

# THE STATE REVENUE NEWSLETTER

Editorial Office  
THE STATE REVENUE SOCIETY  
1441 Urbana Lane  
Lincoln, Nebraska 68505

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Whole Number 101

## PENNSYLVANIA BEDDING AND UPHOLSTERY: RECENT HISTORY

Ronald E. Leshner

The information contained here is from a personal conversation with Mr. A. Richard Geisler, Chief, Division of Bedding and Upholstery, who has served in his present position since 1963. Two laws are responsible for all of the Bedding and Upholstery stamps that have been issued since 1925. First is the so-called "White Label Law" which regulates new bedding and upholstery; the second is the "Yellow Label Law" which regulates used bedding and upholstery. In effect all new bedding and upholstery in the past has been required to have a white label (with white law stamp) attached and all used bedding and upholstery has been required to have a yellow label (with yellow law stamp) attached. The label must contain information about contents and manufacturer or in the case of used goods information about fumigation.

Since 1961 an optional system has been in operation. Manufacturers are no longer required to apply the stamps to the label, if they purchase a special license and file quarterly reports. This system results in larger payments (they still pay the 1<sup>st</sup>¢ per piece in addition to the license fee) to the state, but eliminates the need to pay someone to apply the stamps.

All white law stamps have been green and all yellow law stamps have been yellow (orange to the stamp collector). Reports of blue paper are simply the printer's interpretation of "green". Registration numbers identifying the manufacturer or used furniture dealer have been required since 1925 until 1966. Identifying information has been required on the label all along, so the registration number has really been duplication. Hubbard's BE9 (and probably others the same size) have been printed in sheets of 25(5 x 5) straight edged on all four margins. This yields 16 straight-edge stamps per sheet. The sheets had the registration numbers applied by the state. The highest registration numbers on the green stamps is around 21,000 and on the yellow stamps around 12,000.



Permit in lieu of stamp

After the requirement for registration numbers was dropped, the need for the sheets fitting the state printing requirements was no longer necessary. Since stamps are sold in lots of 1000 only, the old format required 40 sheets to be counted out for each shipment. When a new supply of stamps was required, therefore the size of the stamps was reduced and sheets of 500 (requiring only 2 sheets per shipment) were ordered. All stamps are now green of the new small size.

Ed. Note - The author is working on a new catalog of Pennsylvania stamps and would be glad to hear from anyone having unlisted varieties.

New Issue

COMMONWEALTH  
OF  
PENNSYLVANIA



DEPARTMENT OF  
LABOR AND INDUSTRY

STATE REVENUE NEWSLETTER  
official organ of  
THE STATE REVENUE SOCIETY

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SECRETARY'S REPORT

NEW MEMBERS:

#279 ROBERTS, BRIAN J.  
570 Stetson Place S.W.  
Bainbridge Island, Wash. 98110  
Proposed by D. C. Strock

#280 TEAR, BRIAN C.  
P. O. Box 175  
Rumney, N.H. 03266  
U.S. - revenues, singles, plate  
blocks, stationery, cards, BEP  
cards, souvenir sheets, etc.  
Proposed by K. Pruess

CHANGE OF ADDRESS:

#277 Dewey Baker  
4617 S. Ida  
Wichita, Kansas 67216

#272 Mitchell Key Krevor  
110 Parsons Blvd.  
Whitestone, N.Y. 11357

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THE HAZARDS OF CATALOG PRICING

After many years of accumulating, re-  
searching, etc., the catalog editor  
has all the known stamps of any one  
state listed. Then comes the most  
difficult part of all, the pricing of  
the stamps.

To accomplish this most difficult task,  
the editor will depend partially on his

knowledge acquired during the long  
study of the subject listing. But  
mostly he will rely on the store of  
knowledge attained by collectors who  
have made a specialty of the stamps  
being cataloged.

Now, to get to the reason for this ar-  
ticle. In developing the Kansas sec-  
tion of the State revenue catalog I  
tried to place a realistic price on  
each stamp, the best I could.

To take a specific example - in pricing  
number FE4, the 5¢ green commercial  
fertilizer stamp, the following infor-  
mation was known:

The previous catalog had this  
stamp listed as RRRR.

