

# THE STATE REVENUE NEWSLETTER

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## THE 1901 MISSOURI LIQUOR STAMPS

Kenneth P. Pruess

Discovery of the illustrated stamp more than 70 years after it was issued prompted this study into its usage. That this stamp has escaped the attention of collectors seems, at first glance, a bit surprising since the beer stamps of 1901 are quite well known. The beer stamps, however, were inspection stamps and covered by an entirely different law than the liquor stamps, which were issued to gain revenue.



The 1901 liquor tax, passed April 17<sup>1/2</sup>, imposed a tax of 10¢ per gallon on all kinds of wines as well as distilled spirits. The law provided for stamps denoting the amount of tax required to be paid on the "gallons, quarts, pints, sixths, eighths or other receptacles". Since the 2¢ stamp would pay the tax on 1/5 gallon, a size not specifically mentioned in the text of the bill, it seems obvious that other denominations must have been issued as well. Of these only the 1<sup>1/4</sup>¢ stamp for 1 pint is known. Both known varieties are printed in black on a low quality brown paper. Design size 79 x 33 mm, they are roul 7. The signature is that of Williams, State Treasurer.

Stamps could be sold only to permit holders, the permit costing \$1.50. The law required that stamps be cancelled with the name or initials of the company making, or selling, the product and the date when cancelled. Stamps were to be destroyed or defaced when the receptacle to which attached was empty.

Under certain conditions these stamps could be used as "case" rather than "bottle" stamps since the law specified that when the liquor was in pint or quart bottles it was not necessary to affix stamps to the bottles but permitted them to be affixed to receptacles in which bottles were contained. The available evidence is that stamps were printed in denominations suitable for individual bottles but may well have been used in multiples on the case. Even for liquor in barrels (a not uncommon means of handling it in those days), continuous reference to stamps not being affixed to a barrel in an important court case<sup>2</sup> suggests that "container" may have been rather liberally construed, the pints or quarts being withdrawn by measure from the barrel.

We learn that on Febr. 15, 1902 a Paul Bengsch in Bates County is charged with selling whiskey from a barrel to which stamps were not attached. Nor did Mr. Bengsch have a license which would permit him to purchase stamps. While the proceedings of the lower court are not available to the author, testimony in the Supreme Court case<sup>2</sup> implies that while he may have been guilty, the State was probably unable to prove that his stock of whiskey was in fact taxable. This hinged on the date on which Mr. Bengsch acquired his barrel of whiskey. If acquired before the date the tax went into effect, then by a ruling of the court it was exempt since no "floor tax" (to use the modern terminology) was imposed. But the matter became one primarily of determining the constitutionality of the

law in toto rather than the specific guilt, or innocence of the defendant.

As usual, the law was attacked on a multiplicity of points, no doubt hoping at least one could be found to absolve the defendant. Only a part seems pertinent here. The judges concurred that the law violated the Missouri Constitution which declared that taxes shall be uniform on the same class of subjects and that property subject to taxes shall be taxed in proportion to value. The Missouri law exempted liquor manufactured for export and at least one judge was of the opinion that this violated Amendment 14 of the U.S. Constitution guaranteeing each citizen equal protection of laws in that it imposed a tax on liquor consumed by Missouri citizens but not on citizens of other states. But more important was the fact that wines made in Missouri were exempted from taxation if sold on the premises of the maker.

It was also argued that the tax was unconstitutional because the bill initiating the tax treated of two different subjects. For the most part this lengthy argument seemed a bit picayunish but one part was extremely important and this concerned the purpose of the law. Here we find the stamps mentioned. One argument was that the intent of the law was to guard public morals, regulating where liquor could be sold, and was thus a license fee rather than a property tax. For example, the law prohibited sale of liquor in brothels or gambling houses. The stamps themselves are inscribed "State License Tax on Distilled Liquor". On this basis, such a license fee to guard public morals would have seemingly been permissible under both the U.S. and Missouri Constitutions.

But the opposition rather thoroughly shot down that argument. In the first place, the bill was passed with the emergency clause which permitted it to go into effect immediately, the bill being so enacted because of "there being a deficiency in the revenues of the State". Thus it was argued that the bill was enacted not primarily because of an immediate danger to public morals, but strictly for revenue. Using the words of the defense, "In other words, the public morals might 'go hang' just so that the coveted revenues could be promptly secured". "Even the stamps issued confirm it is a tax for on them is printed 'Act approved April 17, 1901 taxing distilled liquors at ten cents per gallon'. Thus both sides made use of the stamps, but to support two different arguments.

No further reference to these stamps, or the tax, could be found in the Missouri laws until 1909 when the law was repealed on June 4<sup>3</sup>. This, however, seems likely only a belated removal of an obsolete law from the books. It seems unlikely that any stamps were used after the decision of the Missouri Supreme Court on Nov. 12, 1902. But it might be worthwhile for someone in Missouri to check any reports of the State Treasurer for 1902 to see if more light can be shed on the fate of the stamps which had been issued.

