

THE
STATE REVENUE NEWSLETTER

Editorial Office

THE STATE REVENUE SOCIETY

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WASHINGTON STATE APPLE ADVERTISING STAMPS MADE AVAILABLE TO COLLECTORS

In this number we begin an authoritative article on these stamps by Mr. Fred. E. Carver, who is Inspector-at-Large, in charge of the Yakima office, and who can supply copies of a great many of them to collectors who request them. Mr. Carver has the following to say in this connection:

"While this article was being prepared, W. R. Halliday, M. D., Chairman of the Seattle Revenue Club, requested the Governor to determine if there might be some method arranged for these stamps to be made available to collectors. The Governor turned this over to Joe Dwyer, Director of Agriculture, and on April 29, 1960, he wrote to Dr. Halliday and sent me a directive which reads in part as follows:

"This Department's Horticulture Division can meet any reasonable request for stamps from outdated inspection certificates. These would be available in various denominations through the Yakima Horticultural District Office,I will send a copy of this letter to Fred. E. Carver, Inspector-at-Large, in charge of the Yakima office, and I suggest you address your requests for stamps directly to him."

"The inspection offices destroy the shipping permits, which bear apple tax stamps, after holding them for five years. I have checked those to be destroyed this year and have available sets of those denominations which were on these permits. The sorting, soaking and assembly of these sets has been done at home in the evenings -- I have not considered it a normal part of my regular work -- and therefore, it will expedite handling of any correspondence concerning them if it is addressed to my home address -- 1509 Summitview Avenue, Yakima, Washington. I am also planning, as shipping permits come up for destruction in future years, to add to the presently available varieties."

This in itself is doing the collecting fraternity a great favor, in addition to taking upon himself the labor of research necessary to write an article of the nature of this one, so, in writing to him for sets of these stamps, please be sure to enclose return postage, or better yet, include a stamped addressed envelope with your request.

STATE REVENUE NEWSLETTER

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NEW MEMBERS

Somehow, when Mr. Hubbard turned over to your editor the membership list, three who should have been listed in this department were omitted, and this also resulted in assigning the wrong membership number to another. Herewith is a list of new members, including the ones left out in error and correcting the wrong listing. We extend our sincere apologies to all concerned and regret that it happened.

#33 HEVERLY, FRED C., c/o Longmont Drug Company,
Longmont, Colorado

#34 ROBINSON, RICHARD E., 12105 Castlewood Avenue,
Cleveland 8, Ohio

#35 SCHONFELD, JOSEF, 4543 West 8th Avenue
Vancouver 8, British Columbia

#36 SHELLHAMER, ROBERT H., 2364 Crestview Road
Pittsburgh 16, Pennsylvania

#37 CABOT, GEORGE D., 62 King Avenue
Weehawken, New Jersey

#38 CARVER, FRED. E., 1509 Summitview Avenue
Yakima, Washington

APPLE ADVERTISING STAMPS USED IN THE
STATE OF WASHINGTON

By

Fred. E. Carver
Yakima, Wash.

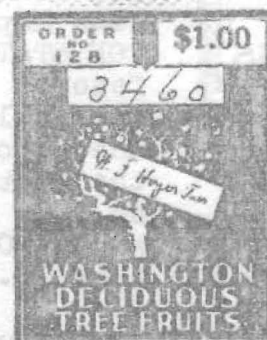
Apple advertising stamps have been used in the State of Washington since 1934. They have been issued by two state-sponsored groups and by one industry corporation. The idea of industry-supported advertising by taxation, or assessment, was not new to the apple industry of this State.

On August 29, 1928, a group of shippers worked out a program of advertising to promote the Washington Jonathan deal on an industry basis (10).^{*} The success of the 1928 campaign led to the organization of the Washington Boxed Apple Bureau in time to launch the 1929 campaign. The Boxed Apple Bureau was incorporated under the laws of the State (4).

The 1928 campaign was financed by contributions of \$2.00 per car on all apple varieties and was paid primarily by co-operative organizations and shippers. The funds collected by the Washington Boxed Apple Bureau were by subscription of one-half cent per box from the grower, collected by the dealer to whom or through whom the grower sold his apples, plus two dollars per car on all varieties from the dealers. The co-operative organizations paid on the same basis as the independent growers and shippers (9). This Bureau continued its activities through the 1934 season (6).

