked him to read the wording on a few Greek stamps. The patient did, thus revealing a hitherto unobserved degree of coherency. Stamps are by no means the only medium for the discovery of such interests, but are certainly as versatile and comprehensive as any other.

Patients differ from ordinary people in one great respect. Trading of stamps on a rational basis is almost impossible. It has been noted that a willingness to trade and exchange stamps usually appears only in the final stages of rehabilitation. Collecting exerts its great influence equally upon patients and others because it is essentially a hobby of rational people. It has none of the incidents of that shadowy world of unreality which, more than anything else, is a characteristic of emotional disturbance. For patients, collecting is a sure connection with an orderly world and an escape from the snake pits of irrational fears.

So, for ordinary people, stamp collecting rests upon two fundamental human needs. First, the collector, tired from the struggle for existence, or the gratification of an ambition, finds a deep inner satisfaction in his absolute and arbitrary domination over the symbols or tokens of ultimate sovereign power. He can display or destroy, in his caprice, the insignia of the imperial authority, and no man can challenge his unlimited rights. Second, the collector may gratify a deep emotional interest, whether or not he consciously recognizes such interest, in almost any subject under the sun, whether the subject be a country, a technique or a topic. Who can look at the portrait of Maximilian, Emperor of Mexico, without thinking of the sublime courtesy of his final gesture in giving the central post of honor before the firing sound to his trusted friend and follower?

The writer offers the foregoing as an answer, if answer be needed, to the question of the barbarian and the Philistine, "Why collect stamps?"

for June 24, 1950

# STATE TAX NOTES

By CHAS. H. HERMANN

*Colorado:* I have received a third type of the bedding inspection stamp



of this state; 20x25½ mm. black on blue paper, perf. 12½ (no face value).

*Florida:* Three cities have new cigarette tax decals on cream card

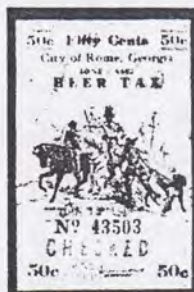


with colorless roulette 6½. City of Niceville, 1c bright blue, was dull blue and black roulette. City of Port St. Joe, 1c light olive, was darker and



with black roulette. Winterhaven, 1½c blue.

*Georgia:* City of Rome. A very unusual beer tax stamp (78x57 mm.)



picturing "The March of De Soto." Is it a commemorative? One case 50c red with picture and Secretary's signature in black, roulette vertically, 6½ in red.

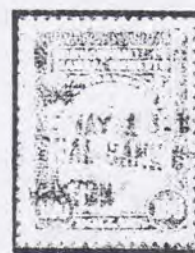
*Wine Tax*—Black typeset stamps on yellow paper with red serial number and large seal once on a sheet so

parts are on each stamp; 1 6 case or ½ gal., 16½c, roulette 6½ black.

*Kentucky:* A new cigarette decal, 13x16 mm., seal in center, 2c green with design in black on green safety card.

*Louisiana* continues the annual set of feed inspection stamps in the capitol design. I have seen none dated later than these 1947-48. Twenty-five pounds blue, 50 lbs. green, 100 lbs. red, and value blank yellow orange, perf. 12½. They are usually slow in reaching collectors.

*Massachusetts* has added a one hundred dollar stamp to the set of Stock



Transfer Tax, \$100 green (fugitive ink), perf. 12. The \$10 has been the high value since 1914.

*Missouri:* Beer stamps recently showed a new signature—"G. H. Bates," Director of Revenue. Now the Supervisor's name is also new—"Correll R. Heuitt," 2½ 12½c bottles, 5½ beer, 4½c red, roul. 9½ in red.

*Tennessee:* The Feed Inspection tax stamps are appearing with a new Commissioner of Agriculture, Edward



Jones' signature. Twenty five pounds, ¼c yellow green; 100 lbs., 1c black; perf. 12½.

*Texas* is now using a cigarette tax meter of the usual P. B. type. It is the first meter showing the number of cigarettes and the tax and has the Lone Star in the center. Twenty cigarettes, 1c purple, meter number 24731. This is a new rate for Texas, they have had a three cent tax on twenty cigarettes since 1931.

*Washington:* The 50c green "Tax on Conveyances" stamp is now rouletted 6½. These stamps are not often seen used.

★ ★

All great preachers aren't humorists, but all great humorists are preachers.



# STATE TAX NOTES

By CHAS. H. HERMANN

**Alabama:** City of EUFAULA Cigarette Tax. 11x14 mm. decals on



yellow card roulette 8 in black. Value in center inclosed in shield; 1c blue, 2c green.



City of PIEDMONT. Cigarette Tax. 11x14 mm. decals on cream card, roulette 10 in black. Design in black on colored background; 1c blue, 2c yellow.

City of SELMA. Tobacco Tax. 10x13 mm. decal on yellow card, roulette 8 in black. Numeral of value in center; 1c green.

**Idaho:** The beer tax stamps are going back to the larger size discontinued a few years ago. I have the 2 DOZ./120 OZ. or 1 DOZ./24 OZ. \$ .225 case stamp, gray with serial number and values in black in the new size—90x51 mm., roul. 6½.

**Illinois:** Something new in wine decals. 14½x26 mm. seal on upper part of map, value on lower ½ pint tax paid at the rate of 15c per gallon; bright green and purple.



**Kansas:** Cigarette Tax. 1949 design, 3c red, 1950, 15½x12½ mm. Sunflower at upper right, value at lower left, on yellow safety card, roulette 8 in black, 3c green.

**Malt Products.** Sunflower design, 23x27 mm., Bert C. Mitchener signature. Thirty cent magenta, perf. 12½.

**Minnesota:** Cigarette Tax. Additional values of the map series of

decals, map and border yellow, 1c black, 20c red.



**Pennsylvania:** Many townships in Pennsylvania are reported to be putting in a stamp tax on Mortgages and Deeds. Who has seen any of them?

**Texas:** A new value in the old Malt Liquor stamps (over 4% beer) 175 OZ. (one case 25/7 oz. or less containers) 20 51/100c blue, perf. 12½ by



roul. 6½. Serial number in black.

The cigarette tax was raised from 3c to 4c per pack of twenty a few months ago and after inventory of stocks, the 3c orange decal was sold and used as a four cent stamp without overprinting. A new 4c decal in the same design is now in use, 4c green on pink safety card, roul. 6½. Also a five cigarettes ¾c blue on green safety card, roul. 6½.

**Utah** has a new stamp for COLORED OLEOMARGARINE. The design is similar to the Oleomargarine tax stamps in use for several years. The tax is 10 cents per pound on the colored oleo; 24 lbs. \$2.40, black on yellow background, perf. 12½ at left.

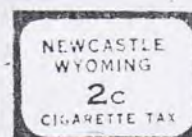
**Washington:** The \$20.55 blue green Apple Advertising stamp is now obsolete, a \$19.95 yellow has been issued in its place. These are used on car load shipments.



**Wyoming** has many new cities taxing cigarettes. There is no state tax on cigarettes in this state.

**TOWN OF CODY, WYOMING.** Cigarette Tax. 11x14 mm. decal, "2c" in circle in center, 2c blue, also Cigarette Meter 2c, No. 24144.

**CITY OF LARAMIE** 2c purple. Meter No. 23248.



**NEWCASTLE, WYOMING.** Cigarette Tax. Two cent black on 18½ by 12½ mm. white "price tag" type label. (Die cut.)

**SHERIDAN, WYOMING.** Cigarette Tax. Two cent black, same as Newcastle.

**CITY OF RAWLINS (Wyoming).** 11x14½ mm. decal in a design used



by or for other cities. Rawlins' stamp seems to have been made by using the Hamilton, Missouri die, substituting



the name "RAWLINS" for "HAMILTON" and forgetting to remove the "MO." so we find the stamp reads "RAWLINS, MO." (no such place in the Postal Guide) and used in RAWLINS, WYOMING; 2c black. Ford E. Wilson picked this up on a recent vacation trip east. Thanks Ford and Frank Applegate, John S. Bobo, Fred M. Hitchcock, C. A. Butler, L. W. Gibson, and Dick Green for interesting notes and stamps.

★ ★

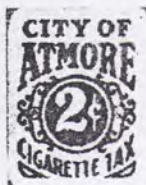
An up-to-the-minute listing of conventions in various parts of the country appears in each issue of Weekly Philatelic Gossip for your convenience. No matter where you live, there will be a convention or exhibition within driving distance this fall. Plan to attend one of these affairs and see how your fellow collectors exhibit. Attend the interesting sessions. Much of the pleasure of stamp collecting is in the competition for the various prizes.



# STATE TAX NOTES

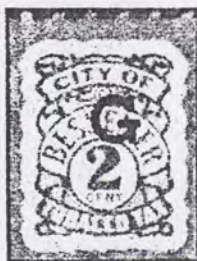
By CHAS. H. HERMANN

**Alabama:** Another flood of City Cigarette Taxes. All are 11x14 mm. decals unless noted. "CITY OF AT-



MORE." One cent green, 2c red, on yellow card; "ATTALLA" has added the 1/2c orange to the set of 12 1/2 by 11 mm. decals. "CITY OF BOAZ" (Tobacco Tax), 2c blue on yellow card roulette 8 in black. "CITY OF GEORGIANA," 11 x 11 mm. decals, 1c and 2c black on gold background, cream card roulette 6 1/2.

"CITY OF GUNTERSVILLE"



uses the City of Bessemer 2c blue on card overprinted with a "G" in black, (roul. 8).

HALEYVILLE also adds the 1/2c value. One-half rose on cream card.



JEFFERSON COUNTY has a new 11 x 13 mm. Tobacco Tax decal. Two cent light green on cream card roulette 6 1/2.



TUSCALOOSA (similar to Boaz), 1c green, 2c blue, on yellow card, rou-

lette in black. UNIONTOWN, 2c light blue on same card as Tuscaloosa. All have central numeral of value except Haleyville.

Georgia: CITY OF BAINBRIDGE BEER TAX, 11 x 14 mm. decal, 5c



blue; CITY OF MOULTRIE BEER TAX, 11 x 14 mm. decal, 5c red; DECATUR COUNTY BEER TAX, 11 x 14 mm. decal, 5c brown-red; all on cream card and roulette 6 1/2.



North Carolina: Feeding Stuff Inspection Tax. Now with "Ballentine" signature, 5/16c (25 lbs.), vermilion; 1 1/4c (100 lbs.), black, perf. 12 1/2.

South Carolina: Business License Tax decals. "SOUTH CAROLINA"



in straight line above map. Black on 11 x 14 mm. colored background, 3c yellow, 5c green, 8c vermilion.



BEER TAX similar to above. "SOUTH CAROLINA" curved above map; 3c blue, 6c green, 12c vermilion.

FISHERIES EXCISE TAX. The usual type set stamps, black on colored paper with serial number and value in red, perf. 12 1/2. Series C-48, J. M.

Witsell, Chairman. Canned Oysters 7.5c (1 case, 4 doz. 4 11/16 oz. cans or 225 oz.) yellow. Series C-49, Andrew H. DuPre, Chairman. Two cent (one gal.), Crabmeat, pale yellow; 5c (1 gal.), Raw Shucked Oysters, blue. Series C-50, Canned Oysters, 3.75c (2 doz. 4 11/16 oz. cans or 11 2 1/2 oz.), orange; 5.2c (2 doz. 6 1/2 oz. cans or 156 oz.), pale yellow.

Texas: Raised the liquor taxes 10% a few months ago and I now have some of the odd value stamps, small paper stamps as used in the International Bridges, roul. 6 1/2, serial numbers in black.

Liquor—1/2 pint, 8.8c green; 1 pint, 17.6c rose; 1 1/2 gal., 28.16c pale yellow brown; 1 quart, 35.2c blue. Natural Wine, 1 1/2 gal., 5.5c orange.

Wisconsin: Fermented Malt Beverage. A new value in an old set, 8.06351 (36—7 oz. bottles), black and olive, slot perf 6 1/4, roul. 6 1/2 in red.

★ ★

## REVIEW

ZUMSTEIN EUROPA KATALOG, 1951

An annual visitor is here again in the form of Zumstein's European Catalogue for 1951. This catalogue needs very little recommendation, it has made its annual appearance for many years. Listing all issues at the time of going to press, it is the same well illustrated catalogue that it always was. With over 1,100 pages of listings and context, it is easy to follow although written in German. Beautifully bound and devoted to the stamps of Europe, it is in our opinion indispensable for the collector of the stamps of Europe.

If your local dealer does not stock this catalogue, it is obtainable direct from the Publisher, Zumstein & Cie, Markgasse 50, Berne, Switzerland.

★ ★

## SAN DIEGO STAMP EXHIBITION

The 1950 annual stamp exhibition, sponsored by the San Diego Stamp Club, will take place November 17th to 19th. In previous years it was held at the Fine Arts Gallery in Balboa Park, this year for the first time the Hotel San Diego has been chosen as this location is more convenient for all visitors from Greater San Diego. The exhibition hall is more spacious so a much larger number of collections can be shown.

There will also be a dealers' bourse, inaugurated for the first time this year. Local dealer and several Southern California firms already have booked their tables.

During the exhibition a meeting of the Southern California Chapter of the American Stamp Dealers' Association is scheduled for Saturday, November 18th at the Hotel San Diego.

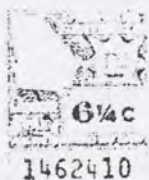
Weekly Philatelic Gossip



# State Tax Notes

By CHAS. H. HERMANN

Georgia now has 19x21 mm. engraved liquor tax decal of the map type showing all counties in outline,



seal at upper right. 64c olive, with value and serial number in black. Two local beer tax decals. City of

UPSON CO.  
GEORGIA  
BEER TAX 3¢  
PER 12 OZ.



HOGANSVILLE. 11x14 mm., 2½c blue. UPSON CO. CNTY., 21x10 mm., 2c black and yellow.

Minnesota now permits the use of private feed inspection tags with the control, "Feed Inspection Paid - Permit No. (8) - issued under provisions of Laws 1949, Chapter 83 by Minnesota Department of Agriculture, Dairy and Food, R. A. Troyvatten, Commissioner." The word does not appear on all tags. Several style and color tags have been seen. State tags and stamps are also used.

Mississippi Tobacco Tax. I now have the one cent decal in rose on green safety card with color in roulette. A surprise is the 60c orange in the old "close lined background" type like Hubbard's No. T65A.

Also new is the 34c dark green in the new type with "Mississippi" repeated in the background. (Illustrated 10-15-R)



New York: A new 11x14 mm. cigarette decal is in use—3c green on cream safety card, roulette 9½ in black. As a usual State seal in center.

South Dakota's 1950 Migratory Waterfowl Hunting Stamp is similar to last year. One dollar black on buff

for January 20, 1951

pantograph design reading up, serial number in red, perf. 12½.

Texas has feed inspection tags with signature of R. D. Lewis, Director, Texas Agricultural Experiment Station. One hundred pounds, black on brown tag.



Utah: "Becker's Mellow Beer" private die beer tax label. Twelve ounce, light red and black 13 mm., medallion on red, white, black and gold 97x73½ mm. label.

Vermont: When did Vermont raise the tax on cigarettes? I have the capitol design engraved decal in a new value—4c blue.

Virginia BEAR - DEER damage stamps. The bear design as used last year. One dollar black on orange paper, perf. 12. Serial number in bright red and overprinted "ROCK-BRIDGE" in deep red. These stamps are overprinted with the name of the country in which they are used.

Thanks to George D. Cabot, Frank L. Applegate, James W. Seville, Dick Green, George R. Wichelman and C. R. Cook.

## JACQUES MINKUS OPENS CHICAGO SHOP

We have just seen one of the largest and most attractive stamp advertisements ever to appear in a general newspaper. It heralds the opening of the new stamp and coin department recently established at Marshall Field & Co. in Chicago. The ad, which appeared in the November 26th issue of the *Chicago Tribune*, covered seven full columns, was attractively illustrated with several interesting stamps and coins, and extended a cordial invitation for collectors, both advanced and beginning, to visit the new department.

It is a credit to our hobby to have such an outstanding department store, with such a world famous reputation, devote the space and get behind our hobby. This news will be welcomed by Chicago and Mid-Western stamp and coin collectors as it was reported that the department was enthusiastically welcomed by local collectors because of the very fine stock of stamps, coins, literature, and accessories available.

The department, located on the third floor, is staffed by experienced stamp and coin experts, with years of collecting activity, who will serve the collector in the Marshall Field & Co. company tradition of fine service.

## An Advertising Series of Stamps

By LEON N. FOLB

I see by the papers of the philatelic world that bills have been thrown into the legislative hopper to provide the stamp collectors with some twenty odd new stamps for the coming year, and while I have not checked as to which of the local heroes have been selected to be so honored, I know that many of them are not known outside of their own district.

However, if we must have some new stamps to provide revenue for the government to help perpetuate the Hen and her eggs, I, for one, would like to see a series of stamps illustrating home grown and produced items. We have pictured on our stamps the printing press which was developed in Europe, but to the best of my knowledge, we have not pictured the cotton-gin which is one of the American inventions that has made us so powerful commercially. Nor have we ever pictured the agricultural machines that enable us to feed all of the world at the expense of the American people. I know that the inventors of many things have been honored by having their pictures printed, but foreign nations probably would not know what these men did and with the current fashion in Russia of coyly admitting that their people were the first to produce so many things we have always thought of having been Made in America, it might well be wise to have a little counterpropaganda.

Then too, we might well honor American flowers and other growing things such as the Sequoia of California, the Rhododendrons of the Carolinas (Rhododendron carolinianum), the Evening Primrose of Missouri (Oenothera missouriensis), the Kansas Gayfeather (Liatris pycnostachya) to name but a few that are distinctly American and which would make a marvelous series of color stamps that would attract very many new collectors as well as giving the Topical collectors something to collect.

In addition to the Bison which has already appeared on the stamps of this country, there are undoubtedly many more native animals that could be used as another series to good effect such as the Beaver that was the foundation of the Astor fortune, and if you want to have more Americana, try the Drake oil well in Pennsylvania.

Instead of the vast range of colors that we use on our current commemoratives that make it hard for the post office authorities to determine whether a letter is going air mail, ordinary mail or, judging from the slowness of delivery, by foot, such a series could be of a uniform size and with a border of uniform color and allow the color of the illustrated material to vary.

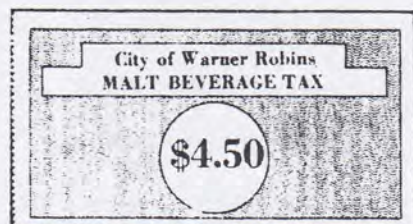


# STATE TAX NOTES

By CHAS. H. HERMANN

**Arkansas** Vending Machine decals. (Expire 6-30-50.) One cent Vender \$1.00 orange and black, shield shaped, 38 by 42 mm.

Map in center, 39x43 mm. Amusement Machine \$5 orange, light and dark blue. Music Machine \$5 orange, black and gold.



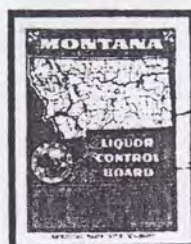
**Georgia:** City of Warner Robin Malt Beverage Tax stamps, 89 by 45 mm., \$4.50 brown and black, perf. 12½.

**Idaho:** The colored oleo is taxed at double the rate of uncolored oleo and a ten cent stamp has appeared in the design of the five cents, printed in one color—10c red, perf. 12½.

**Kansas** Quail Hunting. The quail and map design is used again—50c carmine and green, roulette at left.

**Michigan:** The liquor seal with bar below serial number now comes with the serial numbers in red.

**Montana** has an engraved decal liquor seal with mountains, rivers, counties and cities shown. A fine



little map; 19x25½ mm. green with red serial numbers. "American Bank Note Co." imprint at bottom. Eggs—A small repeat design egg seal has



been received. Suppose it's one of the roll or coil types used for sealing one dozen cartons; green, 28½ mm.