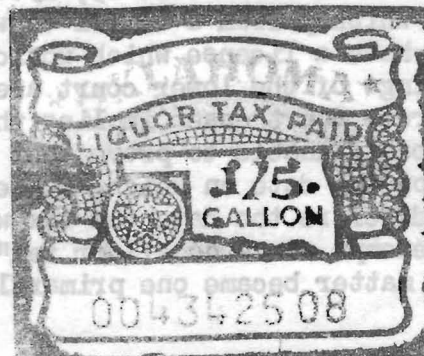
References:

- 1/Laws of Missouri for 1901, pp 226-232
- 2/Reports of Missouri Supreme Court 170:81-120 (State v. Bengsch)
- 3/Laws of Missouri for 1909, p. 726

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OKLAHOMA LIQUOR - Charles Hermann sends some liquor tax decals:

- 1/5 gal. red, black, and white;
  - "OKLAHOMA" in red.
  - 1/2 gal. green, black, and white;
  - "OKLAHOMA" in black on green background.
- 

SPACE FILLERS NEEDED FOR JULY





Trout Stamps

All trout stamps 1968 through 1971 are from vertical booklet panes of 5 (1 x 5) roul horizontally between stamps and at top selvaqe.

- 1968 \$2.00 resident (full year) or non-resident (5 day). Green and black on light yellow. Overall size approx  $48\frac{1}{2} \times 31\frac{1}{2}$  mm. Otherwise same as 1967.
- \$6.00 non-resident (full year). Orange and black on yellow-orange. Overall size approx  $48\frac{1}{2} \times 31\frac{1}{2}$  mm. Otherwise same as 1967.
- 1969 \$2.00 resident (full year) or non-resident (5 day). Fuchsia and black on pink. Otherwise same as 1968.
- \$6.00 non-resident (full year). Blue and black on white. Otherwise same as 1968.
- 1970 \$2.00 resident (full year) or non-resident (5 day). Brown and black on cream. Otherwise same as 1968.
- \$6.00 non-resident (full year). Orange and black on yellow orange. Same as 1968 except year date.
- 1971 \$2.00 resident (full year) or non-resident (5 day). Fuchsia and black on pink. Same as 1969 except year date.
- \$6.00 non-resident (full year).



MEET A MEMBER  
CHARLES J. BELLINGHAUSEN

Shown here with his wife Lucy in their new stamp room, Charles is author of the new Kansas catalog. His specialized Kansas collection is undoubtedly the finest in existence. Alabama city cigarette stamps are another favorite and will be Charles' next research project. Formerly employed in research by Boeing, Charles has several awards for his contributions to the space program. An exhibitor at Kansas shows - with some success in winning awards, too - Charles has done much to publicize State revenues in Kansas. We hope in future issues he will explain how he makes his own beautiful hingeless albums and share his method for mounting used decals. Thanks to him, we were able to offer recent catalogs in spiral-bound format.

Would other members care to take a bow on these pages? Please step forward!

Colorado River Special Use Stamps -Used on California Licenses

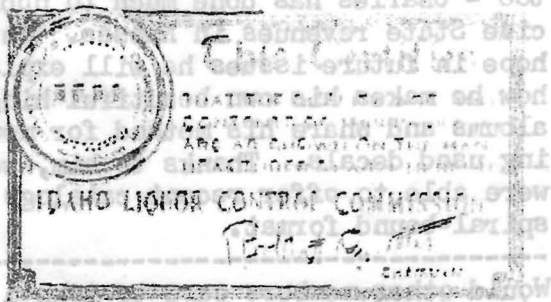
All stamps 1968 through 1972 are from horizontal booklet panes of four (2 x 2) as described for 1958 through 1967 issues except roul 6 $\frac{1}{4}$ . Printed text in black with red state seal and serial numbers except as noted.

- 1968 \$2.00 on blue. Otherwise same as 1967.
- 1969 \$2.00 on light yellow. Otherwise same as 1967.  
 Type 1 - Serial number 4 mm high.  
 Type 2 - Serial number 4 3/4 mm high and "No." in larger type.  
 (Approximately 10% of used copies inspected are Type 2)
- 1970 \$2.00 printed text, state seal and serial number in green on yellow.  
 Otherwise same as 1967.
- 1971 \$2.00 on green. Otherwise same as 1967.
- 1972 \$2.00 on green. Identical to 1971 except change in year date.

Colorado River Special Use Stamps -Used on Nevada Licenses

All stamps 1968-69 through 1971-72 are from horizontal booklet panes of 4 (2 x 2) as described for the 1958 issue except roul 6 $\frac{1}{4}$ . Red State seal and serial numbers on all. Black printed text except as noted.

- 1968-69 \$2.00 on light yellow. Otherwise same as 1967-68.
- 1969-70 \$2.00 on green. Otherwise same as 1967-68.
- 1970-71 \$2.00 on pink. Printed text in blue. Otherwise same as 1967-68.
- 1971-72 \$2.00 on pink. Otherwise same as 1967-68.