In 1934 the Washington Deciduous Tree Fruits was set up as the Apple Code under the State of Washington Agricultural Adjustment Act - patterned after the Federal AAA codes. Under the Act, the Director of Agriculture, Fred J. Martin, was authorized to establish codes regulating the marketing of any agricultural product. Industry advisory control committees were set up under each code. In the apple code, administrative and regulatory costs were financed by the sale of stamps, to be affixed to each box of apples, or, on interstate shipments, to each bill of lading. The rate set was one cent per box (11).

The stamps (Figure 1), 35 x 44 mm., picture a fruit-bearing apple tree with a "sign hanging on it bearing the signature of W. F. Hoyer, Treas. of the committee" (2). They are inscribed at the bottom "WASHINGTON DECIDUOUS TREE FRUITS." A white tablet at the upper right bears the denomination of the stamp and that at the upper left "ORDER NO. 128." A larger tablet centered below these two tablets



^{*} Figures in parenthesis refer to the bibliography at the end of the article.

Figure 1

was provided for the use of a serial number. Serial numbers, either stamped in violet ink, or written in with pen, have been noted on the \$1.00, \$5.00 and \$7.56 stamps, but have not been recorded on the stamps of lower denominations, nor do they always appear on the higher denominations.

The values are 1¢ black, 10¢ dark red brown, 50¢ red orange, \$1.00 dark green, \$5.00 dark blue, and \$7.56 pale yellow. The value \$7.56 was for use on the bills of lading of rail shipments of 756 boxes, the normal divided load at that time. (The boxes were stacked in each end of the refrigerator car and a centerbracing built between the doorways to hold the load in place.)

The one cent stamp was printed in sheets and copies perforated 12 on all four sides are common. The 10¢ and 50¢ were printed in sheets two stamps wide and the dollar values in strips one stamp wide, all perforated 12 between the stamps in the strips.

The law under which this code was set up was declared unconstitutional and the committee's activities were terminated. A short time before this occurred, the rate was reduced to one-half cent per box and supplies of each denomination were surcharged "1/2" with a rubber stamp in red or violet (Figure 2). Applegate (2) stated that the two middle values were surcharges in violet and the rest in red. However, I have the 10¢ and the \$7.56 also in violet.



In 1935, a "committee of 15" met in desperation to see what could be done to help an industry in the throes of the depression. "One thing all hands agreed on was -- "advertising" (12). As a result, there was created on August 1, 1936, a state-wide organization called "Washington State Apples, Inc." managed by a board of seven apple growers. Its purpose was to engage solely in "the business of advertising and promoting the sale of Washington Apples." It was financed by sale of stamps to be affixed to the bills of lading at the rate of one cent per box.

Figure 2



Figure 3

The stamps picture an apple superimposed on an outline map of the State with the inscription "WASHINGTON STATE APPLES, INC." in four lines across the face of the stamp (Figure 3). The denomination is in the lower left corner. They were printed in sheets of twelve, three by four, with a margin at the left and were perforated 12. The stamps were 38 x 27 mm. in size. The values were: 1¢ green, 10¢ orange, 50¢ brown, \$1.00 ultramarine, \$2.00 blue, \$5.00 purple, \$6.00 violet brown, and \$7.56 light red (1).

At the December, 1935, annual meeting of the Washington State Horticultural Association, Fred De Sellem (7), in his president's address

pointed to the problem and suggested: "Several attempts have been made to advertise industrially by voluntary subscriptions; but these movements have failed principally on account of not having the support of all growers and shippers. I believe the only way industrial advertising can be carried on successfully is when some workable plan is adopted whereby each grower and shipper will be compelled to pay his proportional share of the expenses. - - - Why not have a law to collect taxes on all apple shipments, the money to be used for advertising Washington apples?"

Major C. E. Chase (12), manager of Washington State Apples, Inc., and later of the Washington State Apple Commission, stated: "The big difficulty came from the riders -- those who profited from the advertising but refused to pay the penny a box. To force the free riders to buy tickets in the form of apple stamps, the next year (1937) --- gathered in a law office with copies of Florida's citrus fruit act. They crossed out paragraphs, wrote new ones, ---. In the last ten days of the 1937 legislature, the Act was passed setting up the (Washington State Apple) Commission mechanism that exists today for 5,000 growers."