**New York's** 3-cent Cigarette decal is now light blue.

for March 17, 1951

**Pennsylvania:** Soft Drink Tax 11½x14½ mm. decal, keystone in center, 1-cent red on cream safety card. roulette 6½ in black.



A fifth type of one gallon stamp has been received. The imprint "E. S. P. CO. SCRANTON, PA." has been removed from lower right, the stamp is in dull blue with red serial number of condensed numerals and pointed "A."



One-fourth barrel, 76x26 mm. red with black serial number on pale pink safety paper.



Three cent orange drink—3c tax on 36-oz. or less, orange and green bottle cap (milk bottle type).

The 4-cent cigarette decal is now black on green.

**Beverage Tax**—The one pint purple on pink safety paper is now on a paler more opaque paper and perf. 12 (was 12½).

**Texas:** Malt Liquor. Another odd value for 168 ounces—(One case, 24, 7-oz. or less containers), 19 and 69/100 cents orange, perf. 12 by roul. 6½. This stamp sells for 10% over

face to care for the raise in tax rate last year (no overprint), 19.69c and 1.969c or 21.659c.



The 1950 Citrus Maturity Inspection stamps are similar to other years but redrawn and without lines or dots in the background—1½c deep rose, 2½c green, roulette 6½ horizontal.

**Virginia:** Big Game Hunting stamps. Season 1950-51 with red serial numbers and perf. 12. HUNT—FISH—TRAP in National Forests of Virginia, \$1 black on pink map of Virginia showing Counties and National Forests. BEAR AND DEER HUNTING. Deer leaping over fallen tree. Resident, \$1 black on orange; non-resident, \$2.50 black on green. BEAR—DEER DAMAGE: Bear design overprinted in red with name of county. One dollar black on yellow "HIGHLAND," \$1 black on orange "WISE," and no serial number.

New design—shaded map of coun-



ty. BATH COUNTY, \$1 black on yellow. Similar but no year date or serial number. GRAYSON COUNTY \$1 black on yellow. WASHINGTON COUNTY \$1 black on yellow, handstamped "1950" in blue.

**Wisconsin:** The 3c cigarette decal (Tobacco Tax) is now a brighter red, formerly a brown-red

## LAKE COUNTY PHILATELIC SOCIETY

The fourteenth annual stamp exhibition of the Lake County Philatelic Society will be held April 20-22, 1951 at the Gas Hospitality House, Waukegan, Illinois.

Plans are under way for an exhibition of about 100 frames, a stamp bourse and an auction.

For further information contact the Exhibition Chairman, Ernest Heilbronner, 50 S. Lewis Ave., Waukegan, Illinois.



required for any current postal rate. A word to the wise.

The low values of Cyprus which are having colors interchanged may prove to be real sleepers in the long run, especially the 1½ pt light violet which was not issued until 1943. The current set is most attractive, yet for some reason Cyprus does not enjoy the popularity it deserves, due possibly to its currency.

A most attractive set was recently issued by the Maldives Islands consisting of nine denominations in a single design picturing a dhow off a sandy beach with a palm tree prominent in the foreground. Currency is in larees and rupees with 100 of the former equal to one rupee which is on a par with the Ceylon rupee. The former design picturing a minaret was in use since 1909, yet is rarely seen in dealers' stocks and should increase in value now that it is obsolete.

\* \*

## TWO SHOWS—ONE PRICE

American stamp collectors will get a chance to participate in two international philatelic exhibitions to be held in Europe next year, for the price of one, according to arrangements just completed by Ernest Kehr, Commissioner for the United States for both shows.

CENTILUX, the international stamp exhibition to mark the centenary of the first Luxembourg issues, will be held in Luxembourg from May 24th to June 4th, while ITEP, to mark the Centennial of the first Dutch stamps, will be staged in Utrecht, from June 24th to July 6, 1952.

Entry fees for both shows are negligible in terms of dollar values, which means that the biggest expense of exhibiting will be a matter of transportation and insurance. But under the new arrangements even those costs can be cut to practically nothing.

As Kehr, also a member of the jury of both exhibitions, will be going to Europe, he has made arrangements to personally carry with him entries of American collectors, which means that instead of having to pay high air freight or surface transport charges, exhibitors will be able to send their material at only the normal, low "excess baggage" costs. A further advantage is that all collections will be in the hands of an experienced philatelist at all time, to obviate the risk of damage or loss of customs inspections. Kehr also stated that he will take charge of mounting and dismounting the exhibits at both shows as a service to American collectors who will display their stamps at CENTILUX and ITEP. This then, makes it possible for collectors to participate in two regional international competitions next year.

for April 28, 1951

# STATE TAX NOTES

By CHAS. H. HERMANN

Arkansas is showing a new idea in taxation, having REDUCED the tax on twenty cigarettes from 6-cents to

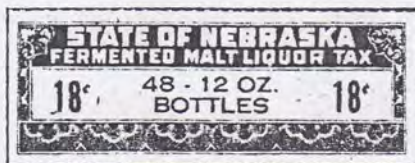


4-cents. The decals are similar to the 6-cent 1950, 4-cent blue on green, vertical printed white safety card, roul. 6½. 1951 4-cent blue on similar cream card, roul. 6½ in black.

Mississippi has a new wine and beer tax stamp, very much like the current tobacco tax stamps. 48-cent blue, perf. 12½ (70x21 mm.).

The Nebraska beer, wine and liquor stamps in the new values, seem to have replaced all the "A. T. P." overprints. (Additional Tax Paid.)

I believe this is the complete set except for the 1/5 gal. Fortified Wine, which I have not seen. Value should be in black to conform to old set. Beer (Fermented Malt Liquor) 94 by 33 mm., roul. 5½, 12—12 OZ. BOTTLES 4½c purple; 4—½ GALLONS 8c olive, 24—12 OZ. BOTTLES 9c rose, 6—½ GALLONS 12c dull



orange, 1/8 BARREL 15½c wine red, 48—12 OZ. BOTTLES 18c maroon, QUARTER BARREL 31c brown, HALF BARREL 62c black, ONE BARREL \$1.24 blue.

The wine and liquor stamps are 24x27 mm., each set in one color with value and serial number in a second color. The first values to appear have the large numerals of value like the preceding issue. The later ones have the quantity and value in two lines.

Liquor stamps—green, perf. 12½ by 11 unless noted.

One tenth GAL. 10c blue (perf. 11), 1 QT. 25c green, ½ GAL. 50c black, 1 GAL. \$1 red, with quantity and value in two lines and the ½ PT. 6¼c violet (perf. 11 and 12½x11), 1 PT. 12½c red and 1/5 GAL. 20c black in the large numeral type.

Light Wine—red, perf. 12½x11 unless noted. ½ PT. 1¼c green, 1/10 GAL. 2c blue, 1 PT. 2¼c green, (note small "1" in Pint), 1/5 GAL. 4c black,



1 QT. 5c green, ½ GAL. 10c black, 1 GAL. 20c dark red, all in the two line type.



Fortified Wine—blue. The 1/10 GAL. and 1 PT. are in the large numeral type. ½ PT. 3¼c violet (perf. 12½), 1/10 GAL. 5½c blue (perf. 12½x11), 1 PT. 6½c red (perf. 12½, 12½x11), 1/5 GAL. (?), 1 QT. 13¼c green (perf. 12½), ½ GAL. 27½c black (perf. 12½x11), 1 GAL. 55c red (perf. 12½x11).

New Mexico: All values of the Honey Inspection on Tax Stamps have appeared in the type with seal



at upper right except the 46 oz., 10 and 20 lbs. 8 oz. black on yellow, 12 oz. black on green, 16 oz. black on white, 22 oz. black on pink, 2 lbs. rose on white, 2½ lbs. blue on white, 5 lbs. black on blue, perf. 12.

The Commercial Feeding Stuffs are now roul. 6¼ and the 25 and 50 pound stamps are in new colors. 25 lbs. pink, 50 lbs. green, 100 lbs. black.

New York: The 3c cigarette tax decal is now orange on cream safety card, roul. 9½ in black.

Wisconsin: The \$0.6351 (36—7 oz. bottles) olive and black Fermented Malt liquor tax stamp has been shown me rouletted 5 (clear) by 6½ in red.

Thanks to George D. Cabot, Frank L. Applegate, Hubbard's Cupboard and Dr. F. J. Scully. Stamps and data appreciated.



# STATE TAX NOTES

By CHAS. H. HERMANN

*Idaho.* The meter stamps used on punchboards were replaced by decals some time ago and I now have a fairly



complete specimen to show. Fifty cent black and white with red background (approx. 28x23 mm.).



*Indiana.* The 20 cigarette decal, black on pink, is now coming with pink border and white center.

*Maryland.* Taxes is back in office and only the following "Lacy" stamps were issued. Liquor 1/16, 1/8, 1/4, 1/5 gallon and the 1 10 pint on 1/10 gallon. Wine 1/8, 1/5, 1/2 and one gallon.

*Ohio.* I would like one of the unusual color varieties of sales tax stamps that have been coming along. "Reserve" print on yellow "OHIO" paper. Three cent dark green and violet—not the usual green and magenta. "Reserve" print on yellow map paper—\$1.50 two tones of gray instead of the familiar magenta and green. "Reserve" print on green map paper—9c brown violet and maroon, the usual is blue and red.

I have at last seen a complete set of the large "Wine and Mixed Beverage" tax stamps. The 70 by 57 mm. stamps are printed on grayish "OHIO" safety paper and perforated 12x12½. The safety lines are vertical 28 4/5 black, 36c red, 48c red orange, 72c green, 90c red brown, \$1.20 blue, \$2.44 carmine. A few of these have been listed in previous notes.

*Pennsylvania.* City of Philadelphia. The 25c documentary tax stamp is now printed in green and perf. 12½ (was blue).

Who has the half pint Beverage Tax Stamp? The pint and quart stamps are represented in many collections but the half pint strip stamp is unknown (?).

for June 23, 1951

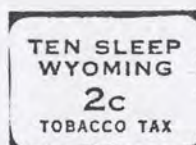
Washington has new cigarette tax stamps and of the numeral type. Most have pictured George Wash-



ington as on the state seal. Decals 13 by 11 mm. Six cent green, 10c blue on yellow card, roulette 8 in black.



The 1950 Elk Hunting Stamp is similar to previous years, but reduced to 38 by 29 mm. Five dollars brown, red and black. Roulette 6¼ horizontal.



*Wyoming.* TEN SLEEP, Wyoming, is the latest town to have tax stamps. They are of the price tag variety, little die cut white labels on rolls of transparent paper. Two cent black (Tobacco Tax).

Thanks to Frank L. Applegate, Morton Dean Joyce, Maurice Fox, William Bullard and Dick Green for helpful notes and stamps.

★ ★

## ANDREW McKIE'S Philatelic Notebook

The new British stamps are out—no doubt most of our readers are already familiar with them and we feel sure that most collectors have been agreeably surprised by the designs chosen. With regard to the special festival stamps, in our humble opinion, the 2½d value is the better of the two. The four high values are most attractive. The 2 6 value, showing Nelson's flagship, the Victory and the 5/- value featuring the famous White Cliff of Dover, with the castle in the background, make a pleasant change from the usual austere designs which for years have been more or less a hallmark of British stamps. The 10/- value shows St. George, slaying the Dragon, while on the £1 value the Royal Arms are portrayed. We suggest the stamp might have been improved by using a richer color—to our

way of thinking the colors appear rather insipid.

The Festival of Britain has brought a real thrill to one of our philatelic friends—on Thursday—the first day on which the festival stamps were issued. He like many more collectors, bought some, also a few of the new general issues that is the low values in the new colors, and plastered them all over an envelope addressed to himself. This he sent by registered mail. When he received the envelope the next day he found to his surprise and joy that the date canceling the stamps was May 2nd, the day before the stamps were issued. On the same day he mailed envelopes to collector friends in various parts of the world and he is hoping the same mistake has been made with them.

We did not manage to visit London in time for the opening of the festival—our business took us to Carlisle just across the Border—however, we made arrangements with a collector friend to mail a batch of covers, franked with the two festival stamps and we hope they duly arrive with a clear worthwhile cancellation.

During the first four days of the festival the number of letters handled by the special festival post office amounted to 96,362.

We note that King Farouk of Egypt is parting with a portion of his stamp collection. It will be over by the time this column is in print, but we thought you might like to know that King Farouk also collects Match Box covers and now he wants to collect Cigarette Cards. So he has asked Mr. Alfred Cruse, a British (Esq.) clerk, who has collected cigarette cards since he was a boy, for a £1,000 worth. Mr. Cruse has sent 6,000 cards and the other day he got his £1,000 cheque.

But to get back to stamps—once again we suggest that now is the time to pick up the current high values of Great Britain, especially the £1 brown, which has had a short life. We are convinced that one or two mint copies salted away will turn out a really good investment. Used copies of the high values are more easy to come by, but the £1 stamp is worth picking up round about 6-. Those with circular postmarks are the ones to go for.

We have just received the Nyasaland Protectorate Diamond Jubilee set. It's quite an attractive set and will make a nice showing on a page. Many collectors are only taking the three low values, but we recommend the purchase of the complete set from an investment angle the 5/- value is the stamp that really matters.

The excitement over the West Indies University set has died down, and the price of the set has eased slightly—it's on offer over here at 19/- mint or used for the complete series of 28 stamps.



amateur societies, where they can be called upon for counsel and assistance, in exchange for which they have access to a body of potential customers whom they may serve in their professional capacity.

Not considered in this array is the question of ethics. No one has been able to persuade me that the ethics of the dealer is under question at all. The stamp dealer has no apologies to offer, no need for defense in the matter of ethics.

For every unethical dealer in philately, at least one unethical collector can be produced. And the simple fact is that philately is amazingly free of taint under the peculiar circumstances that surround the hobby.

Stamp dealing and stamp collecting is largely founded on faith. In no other commercial activity of such proportions does so much merchandise flow back and forth with the minimum of safeguard. Stamps worth untold thousands of dollars go forth daily in the mails uninsured, unregistered and come back the same way.

Every dealer in the business can tell you of collectors who have sent back a remittance for an approval selection with a note saying: "The stamp you marked No. 49 and priced at 50c is really No. 69 catalogued at \$4. I am returning it herewith, but will you please price it properly and return it to me?" And collectors can show many a letter from dealers whom they have never met saying, "I priced stamp No. 17 incorrectly and am returning \$1.50 which I find I overcharged you."

Maybe this happens at Macy's or Sears Roebuck, too. But probably not so often.

We are not involved here with a question of basic ethics. But we are concerned, I think, with the problem of suitability. Can a professional really be an amateur, can an amateur really be a professional? Should they mix as equals in a society essentially amateur in context?

Is it any more reasonable that "vest pocket dealers," collectors with valuable duplicates, be admitted to Dealers Associations than that dealers be accepted as members of Collectors Societies? You tell me. I don't know.

★ ★

## WEST COAST NEWS

By FRED C. HUSING

Keep August 12th open for the outdoor exhibition at Lakeside Park in Oakland, Calif. This is the fourth annual exhibit staged by the East Bay Collectors Club of Oakland.

★ ★

PENPEX will have a four hundred frame exhibition, a dealers bourse, etc. Being held on November 11th and 12th in the recreation center in Burlingame, Calif. The Council of

Northern California Philatelic Societies is staging this event.

★ ★

Wm. (Bill) Adams states that the San Jose Stamp Club held their annual pot luck picnic in Apun Rock Park in San Jose on July 22nd.

★ ★

The installation of officers of the California Collectors Club in San Francisco, Calif. will have the honor of two installing officers for Mr. George Linn of Linn Publications will be back in time to join with Mr. Al Henry in the installation.

★ ★

Mr. D. Carapata of the California Collectors Club showed a Crash Cover from the United Air Liner which crashed near Denver on June 30th. The cover was indeed a novelty. It was sent by Ida Beverly of San Francisco, Calif. to Miss Mary Flathrod, Equitable Bldg., in Denver. The cover was canceled at Denver, and applied was a notice in four lines reading:

DELAY CAUSED BY  
AIR MAIL INTERRUPTION  
NEAR DENVER  
6/30/1951

★ ★

Mr. Lou Shane, the Past President of the California Collectors Club, had the misfortune of losing his mother who had been ill for a long time. To the family we send our deepest sympathy.

★ ★

Mr. W. W. Wylie of the W. S. C in Albany had another birthday on July 8th. Mr. Wylie and myself have the same birth date but what year? that is the question. Well my very best wishes to a very interesting editor.

★ ★

Mr. Joseph M. Clary gave an interesting report of the trip he just made to HAPEX. Mr. and Mrs. Clary were covered with colors galore at the meeting. They stated that it was a wonderful success in every detail; it was the first time Mrs. Clary had visited the Islands.

★ ★

On June 26th the Alameda Stamp Club Juniors held their annual exhibition and installation of officers for the 1951 term. The following Junior Officers were elected: Pres., Nancy Cerini; 1st V.-Pres., Margie Wetzal; 2nd V.-Pres., Bob Sherriff; Treas., Jene Burns; Sec., Frank Wilk; Editor, Joyce Connell; Exhibit Com., Norman Jaechens; Historian, Jene Turk; Librarian, Gail McCann; Reception, Judy Depton.

★ ★

When the mailman rings twice—it might be some unsolicited approvals.

## STATE TAX NOTES

By CHAS. H. HERMANN

Florida Documentary Tax stamps have a new signature which might be C. M. Gay, but I'm not sure. Ten cent blue and 50-cent black, perf. 12½.

Idaho: The punchboard tax decals are almost always ruined by being punched full of holes. Values known are 10c, 40c and 50c red and black, \$1, \$2 and \$5 green and orange.

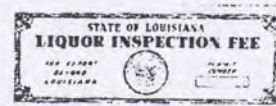
Illinois has a new cigarette decal—11x14 mm. design on colored backing.



Twenty cigarettes, black on green, used copies only, so color of safety card is not known.



Indiana Intangibles Tax Stamps have been of similar design since 1947. The stamps of 1947, 1948 and 1949 are by the American Bank Note Co. The 1950 and 1951 in a redrawn design by Columbian Bank Note Co. I have the 1951 5-cent light yellow brown perf. 12½.



Louisiana Liquor Inspection—"For Export Beyond Louisiana." State seal in center, no face value, green, roulette 7 (93½x32 mm.).

(Page 638, please.)

Weekly Philatelic Gossip



## HERRINGOPOLIS, A FISH STORY

(Continued from page 630)

It staggers the imagination, doesn't it.

During World Wars I and II the fishery was completely disorganized, many of the boats being commandeered by the Government to work as mine-sweepers etc., and thousands of the fishermen were called up for service in the Navy, most of them being Naval Reservists. The wars took their toll, as many boats and men were lost.

Today the Herring Fishery is in full swing again, and the last voyage was quite successful. Under modern conditions, and with the loss of the barrelling for foreign ports, "quick freezing" is being a success, the fish being in good condition for at least six months.



One more picture:—I am sitting by the fire in a big armchair after a good dinner to enjoy a cozy read when BANG, closely followed by another, as great rockets burst over the town—the call for the lifeboat! I at once rush to get into my big thigh boots and oilskins, for it is a blustery night with a cold, driving rain, which has sprung up since earlier in the day. All along the streets men and women are forcing their way to the shore. Out at sea flares the blaze of a tar barrel rocking violently back and forth—a boat is ashore on the Scroby Sands. Women are anxiously asking, "What boat is it? Pray God my man is not out there!"

Soon on the left, a green rocket denotes the setting forth of the steam lifeboat, and another to the right shows where the caistor lifeboat is battling the heavy seas to the rescue.