IDAHO LIQUOR SEAL DOUBLE IMPRESSION -

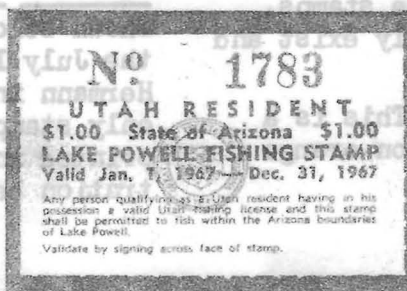
From the collection of Charles Hermann comes another fine double impression, this time on the green Idaho liquor seal with signature of Coulter.

CALIFORNIA - A bill before the legislature proposes a 1% realty transfer tax. The present tax is handled by the counties. Who will keep us informed as to the fate of this bill?

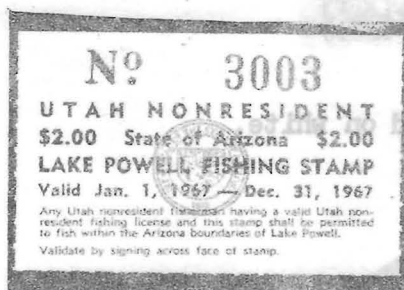


Lake Powell Fishing Stamps

First issued for the 1967 season and required for Utah resident or non-resident licensees to fish the Arizona portion of the lake. All resident and non-resident stamps 1967 through 1971 are from horizontal booklet panes of four (2 x 2) measuring approx 115 x 64 mm including 13 mm selva at left with red 6 1/4 roul between stamps and at selva. Black printed text with red state seal and serial numbers on all.

For Utah Resident Licensees

- 1967 \$1.00 on dull yellow.
- 1968 \$1.00 on green. Otherwise same as 1967.
- 1969 \$1.00 on yellow-orange. Otherwise same as 1967.
- 1970 \$1.00 on green. Identical to 1968 except change in year date.
- 1971 \$1.00 on yellow-orange. Identical to 1969 except change in year date.

For Utah Non-Resident Licensees

- 1967 \$2.00 on white.
- 1968 \$2.00 on pink. Otherwise same as 1967
- 1969 \$2.00 on dull yellow. Otherwise same as 1967.
- 1970 \$2.00 on light yellow. Otherwise same as 1967.
- 1971 \$2.00 on blue. Otherwise same as 1967.

ARKANSAS

Starting with 1971 Arkansas has issued \$2.00 trout permits picturing a rainbow trout in color. Due to their appearance and small size (approx 62 x 42 mm) some collectors have thought these to be stamps. However, these are not gummed and there is no requirement that they be affixed to a license. The Game and Fish office at Little Rock advises there is no intention to gum future issues and that they will continue to be issued as permits and not as stamps.

MOTOR VEHICLE TAX STAMPS - Illustrated below are two more of these stamps. Many more varieties probably exist and your reports are welcome.

New York City - 1952-53. This is a paper stamp, diecut, blue on orange with black serial number.

OKLAHOMA AUTOMOBILE TRANSFER STAMP

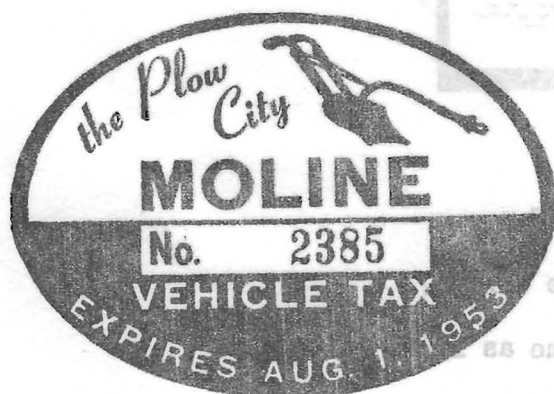
Shown below is the stamp mentioned in the July 1971 Newsletter. Charles Hermann informs us that this is the only stamp used. This is roulette, printed in black on pink. The illustration below is enlarged.



VERMONT CIGARETTE - Terry Hines sends a new heat transfer decal issued in 1971. This is black on orange and Terry appropriately describes it as "looking a bit like a Halloween sticker".



Moline, Illinois - Decal, Red on white, black serial number.

KANSAS, NEBRASKA CATALOG PRICES

Members seem a bit confused about the 25¢ service charge placed on orders. This price was the same whether you ordered one or a dozen copies. It costs very little more to mail 4 copies than one and this was intended as a little discount. If you remitted too much, and want the extra back, let us know. Too little? Let your conscience decide. Otherwise it costs us more than it is - 38 - worth to send bills, or make refunds.