House Bill No. 617 (13), signed by the Governor March 17, 1937, is: "An Act relating to apples, declaring the public policy of this state to promote the consumption and sale of apples by providing for research and a publicity, advertising and sale promotion campaign to increase the consumption of Washington grown apples, levying an assessment and providing for its collection, creating an apple advertising commission and vesting in it the administration of this act--"

The Commission is a grower-controlled organization composed of seven commercial grower members and four shipper members elected by their respective groups, with the State Director of Agriculture as an ex-officio member. It was organized in time to start operating for the 1937-38 crop year (5).

Stamps were issued for use by the shippers at the base rate of two cents per hundred pounds gross weight and for the period until 1944 the gross billing weight was 50 lbs. per box, so the actual rate was one cent per packed box.

On rail shipments, the stamps are affixed to the bill of lading filed with the railroad freight agent. The Washington State horticultural laws provide that each shipment of apples moving from the district where grown must bear a "Shipping Permit" issued by a horticultural inspector. The original is retained by the district horticultural office, the duplicate by the shipper and the triplicate accompanies the shipment if it moves by truck or is filed with the bill of lading if it is a rail shipment. On truck shipments of apples, the State horticultural inspector obtains the apple tax stamps to cover the shipment from the shipper and affixed them to the back of the original of the shipping permit.



Figure 4

The apple stamps issued in 1937 display an apple and the State seal with the inscription "WASHINGTON STATE/APPLE ADVERTISING" at the top and the denomination at the lower right (Figure 4). They were issued in sheets of twenty, four by five, perforated 12. The stamps measure 38 x 27 mm. There was a margin at the left and those I have seen have what appears to be a sheet number in the upper left corner. The denominations were: 1½¢ black, 5¢ green to dark green, 10¢ dark brown to light red brown, 25¢ dark blue, 50¢ purple to dark reddish purple, \$1.00 blue, \$2.00 yellow green, \$6.00 lemon yellow to orange yellow, \$7.00 orange \$7.56 red and \$7.98 red brown. Some of the paper used, apparently for the earlier printings, is of light cream colored stock and the rest is a white stock.

On July 10, 1942, (Regulation VII of the Commission) the rate was changed to three cents per hundred pounds gross billing weight, or 1½¢ per packed box. Multicolored stamps in a new design were issued with this rate change (Figure 5.) A red apple is at the lower left with the State seal in deep green at the lower right. "WASHINGTON STATE / APPLE ADVERTISING" in white letters is on a tablet across the top of the stamp in the same color as the denomination, which is at the lower central portion of the stamp. Stamp colors given for these stamps are that of this tablet and the figure(s) of value. In the white area between the apple and the seal is a control number in light grey for these first issues and in various colors for later issues. The control number is constant for the stamps in each sheet and also appears on the top sheet margin in green in the first issues. The stamps were 36 x 23 mm., rouletted 9½ x 6½, in sheets of twenty, four by five. The denominations and base colors were: ½¢ red brown, 1¢ black, 1½¢ orange brown, 5¢ light olive green, 10¢ dark violet, 25¢ blue black, 50¢ deep blue, \$1.00 grey blue, \$2.00 magenta, \$5.00 light red orange to red orange, \$8.00 orange and \$11.97 yellow (8). By this time there were practically no 756 box loads, most carloads being either 798 or 800 boxes, loaded without centerbracing and called "through loads." The \$11.97 stamp was to pay for a 798 box load.



Figure 5

On April 25, 1944, the Interstate Commerce Commission (14) informed the industry that a gross billing weight of 51½ pounds per box would be effective to replace the former 50 pound base. This meant the rate for a 798 box load would be \$12.32 and for an 800 box load \$12.36. New stamps in these values were issued, the \$12.32 in grey and the \$12.36 in brownish red to deep carmine. The \$11.97 stamp became obsolete at this time.

In 1945, the color of the 1½¢ stamp was changed to light grey, the 50¢ to dull red orange and the \$8.00 to dark green. In 1946, the \$12.32 was changed to a deep maroon color. The \$12.32 grey and \$12.36 stamps were rouletted 6½ x 6½. The other stamps issued in new colors and re-printings of the other values began to appear about 1945 rouletted 9½ x 9½.