The stamp was issued in 1937 - 35  
years ago.

No more than 3 copies were known  
in the major collections of Kansas.

With the above data, a value of \$20.00  
was assigned to this stamp. The cata-  
log was checked, edited, and published.

Then the heavens fell all around me.

In an estate accumulation I acquired,  
there was a full sheet of 200 copies of  
this very stamp. What was I to do now?  
Put yourself in my position and I am  
sure you can think of several ways  
this situation could be resolved.  
Panic had struck me, but as the first  
shock passed and I came back to more  
practical thoughts, I came to the con-  
clusion that this is the very thing  
that we all want, a catalog that re-  
flects true values for each stamp.  
This situation will probably not be  
unique and will happen again. That is  
one reason for our Newsletter and SRS  
members can be made aware of such  
changes.

To those who have the new Kansas catalog,  
please change the value of FE4 on page  
21 from \$20.00 to 25¢.

I would appreciate receiving information  
about any omissions, errors, and/or  
corrections in the Kansas section of  
the catalog.

Charles J. Bellinghausen  
Box 304  
Derby, KS 67037



"DOUBLE-PUNCHED" DATES

ON NEBRASKA STAMPS

Kenneth P. Pruess

Although several collectors reported having the first issue of Nebraska liquor and wine stamps with double-punched dates, I considered these to be only freaks and did not list them in the new catalog. The punches in these stamps are perfin precancels - and to both perfin and precancel collectors they would be defective items. So why should a state revenue collector want a stamp with a surplus of holes? While not of great monetary value, there is a bit of history connected with these holes which seems worth relating.

The Nebraska law required that these stamps be 'canceled' with the date they were sold by the state. While some of the liquor stamps (LL-4) are known with printed precancels, most have dates punched in the stamps with a perforating device. All first issue liquor and wine stamps are known only with some type of precanceled date, even in 'mint' condition.

The early strip stamps were put up in pads which apparently were too thick to permit punching the entire pad in a single operation. Thus if part of the pad were punched and inadvertently returned to the stack before the remainder was punched, in splitting the stack again it was possible to include stamps which had already received a date and thus to punch them twice. This would seem perfectly legal whereas lack of any dating would have been contrary to the law. The result is shown below, "8-30-35" punched twice. This is the common type of double-punched date, a simple duplication of the same date.

8-30-35

Recently I acquired a different type of double-punched date. This is on the

1 7/8¢ fortified wine stamp (WF3), a little-used denomination. Here we see two different dates punched in the same stamp, in this case 6-30-35 and 7-6-35.

6-30-35  
7-6-35

This resulted from a different type of human error. It would seem that too many stamps were punched to fill the orders received June 30. Technically, these stamps would not be valid for sale on any other date. But rather than destroy them, what would be simpler than to revalidate them by punching them again with the correct date when another order for this denomination was received? Thus this particular double-punched stamp does provide a little more insight into the history of their usage.

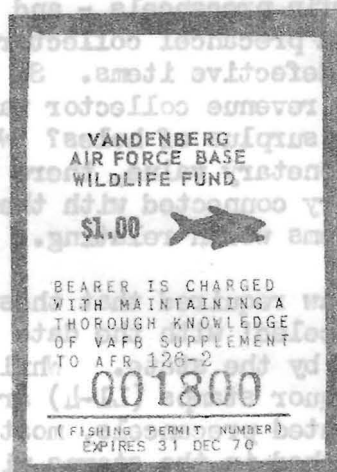
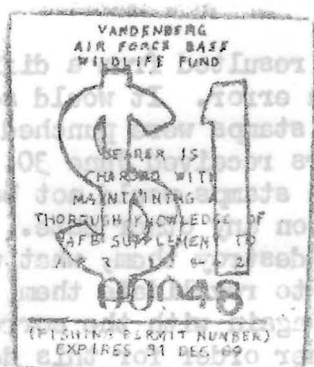
Yet another type of double-punched date is possible which to date has been seen only on the beer stamps. It was quite common for brewers or distributors to add their own names and dates to these stamps. In the example shown below, 6-16-37 is an official precancel of the state while 7-21-37 is a private perfin.