Inland Fishing Stamps

- 1958 \$1.00 Golden trout.  
Imperforate printers proofs with gum but without serial numbers exist.
- 1959 \$1.00 Vertical pane dimensions should read 57 x 142 mm (not 142 x 57 mm).  
Identify 4½ mm high serial number as Type 1.  
Identify 3 mm high serial number as Type 2.
- 1961 \$1.00 License Stamp 1, W prefix serial numbers. Normal color for serial number was same mauve as design. Some stamps have been noted with a grayish green or nearly black serial number same as used on the 1961 License stamp 2.
- 1963 \$1.00 Channel catfish. Stamps without serial numbers exist. These were attached to the exteriors of cartons containing regular stamps by the manufacturer and intended to provide quick identification of contents.
- 1965 \$1.00 Bluegill. Stamps without serial numbers. See note above covering 1963 numberless stamps.

All 1968 through 1972 stamps are die cut and measure approx 46 x 26 mm.



- 1968 \$1.00 black and blue on white. Kokanee salmon.
- 1969 \$1.00 black and orange on white. Lahontan cutthroat trout.
- 1970 \$1.00 blue on deep yellow. Golden trout.
- 1971 \$1.00 black and green on white. Eastern brook trout.

1971 was the last year that possession of two \$1.00 Inland stamps permitted an angler to take trout. For 1972 usage see notes on "Trout and Salmon" stamps.

Inland Fishing Stamps

- 1972 \$1.00 black and green on white. Angler and water scene. Inscribed "California Inland Waters License Stamp" instead of "California License Stamp". Five individual stamps mounted in vertical format on green glassine backing to form booklet panes measuring 51 x 157 mm including 9 mm selvaige at top. Glassine backing is roul 8½ between stamps and at top selvaige to permit removal of stamp with backing intact if so desired.

Trout and Salmon Stamps

Prior to 1972 the purchase of one \$1.00 Inland stamp allowed an angler to fish inland for all game fish except trout. Purchase of a second and identical Inland stamp permitted the taking of trout also.

Effective Jan. 1, 1972 one \$1.00 Inland Waters stamp permitted an angler to take all game fish inland except trout, steelhead trout, or salmon. To take these three categories inland an angler was required to purchase a \$2.00 Trout and Salmon stamp in addition to the \$1.00 Inland waters stamp.



- 1972 \$2.00 black and blue on white. Silver salmon. Die cut. 46 x 26 mm. Five individual stamps mounted in vertical format on green glassine backing to form booklet panes measuring 51 x 157 mm including 9 mm selvaige at top. Glassine backing is roul 6¼ between stamps and at top selvaige to permit removal of stamp with backing intact if so desired.

FLORIDA CIGARETTE

From Charles Her-  
mann comes this  
black on blue  
decal.

NEW MEXICO CIGARETTE

- Mack Matesen  
says three types are in use: (1) PB  
meter in reddish orange, (2) Black on  
grey heat decal, and (3) red heat  
transfer decal.



Free Fishing License Validation Stamps

- 1966 Add to prior list - "except new smaller size 46 x 26 mm".
- 1967 Red on light green. Black serial number. Otherwise same as 1966.
- 1968 Black on white. Red serial number. Otherwise same as 1966.
- 1969 Green on white. Black serial number. Otherwise same as 1966.
- 1970 Blue on orange. Blue serial number. Otherwise same as 1966.
- 1971 Black on white. Red serial number. Otherwise same as 1966.

Colorado River Special Use Stamps Used on Arizona Licenses

All stamps 1968 through 1970 from booklet panes of two, black 9½ roul and same size and detail as described for 1955-56 through 1967 issues.

- 1968 \$2.00 black on blue.
- 1969 \$2.00 black on salmon.
- 1970 \$2.00 black on pink.
- 1971 \$2.00
- 1972 \$2.00

Sport Fishing License Validating Stamps - Resident

All stamps 1964 through 1972 are die cut and measure approx 25 x 44 mm.

- 1967 \$3.00 Add:  
Color variety. Exists on light gray with bluish tint paper as well as regular blue paper regularly issued.
- 1968 \$3.00 black and red on fuchsia pink (?) paper. Red serial number. Otherwise same as 1964.
- 1969 \$3.00 black and red on light blue paper. Red serial number. Otherwise same as 1964.  
Color Variety - same except on gray paper.
- 1970 \$3.00 blue on deep yellow. Blue serial number. Otherwise same as 1964.
- 1971 \$3.00 black on pink. Black serial number. Otherwise same as 1964.
- 1972 \$3.00 black on light blue. Black serial number. Otherwise same as 1964.

Sport Fishing License Validating StampsNon-Resident - Full Year

All stamps 1964 through 1972 are die cut and measure approx 25 x 44 mm.

- 1967 \$10.00 black and red on orange. Red serial Nos. Otherwise same as 1964.
- 1968 \$10.00 black and red on green. Red serial Nos. Otherwise same as 1964.
- 1969 \$10.00 black and red on white. Red serial Nos. Otherwise same as 1964.
- 1970 \$10.00 blue on grayish tan. Blue serial Nos. Otherwise same as 1964.
- 1971 \$10.00 black on lemon yellow. Black serial Nos. Otherwise same as 1964.
- 1972 \$15.00 black on gray. Black serial Nos. Otherwise same as 1964.

