

# FRANK L. APPLGATE

• STATE REVENUE STAMPS FOR COLLECTORS •

## SPECIALTIES:

Odd Denominations  
State Game Stamps  
Pennsylvania Local Real Estate  
Transfer Stamps

615 SOUTH OAKDALE AVENUE  
MEDFORD, OREGON

July 22, 1963

Mr Wm.G.Duncan, Director Luxury Tax Division,  
Arizona Tax Comm.

Dear Sir:

Thank you for your letter, and contents. Will you please give me the date of issue of the 45¢ malt stamp, and indicate the signatures on the stamps checked on the enclosed order sheet.

Sincerely,

*Frank L. Applegate*

*Dear Mr. Applegate:-*

*The 45¢ Malt Stamp was first offered for sale in January, 1967.*

*It is affixed to Cans of malt extract. The standard Can is 3 pounds - the tax rate 15¢ per lb.*

*Heretofore the distributor needed to affix 3-15¢ stamps to each Can. I had the 45¢ stamp printed so that only 1 stamp is required for the proper amount of the tax.*

*Sincerely,*

*Wm. G. Duncan*

*Copied  
J.H.A.*



L. WALDO DeWITT  
CHAIRMAN

JOHN M. HAZELETT  
MEMBER

BOB KENNEDY  
MEMBER

## State Tax Commission of Arizona

State House

Phoenix, Arizona 85007

May 26, 1967

V. L. NIELSEN, JR.  
EXECUTIVE SECRETARY

6-2-67  
5.99  
1.00 FOR CIGA  
STAMPS

Elbert S. A. Hubbard  
3739 Benton Street  
Santa Clara, Calif. 95051

Dear Mr. Hubbard:

We have received your check No. 0942 in the amount of \$1.00 as remittance for a sample of tax stamps. You mentioned older tax stamps but we don't have any that are very old as we have purchased all our stamps again last year and this year. We do, however, have some .60 stamps which we very seldom use any more and the .17 stamps were obtained a few years ago.

We enclose order blank for your convenience in ordering the ones you may wish to have. We will hold your check until we receive your order and be sure to take your  $1\frac{1}{2}\%$  discount so as to make the net amount come to the amount of your check (\$1.00).

Very truly yours,

*Alta Tibbetts*

Alta Tibbetts, Cashier  
Luxury Tax Division

at;



L. WALDO DeWITT  
CHAIRMAN  
JOHN M. HAZELETT  
MEMBER  
BOB KENNEDY  
MEMBER

# State Tax Commission of Arizona

State House

Phoenix, Arizona 85007

June 5, 1967

V. L. NIELSEN, JR.  
EXECUTIVE SECRETARY

Elbert S. A. Hubbard  
3739 Benton Street  
Santa Clara, Calif.

Dear Mr. Hubbard.

We have received your order with the two checks, one in the amount of \$5.99 and one for \$1.00 for which you wanted to get cigar stamps. The stamps which are put on cigars are the .05, .16, .17, .25 and .50 as the price of the cigar determines the amount of stamps. A box of 50 cigars has a .50 stamp or two .25 so you see our wholesalers buy almost all the stamps we have for cigars. We enclose copy of our Luxury Tax Law with reference to page 14 for your convenience and information.

If we can be of further assistance, please feel free to call on us at any time.

Very truly yours,

*Alta Tibbetts*

Alta Tibbetts, Cashier  
Luxury Tax Division

AT;





L. WALDO DeWITT  
CHAIRMAN

JOHN M. HAZELETT  
MEMBER

BOB KENNEDY  
MEMBER

# State Tax Commission of Arizona

State House

Phoenix, Arizona 85007

V. L. NIELSEN, JR.  
EXECUTIVE SECRETARY

July 2, 1968

Mr. Elbert S. A. Hubbard  
3739 Benton  
Santa Clara, Calif. 95051

Dear Mr. Hubbard:

We are returning your check in the amount of \$1.00 which you sent as payment for stamps and enclose application for your use in ordering the denominations that you want.

We have no older stamps, as such, as we are current with new orders when we run out of the various stamps. As for used stamps, we make refunds to our customers when they returned stamps to us, either for the ones on stale tobacco sent back to factory or damaged so we have none of that kind. Also we have no proofs or sample stamps.

We enclose order blank for the stamps you may want to order and we do have a new Commissioner's name on the 1, 2, 4, 5, 10, and 50 cent stamps, L. Waldo DeWitt. You may want some of them and be sure to take the  $1\frac{1}{2}\%$  discount.

If we can be of further assistance, please advise.

Very truly yours,

*Alta Melton*

Alta Melton, Cashier  
Luxury Tax Division

am;

Encl. Check No. 590  
Am't. \$1.00



NEAL G. TRASENTE  
DIRECTOR



BRUCE E. BABBITT  
GOVERNOR

## Arizona Department of Revenue

CAPITOL BUILDING  
1700 W. WASHINGTON  
PHOENIX, ARIZONA 85007

June 7, 1978

Mr. Elbert S.A. Hubbard  
P.O. Box 235  
Saratoga, Ca. 95070

Dear Mr. Hubbard:

Effective August 11, 1970 all tobacco products began being taxed via the reporting method, thus the discontinuance of a variety of tax stamps. At the present time, we inventory and sell only four (4) different stamps which are the decal and fuson cigarette stamps in 13¢ denomination and the 15¢ and 45¢ malt extract paper stamps. The use of meter indicia is permitted to be used for cigarette stamping.

I am enclosing a variety of the out-dated stamps which I recently found in a clean-up operation. Also, I am sending you some copies of decal and malt extract stamps which are currently in use, as well as the meter indicia.

I would appreciate very much the opportunity to purchase, if at all possible, at least one of the following stamps which have been used in Arizona. Beer, Wine, Spirituous, Cosmetic and Sporting goods.

Trusting these will assist you in your collection and cataloging activities, I am

Very truly yours,

James F. Brush  
Administrator  
Luxury Tax Division

JFB/c  
Encl.  
cc: D.P. Jankofsky

271-4475

J. ELLIOTT HIBBS  
DIRECTOR



9/1/80 MALT 45¢  
10 CLE. 134  
10

BRUCE BABBITT  
GOVERNOR

## Arizona Department of Revenue

CAPITOL BUILDING  
1700 W. WASHINGTON  
PHOENIX, ARIZONA 85007

August 27, 1980

Hubbard Collection  
Attn: Bert  
Box 235  
Saratoga, Ca 95070

Dear Bert:

In response to your note of August 23, 1980  
we have 15¢ lilac Malt Stamps, signed Thad Moore  
(Tax Commission).

We have 45¢ Malt Stamps, signed J.E. Hibbs,  
Director, (Department of Revenue).

Enclosed is an order blank and return  
envelope for your convenience, if you wish to order  
malt stamps, note that you are entitled to a 5%  
discount.

Please be sure the check is for the correct  
amount.

Very truly yours,

A handwritten signature in cursive script that reads "Lenore Uptain".

Lenore Uptain  
Account Clerk IV

Enclousers

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