At last a white rocket from the wreck shows that the rescue is complete, and there is a rush to the harbour to see the landing of the shipwrecked men. They are landed, cold and weary, and are taken to warm blankets and hot drinks. It was the "Lucy W—" drifter, two of the crew being drowned. AYE!! Fish cost the lives of men, so when you sit down to enjoy your dish of succulent herring, think of the men who go out on stormy seas in the bitter cold of a winter's night, to bring fish to our tables.

Thank you.

## STATE TAX NOTES

(Continued from page 628)

"Bedding and Upholstered Furniture Inspection." A new tax stamp item for this state. As usual, state seal in center, 1-cent blue, perf. 12½.

Michigan's fourth annual trout stamp pictures a Lake Trout. A fine



addition to a topical collection. 1951 \$1 blue, perf. 12½.

Nebraska: Additions and corrections to listing of April 28th. Beer, add 12c green; Fortified Wine, add 1/5 gal., 11c blue and black. The one pint should read 6½c, not 6½c.

New York's 3c cigarette decal has now been changed to brown.

Ohio has a 11x14½ mm. decal in the familiar design used in the past on both paper stamps and decals. This has solid color in the upper corners. Two-cent red on buff safety card.

Tennessee: The 4-cent tobacco tax stamp of the 1933 series has been re-issued in a bright yellow green.

Virginia: The Feeding Stuffs Inspection Tax stamps are out with a new signature—Parke C. Brinkley, Commr. 3/40c purple, 3/16c blue, 3/4c black, perf. 12½.

Thanks to Frank L. Applegate, G. W. Anderson, Richard J. Beck, Geo. D. Cabot, and Ralph Tryon for stamps and notes.

★ ★

## A NAUTICAL COLLECTION

(Continued from page 629)

cided to enter my Nautical Collection for the purpose of receiving constructive criticism. The boss learned that Gordon Bleular of Dallas would exhibit his Oklahoma Territorials. Knowing Gordon liked covers and realizing surely that Joe Fincher would show up, he decided to show a few frames of Austrian material. These exhibits along with the other fine material that would appear I agreed with "His Highness," that "Topicals" such as mine didn't stand a ghost of a chance. But, I was "bent" on showing and I did.

On that memorable Saturday I studied frame after frame. There was the post office exhibit. I can still remember my hubby saying how much he would give to legally own just one of those imperf. 3 center CIPEX blocks. I was fortunate in seeing again a portion of Cardinal Spellman's beautiful collection. Then, I came upon the "Greer Empire." Gordon Bleular really outdid himself again with his magnificent showing of Oklahoma Territorials. Those of us who were fortunate enough to see

his Indian Territorials in Galveston certainly could never mistake the identity of this exhibitor. I hurriedly passed hubby's Austria to gaze upon something very familiar. It was a topical depicting cattle. Having seen Mr. Baughman's "Deer" section I knew this had to be his. This collection represented a depth of research and study. Col. Noel's duck stamps also took my eye.

In the very last row of frames I found the familiar words: Medicine, Doctors and Science. However, these words were not on my daily charts, they did not even remind me of the Records Department. They were on stamps. Here was a subject I was familiar with. I appreciated all that I saw and it was truly a very fine exhibit. I knew that hubby had missed his mark this time for the display of topicals certainly dominated here. And, right I was, for at the banquet Clare McAlister's Medical Doctors and Science was awarded the Grand Award. This did me a world of good. My mission was accomplished. The Victor was not the exhibitor of classics but instead, deviation from the highly technical art of specialization was overshadowed by a contender in this new field of philately.

This "stamp widow" received a new joy when "His Majesty" openly admitted to the members of the Philatelic Forum of Houston, Texas, that here was a type of display that could not be overlooked in the world of philately for it held the interest of collector and non-collector alike. My Nautical Collection and I have finally found a permanent home in the "Philatelic Den at the Slim Picken's Ranch."

★ ★

## AUCTION CALENDAR

July 24th. U. S. and Foreign Stamps, Covers and Collections. Elmer R. Long, 112 Market St., Harrisburg, Penna.

July 25th. Great Britain, all issues. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

August 4th. United States, British Colonials, General Foreign. Catalogues now ready. Zenith Stamp Co., 95 Nassau St., New York, N. Y.

September 10th. British Commonwealth and Foreign. H. R. Harmer, Ltd., 39-42 New Bond St., London, W. 1, England.

September 15th. Eighty-fifth Mail Sale: U. S. and General Foreign. Gustave H. Fabian, 13 Perry St., Hempstead, N. Y.

Catalogues of these sales are obtainable from the auctioneer. Mention WEEKLY PHILATELIC GOSSIP in writing. Use Air Mail if time is short. To be listed, Auction Notices should reach us at least two weeks before date of sale.

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

Alabama raised the tax on a pack of twenty cigarettes from 3-cents to 5-cents. The 3-cent red decal with tobacco leaves on sides was overprinted with a black "5." A new type decal



has also been seen, 11x14 mm., "ALABAMA" in wavy band across top, value on outline map in center, 3-cent red.

Arkansas: I have more stamps with the "D. R. Morley" signature.

DOMESTIC WINE: "Old State House" design, values in second color, roulette 9½; 1/5 gal., 1-cent green and red; 1/4 gal., 1¼-cent orange and green; 1/2 gal., 2½-cent dark green and orange; 1 gal., 5-cent brown and blue.

LIQUOR, as above. One pint \$0.3125 gray.

Liquor decal. 13x16½ mm. on cream safety card, roul. 6½ in black. One-half pint .15625 red.



|                  |  |
|------------------|--|
| NAME OR NUMBER   |  |
| GRADE            |  |
| SIZE             |  |
| DATE OF DELIVERY |  |

Indiana: Egg Inspection tax stamps now have a label attached to right of stamp. They still come in pairs roulette between; 15 dozen red.

New York: The Cigarette tax decal is now green and the design has been changed to include the date "19-51" divided by the copyright "c" in the bottom frame. Three cent green.

Tennessee raised the cigarette tax to 5c per pack of 20 and issued the 3c decal with new values in black. The 2c for use on packs already stamped with a 3c decal. Two on 3c blue, 5 on 3c blue. My only "2" is doubled. The 5c Cigarette Tax Meters are now red.

The 5c blue tobacco tax stamp seems to have had more use lately and the little used 2½c in the same color

has been changed to brown. A new value has also been seen recently; 1¼c yellow, 2½c brown.

Utah: Private die beer label. "BECKER'S UINTA CLUB" now has the Ogden address. Thirty-two ounce light gold and black on red, white, blue, gold and black, 114 by 75 mm. label.



Utah has an extensive set of hunting and fishing stamps, ten in number with a total face value of \$80.05 and no stamps are to be sold except those legally required on a license.

Seven of them are in uniform style with upper 2/3 of design filled by a picture framed by lettering and date on a circular band, denomination below and a blank panel for insertion of license number at bottom.



The 16½ by 23 mm. stamps are in booklet panes of ten (5x2), straight edged on three sides with binding tab on left; perf. 12½ between.

1. "UTAH RESIDENT FISHING LICENSE." "Fisherman reaching for fish on end of line," \$3.00 blue.



2. Same as No. 1. For Juveniles, \$1.00 ultramarine.

3. "UTAH RESIDENT OLD-AGE or BLIND FISHING LICENSE" as above, 5c orange.

4. "UTAH NON-RESIDENT FISHING LICENSE" as above, \$5.00 violet.

5. "UTAH RESIDENT GAME BIRD LICENSE." "Two ducks flying over pond," \$3 brown.

6. Same as No. 5, NON-RESIDENT. \$15 deep carmine.

7. "UTAH RESIDENT TRAPPING LICENSE." "BEAVER," \$5 olive gray.

The three remaining stamps are printed on cloth in two parts, the gummed stamp at right, the left un-gummed end is a tag to be tied to the head of any deer killed. The tag is printed in colored ink on white, the stamp portion is covered by the ink except for white lettering and white panel at bottom, no picture. They come in vertical strips of ten rouletted horizontally between and vertically between the stamp and the tag.

8. "RESIDENT DEER LICENSE 1951," \$3.00 blue, 17 by 29 mm. roulette 6½.

9. "NON-RESIDENT DEER LICENSE, 1951," \$40 red, 17 by 29 mm., roulette 6½.

10. "UTAH RESIDENT FISHING & HUNTING LICENSE 1951," \$5 blue, 58 by 29 mm., roulette 6½. No. 10 is a combination stamp replacing Nos. 1, 5 and 8. There is also a fee of \$1 for the form to which the stamps are affixed.

## PHILATELY'S PASSING PARADE

### Royal Visit Postponed

Princess Elizabeth and the Duke of Edinburgh have canceled their trip to Canada due to the illness of King George VI.

### For Whom the Bells Toll

Arthur Szyk is dead at fifty-seven. Well known for his work in designing stamps of Liberia and album pages for K. Bileski of Winnipeg, Canada.

### Lloyds Were Correct

Lloyds of London insured Capex against war a year ago. On the opening day of Capex the policy expired. There had been no war.

### Lions International Stamp Club

Lions International, the largest service organization in the world, with 9,000 clubs in as many communities, has started its own stamp club.

### Television to Feature Stamps

Station WATV, Newark, N. J. will have a half hour program Saturday evening, November 10th. Hookup with National Stamp Week and A. S. D. A. show to follow.

### Herst Auction at Niagara Frontier Federation

Niagara Frontier Federation of Stamp Clubs have secured Herman Herst, Jr. as auctioneer for Friday night, October 12th. Show runs from 12th to 14th at Sheraton Hotel, Rochester, N. Y.



## U. S. Stamp Offers

OLD SCARCE U. S. SECONDS ON APPROVAL. Slight imperfections, nice appearance, lowest prices. Want lists filled. Herrnfelds, Clintonhill Station, Newark 8, N. J. \*63tf

OLD U. S. WITH SLIGHT IMPERFECTIONS on approval. References please. W. Obermeyer, Amherst, Wis. \*62tf

COMMEMORATIVES: FLAGS, 11 VARIETIES, 60c; Famous Americans, 21 varieties, 30c; 1948 Issues, 28 varieties, 35c. All for \$1.00. H. E. Rose, 217 Union, Kingsport, Tennessee. \*61tf

COMMEMORATIVES—112 DIFFERENT FOR \$1.00. Many older and better stamps included. Refund. G. H. Pritchard, 1306 Good Hope, Cape Girardeau, Mo. \*71

JEFF DAVIS STAMP GIVEN OR 10 OLD Revenues with \$2 purchase from "Old fashioned" U. S. approvals. Many scarce items 10c up. Stiles, 95 Brandywine Station, Schenectady, N. Y. \*70

HOP ABOARD THIS NEW, FAST-GROWING, fascinating philatelic interest. It's real fun to collect U. S. Used Blox. Inexpensive, too. "Starter Packet" contains 27 blox including dollar Prexy, Bicolor Airmail, Cipex Sheet and 24 other commemorative, postage and airmail blox, only \$2.00. Price list free. Hustace, 11 Belmont Place, Yonkers 3, N. Y. \*68tf

FLAGS, COMPLETE: MINT PL. & BLOCK 732; Mint Arrow block 702; Virginia Dare, etc. In all 38 \*U.S. Commemoratives, just \$2.00, remittance with order, please. Want lists carefully serviced. W. D. Safford, Burlington, Vt. \*68tf

66 DIFFERENT USED U. S. COMMEMORATIVE blocks, very fine condition (beautiful), \$6.00. 100% satisfaction guaranteed. Ideal Stamp Company, 338 Reynolds Street, Augusta, Georgia. \*72

STILL HAVE SOME OF THESE PRICED per thousand: 3c Green, mixed, \$3.50; 2c 1883, \$2.50; 2c Columbian, \$1.50. P. G. Andres, 7195 Orchard St., Riverside, Calif. \*69tf

U. S. COLLECTIONS, MOUNTED, GOOD used condition. 100% satisfaction guaranteed. All different. 500, \$9.50; 600, \$12.50; 700, \$17.50; 800, \$23.00; 900, \$30.00; 1,000, \$38.50; 1,500, \$95.00; 2,000, \$180.00. Order your collection today at these special prices. Ideal Stamp Company, 338 Reynolds St., Augusta, Ga. \*73

THREE FINE \$5 STAMPS. 573, 834, J78, only \$1.35. Supply limited. Walter H. Angell, 33 Seaview, Cranston, R. I.

U. S. MINT PLATE BLOCKS FROM 2852 to 997. Prices start at 16c. List free. Joseph L. Pitchell, Box 43, Fordham Station, New York 58.

## Wanted

WE BUY COLLECTIONS, ACCUMULATIONS, sets. Saturn Stamp Co., 730 Main, Buffalo, N. Y. \*47tf

AIRMAIL FIRST FLIGHT COVERS, CRASH covers, Pioneer flights, CAM's, etc. Send description before mailing covers. Fredric Holladay, APS 18352, 800 Sperry Drive, Colton, Calif. \*33tf

WANTED: UNUSED CIVIL WAR PATRIOTIC envelopes. Also Confederate stamps and covers. Do not send material, but write first giving complete description and price. I frequently have similar duplicate material for sale or exchange. Correspondence with serious collectors invited. George N. Malpass, R. D. 3, Church St., Saratoga Springs, New York \*69tf

WE WILL PAY CASH FOR SCARCE singles, sets, specialized or world-wide collections of stamps and covers. We also sell for commission in our auctions. Earl P. L. Apfelbaum, 1428 S. Penn Square, Philadelphia, Pa. Est. 1930. \*68tf

NEED URGENTLY: U. S. PLATE BLOX, Airmails, Sheets, also any amount of 3c postage. Ship for my best offer. S. Henry Samson, 178 Market Street, Paterson, N. J. \*74

CASH FOR ALL FOREIGN COINS, PAPER money, European souvenir sheets. Harry Kelso Antiques, Pittsburg, Kansas. \*72

## Wanted

NEED THESE MINT SPECIAL DELIVERIES: E1, \$1.75; E2, \$1.90; E4, \$6.75; E5, 75c; E8, \$1.00; E9, \$2.50; E10, \$8.50. Include other mint and used singles, blocks, plate accumulations for our offer. Mint Sheet Co., 276 W. 43 St., New York City.

REASONABLE PRICES. ANY COUNTRY, 1850 to 1951. Topicals. Lester Brand, 635 Straight, Cincinnati 19, Ohio. \*72

## Wholesale

DEALERS (ALSO PART TIME) SEND FOR free samples, printed philatelic forms. Thie-e, 9320 San Juan Ave., South Gate, Calif. \*60tf

MAKE MORE MONEY! READ "STAMP Wholesaler"—World's Largest Magazine for the Stamp Dealer! Seven trial issues, \$1.00 to stamp dealers only. Stamp Wholesaler, Box 284, Burlington 8, Vermont. \*79

WORLD STAMP MARKET, WORLD-WIDE, the oldest and original. Also recognized as the leading stamp trade journal in the U. S. With 12 issues you receive the Wholesale Dealer's Directory, Sources of Supply, listing not only U. S. wholesalers but those of the world, at \$2.00. Sold only to bona fide dealers. Published by The Gossip Printery, Inc., Holton, Kansas \*90tf

## PHILATELY'S PASSING PARADE

(Continued from page 479)

### For Whom the Bells Toll

Ernest Erbach, many years a collector of Sheboygan, Wis., died of pneumonia after a very short illness on November 18th.

### W. C. Black is Dead

Charter member of the Kansas City Midwest Philatelic Society and one time associate editor of the Official Precancel Catalogue, Walter C. Black is dead. Well known throughout the midwest area, Mr. Black died after a long illness.

### Zeppelins, Rockets, etc., at Auction

Penny Black Stamp Co., 116 Nassau St., New York, N. Y. mail auction sale closes December 15th. Air mail for catalogue. Zeppelin, Rocket Flights, Air Stamps Specimens, etc., included in over 2,000 lots.

### United Nations Air Mail Stamps Delayed

The first four stamps in the United Nations Air Mail series will not appear until December 14th. November 30th was the original scheduled date. They are the 6c, 10c, 15c and 25c values.

Please mention WEEKLY PHILATELIC GOSSIP when answering Ads.

## WHY DON'T YOU?

- If you have something you want to sell, trade or buy, let others know about it through the classified columns of WEEKLY PHILATELIC GOSSIP. Only 5c per word, per insertion. 12c per word, for three consecutive insertions. 500 words for \$15. References and cash with copy, please.

**Weekly Philatelic Gossip**  
HOLTON, KANSAS

# STATE TAX NOTES

By CHAS. H. HERMANN

Arkansas: I have several additional "D. C. Morley" decals on cream safety card roulette 6½ in black.



LIQUOR, one pint .3125 black and pale green.

WINE, same as above—inscribed "LIQUOR TAX." Used on wine. 1 10 gal., .075; 1/5 gal., .15; 1/4 gal., .1875; 1/2 gal., .375 black and pale blue.

Also a new decal for twenty cigarettes—6c green on same safety card as the Liquor stamps.



Kansas: The annual Quail Hunting stamp is still in the design used since 1938. 1951 50c green with quail in red roulette at right.



Kansas City, Mo. has a new 11½ by 15 mm. cigarette tax decal. City seal in center. Two cent blue on cream safety card roulette 6½ in black.

Rhode Island has again changed the color of the three cents cigarette tax decal to make the cancelation more readable. Three cent orange yellow.

Tennessee: The new values for the last tax raise are slowly reaching collectors. They seem to be little used values, and in two types, one printer using the old 1933 design. Current type (outline numerals) 1½c orange yellow, 2½c brown—listed in error as 2½c in WEEKLY PHILATELIC GOSSIP

**Weekly Philatelic Gossip**



October 6th. 1933 type (solid numerals) 1½c yellow, 1½c orange. All are perf. 12½.

Washington honey inspection stamp printed on private label. Two pounds blue-green on yellow with black "2" on part of blue, white and blue label stamp 11x8 mm.

Thanks to Dr. F. J. Scully, Frank L. Applegate, Colin MacR. Makepeace, Geo. D. Cabot, Mrs. Ruth White and J. R. Cook.

## TREY O'CLUBS

By TAC

Riding in the country, one passes a farm with a nondescript fence, a broken-down gate and with weeds growing everywhere. Without going inside, one knows automatically that the house is also run down at the heels, that the spigots leak, the bed has a broken spring, clothes are thrown over the furniture, and there is a heavy coat of dust over everything.

It's the same way with a stamp collection. One can generally tell by the outside of the album if the stamps are worth looking at.

It is O. K. for a woman to make up her face in public, because it has become an established custom. But it couldn't be right for a man to take a kit out of his briefcase and give himself a shave while riding to the office in the morning on the bus, nor for him to brush his teeth over the cuspidor.

A 1 when your fellow collector is bragging about the recent acquisition of a pair of U. S. No. 2 on cover from an old lady in Whiffenpoof, neither is it right for you to break in and tell him that cock and bull story about how you found an inverted center 24c air mail in the ash can at Oskewowow. It is most rude—and besides, it just ain't so.

If you are in the habit of bragging about your collection, and making a general nuisance of yourself, then there is only one thing more disconcerting than walking up on two fellow collectors deep in consultation at the club, only to have them break off the conversation and walk away—that is to have them continue what they are saying about you after you get within hearing distance.

Peter S. Berg thinks a "paste up pair" is newlyweds.

The initials "M. O. O." are not supposed to be something heard in a cow pasture. Most British countries have postmarks bearing these initials. They really have an important significance too. They stand for "Money Order Office."

for December 15, 1951

## AUCTION CALENDAR

December 15th. Very fine 19th Century Foreign with rarities and U. S. Sale held at 1:00 P. M. at the Philatelic Museum, 2043-45 N. Broad St. Earl P. L. Apfelbaum, 1416-1428 South Penn Sq., Philadelphia 2, Pa.

December 19th. U. S., Br. Col., General Foreign. Miner Stamp Co., 225 So. Main St., Wilkes-Barre, Pa.

December 19th. British Empire, attractive collections from Aden to Zululand. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

December 28th. 226th Mail Sale—U. S. and Foreign Stamps, Covers and Collections. Catalogue free on request. Elmer R. Long, 112 Market St., Harrisburg, Pa.