Sport Fishing License Validating StampsNon-Resident - 10 Day

All stamps 1964 through 1972 are die cut and measure approx 25 x 44 mm.

- 1967 \$3.00 black and red on pink. Red serial number. Otherwise same as 1964.
- 1968 \$3.00 black and red on reddish brown. Red serial number. Otherwise same as 1964.
- 1969 \$3.00 black and red on gray. Red serial number. Otherwise same as 1964.
- 1970 \$3.00 blue on violet. Blue serial number. Otherwise same as 1964.
- 1971 \$3.00 black on light orange. Black serial number. Otherwise same as 1964.
- 1972 \$5.00 black on tan. Black serial number. Otherwise same as 1964.

Resident or Non-Resident 3 Day Ocean Waters

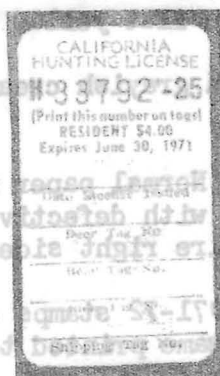
These stamps were discontinued after the 1967 season and superseded with printed permits.

Hunting License Validating StampsResident - Adult

Except as noted, size and detail same as described for 1963-64 through 1967-68.

- 1967-68 \$4.00.  
Paper Variety - Normal paper is surfaced light yellow. Copies have been noted with defective yellow surfacing leaving entire right side of stamp as white. Amount of white varies from stamp to stamp.
- 1968-69 \$4.00 black on pink. Red serial numbers.
- 1969-70 \$4.00 black on light green. Black serial numbers. (Several shades of green exist).



Hunting License Validating StampsResident - Adult

1970-71 \$4.00 blue on deep yellow. Grizzly bear superposed over printed text. Blue serial numbers. "Pheasant Tag No." line in printed text deleted and replaced with "Lion Tag No".

1971-72 \$4.00 black on green. Black serial number. Grizzly bear has been deleted. Otherwise same as 1970-71.

Special "Prestige Number" Resident Adult Hunting License Validation Stamps

Prior to the introduction of license validating stamps for the 1962-63 season some members of the Fish and Game Comm., Legislators and other State officials had customarily purchased - at the regular price - blocks of small number licenses and presented them to friends and associates. Ostensibly these small number licenses conveyed no special privileges to the recipients but were considered somewhat of a status symbol similar to Calif. motor vehicle license plates issued to State Senators and Assemblymen and bearing numbers prefixed with the letter "S" or "A" as appropriate. To accomodate the demand these small numbers be continued, approximately 200 stamps were made up and specially numbered each year 1962-63 through 1971-72. For comparative purposes examples of both the "Special Numbers" and the regularly issued stamps for 1968-69 and 1969-70 are illustrated below.



1968-69  
Special Regular

1969-70  
Special Regular

Hunting License Validating Stamps  
Resident Juniors

- 1964-65 \$1.00 black and red on flat yellow orange. Red serial numbers.
- 1965-66 \$1.00 black and red on grayish cream. Red serial numbers.
- 1966-67 \$1.00  
Paper Variety - Normal paper is surfaced light blue. Copies have been noted with defective blue surfacing leaving from small portions to entire right side of stamp white.

All 1967-68 through 1971-72 stamps are same size as 1963-64 and except as noted have same printed text.

- 1967-68 \$1.00 black and red on green. Red serial numbers.  
Variety - Paper error - black and red on grayish cream (Paper is same as for 1965-66).
- 1968-69 \$1.00 black and red on gray. Red serial numbers.
- 1969-70 \$1.00 black on deep pink. Black serial numbers.
- 1970-71 \$1.00 black on blue. Black serial numbers. "Pheasant Tag No." deleted and replaced with "Lion Tag No".
- 1971-72 \$1.00 black on violet. Black serial numbers. Otherwise same as 1970-71.

Hunting License Validating Stamps  
Non-Resident

- 1965-66 \$25.00 black and red on ivory. Red serial numbers.
- 1966-67 \$25.00 black and red on light plum. Red serial numbers.
- All 1967-68 through 1970-71 stamps are same size as 1963-64 and except as noted have same printed text.
- 1967-68 \$25.00 black and red on russett. Red serial numbers.
- 1968-69 \$25.00 black on light orange. Red serial numbers.
- 1969-70 \$25.00 black on yellow. Black serial numbers.
- 1970-71 \$25.00 black on gray. Black serial numbers. "Pheasant Tag No." has been deleted from printed text and replaced with "Lion Tag No."
- 1971-72 \$25.00

Hunting License Validating Stamps  
NO FEE stamps - For Disabled Veterans Licenses

Regular \$4.00 Resident Hunting License Validating stamps of all years 1962-63 through 1971-72 have been rubber stamped "NO FEE".