6-16-37  
7-21-37

Obviously there was no objection by the state to a few extra holes in any of these stamps. Only lack of any date, which I have never seen, would qualify as a real error on these early issues. The state discontinued precanceling May 4, 1939. Thus the 1938 beer stamps may occur with no date, state precancel, private perfin, or combination.

Vandenberg Air Force Base Fishing Stamps

The Base information officer advises these stamps have been issued annually starting with 1967. Usage was restricted to military personnel. All 1968 through 1971 stamps are imperforate, with black manually applied serial numbers, and inscribed "Vandenberg Air Force Base Wildlife Fund" and "Fishing Permit".



- 1967 \$1.00. Information wanted.
- 1968 \$1.00 blue on white. Large double line "\$1" superposed over printed text. Overall size approx 40 x 45 mm.
- 1969 \$1.00 red on white. Otherwise same as 1968.
- 1970 \$1.00 blue on white. Fish in solid color. Printed text rearranged. Overall size approx 45 x 55 mm. Pressure sensitive gum. Five individual cuts, all with slightly different fish shapes, were used for the illustrations. Sheets were printed five stamps wide and horizontal strips of five show all five varieties.
- 1971 \$1.00 green on white. All other detail same as 1970. Pressure sensitive gum with brown glassine backing.

SOUTH CAROLINA OYSTER -

Charles Hermann sends a copy of OY60 on pale yellow paper, distinctly different from listed variety.

WISCONSIN WINES - Why is the scarce 1.5 gal. green stamp usually stuck on with something that ruins it for collectors? It is an insoluble "goop" that gets rubbery in denatured alcohol but doesn't clean. SRS needs a chemist!  
..... Chas. Hermann

Warning--The counterfeiting, reproduction, alteration, or re-use of this stamp is punishable by a fine of not less than \$500.00 nor more than \$1,000.00 or imprisonment for not less than six months nor more than twelve months.

ONE QUART  
RAW SHUCKED OYSTERS

This is to certify that the Impost Tax provided for by Act No. 185 Acts of 1929, amounting to one-quarter cents, the same being the Tax on One Quart of Raw Shucked Oysters, has been paid.

S. C. STATE BOARD OF FISHERIES,  
JOHN H. GRAHAM, CHAIRMAN

Series C-38

N<sup>o</sup>

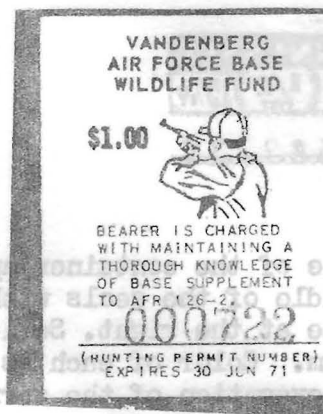
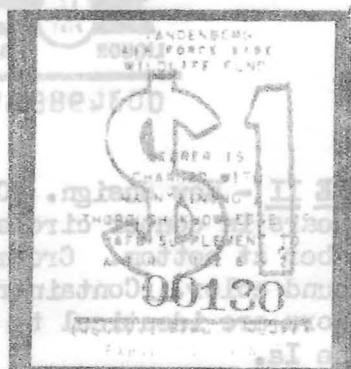
542

Cancellation--Date on which this stamp is affixed must be plainly written in ink or stamped across the face.