January 9th. British Empire. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

January 12th. General Sale at Bournemouth. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

January 15-17. Part 2, Leonard Michael World-Wide Collection. Harmer, Rooke & Co., Inc., 560 Fifth Ave., New York, N. Y.

January 16th. E. E. Yates Collection of Greece, Mongolian Covers, Portuguese India and European Classics. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

January 22-24. U. S. and General Foreign. Harmer, Rooke & Co., Inc., 560 Fifth Ave., New York, N. Y.

January 23rd. Great Britain. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

January 30th. Postal History. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

February 6th. British Empire. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

February 9th. General Sale at Bournemouth. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

February 20th. A further portion of the "J. B. Seymour" Great Britain. Robson Lowe, Ltd., 50 Pall Mall, London, S. W. 1, England.

Catalogues of these sales are obtainable from the auctioneer. Mention WEEKLY PHILATELIC GOSSIP in writing. Use Air Mail if time is short. To be listed, Auction Notices should reach us at least two weeks before date of sale.

## EXHIBITIONS—CONVENTIONS

February 2-3. Annual Exhibition, Birmingham Stamp Club, Birmingham Community House, Birmingham, Michigan.

February 22nd. The Rocky Mountain Empire Stamp Exhibition at the Albany Hotel, Denver, Colo.

February 23. 19th Annual Exhibition, Bourse and Banquet, Ann Arbor Stamp Club, Michigan Union, Ann Arbor, Mich.

March 22-23. Essex Philatelic Society, 3rd Annual Exhibition, Bourse and Banquet, Bay City, Mich.

March 22-23. PEOPEX, Peoria Philatelic Society, Exhibition, Bourse, Banquet, etc., Jefferson Hotel, Peoria, Ill. Dr. C. D. Sneller, Jefferson Bldg., Peoria, Ill., Chairman.

March 29-30. Annual Exhibition, Albion Stamp Club, Parker Inn, Albion, Michigan.

April 5-6. Annual Exhibition, Flint Stamp & Coin Club, Durand Hotel, Flint, Mich.

April 26-27. 14th Annual Peninsular State Philatelic Society Convention, Exhibition, Bourse and Banquet, Bancroft Hotel, sponsored by the Saginaw Valley Stamp Society, Saginaw, Michigan.

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## WEST COAST NEWS

By FRED HUSING

The fifth annual Alameda Stamp Exhibition held Saturday, March 22 surpassed all previous exhibits, every entry was a masterpiece in itself, and those in the Bay Area who missed a chance to see this annual exhibit will regret that they did not spare the time to do so when they hear of this exhibit from the masses that packed the hall for the entire afternoon. My allotted column space will not permit complete justice to this outstanding Fifth Annual Alameda Stamp Exhibit. Even the judges had to get together several times before they could make a final decision.

The judging was by Mr. L. Shain, Mr. Karl Mueller and Mrs. Estell Burge, all of the California Collectors Club in San Francisco, Calif.

Mr. Al Lohbrunner, past official of the California Collectors Club, reports a very well spent three month vacation with relatives in Canada, enjoying the many scenic wonders of British Columbia, but states that it is good to get back to his many philatelic friends here in the Bay Area.

Little Marjorie Wetzel, the sixteen year old girl member of the Alameda Stamp Club who for the past three years brought home to her club the highest of honors for her junior exhibits wherever exhibited, once again was awarded the Grand Award for her wonderful showing of African natives on stamps. This was an idea of her own creation and under the tutorship of the Christensens the young lady could do nothing but win.

If OSCARS were passed out in Oakland, Calif. like they are in Hollywood, the Christensens, and I mean ART and LEORA, would take more than their share for the work which they have done with the Juniors for the past several years. With only compliments for their compensation of this outstanding work, they still smile and say that they enjoy every moment spent with their youngsters.

The Oakland, Calif. new post office annex will be in full operation sometime during the month of June from the latest reports I have been able to gather.

## ★ ★ AUCTIONS SCHEDULED FOR SPECIALISTS

Specialists of Airpost Issues, Confederate States, China and French Colonials will have an excellent opportunity to add gems to their collections at the end of April and beginning of May.

H. R. Harmer, Inc., announces specialized sales of the "E. D. Finney"

Gold Medal collections of Confederate States on Monday, May 5th and China on Tuesday, May 6th.

Both groups contain really outstanding items that are expected to excite considerable competition among the increasing numbers of collectors for these countries. Quality abounds throughout.

Wednesday, May 7th will see the disposal of a collection of French Colonials, particularly strong in Free French issues and including the extremely rare 3fr of which only 27 genuine copies exist. This stamp is considered one of the great 20th Century rarities. This property will be sold by order of a New York Collector.

On the previous Wednesday and Thursday, April 30th, May 1st. H. R. Harmer, Inc., will sell the "Colonel E. J. Ristedt" Collection of chiefly mint Airpost Issues, exceptionally complete to date and containing many rarities.

The two days previous to the "Ristedt" collection will give an opportunity to collectors of United States and General collectors to improve their collections.

Auction catalogues are obtainable from H. R. Harmer, Inc., 32 East 57th St., New York 22, N. Y. against 10c for handling charge.

## ★ ★ STATE TAX NOTES

By CHAS. H. HERMANN



**Alabama:** I now have the city of Mobile 2c brown cigarette tax decal in the 11 x 14 mm. design. On yellow safety card, roulette 8, in black.

**Arkansas:** Coin operated venders for year ending 6/30/51. Five cent Vender \$2.50, red and blue, 25x27 mm. shield shaped decal.

Decal 37x41 mm. square with round corners and panel at bottom for serial number. Map in center. Amusement Machine \$5 gold and black. Music Machine \$5 red and black.

**Indiana:** Beer stamps now carry the signature of Bernard E. Doyle, Chairman, after having the signature panel blank for some time. The design appears unchanged except for gouging out part of the ornamental background above "Doyle" and inserting the Lithographer's Union Label. Twenty-four 12 oz. bottles,

purple and yellow on salmon tinted background, black serial number. The stamps are slot perf. 6½ horizontally.



The Indiana State Board of Health Sanitary Bedding Section has issued its first inspection tax stamp—1½c blue perf. 12½. The seal in center is the Department seal, I suppose.



I also have a new egg inspection stamp. The old blue stamp overprinted in red with the "FED-STATE GRADE" shield, roulette 14 in blue at left. (Issued in horizontal pairs—each stamp for fifteen dozen.)



**North Carolina:** The Canned Dog Food stamp is now on yellow orange paper. Two cent black, perf. 12½.

Thanks for stamps and data to Dr. F. J. Scully, James W. Seville, Ralph Tryon, Glenn Linnemann.

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

**Georgia:** The City of Nashville, Ga. has had a tax on beer and liquor since January 1, 1949. A set of 11 by 14 mm. decals are now in use, printed by American Decalcomania Co. on cream card roulette 6½ in black.



Numeral of value in center. Three cent blue beer tax, 5c (½ pt.) red, 10c green (1 pt.) whiskey tax, and 15c (1/5 gal.) brown-orange, 20c (1 qt.), color (?), whiskey tax.

**Illinois:** A new series of liquor decals, 16½x28 mm. appeared about May, 1951 with several new values added. They replace the "no number" issue which was in use less than eight months.



The decals are in the shape of an outline map of the state and have a background print of interlacing lines in a lighter tint of the color of the stamp, without year date, with "SERIES D," etc., in panel below "ILLINOIS."

Tax paid at the rate of 15c per gal. (14% wine): 4 oz. olive, value, etc., in black; 6.5 oz. red-brown, value, etc., in black; 24 oz. yellow, value, etc., in black; 26 oz. light blue, value, etc., in black; 1/5 gal. green, and ?; 1 qt. green and blue. Tax 40c per gal. (over 14% wine), value, etc., in second color. 6.5 oz. light green and black, 24 oz. grey and black, 25 oz. pink and black. One quart blue and ?, 1/5 gal. blue-green and red-orange. One quart green and ?.

TAX \$1 per gallon (liquor), value, etc., in second color. One-half pint rose, 1 pt. pink and green, 1/5 gal. pink and black, 1 qt. red and silver.

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**Massachusetts:** A tax on Deeds effective January 1, 1952. The tax is \$1 on the first \$100-\$500 and 55c for each additional \$500 or fraction of valuation of Real Estate Transferred.



The 38½x29 mm. stamps carry the imprint of the American Bank Note Co. at bottom, the serial numbers are in blue and the value in deep violet blue. State seal at upper left.

Five cent plum, 10c grey blue, 50c olive, \$1 green, \$5 blue, \$10 violet, \$50 grey, \$100 green, \$500 olive and \$1000 blue.



**New Mexico:** The City of Santa Fe. A 14x11 mm. decal on yellow card with black roulette 8; "1c" on sun in center; 1c green.

**Texas** has a lot of new stamps showing the new tax rate of last July. The old stamps had been sold at the new rate for some time without over-



print. LIQUOR 18½x12½ mm. oval decals on pink safety card, roulette 6½, serial numbers in black. The



values appear thus: "½ PINT/.088 CENTS," repeating an old error in Texas tax stamps—the placing of the

decimal point for "\$" but using "C" or "CENTS."

One-half pint .088 light green, 1/10 gal. .1408 purple, 1 pint. .176 red, 1/5 gal. .2816 light yellow brown, 1 qt. .352 turquoise blue. LIQUOR EXPORT looks like a lithographic copy of the 1936 engraved stamp; 25c brown, roul. 6½, serial number in black.



The wine stamps are 38x25½ mm. "WINE" in large letters at top, etc. in center, serial number at bottom, in color of the stamp, slot perf. 6½. Three tax rates. "NOT OVER 14%" 2.4 gal. 26.4c orange yellow, 3 gal. 33c dark green, 4 gal. 44c brown. "NOT OVER 24%" 2.4 gal. 52.8c blue, 3 gal. 66c carmine, 4 gal. 88c purple.

"NATURAL" 2.4 gal. 66c light green, 3 gal. 82.5c orange.



"MALT LIQUOR" (over 4% by weight). The odd values appear three ways on the stamps, 99x35 mm., serial numbers in black. Perf. 12½ horizontally by roulette 2½ vertically.

1 Case 24—7 oz. or less, 168 oz., 21 66/100c orange; 1 Case 25—7 oz. or less, 175 oz., 22 56/100c dark blue; 1 Case 24—12 oz. or less, 288 oz., 37 13/100c red; 1 Case 25—12 oz. or less, 300 oz., 38 68/100c purple; 1 Case 36—12 oz. or less, 432 oz., 55 69/100c green.

**Virginia Hunting Stamps** of the 1951-52 season are of the usual designs, 50½ x 35½ mm., black on colored paper, red serial number, perf. 12.

Hunt - Trap - Fish \$1.00 green map of Virginia with counties outlined and National Forests shaded.

Bear and Deer—Resident \$1 pink, non-resident \$2.50 deep orange; deer jumping over fallen tree.

Bear - Deer Damage—Bath Co. \$1 yellow map of county. Overprinted with name of county in red—"HIGHLAND" \$1 blue "Bear," "WISE" \$1 buff "Bear."

**Washington:** The 1951 Elk Hunting stamp is in the smaller size of 1950. The words of the top and bottom lines are more widely spaced; \$5 red, black and buff on yellow paper, roul. 6½ horizontally in red.

Weekly Philatelic Gossip



Wisconsin. A 35x19 mm. stamp for  
ure on wine withdrawn from tax paid



containers; no face value, green,  
perf. 12 1/2.



The map shaped liquor decals are  
showing some changes. Some values  
are reported with "TREASURY  
DEPT." / BEVERAGE TAX DIVI-  
SION removed from below the nu-  
merals of value, also with "c" in circle  
added. I have the 12 1/2c blue, black  
and orange as above.

Thanks for the fine co-operation—  
Frank L. Applegate, Bill Larsen, El.  
Hubbard, J. C. Hopfinger and Keith  
Forfar.

## TOPEX

Many interesting features have  
been planned for TOPEX, the first  
International Topical Stamp Exhibi-  
tion and Convention to be held in the  
United States by the American Topi-  
cal Association in Johnstown, Penna.,  
June 20-22, in the Fort Stanwix  
Hotel, Johnstown, Penna.

First exhibition of a new Topical  
Stamp Exhibit of the Pan American  
Union prepared especially for  
TOPEX.

Exhibit of the French Government  
Department of Posts, Telegraphs, and  
Telephones. A large exhibit of stamps  
of a Topical nature.

Plans also include the United States  
Post Office Departments exhibit and  
a philatelic agency.

Various tours of the historic and  
scenic city have been mapped out.

June 20—is Railroad Day with  
Mrs. Casey Jones and Mr. Sim Webb,  
Casey's old fireman as special guests.

June 21—is Pan American Day.

June 22—Hawaiian Day with each  
visitor attending TOPEX receiving  
FREE either an Hawaiian Lei or  
Vanda Orchid.

For information as to bourse, pros-  
pectus, rates, reservations, etc., con-  
tact: Homer L. Jones, General Chair-  
man, 1344 Franklin Street, Johns-  
town, Penna.

for April 19, 1952

## Jottings From Japan

By TATSUO TODA

**New Air Letter Sheet:** New air  
letter sheet appeared on April 1st in  
a symbolized design of a bird and  
globe, figure in arabic numerals of  
50 yen. The postal rate of the air  
letter sheet was reduced to 50 yen  
from 62 on April 1st and the new  
air letter sheet was printed on a white  
thinner paper, in blue and red color.

To utilize the stock of the former  
62 yen sheet, the Japanese P. O. D.  
has arranged to have revalued on the  
62 yen sheet and also U. P. U. 75th  
anniversary commemorative 62 yen  
sheet surcharging with an arabic  
numeral of 50 in a square and with  
the five barred killers in red color by  
a rubber stamp at the respective post  
office for the temporary demand.  
Therefore we have now three differ-  
ent kinds of 50 yen air letter sheets  
in our country but it is rather diffi-  
cult to find the U. P. U. 62 yen sheet  
in the post office. The issuance of  
these air letter sheets was officially  
announced by notification No. 80  
under the date of March 26th.

**National Park Issue:** Difficulty on  
getting the data for the stamp design  
of the Shima-Ise National Park issue  
which was scheduled to appear around  
May this year, has compelled the  
postal authorities to change their  
plans and this issue will not be seen  
until next year. It is reported that  
the Bantaisan mountain National  
Park near Sendai in the East North-  
ern district in Japan will be pictured  
on the stamps this fall.

**Chrysanthemum Crest Again:** A  
4 yen Geese design stamp will make  
its appearance shortly on a white un-  
watermarked paper. A chrysanthem-  
um crest which has been dismissed  
from the Japanese stamps design  
since the Foreign Trade Reopening  
Commemorative of August 15th, 1947,  
will be seen again on the 4 yen regu-  
lar issue as it is printed from the  
former plate.

**500 Yen White Paper:** A 500 yen  
locomotive design stamp will be  
printed on a white paper without  
watermark but it is not yet known  
when it will be put on sale at the post  
office.

**One Yen Maejima Gravure:** One  
yen stamp portraying Maejima with  
the photogravure printing has ap-  
peared recently (March) on a white  
unwatermarked paper with the new  
second character of *Satsu* on the  
plate imprint on the bottom margin  
of the sheet as seen on the new  
whitened unwatermarked paper  
group, which were printed since July  
of 1951.

**Nagoya Air Port:** Nagoya air port  
was inaugurated on March 20th for  
the inland air line route for Tokyo  
and Osaka. A miniature type com-  
memorative cancel was used at the  
Nagoya Central Post Office one week

from March 20th marking the event.  
It speeds up time about 5 hours for  
Tokyo and Osaka via air mail serv-  
ices.

**Second Ajapex:** The second all  
Japan philatelic exhibition will be  
held at the Mitsukoshi department  
store in Tokyo from April 15th to  
20th.

**No Special Stamps for Postal  
Week:** No special postage stamps  
were issued for the postal week this  
year but a special postal cancel will  
be used.

★ ★

## CUT SQUARE SALE

It has been many a year since the  
envelope collector has had an oppor-  
tunity to purchase, through the medi-  
um of Public Auction from so vast an  
array and wealth of material, as the  
Colby Organization will offer in their  
April 30th Sale. We learn that a Cut  
Square and Entire Collection formed  
by a very prominent student is being  
offered by SYLVESTER COLBY,  
INC., 505 FIFTH AVE., NEW YORK  
17, on that date. This is the group  
which will be broken up and offered  
to the public in line with their policy  
of unusual specialized sections in  
their Auction Sales.

Close to 300 different lots of Cut  
Squares and Entires are in the sale.  
There are several used entires with  
scarce western markings, but for the  
most part this section contains un-  
used, pristine envelopes. Several  
scarcer wrappers are among the items  
offered, such as the scarce unglazed  
variety, W434. There is a 2c on 2c  
carmine on white, superb entire, of  
which less than six are known, and  
then there are the very many popular  
priced items missing in most collec-  
tions. The Cut Squares section runs  
all the way from U1 to date, with a  
very fine showing of Departments.  
This type of sale should once again  
make it possible for the collector to  
fill vacant spaces.

New Englanders may view these  
lots at the Second ASDA Show in  
Boston from April 25-27 where they  
will be on exhibition. The catalogue  
certainly will prove worth owning for  
future reference. It is available, free  
of charge, from the Colby Organiza-  
tion.

★ ★

## REVIEW

ALL IN FUN

A collection of over 300 cartoons  
selected from the pages of *The Stamp  
Wholesaler* and the best one dollar's  
worth of fun we have seen in some  
time. The efforts of our foremost  
philatelic cartoonists are sure to pro-  
duce plenty of laughs. Ideal for a  
door prize or a philatelic gift regard-  
less of the occasion. Obtainable from  
*The Stamp Wholesaler*, Burlington,  
Vermont.



# STATE TAX NOTES

By CHAS. H. HERMANN

**Alabama:** The 1951-52 tobacco tax decals have been received. As usual the numeral of value is on an outline map of the state. The 11x14 mm. decals are on yellow safety card, roulette 8 in black.



**Tobacco Tax**—1c light green, 2c dark blue, 2½c red brown, 3c red, 3½c gray, 5c dark brown, 10c light blue, 15c orange, 25c black. Playing Cards—same design, 10c red.

**Idaho:** The 10c oleo tax stamp is now in a two tone job similar to the five cents stamp. Ten cents rose and pink, roulette 9½.

**Indiana:** I now have another Fermented Malt Beverage case stamp with the Bernard E. Doyle signature. Twelve 32-oz. bottles rose and yellow, roulette 6½.

**Maryland:** The City of Baltimore cigarette tax decal has been changed from 1c black to a 2c green in similar design.



**Nebraska:** The Liquor Tax seems to have been raised from \$1.00 per gallon to \$1.20. I have received two of the usual green liquor stamps with new values in new colors—½ pt. 7½c value in magenta, 1 pt. 15c value in red, perf. 12½x11.



**New York:** The cigarette decal dated 1951 has recently appeared in red.

**Pennsylvania** has a Real Estate Transfer Tax of 1% of sale price effective February 1, 1952. The 22 by 28½ mm. stamps are on a buff safety paper with vertical dashes arranged in wavy lines. State seal in center, perf. 12. One cent brown, 5c green, 10c vermilion, 25c blue, 50c orange, \$1 red, \$5 orange, \$10 green, \$20



brown, \$50 vermilion, \$100 blue, \$500 red, \$1000 brown. Local governing bodies are reported to have issued stamps for a similar tax during 1950 and 1951, however no local issues have been seen.



I have a new liquor decal, 10 by 38 mm. with date "1951" in the top and "1952" in the bottom of the key-stone, blue with black serial number.



**West Virginia:** The one cent cigarette decal has appeared in a new



color on a new card. One cent brown on cream card with safety lines reading down, roul. 6½ in black.