Honey Lake Seasonal Permit Hunting Stamps

Paragraph 2 of original listing concerning one or three hole perforated stamps relates to 1958-59 issue only.

- 1967-68 \$10.00 black on pink. Roul 9½. No printer's imprint. Otherwise same as 1960-61.
- 1968-69 \$10.00 black on blue. Otherwise same as 1967-68.
- 1969-70 \$10.00 black on green. Otherwise same as 1967-68.
- 1970-71 \$15.00 black on yellow. Otherwise same as 1967-68
- 1971-72 \$15.00 black on pink. Otherwise same as 1967-68.

Pheasant Hunting Stamps

First issued for the 1970-71 season and required for all pheasant hunters except those hunting on licensed pheasant clubs. Stamp replaces tags issued in prior years.



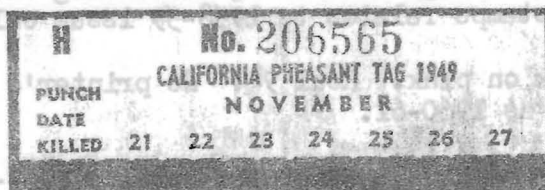
- 1970-71 \$2.00 blue on deep yellow. Cock pheasant in flight.  
Color Variety - blue on light yellow.

Stamps are die cut approx 45 x 25 mm with pressure sensitive gum, and were supplied to license agents on cardboard folders with 10 stamps attached.

- 1971-72 \$2.00 black on blue. Design and size same as 1970-71. Pressure sensitive gum. Five individual stamps mounted in vertical format on white glassine backing to form booklet panes measuring approx 51 x 155 mm including 12 mm selvage at top. Glassine backing is roul 6¼ between stamps and at top selvage to permit removal of stamp with backing intact if so desired.

Pheasant Hunting StampsNO FEE Stamps for Disabled Veterans Licenses

Regular \$2.00 pheasant stamps for the 1970-71 and 1971-72 seasons have been rubber stamped "NO FEE".

Pheasant Tags

For 1949 only California issued gold surfaced pheasant tags with pressure sensitive gum and peelable glassine paper on reverse. These were required to be affixed around the pheasant's leg immediately after shooting and are in no sense a license stamp. These tags measure approx 69 x 19 mm and have been mistaken as stamps by some collectors.

Migratory Waterfowl Hunting Stamps

First issued for the 1971-72 season and required of all hunters 16 years of age or older to hunt all species of migratory waterfowl.



1971-72 \$1.00 brown and green on white. Drake and hen pintail ducks in flight. Inscribed "California Duck Stamp". Stamps are die cut approx 51 x 35 mm with pressure sensitive gum. Five individual stamps mounted in vertical format on white glassine backing to form booklet panes measuring approx 60½ x 203 mm including 10 mm selvage at top. Glassine backing is rouled 6¼ between stamps and at top selvage to permit removal of stamp with backing intact if so desired.

MISSOURI CIGARETTE - When the tax was increased last year, the 4¢ blue decal was overprinted "9c" in red. A new 9¢ blue decal of the same design has now appeared.

Kansas City overprinted their old 4¢ grey decals with a black "5" and also have a new 5¢ decal in light blue.

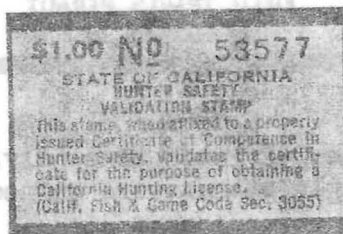
The pink 1¢ Jackson County decal is now being used as a 5¢ stamp. All of the above are on yellow card with black roulette.



Hunter Safety Validation Stamps

Effective July 1, 1971 all applicants for a California resident hunting license were required to show either a hunting license from a prior year, a "Certificate of Competence in Hunter Safety" issued by an authorized instructor, or swear to and sign an affidavit that a previously issued license had been lost.

Those applicants presenting a "Certificate of Competence" were required to purchase a safety validation stamp and affix it to the certificate before being allowed to purchase the hunting license itself. Stamps issued for the 1971-72 season are undated and information from the Dept. of Fish and Game indicates the same stamps will probably be used for the 1972-73 season.

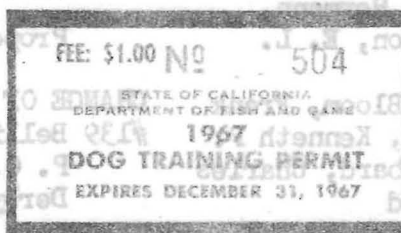


1971-72 \$1.00 black on brown. Printed text only. 45 x 25 mm overall.  
From vertical booklet panes of 5 (1 x 5) roul 9½ between stamps and at top selvage.