Vandenberg Air Force Base Hunting Stamps

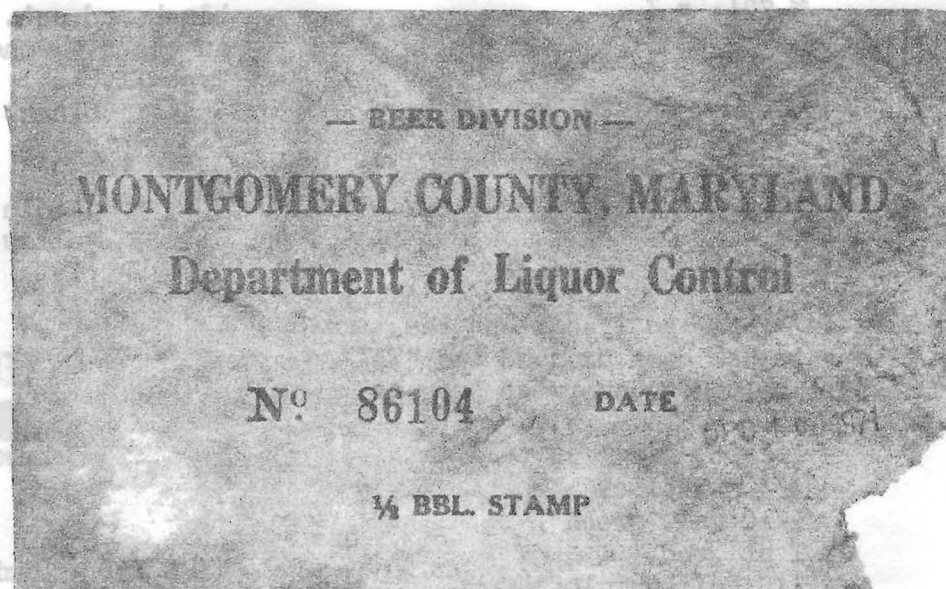
The Base information officer advises these stamps have been issued annually starting with the 1967-68 season. Usage of these was restricted to military personnel. All 1967-68 through 1971-72 stamps are imperforate with black manually applied serial numbers, and inscribed "Vandenberg Air Force Base Wildlife Fund" and "Hunting Permit".



- 1967-68 \$1.00 black on white. Large double line "\$1" superposed over printed text. Overall size approx 40 x 50 mm.
- 1968-69 \$1.00 red on white. Otherwise same as 1967-68.
- 1969-70 \$1.00 blue on white. Otherwise same as 1967-68.
- 1970-71 \$1.00 black on white. Hunter aiming gun. Printed text rearranged. Overall size approx 40 x 50 mm.
- 1971-72 \$1.00 red on white. Otherwise same as 1970-71.

MONTGOMERY COUNTY  
MARYLAND BEER -

Charles Hermann sends the large illustrated die-cut stamp in black on green. This appears to have a 1971 cancel. How many more denominations are there and how many varieties have collectors missed?



# TENNESSEE LIQUOR & WINE SEALS

M. E. Matesen

Since publication of my Tennessee Liquor seals article in the January 1972 Newsletter I have completed a revised compilation of the various types that were used within the state since the late 1950's. These can be broken down into three major categories and are as follows:



**TYPE I** - The size of the container appears in the middle of the seals with the taxation rate at the right. Serial No. at the bottom. Color of each is listed with the exception of the serial number which is in black. All have a creamy white background color.

- 1/2 pt. - 12 1/2¢ red
- 1/10 gal (3/4 pt) - 18 3/4¢ red
- 1 pt. - 25¢ purple
- 1/5 gal. - 40¢ green
- 1 qt. - ?
- 1/2 gal. - ?

Same, tax increased:

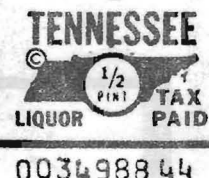
- 1/2 pt. - 15 5/8¢ blue
- 1/10 gal. (3/4 pt) - ?
- 1 pt. - ?
- 1/5 gal. - 50¢ yellow
- 1 qt. - ?
- 1/2 gal. - ?



**TYPE Ia** - Same as Type I but the taxation rate has been dropped and "TAX/PAID" inserted. Otherwise same as Type I.

- 1/2 pt. gray
- 1/2 pt. black
- 1/10 gal. green
- 1 pt. red
- 1/5 gal. purple
- 1 qt. yellow

Conversion to the Type Ia seals was necessitated by the fact that with each liquor tax increase new seals had to be prepared and between the late 1950's and 1969 the rate increased from \$2.00 to a whopping \$4.00 per gallon (200%).



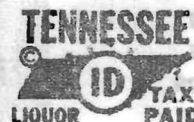
**TYPE II** - New design. Container size appears in center circle. Black serial number at bottom. Creamy white background color. Container sizes and colors are identical to those used for Type Ia.