**Soft Drink Tax**—11x14½ mm. decal with outline map of state in top of central oval. One cent deep wine red on cream card, roul. 6½ in black.

**Seed Stamp**—22 mm. square stamp with numeral in center. All over safety design in pale blue. One (c?) dark blue, perf. 12½.

**Wyoming** now has a state cigarette tax. Several cities have had a similar tax for a few years. The 11 by 14 mm. decal has the state seal in center, 2c blue. (Only used copies seen.)

Thanks to James W. Seville, Mrs. Ruth White, Ralph Tryon, Edw. Lasecki, George D. Cabot, Harry Furniss, Jr., R. Maurice Fox, Doran K. Samples, Mary E. Morris and G. E. Van Hamme for stamps and notes of interest.

## COSTALES JUNE AUCTION

An outstanding collection of U. S. revenue stamps, envelopes—entires and cut squares, telegraphs, postage dues, departments and the general and commemorative issues will be sold at public unrestricted auction on June 23, 24, 25 and 26th at the air-conditioned Hotel Commodore, New York.

The collection is that of the late Henry B. Close and will be sold by Eugene N. Costales, 93-99 Nassau St., New York 38, N. Y. by order of J. W. Scott. Donald D'Amato will be the auctioneer.

The collection of revenues, envelopes, departments, dues and other portions of the Close collection reflect the superb condition demanded by the collector. Many unusual items will be offered in this section, including a most remarkable group of inverts, singles, pairs and blocks.

## PHILADELPHIA STAMP CLUB

Mr. William J. Flynn wishes to announce that the Philadelphia Stamp Club, which was founded in May of 1885, and is the second oldest stamp club in America, will have on Tuesday, June 24, 1952, at 8:00 P. M. as its guest speaker and exhibitor Mr. C. Gustave A. Papa of Oaklyn, N. J.

Mr. Papa, who is president of the Philadelphia Chapter of the Italy Stamp Group and also president of the Association of South Jersey Stamp Clubs, will speak on and exhibit a collection of Philatelic Curiosities of Italy and Colonies, San Marino, Vatican City, etc.

This will be the last meeting of the Philadelphia Stamp Club until September of 1952.

The meeting will be held in the Y. M. H. A. building on the second floor, Broad and Pine Streets, Philadelphia, Pa. at 8:00 P. M.

A cordial invitation is extended to all collectors and visitors in the vicinity to attend this meeting and exhibit.

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

**Colorado:** The new wine-liquor stamps are similar in design but about half the size, 19x38 mm., signature of



Geo. J. Baker, Secretary of State. Allover safety design in a light tint of the color of the stamp, red serial number on the 3c and 6c, blue on the 20c. 3c blue, 6c violet, 20c orange red, perf. 12½.



The Bedding Inspection stamp now has a face value of two cents (former issues had no face value), with same allover safety design as the liquor stamps. Seal at upper left, value at right. 2c blue with red serial number, perf. 12½. Safety reads up.



**Florida:** A new 11x14 mm. Cigarette tax decal with map above and to right of seal. 4c green.

**Indiana:** Another egg stamp with large tab at right for grade, etc., issued in horizontal pairs, rouletted 13½ between. Each stamp for 15 dozen, usually used in pairs on standard thirty dozen case, yellow orange.



**Kentucky:** The 2c black cigarette decal now has a white background. Formerly bright green.

for September 13, 1952

A new distilled spirits decal, 15x23½ mm., seal in center, value below on shield. 1/5 gal. black and green. Also a similar wine decal, 16½x26 mm., 1/5 gal., orange and black.



**Minnesota:** The signature of the Secretary of State is no longer on the Fermented Malt Liquor stamps; only the Liquor Control Commissioner—Dudley C. Ericson. \$.07258 (24 12-oz. bottles) blue, roul. 6%.

**New York:** New York City again has a tax of one cent per twenty cigarettes effective May 25th. 10x14 mm. decals with seal in center. ½c carmine, 1c purple, 2½c black, on buff safety card, roul. 9½ in black. Protests by dealers and distributors



resulted in the first tax stamp collecting tax for two political divisions. Combined City and State tax meters have been used on cigarettes in both New York and Florida. An 11x14 mm. decal with "NEW YORK" in large letters across center, 3c STATE 3c at top and 1c CITY 1c at bottom. 3c+1c green.

**North Carolina** has an array of engraved decals for wine tax but the state will not sell to collectors, so little is known about them at this



time. I have one, 22x25 mm., inscribed "OVER 14%." 8c. 1/5 gal., green and white with value in black, on pink card roul. 7½. "AMERICAN BANK NOTE COMPANY" imprint at bottom.

**North Dakota:** The three cents cigarette decal has been replaced by a 5c violet featuring the prairie dog. 9½x13 mm. engraved decal with AM. B. N. CO. imprint at bottom.

**Pennsylvania:** I now have the ¼th barrel soft drink tax stamp with imprint "E. S. P. CO., SCRANTON, PA." at bottom ¼ bbl. carmine, serial No. in black, perf. 12½.

The 4c cigarette tax decal is again black and yellow, on buff safety card roul. 9½ in black. The design now includes a small "c" in circle in the bottom frame.

**South Carolina:** The 3c black map design cigarette decal is now on orange background. At first white and later yellow.



**Utah:** Another private die beer tax label, "FISHER BOCK," 12 oz. light, (beer) red and blue on white neck label.



I have received a set of the Utah hunting and fishing stamps and there is an additional stamp in the set, unknown when the set was written up in these notes. \$12.00 olive green Alien Fishing License.

**West Virginia:** There is also a fifty cents stamp in same design as the one cent shown in last appearance of these notes, but four times the size. It is used on display cases of seeds. 50c dark blue (44x44 mm.). All used stamps appear to be overprinted in red with the year date. There is also a 2c green soft drink tax decal similar to the one cent.

And my thanks to the cooperators for stamps and notes of interest—James W. Seville, Lewis John Ott, Ralph Tryon, Dorance Gibbs, Geo. D. Cabot, Dick Green, Doran K. Samples and Dr. G. S. Wickler.

Jugoslavia was proclaimed a Republic in 1945. It has an area of 95,558 square miles in which better than 16,000,000 people live. It is known as the land of the Serbs, Croats and Slovenes.



# STATE TAX NOTES

By CHAS. H. HERMANN



**Alabama:** The City of Greensboro has a 10x14 mm. cigarette decal with "2/CENTS" on a shield in center, 2c green and white on yellow card, roulette 8 in black.

**District of Columbia:** The liquor and wine stamps have been appearing in lighter shades, rotary press printed with the electric eye markings on margins similar to the postage stamps perf. 11x10 1/4.

**Indiana** has a 3/4c bedding stamp to go with the 1 1/2c blue; 3/4c orange red.

**Kansas:** The annual quail hunting stamp is brown and green and roulette 6 1/2. The design has never changed from the first stamp in 1938.



The new 16x13 mm. cigarette decal has the sunflower at upper left and the 3c at right center. Three cent red on yellow safety card, roul. 8 in black.



**Michigan:** The 1952 trout stamp shows fishermen on the Au Sable River. One dollar gray green, perf. 12 1/4. COLUMBIAN BANK NOTE CO. imprint at bottom. The litho. is rather dull looking after the fine engravings of the other years.

**Minnesota:** Fermented malt beverage—over 5%—\$.14516 red. The new one without signature of the secretary of state is rouletted 3 1/4.

**Nebraska:** I can now list the liquor stamps with the smaller figures of value. All are dull green with value and serial number in another color and perf. 12 1/2x11; 1/2 pt. 7 1/2c magenta, 1/10 gal. 12c blue, 1 pt. 16c red,

1/5 gal. 24c black, 1 qt. 30c green, 1/2 gal. 60c brown, 1 gal. \$1.20 orange.

**New Jersey:** A 39 mm. decal for cigarette vending machines, no face



value, blue, red and black (sample—no serial numbers).

**North Carolina:** The wine decals for wine not over 14% are the same design as for over 14% but printed in rose with values in black. The state will not sell to collectors so only a few used copies have been seen. One-tenth gallon or less 6c, one-half gallon 30-cents.



There's a new set of stamps for the linseed oil inspection tax printed in black on green paper and perforated 12 1/4. (Stamps 57x31 mm.) One pint 1/16c, 1 quart 1/4c, 1/2 gallon 1/2c, 1 gallon 1c, 5 gallons 2 1/2c, 6 gallons 3c, 10 gallons 5c.

**Virginia:** The 1952-53 "HUNT-TRAP-FISH" stamp is again in the map design, \$1.00 outline map showing counties and National Forests. Black on orange paper, red serial number, perf. 12.



**West Virginia:** Another soft drink tax decal, 23x30 mm., map in center, 1/4 gallon 20c rose on cream safety card, roul. 6 1/4 in black.

**U. S. TAX PAIDS:** There's a lot of interest in the tobacco and snuff stamps of series 120 and 121 overprinted "SERIES 122" for the tax rate of November 1, 1951. The overprints come handstamped, overprinted in the various collection districts and Bureau of Engraving and Printing overprints. Colors red, black or blue and many styles of type are to be found.

Thanks for the co-operation, pals! El. Hubbard, Frank L. Applegate, Ralph Tryon and James W. Seville.

## REVIEW

### UNITED STATES STAMPLESS COVER CATALOGUE

Some years ago we reviewed the first edition of the United States Stampless Cover Catalogue. We have reviewed several of the succeeding editions since that time. Each time we were of the opinion that the editor, Harry M. Konwiser had reached his limit. How wrong we were is proven to us by looking over his newest work, *The United States Stampless Cover Catalogue*. Do not let that title fool you. Also included is a Confederate States section compiled and authored by none other than Van Dyck MacBride. Frank W. Campbell collaborated with the British North American section and this trio of able writers have really turned out a book every collector should have.

Exhaustive compilations by many writers are included. Markings are priced and listed by States. Hawaii comes in for its share of listings. Plenty of illustrations, explanatory text, definitions, plenty of reference material and once you start reading this catalogue, chances are good you will go on reading the entire 168 pages, neatly bound in heavy paper covers.

Many collectors have Stampless Covers laid away wondering what they are worth. If your cover is worth listing and pricing this volume contains your answer. Covers of the Cherokee, Chickasaw and other Indian nations are included, in brief you will find the answers to your cover problems no matter what they are. You will learn about cancelations, Mississippi River Markings (Inland Ship) as well as U. S. Ship Markings (American waterways). Several hundred collectors and writers are listed as having helped compile the entire information. The finished product will attest to this.

Your dealer stocks this book or should. A list of dealers selling this work may be obtained from the Publisher, Van Dahl Publications, Albany, Oregon. The price is \$3. You will agree with this reviewer it is the best three dollar philatelic reference book on the market today.

—HARRY WEISS

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

**Alaska:** I have been shown two "Sport Fishing" stamps of the fiscal year ending June 30, 1952. "U. S. DEPT. OF THE INTERIOR/FISH AND WILD LIFE SERVICE/ALASKA GAME COMMISSION/JUNEAU, ALASKA." A fisherman in a boat at left and another fisherman at right, etc., inclosed in a 67x42 mm. ornamental frame. The frame and design are in color, the wording in black, red serial number in center. Roulette 9½ in red.

Resident Citizen Sport Fishing—\$1 green on yellow paper.

Non-resident Citizen or Alien Sport Fishing—\$3 blue on blue.

The stamps are gummed and are attached to the back of regular fishing license. Who can tell if there are hunting stamps too?



**Arizona** now has cigarette tax meters—shaped like an outline map of the state and with what looks like an old cattle brand in the upper center. I have meter No. 25637 purple.

**Arkansas** 1952 Vender stamps (decals.) are at hand. One cent Vender \$1 yellow, green and black, 39x41 mm. shield shaped. Five cent Vender \$2.50 yellow and dark blue, 25x27 mm. shield.

**AMUSEMENT MACHINE** \$5 light blue and black, 39x43 mm. map in center.

**MUSIC MACHINE** \$5 green and black, 39x43 mm. map in center.



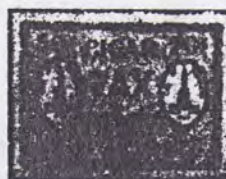
**Colorado:** City of Englewood. A 14x11 mm. cigarette tax decal with "1C" on shield in center. One cent blue. P. B. Meters are also used.

**Maine** now has a bedding and upholstery tax stamp, an "AMERICAN BANK NOTE COMPANY, LITHO." imprint at bottom. The 19x25½ mm.



stamp has the state seal at upper center with a color "1" in each upper corner and a horizontally lined tablet at bottom for the control number, which is in black. One cent dull green, perf. 12.

**Maryland:** The City of Baltimore tobacco tax stamps have been slowly appearing with the "new" ordinance



number at the bottom—"106--1947" replacing the 1946 number. I now have the 50c blue.

The tobacco tax meters, which use tape similar to the parcel post meters, were all in purple at first. Later some changed to blue. I now have the 6-cent and 15-cent in red from meter No. 190008.



**Montana** appears to have raised the tax on cigarettes and issued an 11 by 14 mm. decal with "PAID" in the value tablets (replacing the 2) "TAX PAID" blue.

**New Mexico** has added egg inspection tax stamps to its long list of tax stamps. The 47x70 mm. stamps are printed in rolls and rouletted 8 horizontally. One-third cent black on pink—Grade A Large. One-third cent black on pink—Grade A Medium. I have a copy of the "Large" printed over the paste-up. The joint runs through the top of the "Sun."

**New York:** The 3c state plus 1c City of New York cigarette tax decal has been issued in orange.

**North Carolina** used a special decal for the wine on the shelves when the 10-1-51 wine tax went into effect. Design similar to the red and the green decals but printed in orange and overprinted in black "WINE/INVENTORY/10-1-51."



**Ohio:** Sales tax stamps are carrying a new imprint—"MERRICK LITHOGRAPH COMPANY." Same design and green paper watermarked "OHIO" in large letters. One cent brown and green, 2-cent black and red, 3-cent green and magenta. All serial numbers are in black.

**Tennessee** has a new cigarette decal replacing the overprinted 5 on 3-cent blue. Five cent green design similar to the 3-cents.



The 2½c tobacco tax stamp has appeared in the "old" type making it another of the hard to get values issued in both designs. They appear to be largely used on the narrow five ounces U. S. snuff stamp, a horizontally strip of ten is stuck onto a block of ten of the imperforated snuff stamps, which are then cut apart, accounting for most copies being clipped on one or more sides.

**Virginia:** The 1952-53 Hunting stamps are in the usual designs, in black on colored paper with red serial numbers and perf. 12.

**HUNT—TRAP—FISH—\$1 orange,** map of Virginia, with counties outlined.

**BEAR AND DEER HUNTING "RESIDENT,"** \$1.00 blue; "NON-RESIDENT," \$2.50 green. Deer jumping over fallen tree.

**BEAR—DEER DAMAGE STAMP, BATH COUNTY,** \$1.00 pink, outline map of county.

**ROCKBRIDGE COUNTY,** \$1.00 green, Bear.

**Washington:** The 1952 Elk stamp is in the same size and design as last



year. Five dollars red, brown and black on white, roulette 6½ horizontal. Private die honey inspection tax.



"HEINS' OREGON TRAIL HONEY," 1 lb. red and yellow with black "1" on red, white, yellow and black label.



West Virginia: The set of soft drink decals seems to grow. I now have the 1c magenta, 2c green, 3c brown and 4c blue 11x14 mm. and the 10c purple-brown, 15c orange-yellow, 20c red, 60c black and 80c green 22½ by 29½ mm. The cream safety card is rouletted 6½ in black.



## DEATHS

M. F. HOOPES

M. F. Hoopes, a collector of long standing passed away suddenly at his home in Springfield, So. Dak., on January 24th. Mr. Hoopes was a continuous subscriber with us from the very first issue of our magazine in 1915.

EVERETT F. HANDY

Everett F. Handy died of a heart attack suddenly on Thursday, February 26th at the Arnot-Ogden Hospital in Elmira, N. Y. An ardent stamp collector he was one of the founders and past president of the Elmira Stamp Club. At the time of his death Mr. Handy was treasurer of the Chemung Valley Savings and Trust Co. He was general chairman of the successful philatelic exhibition held in Elmira last August.

Mr. Handy had just taken his son to work and had returned home. Not feeling well he decided to rest before going to work himself. When his illness became more acute a physician was called and Mr. Handy was ordered to the hospital. He was in for March 14, 1953

the hospital less than an hour when death came.

The Publisher and Editor of WEEKLY PHILATELIC GOSSIP extend their sympathy to those Mr. Handy left behind. Philately has suffered a great loss.

CHESTER C. TRIESCHMANN

Chester C. Treischmann, East Hartford, Conn., died in his sleep during the night of February 20th. Mr. Treischmann was considered one of the nation's foremost 150 stamp col-

lectors. He was employed by the Hartford Courant.

In 1946 Mr. Treischmann was named one of the nation's top philatelists by the committee for the Centenary International Philatelic Exhibition in New York. He was a member of the public relations committee for the exhibition, former president of the Hartford Stamp Collectors Club, member of the New York Collectors Club, American Philatelic Society, British North American Society and the New England Precancel and Stamp Club.

## How Can You Resist Them?



32 Polar Bears in 2 miniature sheets of 16  
32 Moose in 2 miniature sheets of 16  
32 Bighorn Sheep in 2 miniature sheets of 16

In other words the matched position sets of these beautiful stamps. Mount them in the Foursquare Mounts and then note the exclamations of pleasure and delight they will bring forth from collectors and non-collectors alike.

## How Can I Supply Them?

That is indeed the \$64.00 question! I predict the greatest demand in all plate block history for these 3 stamps and the subsequent Canada Wildlife stamps that will be coming out. Then there will be the magnificent Elizabethan stamps! Getting matched position sets complete is a tremendous problem. They are not available immediately in complete sets so no use my offering any in advertisements and no use writing me stating "Start me with the Wildlife Series." The selections I send out have to be at least \$10.00 in value and before that many NEW plate blocks can be accumulated a year may pass by.

SO . . . . .

Here's how you can get plate blocks selections from me. Join my plate block service. You will get both issues of the past two years or so, AND the new ones as available. Gradually one can build up a beautiful collection. Average outlay is only about \$5.00 a month for the new issues and at this rate one can go back also on older to 1950 or even take in all the post war period.

## THE FOURSQUARE PLATE BLOCK ALBUM

At long last there is available a loose leaf album incorporating the sensational Foursquare Mounts, the fastest method of mounting plate blocks ever devised. Details and prices on request.



K. BILESKEI STATION "B"  
WINNIPEG, CANADA



General John J. Pershing will finally have a stamp issued in his honor. Plans are for release date November 11, 1954, with great pressure being put on the P. M. G. for release on Armistice day, this year.

LEO A. MCKIE of Coffeyville, Kansas, quite a collector himself, together with many stamp enthusiasts has waged a most strenuous campaign for a Kansas stamp. A list before us shows many supporters high in the Government, headed by State Senator Frank Carlson. As previously reported, there is a good chance that such a stamp may be announced for release most any day now. From Washington we learn that never has there been as many requests for stamps than at the present time. As predicted here time and again, watch for that hike to 4c mail for first class postage and a seven cent rate for Airmail postage.

**COLLECTORS SHOULD BE** on the mailing list of the Israel Stamp Workshop, a bulletin service that is most interesting. Hints on stamps of Israel and what can be done with them are the subject of their latest release. Certain stamps of Israel lend themselves to projects for the handyman or woman. The Bulletin is published by the Stamp Service, Jewish Agency for Palestine, 16 East 66th St., New York 21, N. Y.