Dog Training Permit Stamps

The Dept. of Fish and Game advises these have been issued annually starting with 1961. Stamps are required to be affixed to Dog Training Permits allowing the dog trainer to release and shoot domestically reared game birds such as pheasants, Indian chukars, quail, etc. Permittees were required to fill in and swear to a detailed form certifying himself as a dog owner or trainer, quantity and species of birds, where obtained, and area of release.

1961 through 1966 \$1.00. Different stamp each year. Information wanted.



1967 \$1.00 red on white. Printed text only. Imperforate. 51 x 25½ mm overall. Single stamps were gummed at top edge to form pads of 25 stamps.

1968 through 1970 \$1.00. Different stamp each year. Information wanted.

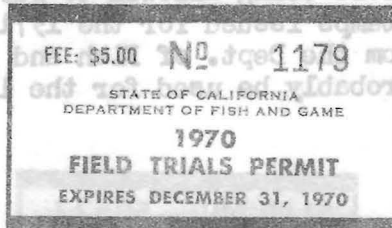
1971 \$1.00



Field Trial Permit Stamps

The Dept. of Fish and Game advises these have been issued annually starting with 1961. Stamps are required to be affixed to Field Trial Permits allowing the sponsoring organization to operate under conditions generally similar to those described above for Dog Training Permits.

1961 through 1969 \$5.00. Different stamp each year. Information wanted.



1970 \$5.00 brown on white. Printed text only. Imperforate. 51 x 25½ mm overall. Single stamps were gummed at top edge to form pads of 25 stamps.

1971 \$5.00

STATE REVENUE NEWSLETTER  
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Derby, Kansas 67037

SECRETARY'S REPORT

NEW MEMBERS:

#275 COLLECTORS CLUB OF SEATTLE, INC.

1752 - 26th Ave. East  
Seattle, Wash. 98102

Paid by D. C. Strock

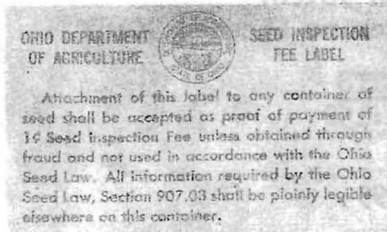
#255 Zinman, Michael  
P. O. Box 104  
Ardsley, N. Y. 10502

WANTED: ADS OFFERING MATERIAL FOR SALE  
OR TRADE

## OHIO SEED STAMPS AND TAGS

Mr. Bloom sends the 50¢ packet seed stamp for 1972. This is in the same typeset design as past years, black on pink paper. These stamps are applied to commission or consignment racks of packet seeds at the rate of 50¢ per \$25 wholesale value of the contents of each container or rack, or fraction thereof.

A new law provides for an inspection fee on all types of agricultural seeds. Both stamps (the State calls them fee labels) and tags are used. Tags are approximately  $2\frac{1}{2}$  x 5" in size. The reverse side of each has spaces for writing in the purity and germination information required by Section 907.03 of the Revised Code. The 1¢ tag is printed in black on orange. Other denominations in use are 2, 3, 4, 5, and 6¢.



The stamps are diecut and have pressure-sensitive adhesive. They also come in denominations of 1, 2, 3, 4, 5, and 6¢. Illustrated is the 1¢ label which, like the 1¢ tag, is in black on orange. These fee labels are for use on paper or plastic containers on which the other required data has already been printed.

The Ohio Seed Law specifies that "each person who attaches an Ohio Seed Inspection Fee Tag to a seed package which weighs less than one hundred pounds shall attach one or more tags or labels of the denominations provided...which are nearest in value to the rate established:

- (1) For small grain and soybeans, two cents per one hundred pounds.
- (2) For corn and grain sorghum, five cents per one hundred pounds.
- (3) For alfalfa, clovers, grasses, non-grain sorghums, mixtures containing any of these and for all other agricultural and vegetable seed not previously specified, eight cents per one hundred pounds."

Each stamp or tag is sold at 1¢ more than the inspection fee, this additional charge being made to cover printing costs and postage. This is a rather common practice for low-value agricultural inspection stamps. The printed order form from the state reads " 6¢ Tax value Tags @ \$7.00 per 100 \$       ", "5¢ Tags @ \$6.00 per 100, etc."

But both stamps and tags can be ordered in smaller quantities. Quoting from a letter from Charles C. Abbott, Specialist in Charge, "Yes, you can buy any quantity of any denomination. The figures used to emphasize the cost of the tags over and above the face value were unfortunate in that they give the impression that the tags and labels may be purchased only in lots of one hundred. This was not intended." So collectors get a break. Just remember to add 1¢ extra for each stamp or tag, irregardless of denomination. However there is no extra charge over face value for the 50¢ packet seed stamp. But to maintain good relations, we would suggest that on small orders you might include a self-addressed stamped envelope. Do not send cash or stamps. Personal checks or money orders are OK. Send all orders, accompanied by payment, to Ohio Department of Agriculture, Division of Plant Industry, Seed Inspection Section, Reynoldsburg, Ohio 43068. Make checks payable to "Ohio Department of Agriculture".

