

ARIZONA LUXURY TAX STAMPS

Authorized by an act of the eleventh legislature, was placed in operation July 1-33 & automatically repeals itself 3-1-35. It applies only to tobacco & malt & spirituous liquor, and is administered by the Arizona Tax Commission, an elected body. The Chairman's name appears on each stamp, plate changes are made as necessary to accommodate a new chairman's name. The following have served, M.A. Murphy to 2-26-34: Frank Luke to 1-1-35: Thad Moore present chairman. The plates are not numbered, marginal numbers are sheet numbers. Since they are zinc etchings plate variations occur frequently. There are several shades of most colors.

The following data was compiled by Dwight Edwin Chenault, Architect, P.O. Box 987, Phoenix Arizona June 15-35: April 18-1936.

Cat. No.	\$ &	Color.	No. Issued.	Date.	Chairman.	Plate	Perforation		No. to Sh.		Size, mm		Value		Notes
							H.	V.	H.	V.	H.	V.	Mint	Used	
1	.01	Green	7 000 000	7-7-33	Murphy	Litho	12½	12½	10	10	19½	21½			Lithographed in L.A.
2	.02	Carmin	12 000 000	"	"	"	"	"	10	10	"	"			" " " " "
3	.04	Lt Brown	504 700	"	"	"	"	"	"	"	"	22			" " " " "
4	.15	Blue	1 000 000	"	"	"	"	"	"	"	"	"			400 000 surcharged "11" 4 12
5	.25	Purple	500 000	"	"	"	"	"	"	"	"	"			Lithographed in L.A.
6	.11	Blue	199 700	7-20-33	"	"	"	"	"	"	"	"			" Surcharged magenta.
7	.12	"	200 300	"	"	"	"	"	"	"	"	"			" " scarlet
8	.12	"	"	"	"	"	"	"	"	"	"	"			" " " inverted.
9	.80	Green	50 000	10-18-33	"	Zinc Die cut	2	4	63	26					Serial No. Union label invert
10	.10	Red	100 000	11-8-33	"	"	12	12	4	5	31	30½			Cut from set type.
11	.01	Green	5 000 000	11-20-33	"	Litho	"	"	10	10	19½	21½			Printed in Phoenix.
12	.01	"	"	"	"	"	12½	"	"	"	"	"			" " " "
13	.155	Red orange	1 000	12-11-33	"	Zinc Die Cut	2	1	63	26					Serial No. Union Label invert
14	.10	Green	100 000	12-21-33	"	"	12	12	4	5	31	30½			
15	.06	Orange	100 000	3-1-34	Luke	"	"	"	10	10	18½	21			
16	.01	Emerald	2 000 000	"	"	"	"	"	"	"	"	"			
17	.02	Ruby	8 000 000	"	"	"	"	"	"	"	"	"			
18	.02	"	"	"	"	"	11½	12	"	"	"	"			
19	.10	Emerald	200 000	"	"	"	12½	12½	4	5	31	31			
20	.01	Yellow	306 400	3-5-34	"	"	12	12	10	10	18½	21			
21	.80	Dark Blue	20 000	3-13-32	"	"	"	"	2	5	44	43½			At least one st. edge.
22	.10	Forest Gr.	20 000	3-14-32	"	"	"	"	4	5	31	31			
23	.01	Deep Rose	494 800	3-23-34	"	"	"	"	10	10	18½	21			
24	.10	Blue	200 000	3-29-34	"	"	12½	12½	4	5	31	31			
25	.01	Pink	200 000	"	"	"	12	12	10	10	18½	21			
26	.05	Navy Blue	1066 700	4-6-34	"	"	"	"	"	"	"	"			
27	.10	Red	20 000	4-10-34	"	"	12½	12½	4	5	31	31			
28	.02	Brown	6 000 000	4-20-34	"	"	12	12	10	10	18½	21			
29	.80	Dk. Brown	21 000	5-22-34	"	"	"	"	2	5	44	43½			At least one st. edge.
30	.10	drab	20 000	5-25-34	"	"	12½	12½	4	5	31	31			
31	.01	Purple	256 100	5-29-34	"	"	12	12	10	10	18½	21			
32	.02	Tan	100 000	5-31-34	"	"	"	"	"	"	"	"			
33	.80	Red	35 000	3-6-34	"	"	"	"	2	5	44	43½			At least one st. edge.
34	.01	Orange	30 000	"	"	"	"	"	10	10	18½	21			
35	.80	Green	190 000	"	"	"	"	"	2	5	44	43½			At least one st. edge.
36	.10	Dk. Brown	204 180	"	"	"	12½	12½	4	5	31	31			
37	.80	Lt Brown	30 000	"	"	"	12	12	2	5	44	43½			At least one st. edge.
38	.10	Scarlet	302 200	6-30-34	"	"	12½	12½	4	5	31	31			
39	.01	Dk. Navy Blue	500 000	7-11-34	"	"	12	12	10	10	18½	21			
40	.10	Purple	203 060	10-27-34	"	"	12½	12½	4	5	31	31			
41	.02	Red	4000 000	11-15-34	"	"	12	12	10	10	18½	21			
42	.80	Rose	35 000	11-17-34	"	"	"	"	2	5	44	43½			At least one st. edge.
43	.80	"	"	"	"	"	12½	12½	"	"	"	"			" " " " "
44	.10	Deep Rose	20 000	11-19-34	"	"	12	12	4	5	31	31			
45	.05	Ultramarine	54 800	11-21-34	"	"	12½	12½	10	10	18½	21			
46	.01	Lt. Blue	1317 800	12-5-34	"	"	12	12	"	"	"	"			
47	.80	Lt Green	15 000	1-5-35	"	"	"	"	2	5	44	43½			At least one st. edge.
48	.10	Red Brown	350 000	1-24-35	"	"	12½	12½	4	5	31	31			
49	.10	Lt. Green	500 000	2-28-35	"	"	12	12	"	"	"	"			
50	.80	Red		3-6-34	"	"	12	12½	2	5	44	43½			Perf. all around.