**A BOOK THAT IS NOT** philatelic is one that was presented to us recently, titled "Leahy's Hotel-Motel Guide and Travel Atlas." We do a great deal of traveling in the course of a year and imagine many of our readers also like to travel. This book not only gives mileages by train or auto, but one can prepare his route and make his reservations well in advance. It saves hunting up a place to sleep when the days' traveling is done. Handy if you collect cancellations, wish to know what town is where and what the railroad's name is that serves the town. The index is a great help in locating postal place names and the book fits into philately like a glove. It gives point to point mileages, the time it takes for the average driver to cover the distance between points, etc. We have two speaking engagements with our Lab Show in Florida this year. It took us just five minutes to make up our route, locate the best places to stop enroute, etc. It is published by the American Hotel Register Co., 226 W. Ontario St., Chicago, Ill. This firm is located in the Leahy Bldg., in Chicago. Incidentally Mr. Leahy is a stamp collector and a reader of our magazine. He thoughtfully sent us a copy while we were recuperating from a bout at the hospital. Many hours were spent by us locating points of philatelic interest.

for July 13, 1953

**MORE STAMP AGITATION.** A bill for a stamp honoring the Young Women's Christian Association has received the nod by the P. O. D. Chances are good it will appear on the 1954 program.

**NORWAY'S SEMI POSTAL** of the 30 plus 10 value showing a woman with outstretched hands toward the sun is a stamp of more than passing interest. The surcharge of 10 ore is for the fight against cancer. This stamp lends itself admirably to several phases of topical collecting. The fight against cancer has been a long relentless one. We overheard several physicians discussing this recently issued stamp. One of the physicians called attention to his colleagues on the fight that was won against Leprosy mentioning it took 5000 years to find the solution.

Mr. and Mrs. Edgar Case of Barstow, Calif., First Day Cover Dealer, paid us a visit. The Cases are on vacation and touring the country. Mr. Case is an old time subscriber to our magazine.

**MAY WE CALL** your attention to our annual issue honoring the Society of Philatelic Americans 59th Annual Convention at Tampa, Florida, August 13 to 17th. This issue will be dated August 8th. It will be the issue we will take with us to give out during the Convention.

**OUR CANADIAN, B. N. A.** issue will be dated October 5th this year. This special edition dedicated to collectors of the stamps of Canada and British North America, no matter where the collector is located, is also an annual institution with us. As we look at the calendar and notice the issues we are working on, we wonder where the summer has gone to! Yes, we know, it's later than we think. In closing today's column, we again thank you for reading this far and may the good Lord put his arms around you! Be seeing you again soon.



### **SPECIAL BUS TO S.P.A., TAMPA**

The Society of Philatelic Americans has made special arrangements with a national bus company that will allow members and other collectors in the greater New York Area who wish to attend TAMSPA '53 (the 59th Convention-Exhibition of the Society, in Tampa, Fla., August 13th through 17th) to go via a thru-bus, at special-tour rates. Such information is available from Allyn H. Wright, 469 W. 166th St., New York 32, N. Y.

Already a large delegation of such members, headed by Vice-President Fred Barovick, have signified their intentions of making the trip.

# STATE TAX NOTES

By CHAS. H. HERMANN

Alabama has a new set of cigarette tax decals, 11x14 mm., shaped like an outline map of the state broken by



overlapping ribbons. The value is in center on a shield — 1/2c black, 1c green, 2c blue, 3c red, 3 1/2c grey on yellow safety card, roulette 8 in black.



The one-half cent black, an unknown value in a previous issue, has been found. It's on the usual safety card.

Colorado has no state tax on cigarettes but many cities and towns have a local tax on same and use decals or P. B. Meters.



Boulder, Colo. had a green 2c 11 by 14 decal a few years ago. I'm told only the meters are used now. It's hard to catch these towns.

Minnesota: The current Fermented Malt Beverage stamp—\$.07258 blue, comes with two styles of sheet position numbers.

New York: The "state 3c—city 1c" cigarette decal has been changed to blue.

North Carolina: The bedding stamp has been redrawn, the design is similar but much clearer—1 3/5c yellow green.

Pennsylvania's 4c cigarette tax decal is now black on orange on cream safety card roulette 8 in black.

Tennessee: The 5c cigarette decal has been changed from green to orange.



# STATE TAX NOTES

By CHAS. H. HERMANN

Colorado issued some stamps with the signature of the new Secretary of State "Homer M. Bruce." I have seen the 288 oz. Malt Liquor tax stamp, blue with red "E" and serial number, perf. 12½ horizontally.

Indiana: "Joseph B. Kyle's" signature has replaced the signature of "Bernard E. Doyle" on the Fermented Malt Beverage tax stamps. Twenty-four 12 oz. bottles, purple and yellow,



black serial number and rouletted 6½ in black. The above stamp with "Doyle" signature comes in three or more varieties. (1) Red serial number, rouletted 6½, colorless except opposite serial number where it is red. (2) Black serial number and rouletted 6½ in black—short cuts with 1 mm. between. (3) Same as two except long cuts almost touching. "V O I D" is in decal on above stamps, sometimes smooth and some blistered or full of small irregular holes.



Michigan: The 1953 Trout Fishing stamp pictures a man fishing in the Ontonagon River; \$1 blue, perf. 12½.

Minnesota: I have received 12½c red "Haskins" liquor tax and certifi-

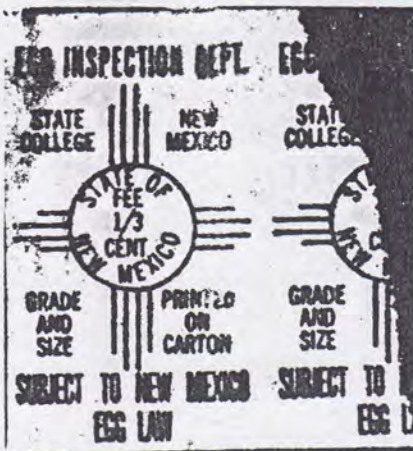


cation decal overprinted "50c" on seal and a 6 mm. wide bar over the old value. Who can tell when it was issued and if unused copies are to be had.

New York: The 3c state—1c city cigarette decal changed to rose in June.

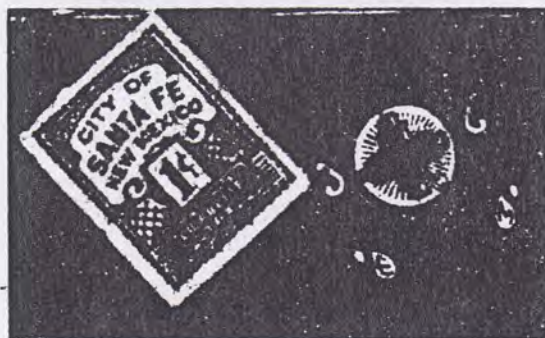
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New Mexico: I have another egg inspection stamp similar to the one

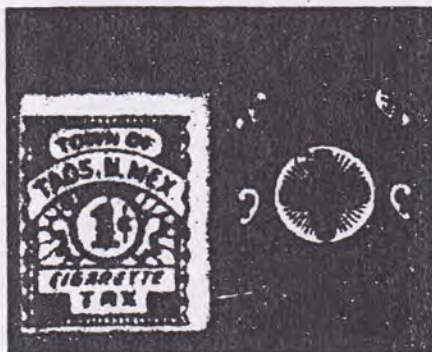


illustrated March 14th, which is a few millimeters larger and all lettering is different, some larger and some smaller. "A" LARGE, rouletted 6½.

There is also a new type, 32x50 mm., black on white with the sun design in orange yellow, 1/3c. These are coiled horizontally.



City of Santa Fe cigarette tax. A third stamp has appeared, an 11 by 14 mm. decal, 1c blue. The town of



Taos also has a cigarette tax, an 11 by 14 mm. decal with "1c" in a circle in circle in center. One cent blue.

Virginia: I have received additional varieties of the Bear-Deer damage stamps. Red serial numbers unless noted. "Bear" type, black on colored paper. Overprinted with county name in red.



CRAIG, 1949-50, \$1 blue (pen and ink serial number).

CRAIG, 1951-52, \$1 orange yellow (pencil serial number).

CRAIG, 1952-53, \$1 blue.

HIGHLAND, 1952-53, \$1 pink.

WISE, 1952-53, \$1 green (no serial number).

Map type—Shaded County map in center.

SMYTH, 1952, \$1 blue (date handstamp).

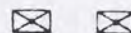
WASHINGTON, \$1 pink (date space blank, no serial number).

WYTHE, \$1 yellow (date space blank).

BOTETOURT County has five lines of print within a single line frame, green on light buff. The red serial number reads down at right. 1952-53, \$1.00. All are perf. 12.

West Virginia: The cigarette tax decal has been redrawn, an outline map of the state replaces the state seal. Four cent blue on cream safety card, rouletted 9½ in black.

Thanks to Frank L. Applegate, Geo. D. Cabot, El. Hubbard, Dr. G. S. Wickler and Ford E. Wilson.



Poor hinges are poor economy. Paying a few pennies more for good peelable hinges is surely better than the chance of ruining a good stamp. Our advertisers carry good hinges in stock.

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

Tax stamps are fast becoming a major problem to the hunter and the fisherman with the growing list of stamps to be attached to the license.

Kansas started it all in 1937 with a 50-cent Quail stamp and I now have my seventeenth annual stamp—still 50-cents and the same design.

Virginia followed a year or so later with Hunt, Trap, Fish, Bear and Deer and some years Elk. And now a growing list of counties that have an additional stamp for Bear-Deer Damage—to reimburse farmers for damage to crops, etc.

Arizona's Sporting Goods decals didn't last long. Tennessee's Shell tax, picturing hunter and dog, and the Ammunition tax decals that replaced them, are mostly fractions of a cent.

Washington has an annual (Resident) \$5.00 Elk stamp. My collection starts with 1947 but the law originated in the early '30s. Stamps???

And there is a \$25 stamp for the non-resident hunter's license. Not one copy is known in the hands of a collector!

South Dakota tried it a year or two with a Migratory Bird stamp and gave it up. Also a \$3.00 stamp to carry birds across a county line.

Michigan is content with an annual Trout stamp—\$1.00.

Let's not forget the tax stamps on those bottles of snake bite cure though the empty bottles may far outnumber the snakes.

Utah's second annual set is listed below. New Jersey is reported to have fishing license stamps—\$1.00 for resident and \$5.00 for non-resident fishermen. I have not seen any of the New Jersey.

The latest additions to my collection follow:

Department of Taxation—Territory of Alaska.



Stamps 67x42 mm., Resident Citizen Sport Fishing, \$1.00. Fiscal year ending June 30, 1952, green on yellow, roulette 9½ in red. Same, 1952 stamped out and 1953 below (hand-stamp), half moon hole punched through fisherman at right. Same, non-resident citizen or alien sport fishing \$3 blue on blue.

Kansas: The 1953-54 Quail stamp is in the usual quail and map design, 50-cent dark brown and light brown. Roulette 6½ at left.

Utah: The 1952 stamps are issued in booklet panes of ten, two vertical rows of five with fully perforated blanks the size of stamps between.



The 19x24 mm. stamps are perforated 11½, all have one or two straight edges. All with black serial number in panel at top.

5-cent purple, fish, old age or blind fishing license.

\$ 1.00 red orange, fish, resident fishing license.

3.00 green, fish, resident fishing license.

5.00 gray, fish, non-resident fishing license.

12.00 brown, fish, alien fishing license.

5.00 deep yellow, beaver, resident trapping license.

3.00 deep red, ringneck, resident game bird license.

15.00 dark blue, ringneck, non-resident game bird license.

The deer hunting stamps are on card, a detachable gum part of the deer tag—\$3 brown, resident deer li-

cense; \$5 green, resident deer license—combination deer, bird and fishing; \$40 black non-resident deer license.

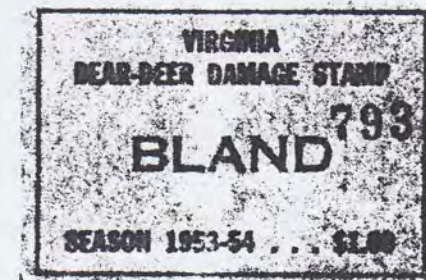
Virginia: The hunting stamps of the season 1953-54 are in the usual format, printed in black on colored paper with red serial numbers and perf. 12 unless noted. Hunt, Trap, Fish, \$1 pink—"outline map of counties."

Bear and Deer Hunting—"Deer jumping over fallen tree." Resident, \$1 blue; non-resident, \$2.50 green.



Bear-Deer Damage Stamps—"Bear going over the mountain." County name overprinted in red: CRAIG, pink; GILES, yellow-orange; GILES (1952-53), blue; HIGHLAND, yellow orange; ROCKBRIDGE, pink; WISE, pink.

County map type: BATH, green; GRAYSON (SEASON ---), no date; pink. Five lines of type and frame, green and white, "BOTETOURT." Four lines of type and frame, black on pink, "BLAND," roulette 9½.



Washington: The 1953 Elk stamp is similar in design to the stamp used the past few years. The large serial number has been omitted, the year date is small and no longer red like the serial number.

It now reads: "RESIDENT/SUPPLEMENTAL ELK STAMP," previous issues have read: "RESIDENT/CITIZEN/SUPPLEMENTAL ELK LIC. \$5.00," no face value, black over brown elk's head on blue paper, roulette 6½ (clear) by 6½ in black.

Thanks for stamps and data Frs L. Applegate, J. C. Hopfinger & Dick Green.



A dime is not exactly useless—it still makes a good screw driver.

Weekly Philatelic Gossip



# STATE TAX NOTES

By CHAS. H. HERMANN

**ALABAMA:** The new liquor seal (17 by 25 mm. decal) is similar to Hubbard's CS7. "ALCOHOLIC BEVERAGE CONTROL BOARD" is now more prominent, concentric circles around seal replace radiating lines and the panel at lower right bears script A.A.B.C.B. in place of chairman's name.

No face value, yellow, black and white with red central disc.



**CITY of LUVERNE Cigarette Tax.** A 14x11 mm. decal with value on shield in center. Two cent green on yellow card, roulette 8 in black.

A green decal inscribed "MUNICIPAL" was used until the Luverne decals were received.

**COLORADO: CITY OF CORTEZ.** A new decal (11x14) similar to the one inscribed "TOWN OF CORTEZ" but a deeper color. Three cent deep red on yellow card, roulette 6½ in black.

"MEEKER, COLO./2c OCCUPATION TAX 2c / CIGARETTE - TOBACCO," three lines and frame in black and gold. 32x14 mm. decal on white card.

"CITY of MEEKER" at top, 2c in central oval Occupation Tax/Cigarettes - Tobacco. Two cent dull blue on cream card as above (11x14 mm. decal).



"CITY and County of DENVER" Cigarette Tax. An 11x14 mm. decal, seal in center, notch punched at top and bottom center. Two cent red.



**ILLINOIS:** Cigarette Tax decals with map outline half covered by over-  
for June 26, 1954

lapping scrolls. Twenty cigarettes, blue (11x14 mm.); 50 cigarettes, red (14x17 mm.).

**CITY of CHICAGO.** Cigarette Tax decal with seal in center and 20 in each lower corner. Twenty cigarettes, red (12x17 mm.). Same design reduced to 9½x13 mm. Twenty cigarettes, red on yellow card, roulette 9½ in black.



A new design, redeemable if tax is declared unlawful by present Court Action. Twenty cigarettes, green on cream paper, notch punched at top and bottom center (11x14 mm.).



**PEORIA, ILL. Cigarette Tax.** The usual 11x14 mm. decal. "PEORIA" arched across top, "ONE CENT" at bottom. One cent red on yellow safety card, roulette 8 in black.



**KANSAS:** Cigarette Tax. A 15½x13 mm. horizontal oval decal with curved panel added on top, sunflower at left and 3c at right. Three cent green on yellow safety card, roul. 8 in black.



**KENTUCKY: DISTILLED SPIRITS.** A 24x14 mm. decal with seal at top left, serial number in large panel at bottom. One pint blue, black and white on cream safety card, roul. 6½.

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**MARYLAND: CITY of BALTIMORE.** Tobacco Tax stamps overprinted in blue "89-1951" which refers to the ordinance number of that year. Five cent red, perf. 12½.

**BALTIMORE COUNTY.** The 5c purple tobacco tax stamp has been shown me roulette 6.



**MICHIGAN:** The wine tax stamps now show the value in gallons—both words and figures replacing the old system of size and number of bottles.

"STATE," 2.4 gallons, 3 gallons, blue with value and serial number in red, roulette 6.

"DOMESTIC and/or IMPORTED," 2.4 gallons red with value and serial number in black, roulette 6.

"Imported" has been a separate set of stamps in previous issues and few are known in collectors hands.

Another Apple Advertising stamp on card, stamp, serial number and frame all printed in dark green. Card 120x69 mm., stamp 34x44 mm. One cent dark green on white card.



**CITY of DETROIT.** I believe this is the first city to have a bedding inspection tax stamp. Many states do but Michigan does not.

The stamp is 22x20 mm., seal in center with 2c on each side. Two cent black on blue paper, perf. 12½.

**MISSISSIPPI:** I now have the tobacco tax decal in a single color—light blue. This decal has appeared in several combinations of black on colored backing.

**MISSOURI: CITY Cigarette Tax** decals.

**COLUMBIA.** I have seen the 1-cent decal in the six columns design similar to the 2-cents. One cent black.

**WARRENTON.** Two cent vermillion, 13x13 mm., "view" in center.

**NEBRASKA:** I have seen the one-half gallon Fortified Wine in a redrawn design and printed in one color. The values have been in a contrasting color—½ gal., 27½c blue, perf. 12½.



**NEW JERSEY:** The cigarette decal now reads "SCHOOL AID/CIGARETTE TAX," 3c orange and black. The 1½c red and black and the 7½c purple and black in the original design have only recently come into collectors hands. All three New Jersey are on cream safety card, roulette 8 in black.

**NEW MEXICO:** Check your feed and honey inspection tax stamps of the current designs. There are several types of roulettes. I have or have seen the 25 lb., 50 lb., 100 lb. feed and 16 oz. honey stamps, slot perf. 6½; the 50 lb. feed roul. 9, and the 100 lb. feed roul. 7½.

The egg inspection stamps are also running to numerous types and varieties.



**OHIO:** A new LIQUOR seal, an engraver decal 20x24 mm., seal in upper center, red serial number in panel at bottom, "AMERICAN BANK NOTE CO." imprint below stamp. No face value, green.



The Bedding Inspection stamp has been reduced in size to 20½ mm. square. The design is similar to the larger one, no face value, green, perf. 13.

The current sales tax stamps are running to many interesting shades and varieties with the "watermark" safety design reading normal from face or back, inverted, up and down on the Reserve Litho's.

The "MERRICK LITHOGRAPH COMPANY" imprint has been seen on several values, some with several serial letters which is in the color of the value oval. One cent brown and green "A," "B," "C"; 2c black and red "A," "B"; 3c green and purple "A," "B" on green paper watermarked "O H I O," higher values are on the green map safety paper. Thirty cent red and blue "A," both normal and inverted watermark; 60c blue and red "A" inverted watermark.



**OKLAHOMA:** There's a new set of tobacco decals, 11 mm. square, three types in the set, on yellow safety card, rouletted 8 in black.

I.—Seal at upper left, value at lower right, "TOBACCO STAMP TAX," 1c black, 3c purple, 10c green.

II.—Value on shield in center, "TOBACCO TAX," 2c blue, 15c red, 25c dark brown.

III.—Value at top, "TAX PAID," 20 cigarettes, black.

**TENNESSEE:** I have a new signature on the familiar Feed Stuff stamps. Signature of Buford Eilington at right and double barred cross at lower left—25 lbs., ¼c light green.

**Tobacco Tax Stamps—I** now have both the 1½c and the 2½c stamps in the solid numeral type and the outline numeral type. The 10c has been re-issued in a light olive green, much lighter than any 1933 stamps.

The 5c decal first appeared in green, later orange and is now a dark gray blue.



**VIRGINIA:** A new Bedding and Upholstery stamp, the upper half similar to the first one, 19x28 mm. blue, no face value, perf. 12½.