(to be continued in June issue)

EXOTIC U. S. REVENUE LOT
Contains some seldom seen Scott
listed U. S. Revenues, plus a
few of the commoner varieties,
Will catalog more than \$25.
LESS THAN WHOLESALE! \$10 takes
the lot.

HUBBARD'S CUPBOARD

8714 Etiwanda

Northridge, California

number of "The Italian Philatelist" by Leone de Magistris on The
Playing Card Revenues of 18th Century Sardinia," illustrated.

A similar series of articles on British Playing Card Stamp Duties
by John Boynton Kaiser, also illustrated, continues in The American
Philatelist.

NEW YORK STATE CIGARETTE tax has been extended to rolls for smoking
composed of tobacco substitutes.

NEW JERSEY CIGARETTE tax of 1¢
per pack increase, or an alter-
native telephone tax has been
requested by the Governor.

NEW YORK CITY has been granted
authority to impose transfer
taxes on conveyances or trans-
fers of real property located
in the city. Are any stamps
to be used in this connection?

Seldom Seen Americana Bargain

U. S. A. STATE REVENUES

All different mint lot of U. S. *
State, etc., Revenues. Over \$20*
face value. A rare buy at only *
\$10.00. - Excellent swappers *
lot. Buy up to three without *
duplication.

HUBBARD'S CUPBOARD

8714 Etiwanda

Northridge, California

and malt extracts, among other things..

* WASHINGTON EGG SEALS - The cur-
rent rate for these when printed
on the carton by the manufacturer
is \$1.10 per thousand. The man-
ufacturer does not collect the
tax, but reports the sale to the
Department of Agriculture, who
bills the buyer at that rate.

* CURRENT REVENUE LITERATURE noted
includes an article in the April
number of "The Italian Philatelist" by Leone de Magistris on The
Playing Card Revenues of 18th Century Sardinia," illustrated.

* REPRINT (by means of typewritten
process) of "SPRINGFIELD LIST" of
* TAX PAIDS, HYDROMETERS, and LOCK
* SEALS, originally published in
* 1912 by BARTLETT and NORTON. 45
* pages and index. \$2.00 post paid.

* David C. Strock
* 4109 -- 25th Ave. S. W.
* Seattle 6, Washington

RHODE ISLAND CIGARETTE taxes are
to be increased from 5¢ to 6¢
per pack on June 1st. A floor
stock tax of 1¢ per pack is to
be levied on stocks on hand on
that date.

* SOUTH CAROLINA has made permanent
the "temporary" taxes levied in
* 1959, due to expire on June 30th.
* These are the increased rates put
* into effect on beer and wine,
* cigars and cigarettes, shells,
* cartridges, playing cards, malt

OLEOMARGARINE TAXES - According to a retailers' tax manual (1958)
which we have seen, stamp taxes have been imposed by Colorado (10¢),
Louisiana (12¢), North Carolina (10¢), and South Carolina (10¢).
That of Louisiana is marked "not collected." Can anyone tell us
something about these? Were stamps ever issued? And if "not col-
lected," why not?

WASHINGTON POTATO TAX

1934 - Size 1 tag (2 3/4 x 1 3/8)
with all corners square

1¢ per 50 lbs. red
2¢ " 100 " black

Same, but with top corners cut
off and with plain patch (re-
inforcement) and with Secretary's
name in slanting type

1¢ per 50 lbs. red
2¢ " 100 " black

1959, July - Perforated 12 1/2



- 1¢ brown
- 2¢ light yellow
- 10¢ red violet
- 50¢ blue
- \$1 black on grey blue paper
- \$2 black on yellow surface
colored paper
- \$4 black on pink paper
- \$6 black on green paper
- \$8 black on red surface
colored paper

Serial number and value in
each case is in black.

The 1959 issue may be obtained
at face plus postage from the
Washington State Potato Com-
mission, 111 Pierce Avenue,
Yakima, Washington

ARKANSAS EGG INSPECTION

Rouletted 6 3/4 at ends only
dozen eggs



The Arkansas Egg and tags (except Washington) are from the collection
of "El" Hubbard.