Sheet 2 Moore issue - Sheet 3 cont sheet 2 Sheet 4 plate varieties etc

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Thad Moore became Chairman of the Tax Commission in Jan. '35 with the stamp law in force until 3-1-35. The time was extended 60 days but the new law was placed in operation 3-30-35. Using the regular issue supplemented by a temporary cosmetic issue. Law prescribes that each stamp shall bear the name of the classification upon which it is to be used, & mentions the following items; Polo, Golf & Fishing accessories, Cosmetics, Playing cards, Films, Shotgun shells, Cigarettes, Cigars and all tobacco, [except as used for agriculture and horticulture and rendered unfit for human consumption], Vinous, Spirituous and Malt liquor and Malt extract. The levy is 10% or by volume and six classifications of stamps were issued. In addition a \$5.00 per month stamp was ordered for each mechanical game machine, which machine may have been declared illegal by a former law which was not repealed. So these are obtainable? yes, and no, here and there, now and then. 5000 each of blue, red, green, yellow and orange were prepared

Compiled by Dwight Edwin Chenault, Architect P.O. Box 987 Phoenix Arizona.
Aug-30-1935.- April. 16-1936.

Cat. No.	#	Color	No. Issued	Date	Chairman	Plate	Perf.		No. to Sh.		Size mm.		Value			Notes.
							H.	V.	H.	V.	H.	V.	Mint	Used	S.E.	
51	.01	Blue	500 000	3-5-35	Moore	Zinc	Roulette		10	5	18½	21				Luke Plates.
52	.01	Emerald	1000 000	3-14-35	"	"	"	"	"	"	"	"				"
53	.05	Deep Rose	30 000	3-19-35	"	"	12½	12½	10	10	"	"				"
54	.05	Orange	489 000	3-25-35	"	"	"	"	"	"	"	"				"
55	.02	Tangerine	500 000	3-30-35	"	"	"	"	5	20	12	41½				Cosmetic Moore Plate
56	.04	Lt. Ch. Green	400 000	3-30-35	"	"	"	"	"	"	"	"				"
57	.10	Peacock Blue	100 000	3-30-35	"	"	"	"	"	"	"	"				"
58	5.00	Dk. Blue	5 000	4-1-35	"	Steel	Die Cut.		1	2	89	50				Mechanical Games Moore P.
59	.02	Drab	2005 000	5-18-35	"	Zinc	12½	12½	10	10	18½	21				Luke plate.
60	.80	Brown	15 000	5-21-35	"	"	12	12	2	5	76	31½				Malt. White paper. Moore Plate
61	.80	"		"	"	"	12½	12½	"	"	"	"				"
62	.11	Purple	300 000	6-21-35	"	"	"	12	"	"	75½	33½				" Yellow "
63	.12	Deep Rose	500 000	"	"	"	"	"	"	"	76½	"				" Rose "
64	.15	Brown	100 000	"	"	"	"	"	"	"	"	"				" Blue "
65	.40	Dk. Green	100 000	"	"	"	"	"	"	"	75½	33½				" Lt. Green "
66	.80	Carmine	15 000	"	"	"	12	"	"	"	76	31½				" White "
67	.01	Yellow Gr.	1000 000	7-3-35	"	"			10	10						Spirituous:-Columns
68	.05	Black &	2000 000	"	"	"			"	"						" supporting scroll
69	.10	White	3125 000	"	"	"			"	"						" & banner.
70	.16	Letters.	875 000	"	"	"			"	"						"
71	.20		625 000	"	"	"			"	"						"
72	.03	Blue Gr.	250 000	"	"	"			"	"						Vinous:-Map Arizona.
73	.05	Black White	1250 000	"	"	"			"	"						"
74	.06	Letters.	1825 000	"	"	"			"	"						"
75	.01	Red & Black	4250 000	"	"	"			"	"						Tobacco:- T-shaped
76	.02	ground	8000 000	"	"	"			"	"						" panel on rectangle
77	.04	white	1000 000	"	"	"			"	"						"
78	.10	letters.	250 000	"	"	"			"	"						"
79	.02	Green Gr.	2000 000	"	"	"			"	"						Cosmetics:- Greenshield
80	.04	black	2000 000	"	"	"			"	"						" with white scroll.
81	.10	letters.	750 000	"	"	"			"	"						"
82	.20		225 000	"	"	"			"	"						"
83	.02	Orange	1100 000	"	"	"			"	"						Sporting goods:-Rectangle
84	.04	ground	1100 000	"	"	"			"	"						" with arc above below
85	.10	Black	750 000	"	"	"			"	"						"
86	.20	letters.	150 000	"	"	"			"	"						"
87	.80	Lt. Chocolate	5051 0	7-5-35	"	Zinc	12½	12½	2	5	76	31½				White paper Moore Plate
88	5.00	Carmine	50 00	8-1-35	"	Steel	Die Cut.		1	2	89	50				Mechanical Games "
89	.80	Deep Tan.	100 000	8-16-35	"	Zinc	12½	12½	2	5	76	31½				White paper "
90																
91																
92																
93																
94																