**WISCONSIN.** I have another of the Wisconsin Fermented Malt Beverage Tax stamps in the one color

**Weekly Philatelic Gossip**



job by "STEELOGRAPH, INC., CHICAGO." \$0.07258 red-brown with red 5 mm. serial number. The sheet position number is in the color of the stamp, roulette 6½ (clear) by 9½ red.

The 7½c cigarette decal is black. Only the 3c and 7½c have been seen. Are others in use?

The co-operation is appreciated. Thanks to Mrs. Adelaide C. Burdick, Bob Bickford, Frank L. Applegate, Hubbard's Cupboard, Lewis J. Ott, John Bobo, A. C. Stagg, Edw. Lasecki, Ralph Tryon, Geo. D. Cabot, Dr. C. S. Wickler, Glenn Compton, Gilbert W. Noble, J. R. Cook and F. M. Schmitz.



## CATALOGUE WEEDS

By PATRICK HAMILTON

If you are a collector of moderate means but at the same time hanker after a worth while collection, you will have to be an individualist. It's no use going along with the crowd, demand sends prices sky high and you haven't a chance against the man with the longer pocket. Unless you can afford to go out into the market and bid, best leave the popular countries alone and turn your attention to something unpopular. Some dealers say that there is no such thing as an unpopular country, but it's like the gag about there being no bad beer, some sorts are better than others.

There are, in fact, lots of not so popular countries, but selecting a suitable one is not quite so simple. All the "dead" countries are unpopular except among collectors of classics, and here the financial aspect comes into the picture. Popular or not, they aren't cheap and for that reason must be "out."

What makes a country popular then? Oddly enough, it seems that those which cost collectors most are held by them in the greatest esteem. A steady flow of commemoratives and semi-postals sold at premiums in aid of this and that, mostly that, and everybody is happy, even the suckers.

As we have no wish to be suckers, the obvious thing to do is to go for some country that has never blotted its copybook by issuing a semi-postal or a commemorative, but among the "live" countries it appears that, apart from a couple of Pacific dependencies, there are only three: Andorra, Nepal and Tibet. The last two offer a somewhat limited scope, and while Andorra doesn't rate in the same class as the U. S. A., or the British Empire, it nevertheless has a strong following of adherents and is decidedly popular.

What's to do then? With the whole world lurking outside the door waiting to pounce on our precious pennies, can one continue to collect without (a) cutting down on the family's food, or (b) specializing in Tokelau Islands.

for June 26, 1954

The basic trouble is that collectors of today are lazy minded. They don't think for themselves and have come to rely on the catalogues to a ridiculous extent. Despite the fact that these catalogues list items that never were or could be used postally, and omit stamps that actually were used for the prepayment of postage, ninety-nine percent of the philatelic world today is so catalogue minded that to suggest any departure from the printed list is regarded as a dangerous schism never to be contemplated. This feeling is international although if you take the trouble to compare Scott, Gibbons, Yvert, Zumstein, Michel and a few more you will find that there is considerable divergence of opinion among the world's stamp pundits as to what is, and what is not, a "collectible variety."

Stamp catalogues are after all only lists of merchandise, and just because an item is offered for sale there is no reason why you must have it. The average man can think up a dozen good arguments in no time why his wife shouldn't buy the latest new issue in the Dior Catalogue. He can't afford it, and she'll only look like an organ grinder's monkey in it anyway. But if he collects stamps, he can't afford to finance the latest Ruritanian Politicians' Summer Holiday Fund, but if he does, and puts the pretty receipts in his album, philatelists "in the know" will get a good laugh at the expense of the monkey who bought them.

The only thing left, is to make your own catalogue of the stamps you want to collect. You are essentially a collector of postage stamps. Forget about the semi-postals for a start and then work through the list. Use common sense. Because a stamp or a series commemorates something, it is not of necessity a candidate for expulsion. It is possible that for the period of its use, the corresponding value or values in the ordinary series were withdrawn, or even if this was not the case, its distribution may have been such that for a considerable length of time it was available on demand at all post offices in its country of origin. But beware of the limited editions, the stamps which were on sale for a few hours, or a few days even, at one office only. Root these out, and with them send the stamps which were on sale at exhibition P. O.s where an intending purchaser had first to buy a ticket of admission to the show, after which he was graciously "permitted" to buy one, or a pair, or a maximum of say five or ten of the "special issues."

Other catalogue weeds are the unnecessary values and denominations that were marketed under a condition of sale such as buying a complete series up to the top value, and values which could not be used postally be-

cause the most expensive service that could be rendered by the issuing postal administration at the time cost less than the face value of the stamp or stamps. You'll find some highly priced items in this last category, stamps that are snapped up at auction or wherever they are offered, like the unnecessary high values of some countries.

Having pruned your lists, you will find that a large number of the catalogued items are now missing, and not the cheapest ones either, but before you start collecting in real earnest, read up the country of your choice. There are plenty more odds and ends which are either not in the catalogue or are only mentioned there in footnotes, which have to be added to your list. Stamps in coils which as singles cannot be distinguished from ordinary sheet prints but in strips of so many prove their origin. (Leave "paste ups" alone though, anybody with a sheet of stamps and a wet tongue can make them.) Stamps in booklets, either complete or in separate panes, in some cases found set-tenant with other stamps, with blank spaces, or with advertisements. And of course the varieties of printing, shade, paper and gum which are outside the scope of any general catalogue but are a "must" in any collection having any pretensions to philatelic value. If you don't feel by now that you have got enough to be going on with, you may be a glutton for punishment, you can add postal cards, postmarks, and a few selected covers which tell something about the postal history of the administration you are studying.

Having dealt faithfully with the goats, start in on arranging your sheep and filling your wants. Most of the unusual items command a slight premium but they are worth it, particularly if you pick them up one or two at a time. When you have got the lot you will find that with completeness the premium will have risen enormously.

Many of the stamps you will need are "common," but only include perfect copies in your album, not the sort of stamps that look as though they had been found in a field. Penny stamps with fine cancellations are often much harder to get hold of than highs. As to the issues you have pruned, it is perhaps as well to make reference to them, chronologically, in your write-up, giving brief details of them and the conditions or circumstances of their sale, which will make it obvious to the logically minded why they are not included in your collection. Don't fall for the spacious argument "They could be used postally," were they? And were they available at face value over the P. O. counters throughout their country of origin, without strings, to anybody who



**MISSING**

**4 Dec 1954**

**Page 430**



New Mexico: At last I have a copy of the typeset cigarette tax stamp of the City of Santa Fe used until the



decals were received. 1c black on yellow paper, roul. 6½.

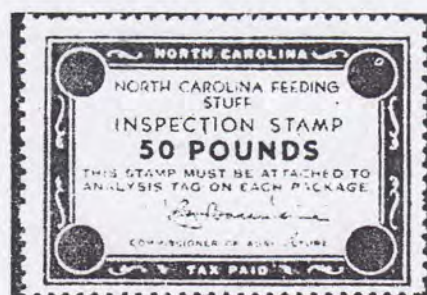
New York: The 3c cigarette decal is now brown over a very pale blue on the usual cream safety card, roul. 9½ in black.

New York State 3c—City 1c. The red decal, last of the 1952 type, has been found in double print—one normal and one inverted.

The new type, Copyrighted 1953, appeared in January, 1954 in a blue and recently in pale green. Both on the cream safety card roul. 9½ in black.



New York City. The 1c purple has appeared with the safety lines reading horizontally.



North Carolina: I have two additional Feeding Stuffs stamps with "Ballentine" signature and figures of value in corners. ½c (10 lbs.) dark brown and ½c (75 lbs.) blue, perforated 12½.

Same, figures of value replaced with solid ball of color. 25 lbs. vermilion, 50 lbs. dark green, 100 lbs. black.

The 1953 \$1 Vegetable and Flower Seed stamp is black on green with red serial number, perf. 12½.

Ohio: A new type of Sales Tax stamps are soon to replace the type used the past few years. New varieties of the current "Merrick" printings continue to arrive. I have series "G" and "H" of the 2c on green paper.

for December 4, 1954

Six cent carmine and blue on the green map paper reading normal from face or back, map inverted, reading from back. 9c blue and red "A", 15c "A" orange and green, normal and inverted; 30c "A" red and blue, normal and inverted; "B" carmine and dark blue inverted; "C" same; 60c "B" blue and red, normal.

Oklahoma has another tobacco tax decal, 11x11 mm., with solid "5c" in center. 5c deep yellow on yellow safety card, roul. 8 in black.



Pennsylvania cigarette tax decals. The 4c decal has been changed in color, black over green on yellow safety card, roul. 9½ in black.

Another printer made a lot of decals—4c blue over yellow orange on pink safety card, roul. 6½. These decals are smaller (10x11½ mm.) but spaced

further apart than the regular 11 by 13 mm. and are unpopular with the dealers.

Rhode Island: A 1953 cigarette tax decal has been received, 11x13 mm., with anchor in center and "3c" in circle at bottom. 3c brown on cream safety card, roul. 9½ in black.



Wisconsin: I now have the 7½c black cigarette tax decal of the previous issue (12x15 mm.). These 7½c centers are really hard to come by.

Again, thanks for the co-operation—Frank L. Applegate, John S. Bobo, Geo. D. Cabot, A. W. Dick, Hubbard's Cupboard, Edw. Lasecki, Wm. T. Norris, James Seville, J. J. Sipos, Jr., John E. Thiel, G. E. Van Hamme, Ford E. Wilson and Uncle Harry (Weiss).

Please Mention Weekly Philatelic Gossip When Answering Ads

## FIRST DAY COVERS

|  | Price Each |
|--|------------|
| 1. FIRST FLIGHT REGULAR AIR MAIL SERVICE, NYASALAND TO SOUTHERN RHODESIA, 8/3/54                 | 8.40       |
| 2. 1x5/- NYASALAND, FIRST DAY POSTMARK, K.G. VI  | 2.80       |
| 3. NYASALAND, DIAMOND JUBILEE, 1951, Complete Set  | 2.80       |
| 4. 6d, NYASALAND, DIAMOND JUBILEE, 1951  | .14        |
| 5. NYASALAND, RHODES EXHIBITION, 1953, Blocks of 4   | .56        |
| 6. NYASALAND, RHODES EXHIBITION, 1953, Pairs   | .28        |
| 7. NYASALAND, RHODES EXHIBITION, 1953, Singles   | .14        |
| 8. SOUTHERN RHODESIA, RHODES EXHIBITION, 1953 (Souvenir)   | .14        |
| 9. NORTHERN RHODESIA, RHODES EXHIBITION, 1953 (Souvenir)   | .14        |
| 10. NYASALAND, Q.E. II, ½d to 1/-, 1/9/53  | .81        |
| 11. SOUTH AFRICA, 1953, CAPE TRIANGULAR CENTENARY  | .14        |
| 12. SOUTH AFRICA, 1954, O.F.S. CENTENARY   | .14        |
| 13. MUSCAT-DUBAI, Q.E. II, ½, 1, 2, annas, o prints  | .14        |
| 14. KUWAIT, Q.E. II, ½, 1, 2, annas, o prints  | .14        |
| 15. BAHRAIN, Q.E. II, ½, 1, 2, annas, o prints   | .14        |
| 16. MOROCCO AGENCIES, Q.E. II, 5d, 8d, 1/-, o prints on G.B.                                     | .70        |
| 17. TANGIER, Q.E. II, 5d, 8d, 1/-, o prints on G.B.  | .70        |
| 18. BAHRAIN, 1½ annas, Q.E. II, Internal Post, very scarce                                       | .98        |
| 19. GRENADA, Q.E. II, 1 + 12 cents, 15/6/53  | .14        |
| 20. GRENADA, Q.E. II, 2 cents, Pair  | .07        |
| 21. SEYCHELLES, 3 cents, 1/11/53, 50th Anniversary   | .14        |
| 22. GOLD COAST, Q.E. II, ½d, 1½d, 3d, 4d, 1/4/53   | .21        |
| 23. CANADA, 1/5/53, 1, 2, 3, 4, 5 cents  | .28        |
| 24. AUSTRALIA, "ANTARCTIC COVERS," MACQUARIE IS., Air Letters, issued on 13/4/53                 | .28        |
| 25. AUSTRALIA, "VAN DIEMANS LAND," 3d, 11/11/53  | .07        |
| 26. ST. PAUL AMSTERDAM IS., (MADAGASCAR), Antarctic  | .70        |
| 27. BERMUDA, 3 POWER CONFERENCE, 1953  | .28        |
| 28. GAMBIA, Q.E. II, Complete Set, 4 Covers to each set, issued 2/11/53; 8 souvenir Covers, each | 9.80       |
| 29. BERMUDA, Q.E. II, Complete Set, 4 Covers to each set, issued 9/11/53                         | 9.80       |
| 30. NORTHERN RHODESIA, Q.E. II, Complete Set, 3 Covers to each set, issued 15/9/53               | 9.80       |
| 31. GOLD COAST, Q.E. II, 2/-, 5/-, 10/-  | 3.50       |
| 32. NEW ZEALAND, Q.E. II, Complete Set, used in Chatham Islands                                  | 5.60       |
| 33. ZANZIBAR, SULTAN'S BIRTHDAY, 1954, on 2 FDC's  | .63        |
| 34. SOUTHERN RHODESIA, CORONATION 1953   | 1.40       |
| 35. NYASALAND, CORONATION 1953   | .07        |
| 36. MUSCAT-DUBAI; BAHRAIN; KUWAIT; Souvenir Coronation, the three                                | 2.10       |
| Each   | .70        |
| 37. ROYAL VISIT, FDC's, Prices on Application - ALL PRICES NOW REDUCED.                          |            |

Please Note All Postages Are Extra by Air Mail; Surface Is Free.

Please Allow for Commission and Exchange on All Checks and Drafts.

**T. McMICKING**

P.O. Cholo, Nyasaland, British Central Africa



# STATE TAX NOTES

By CHAS. H. HERMANN

**Arizona:** It's something to keep up with the cigarette tax decals of this state. I hardly have the Thad M. Moore map shaped decals with "S" and "A" in the upper corners 'til along comes two new ones. The moore set now is—1c green, 2c black, 4c blue and 25c orange. New is a 2c black with the corner letters in upper corners reading up and the signature is Warren Peterson. All above are on yellow safety card, roulette 8 in black. Also new is the Peterson 2c rose Am. B. N. Co. engraved decal on white surfaced pink card roulette 8. These two types have been used for ten or fifteen years with occasional change of signature.



**Georgia** has had stamps for most everything else, now it's a fertilizer inspection tax stamp. 100 lbs. brown. Department of Agriculture seal in upper center, shaded map in background, 27x36½ mm., roulette 9½.

**THE CITY OF DALTON, GA./MALT BEVERAGE/96c. TAX 96c/** City Clerk/No. 182 E. Guy W. Kuster. Five lines in black, printed on brown paper. Black roulette 6½ at left. (84x45 mm.)

When was it used? Any other values?

**Idaho:** The vertical oval cigarette decal is now a 3-cents blue on cream safety card, roulette 6½ in black.



**Indiana Bedding Inspection:** I have the 1½c blue stamp in a redrawn type and rouletted 9½. (A pair would probably show it to be a slot perf.)

The cigarette decal is now a map shaped design approximately 9 by 15 mm.; 20 cig. black on yellow. Only used copies seen.

The Fermented Malt Beverage stamp, 24/12 oz. bottles has appeared with "INDIANA ALCOHOLIC/BEVERAGE COMMISSION" replacing the frequent change of signatures. Purple with value etc. in yellow. black serial number and black roulette 6½.

**Kansas:** The 1954-55 Quail stamp is in the usual design used since 1938. Fifty cents yellow and green, roulette 6½.

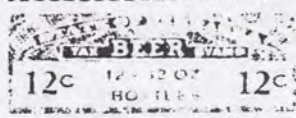
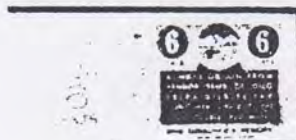
**Minnesota:** CLARA CITY/MINN./5c/BEER TAX. Four lines in ornamental frame all in white on a dark blue surfaced paper die cut 38x38 mm. When was it used? Looks old!

**Missouri** has new beer stamps, similar to those used for many years, now reduced in size to 107x49 mm., only the serial number appears at right, the panel with values repeated is gone. The signatures appear to be Hollis M. Ketchum, Supervisor and M. E. Morris, Director of Revenue. Stamps are rouletted 9½ in the color of the stamp.

3.2%, ½ barrel, 31c brown; 5%, ½ barrel, 31c purple.

**Mississippi:** I have been shown the 50c green and the 60c orange tobacco tax stamps, perf. 12½ x roul. 6½.

**Nebraska:** I now have sets of the small tax stamps printed in one color.



**BEER—**59x21 mm., roul. 6½, 24—12 oz. bottles 9c rose; 12—24 oz. bottles 9c red orange; 12—32 oz. bottles 12c green; 48—12 oz. bottles 18c maroon; ½ barrel 62c black; one barrel \$1.24 blue.

**LIQUOR—and wines** 22x23 mm. perf. 12½.

**LIQUOR—**½ pint, 7½c; 1/10 gal., 12c; 1 pint, 15c; 1/5 gal., 24c; 1 quart, 30c green.

**LIGHT WINE—**1/10 gal., 2c; 1/5 gal., 4c; 1 quart, 5c; ½ gal., 10c; 1 gal., 20c rose.

**FORTIFIED WINE—**½ pint, 37/16c; 1/10 gal., 5½c; 1 pint, 6½c; 1/5 gal., 11c; 1 quart, 13¾c; ½ gal., 27½c; 1 gal., 55c blue.

**New Mexico:** I have a nice group of decals, new to me, though some may not be so new.



**MALT—**38½x50 mm. seal in center, 37½c black on pale yellow card, roul. 14. 24x32 mm., wavy frame line, "Sun" seal in center, black, white and red on yellow safety card. roul. 8. 24—12 oz. or 12—24 oz.; 24—7 oz.; 36—7 oz.; 48—12 oz.

Similar 14½x21 mm. LIQUOR 1/10 gal.; 1 quart, colors and card as above.

**WINE—**12 oz. or less, 1 quart, blue, white and yellow, otherwise same as liquor.

**MALT—**Similar, 11x14 mm., "Sun" seal in center, 1 12—32 oz. red, card as above.

**New York:** My latest 3c State 1c city is red on orange printed cream safety card, roul. 9½ in black.

**Ohio:** The first of the new style sales tax stamps are in use. I have the 6c in two printings and they are quite different. Both are on green map and lines safety paper. Columbian Bank Note Company 6c red and blue—red except the Vendor's stub, serial number and values. Safety paper inverted. Reserve Litho, 6c blue and red—all blue except state seal, frame line, "OHIO CONSUMER'S RECEIPT" and imprint.

In past two color jobs, the colors were partitioned the same by all contractors.



**Oregon** has a new liquor seal 23 by 17 mm. State seal in center, no face value, blue, slot perf. 9½.

**Utah:** The 2c violet cigarette decal comes on a pale yellow card roul. 6½. It has now been replaced by a 4c red decal in the same Indian head design.

Weekly Philatelic Gossip

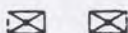


5c meters were used with the 4c cut away until the new 4c meters were received. The 4c rate became effective in February, 1954.



**Wisconsin:** The oleomargarine tax decal is out in a bright new green, about 1mm. smaller than the old (now 20x24½ mm.), and has the C in circle added to right of the figure of value—15c green.

And thanks for the cooperation—stamps and notes—Frank L. Applegate, Hubbard's Cupboard, Ralph Tryon, Geo. D. Cabot, Dick Green, G. E. Van Hamme and W. C. Brink.



## From The News Room

A special 3-cent stamp to be released in Washington on May 21st has been announced by P.M.G. Arthur E. Summerfield. The commemorative honors Armed Forces Reserves and will be released on Armed Forces Day.