GEORGIA COTTONSEED MEAL - Charles Hermann reports  $\frac{1}{2}$ ¢ black on yellow like C58 roul  $6\frac{1}{2}$ . Cataloged varieties are perf  $12\frac{1}{2}$  or roul  $6\frac{1}{2}$  x  $9\frac{1}{2}$ .

NEW YORK STOCK TRANSFER - The 40¢ value in the new design has appeared. Charles Hermann says it has small "C" in upper left scroll but no "secret" letter in upper right scroll.

# SUBJECT INDEX TO STATE REVENUE NEWSLETTER

(Whole Numbers 88-100)

Compiled by O.R. Bloom

This index is intended to supplement the index to Whole Numbers 1-72 which was published in Whole Number 75; supplement Whole Numbers 73-87 which was published in Whole Number 88. All notations are the same as those used in the previous indexes.

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ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to David C. Strock, P.O. Box 24463, Seattle, Wash. 98124. Short ads offering material for trade accepted free for 1 time.

WANTED: Sales tax receipts and/or punch cards of Kentucky, Penn., N.C., W. Va., Iowa, Kan., CA, Nebr., Wash., and Ill. Scrip and tokens used by food stores to make change in the Federal Food Stamp Program. Jerry Bates, Box 777R, St. Charles, MO 63301

BARGAINS OFFERED IN INTANGIBLES, FISHING & HUNTING STAMPS, DATED REVENUES AND WINE STAMPS. A. J. Soderling, 19 N. Clark St., Chicago, Ill. 60602

200 MIXED PRECANCELS \$1 - Precancels on approval. 1,000 business cards \$8. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Arizona 85013

Arizona Trout Stamps and U.S. Precancels on appeal. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Ariz. 85013

OBSOLETE VIRGINIA mint hunting stamp revenues. Colorful Elk, Bear, Forests, State Maps. Ten different years. Includes first four Big Game issues of the late 1930's. Will also include two mint 5¢ liquor Va. revenues of 1916; plus one mint U.S. Postal (1958), UX46, the short issue precancel. All of the above for \$5.00. Claude M. Monteiro, 4615 W. Franklin St., Richmond, Va. 23226

Wanted to borrow: A copy of Sterling Catalog on Revenue Tinfoils. Michael Zinman, P.O. Box 104, Ardsley, New York 10502

INDIANA cigarette meter impressions and decals (used) in trade for same from your state. Good clear impressions please. Richard Salzer, R. 3, Box 391, Knox, Indiana 46534

Send 50 diff. MATCH & MEDICINE, WORLD REVENUES, OR STATE TAX STAMPS. RECEIVE SAME AMOUNT WORLD REVENUE OR SCOTT LISTED STAMPS. RICKERICH, 5 Rutland Rd., Massapequa, N.Y. 11758

STATE REVENUES, U.S. Tax Paid, Duck Stamps, etc. to exchange for U.S. liquor strip stamps overprinted (or handstamped) for use as STATE liquor seals - any state. Chas. H. Hermann, 10124 Samoa Ave., Tujunga, Calif. 91042

Will trade complete documents Austrian stamped paper 18th and 19th century for same cut-square. William Ittel, 136 Dickson Ave., Ben Avon, Pittsburgh, PA 15202

PENNSYLVANIA LOCAL REAL ESTATE - Send 5 to 40 diff used (No Pittsburgh or Philadelphia), receive equal number all diff from yours. K. Pruess, 1441 Urbana Lane, Lincoln, NE 68505

#### BACK ISSUES OF NEWSLETTER AVAILABLE

Mr. Strock informs us that he has completed reprinting those back issues which were out of stock. If anyone ordered back issues and has not yet received them, let Mr. Strock know. Prices are as follows:

Whole Nos. 1-6 10¢ each, 6 for 50¢

Whole Nos. 7-63 20¢ each, 6 for \$1

Whole Nos. 65-100 40¢ each, 3 for \$1

(There are 2 different issues numbered 61; No. 64 was never published)

STATE REVENUE ALBUM - Yes, such an album did exist at one time. Mr. Strock sends an ad from the Febr. 1904 Philatelic West in which B.C. Kenyon offers the "First ever published State Revenue Album" for \$1.50 post free. Who has ever seen a copy of this? Mr. Applegate said most of them wound up as scratch paper in a school. Kenyon's 1903 catalog of State revenues was also offered for 25¢. Yes, the SRS library does have a copy of this.

#### UTAH LIST AVAILABLE FROM LIBRARY

Thanks to Charles Hermann, a copy of Green & Rordame's 1937 listing of Utah revenues was made available for photocopying. Our copy has addenda pages and supplemental listings of the private die beer stamps, part in manuscript.

The Library still needs many of Hermann's "State Tax Notes" from Weekly Philatelic Gossip. Who can help? Photocopies will do.