If you mention where you saw this and can use a 44-page illustrated U. S. price list of stamps and supplies, here is the address. Drop a line to Leonards, 1143 No. Keeler Avenue, Chicago, Ill., and ask for their 4-color booklet. It is gratis.

Jeannette Catherine Bileski, daughter of Mr. and Mrs. K. Bileski of Winnipeg, Canada, will be married to Mr. Alexander Robert Warga on April 30th.

Readers having placed orders with the PENNY BLACK STAMP CO., of New York City may have their orders delayed. Mrs. Hilda Bayer, wife of the head of this firm passed away recently. All orders will be filled shortly.

Another album has been added to the steadily growing list of the Lindner Hingeless Album series. Two album sections for the popular Trieste stamps are now available: Zone A for the overprinted Italian stamps at \$3.60 and Zone B for the Yugoslav-Trieste stamps at \$2.90.

Descriptive circular and table of contents of the albums, pricing all stamps contained therein, will be mailed in response to inquiries directed to the Lindner Company at Bergenfield, N. J.

for April 23, 1955

## CHICAGO A.S.D.A. FEATURES

Of interest to Midwestern collectors will be the group of special philatelic exhibits being assembled in conjunction with the Second A.S.D.A. Midwest Postage Stamp Show, May 13-15 at the Palmer House, Chicago.

Just announced, the slate of exhibits will include outstanding material supplied by the Philatelic Foundation, the Philatelic Museum, Smithsonian Institute, the United Nations and the U. S. Post Office Department. In addition, the Franklin D. Roosevelt "Bouquets and Brickbats" cover collection, and a large part of the Harold Ickes collection have been provided by Minkus Publications, Inc., to highlight the section of the displays given over to private collections of well known people.

The special exhibit section of the Midwest Show is planned to complement the many frames of dealers' material and collections, with some features to appear to advanced collectors, newcomers to the hobby, and non-collectors alike. This same purpose has been assigned to the educational program which will operate throughout the show. This program of lectures, slides and motion pictures is once again under the charge of Harry D. Thorsen, Jr., well known Chicago collector associated so closely with the Scouts and Stamps Society.

Merrill Kirkland, President of the Chicago Chapter, A.S.D.A., under whose auspices the show is held, has announced that 95% of the bourse space has now been sold, and that attendance expectations have been set at 15,000.



## Club and Society News

The Albuquerque Philatelic Society's 1955 stamp exhibit will be held at Botts Memorial Hall at the Public Library May 19-21. The show is known as ALPEX.

Competitive exhibits may be entered under three different classes. The advanced class will be for persons who have won trophies in stamp exhibits. The general class is for adults who have never won trophies. The junior class is for all persons eighteen years of age or younger. Awards will be made to the winner of each class.

Special recognition will be given for the best showing by a person who has never before entered stamps in an exhibit. Suitable ribbons and certificates up to twelve in each class will be presented.

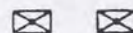
To make the show self-supporting, an entry fee of \$1.00 will be charged all adults and a fifty cent rental fee per frame per person for other than members of the Albuquerque society. All entrants will be charged a 25-cent per frame hanging fee.

Competitive exhibits will be limited to a total of five frames per person. Additional information and entry blanks may be obtained by writing Maj. Jas. W. Kerr, 1133—11th Loop, Sandia Base, Albuquerque, N. M.

Officers of the Albuquerque Philatelic Society are Major Robert G. Babb, President; Major James W. Kerr, Vice-President, and Gordon Wall, Secretary-Treasurer.

Newly elected officers of the Michigan Stamp Club for 1955 are: Pres., James A. Reese; V.-Pres., Ward Alkema; Treas., Leon Berman; Sec., Larry Vincent; Board of Trustees, Wally Melton (chairman), R. E. Chadwick and F. P. von Meyer.

The club meets at 8:00 P. M. the first Thursday and third Monday of each month at the Tuller Hotel in Detroit. Visitors are always welcome.



## "IN GOD WE TRUST"

During 1955 the Post Office Department produced two regular issues of the new series of U. S. stamps on which was included our national motto, "In God We Trust." Introductory ceremonies were the most elaborate in the history of the government.

Although there were bills in Congress at that time, they never reached the floor to be voted upon after the two stamps were issued. Since then the Post Office Department has not included this beautiful motto on any further issues of our postage. GOD is forgotten again.

America is now experiencing a religious revival never previously equalled. All faiths report a big rise in church membership. The American Legion has launched a "Back to God" movement.

Recently President Eisenhower in a radio broadcast stated "Without God, there could be no American form of government—nor any American way of life. Recognition of the Supreme Being is first—the most basic expression of Americanism. Thus the founding fathers saw it, and thus, with God's help it will continue."

Senator Carlson has now sponsored "S-12"—a Bill in the Senate of the United States, that will legalize placing of the motto "In God We Trust" on all postage stamps printed from plates hereafter made. This would coincide with the practice that includes the motto on all of our coinage.

If you are sympathetic with this crusade, then write or wire your U. S. Senator and your U. S. Congressman and ask for support of "S-12"—to bring it to the floor for a vote so that it will be brought to an early accomplishment. It will be one way of telling the world that you recognize the Supreme Being—one way to tell the world that "In God We Trust."

—GEORGE BOURGRAFF



# STATE TAX NOTES

By CHAS. H. HERMANN

Alaska's sport fishing stamps have the usual fishing scene in a lighter tint or background design. Resident \$1.00 blue on white, non-resident \$3.00 blue on green. Both have serial number in red and are rouletted 6½ in red.

Delaware seems to have doubled the tax on beer as the latest stamps,



2½ gallons—16c green on green safety paper, and 3 gallons—20c brown on buff safety paper, replacing 8 and 10 cents stamps of similar colors. Both perf. 12½ horizontally.



Illinois, City of Carbondale. An 11x14 mm. cigarette tax decal with the state seal in center, on cream safety card roulette 6½ in black. One cent deep red.

Indiana: The ½c and 1c decals for cigarette papers appear to have been replaced by decals of higher value for use on cartons.

I have the end of a carton with three 12c carmine "cigarette papers" 11x14 mm. decals with seal in center.



Kansas: The bottle stamps are not often used on beer as most brewers use the tax paid caps. The only recent one seen is a 54x4½ mm. stamp for a twelve ounce bottle. 94/100c black on blue paper, roulette 13x6½.

The 25x20 mm. liquor decals similar in design to the paper liquor stamps are really hard to get. They are blue with serial number in red and value overprinted. I have "½ PINT 6½c for 100 proof or less" overprinted in red, also in black. Looks like two sets to try to get.

Minnesota: The large oleomargarine stamps now have two 3 mm. balls of solid color on each side between stamps. A guide for perforating? I have it on the 24 pounds \$2.40 black on blue paper.

for September 10, 1955



Michigan's 1955 trout stamp shows a fisherman in the Manistee River. \$1.00 dark blue, perf. 12½.

Missouri: I have another 5% beer stamp in the new small size. 24/12 ounce bottles—4½c red, roulette 9½ horizontal in red.



City of St. Louis. A new cigarette decal, 11x14 mm., "City of" in straight line at top, "ST. LOUIS" arched over seal in center, "OCCUPATIONAL TAX" at bottom. "2c" below seal and a ghost number on each side. I have 3....0 and 3....4. Two cent black on buff on cream card roul. 6½ in black.

New York: The new cigarette decal appears on two safety cards rouletted 9½ in black. Three cent brown on orange printed safety and on dark brown printed safety.

The State 3c, City 1c, is now a deep orange on cream safety card, roul. 9½ in black.



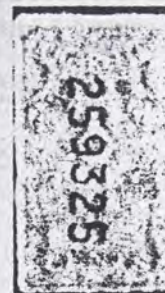
Oklahoma has new tobacco decals, 11x11 mm., with star enclosed in each corner and value in oval at top. Two cent blue, 5c yellow, 25c black, 50c orange and twenty cigarettes red. All on yellow safety card roul. 8 in black.



Texas: The 1952 citrus stamps are in the old style with dotted shading

in background. 1½c green, 2½c carmine, perf. 12½ horizontal.

The 1953 and 1954 citrus stamps are without shading in background and larger than usual year dates—1953: 1½c ultramarine, 2½c orange, slot perf. 6½ horizontal. 1954: 1½c dark red, 2½c green, roul. 7 horiz.



Twenty cigarettes are now 4-cents and I have a 10x17 mm. decal with seal in center and a large "4" below. Four cents blue with black serial number reading down.



Northlake, . . . ? Cigarette tax, 11x14 mm. decal with 1c in central oval. One cent red on cream safety card roul. 6½ in black. BUT WHAT STATE?

Virginia: I now have the 1954-55 Hunting stamps, all black on colored paper, red serial numbers and are perf. 12.

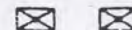
Hunt-Trap-Fish \$1.00 green. County outlined map of Virginia.

Bear and Deer Hunting—Resident \$1.00 pink, non-resident \$1.00 blue, Buck jumping over fallen tree.

Virginia Bear-Deer Damage stamps overprinted in red with county name. "GILES," \$1.00 buff, bear; "ROCK-BRIDGE," \$1.00 buff, bear; "WISE," \$1.00 buff, bear.

Bear - Deer Damage stamps—"BATH," \$1.00 buff, shaded map of county; "HIGHLAND," \$1.00 buff, shaded map of county; "BOTE-TOURT COUNTY," \$1.00 green on yellow buff.

Thanks for the help fellows. Notes and stamps from Frank L. Applegate, Jack Birl, Carl H. Brunner, Geo. D. Cabot, Dorance Gibbs, Hubbard's Cupboard, Hershel Rankin, Louis Roberts, John E. Thiel and Ralph Tryon.



Salvador at one time hid the mistake of an engraver with an overprint on the stamp.



# State Tax Notes

By CHAS. H. HERMANN

**California:** The double lined oval on feed tags is being replaced with "California Feed Tax Paid" in one, two or three lines.



**Florida**—City of Daytona Beach. A punch board stamp inscribed "void after Sept. 30, 1948" was found in a mixed lot about 2½x1½ inches, black on blue paper with a large "50c" in red. Rouletted about 2¼ horizontally in red. Anyone have information on this or similar stamps?

**Illinois**—City of Springfield. An 11x14 mm. cigarette tax decal, "20" in center, "TAX PAID" at bottom. Twenty cigarettes, green on cream card, roulette 6½ in black.



**Louisiana:** A new 95½ x 33 mm. Liquor Export stamp, black with salmon background—has no face value—is perf. 12½.

**Maryland**—City of Baltimore. I now have the 3-cent blue tobacco tax stamp overprinted in red "89—1951." I have not seen the 2-cent stamp so overprinted. The 4-cent and 5-cent are known.

**Michigan:** My latest wine stamps from this state have had the union label of the "Lithographers of America, Local 70, Lansing" added at right below value. "STATE" blue with value in red—2.4 gallons, 3 gallons. "DOMESTIC" red with value in black—2.4 gallons. All roul. 6½ horizontally.

**Mississippi:** I have been shown some more varieties of the current tobacco tax stamps (introduced in January, 1955).

5c orange red, perf. 12½.

10c green and 25c brown, slot perf. 6½.

12c brown and 15c orange in a similar design with seal lower and "SNUFF AND CHEWING" arched above seal, slot perf. 6½.

**Maysville, Mo.** has a cigarette decal (11x14 mm.) in a type often found

on Colorado towns. "2c" in oval in center, 2c green.



**New Hampshire:** The 3c tobacco tax decal has been replaced with a 10½ by 13½ mm. paper stamp with one



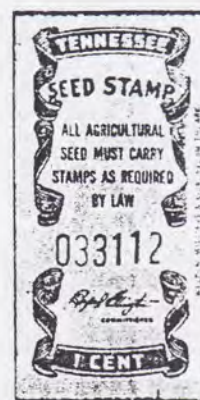
large hole at top and bottom similar to price tags used in some stores. Three cents orange.



**New Mexico** raised the cigarette tax another cent and issued a red 11 by 15 mm. decal without face value to show the new rate has been paid.

**New York**—State 3c—City 1c is blue on orange printed cream safety card, roul. 9½ in black.

**Ohio** Sales Tax stamps are out in many new varieties as the new series is being printed by "Columbian," "Merrick" and "Reserve."



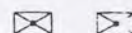
**Tennessee** has an entirely new design in the SEED stamps with signature of Buford Ellington. Imprint

WELDON, WILLIAMS & LICK, FT. SMITH, ARK." reads up at right. One cent black, roul. 14½.



**Wisconsin** has an interesting "VEHICLE INSPECTED" stamp. Don't know if a fee stamp or only a seal. Black on green. Gum on face. Roul. 9½ in black.

And thanks to Frank L. Applegate, Geo. D. Cabot, Jeffrey J. King, Edw. Lasecki and Kenneth R. Goodfellow for stamps, etc.



## Deaths

JAMES S. HARDY

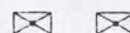
James S. Hardy, a former Chicagoan, passed away in Washington, D. C., September 22nd. Delayed reports of his death have just come to us. Mr. Hardy, a well known philatelist, had lived in Clearwater, Fla. for many years. Mr. Hardy was born in Union City, Ind. in 1878. Death came suddenly.

ROBERT L. CHITTENDEN

Robert L. Chittenden for many years treasurer of the Midwest Philatelic Society of Kansas City, Mo., died on October 21st. Well known in the mid-west for his collections of Canada and British North America. A member of the Society of Philatelic Americans and the Trans-Mississippi Philatelic Society.

JAMES I. WYER

James Ingersoll Wyer, 86, died November 1st at Salt Lake City, Utah. Mr. Wyer retired in 1938, moving to Utah. Formerly Mr. Wyer was auction manager for the Fort Orange Stamp Club, but since his retirement was inactive in collecting circles. His philatelic interests were varied but he specialized on Civil War Revenues. He was a member of the Collectors Club, the S.P.A. and A.P.S.



## EXHIBITIONS—CONVENTIONS

**January 28-29.** Combined exhibition, Dayton Philatelic Society and Dayton Coin Club. Exhibition (30th annual), bourse, etc. Ball room Loretta Home, Dayton, Ohio. Local Chairman, B. W. Jacobson, Box 366, Fairborn, Ohio.

**February 25-26, 1956.** Columbus (Ohio) Philatelic Club's Annual Exhibit and Bourse, Southern Hotel.

**Weekly Philatelic Gossip**



considerable weight to the theory of initial re-entry, since the 6c was but two months old at that date, and it would be logical to assume that the re-entry was present at the time of first printing.

The major re-entry of the deep brown series is at the present time a moot subject. The specimen illustrated in Boggs, described as position No. 7, is definitely not related to the right hand stamp of a full imprint strip of four—which unquestionably is No. 7, but whose re-entering characteristics are totally different. It is possible that Boggs' example is No. 81, but this is mere hypothesis since the plating in the past of No. 81 is believed to have been based on a tentative reconstruction, which would reduce the entire question to a purely academic level.

The few examples above, having been chosen for reasons of prominence and rarity rather than for their inherent problematic value, only hint at the task of Small Queens analysis. When considering that the facets and implications of these problems can be multiplied by a hundred or more for the entire issue, it is evident that the wealth of plates, coupled with an almost total absence of official records, add up to an extremely fascinating and challenging puzzle whose solution, if possible, will take decades.



## State Tax Notes

By CHAS. H. HERMANN

Governor Knight of California, recently signed a bill changing the hunting and fishing laws effective January 1, 1958.

The hunting license goes up a buck and the fishing license becomes a stamp collector's item.

The \$3.00 fishing license will only be good for fishing in the sea. A \$1.00 stamp must be added for fresh water fishing and another \$1.00 stamp to fish for trout. A \$2.00 Arizona stamp is also needed to fish from a floating device on the Colorado River boundary waters.

Indiana is reported to have issued annual \$1.00 trout stamp from 1950 to date. I have only seen the stamps of 1956 and 1957.

West Virginia is reported to have issued annual \$1.00 hunting and \$1.00 fishing stamps for use in the National Forests in this state. Issued 1951 to date, I have seen none.

The tax makers seem to be finding the bug and fishing stamps an easy way to extract a few extra bucks.



The fellow who watches the clock doesn't need to worry about his future—he hasn't any.

for October 5, 1957

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## CANADA--NEWFOUNDLAND--U. S.

|   |  |         |
|---|--|---------|
| <b>CANADA—50-60, Complete mint Jubilee</b>  |  | \$2.00  |
| 211-216   | Superb mint (Singles \$2.25) -Block 4  | 4.00    |
| 159   | V. F. mint, single   | 75.00   |
| 0-9   | Mint OHMS, single  | 20.00   |
| <b>NEWFOUNDLAND—230-243, short and long set. On anatomy in mint, V. F. average—Singles, \$6.00; Box 4</b> |  | \$24.00 |
| Mint, 61-74, Cabot complete (plus several in 100—strip)   |  | 25.00   |
| <b>UNITED STATES—27, used; 291-LIE Triple Trips (11 inverted)</b>   |  | \$50.00 |
| 101   | Used   | 40.50   |
| 563   | Mint Collection of 34 Plate No. Singles, Shades & Plate (several extras)       | 40.00   |
| 630   | White Plains Sheet, mint. A buy at   | 40.00   |
| 525-529   | Offsets, used—4 shades of 1c, 5 types; 2 of 2c and 2 types of 3 cent 11 stamps | 10.00   |

Money back return if not satisfied within 10 days.

**WESLEY F. WHITE**

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BOX 326

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## !!AN EVENTFUL YEAR!!

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### 2—SELLING??—WE CHARGE ONLY 10%.

Place your material in airtight containers. We will buy for cash or exchange.

### 3—BUYING??—WANT LIST SERVICE.

For more elusive items. We supply lists for 1000s of plate blocks, 4-204 pt. 50-11, 150-1, 2-10, 100-4, 100-1, 100-2, an impossible to complete booklets 100-1, 100-2, 100-3, 100-4, 100-5, 100-6, 100-7, 100-8, 100-9, 100-10, 100-11, 100-12, 100-13, 100-14, 100-15, 100-16, 100-17, 100-18, 100-19, 100-20, 100-21, 100-22, 100-23, 100-24, 100-25, 100-26, 100-27, 100-28, 100-29, 100-30, 100-31, 100-32, 100-33, 100-34, 100-35, 100-36, 100-37, 100-38, 100-39, 100-40, 100-41, 100-42, 100-43, 100-44, 100-45, 100-46, 100-47, 100-48, 100-49, 100-50, 100-51, 100-52, 100-53, 100-54, 100-55, 100-56, 100-57, 100-58, 100-59, 100-60, 100-61, 100-62, 100-63, 100-64, 100-65, 100-66, 100-67, 100-68, 100-69, 100-70, 100-71, 100-72, 100-73, 100-74, 100-75, 100-76, 100-77, 100-78, 100-79, 100-80, 100-81, 100-82, 100-83, 100-84, 100-85, 100-86, 100-87, 100-88, 100-89, 100-90, 100-91, 100-92, 100-93, 100-94, 100-95, 100-96, 100-97, 100-98, 100-99, 100-100.

### HAVE WE YOUR LIST ON OUR FILE??

Also much of this material turns up in a list of 1000s of items you if we have your want list.

### 4—WANTED—PAY CASH OR EXCHANGE.

Do not board. Help your fellow collectors. We will buy for cash or exchange.

a—Plate Blocks 1834-1944 and offshoots. Well known in the field. cat. for some 1937-45 items (2000 is needed).

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d—General Collections. Jubilee lots, etc.

### OCT. AUCTION—Mint 74pt. Rare 6c and 6c 1/2 1834-1844. 100-1 to 100-100. 100-101 to 100-200. 100-201 to 100-300. 100-301 to 100-400. 100-401 to 100-500. 100-501 to 100-600. 100-601 to 100-700. 100-701 to 100-800. 100-801 to 100-900. 100-901 to 100-1000.

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