- 1/2 pt. black
- 1/10 gal. green
- 1 pt. red
- 1/5 gal. purple
- 1 qt. yellow



**TYPE IIIa** - Same as Type II except center circle in state map where the container size appeared has been blackened out. I.D. appears beneath in black. Otherwise identical to Type II.

- black
- green
- red
- purple
- yellow



**TYPE III** - Similar in design to Type IIIa but "ID" now appears in center (cont. next page)



circle, in color of seal. Serial number dropped. White background. Map and lettering etc. one color.  
 red (obsolete)  
 green (current)

Note: These seals (Types IIa and III) are applied to distilled spirits to indicate the appropriate Tennessee tax has been paid thereon, but does not indicate the size of the containers. Seals are for I.D. purposes only, and the tax collected is based on disposition of merchandise by the wholesale liquor licensee.

#### WINE TAX

The designs of these seals are very similar to the liquor types except the words "WINE TAX" and "WINE/TAX/PAID" have been used and the serial numbers have been deleted

TYPE I - Same as Type I liquor except as noted above and the serial panel at the bottom has horizontal lines added in the color of the seal

(Min.) - 12¢ pink

(Min.) - 12¢ violet

1/5 gal - 14¢ yellow

1/5 gal - 14¢ orange-brown

1 qt. - 17¢ ?

1/2 gal. - 35¢ ?

Note: It's possible that more than one set of these existed with varied denominations since as noted under the Type I liquor seals the same design was used for two different taxation rates. Often the wine tax is increased at the same time as the liquor, but I cannot confirm this.



TYPE Ia - Same as Type Ia liquor seals except as noted above.

1/10 gal. brown

1 pt. purple

1/5 gal. pink

1 qt. green

1/2 gal. tan

TYPE II - Same as Type II liquor seals except as noted above.

1/10 gal. tan

1 pt. ?

1/5 gal. pink

1 qt. ?

1/2 gal. violet



TYPE IIa - Same as Type IIa liquor seals except as noted above.

violet

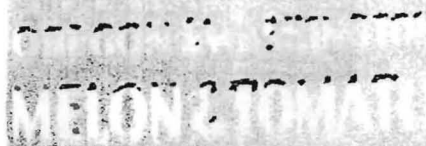
pink

brown

Use of wine seals was discontinued in 1969 when the Type III liquor seals were placed in used. The Wine tax is collected in the same manner as that indicated for the liquor. Current rate is \$1.10 per gallon.

#### OREGON-WASHINGTON MELON & TOMATO

Charles Hermann sends a double impression of the \$2 value. This shows very nicely in the value and gives the rest of the stamp a badly blurred appearance.



Second Rod Stamps

- 1968 \$1.00 orange red on white. All other detail same as 1967.  
 1969 \$1.00 black on white. All other detail same as 1967  
 1970 \$1.00 black on white. Identical to 1969 except change in year date.



- 1971 \$1.00 blue on white. Insignia and printed text similar to prior issues except overall stamp size increased to approx 52 x 26 mm. Perforated selvage at right has been eliminated and the space used for additional printed text in vertical arrangement. From vertical panes of 5 (1 x 5) perforated 12 $\frac{1}{2}$  between stamps and at top and left selvage.  
 1972 \$1.00 black on white. All other detail same as 1971 except perforated 11  $\frac{3}{4}$ .

VIRGINIA WINE MARK - UP

Charles H. Hermann



	I	II	III
8 oz - $\frac{1}{2}$ pint			
12.8 oz - 1/10 gal	x	x	x
13 oz			
16 oz - 1 pint	x	x	
24 oz - 3/4 qt.			x
25 oz			x
25.6 oz - 1/5 gal	x	x	x
26 oz		x	
32 oz - 1 quart	x	x	x
64 oz - $\frac{1}{2}$ gallon	x	x	x
128 oz - 1 gallon	x	x	

All stamps are in green but three color combinations have been used for size and serial number:

- I - blue ounces and black serial  
 II - blue ounces and red serial  
 III - black ounces and serial

Who can add to this list?

LIBRARY ADDITIONS - Terry Hines sends the 1970, 1971, and 1972 NATD Coordinator. These are huge volumes crammed with facts about the tobacco industry. Included are summaries of state laws con-

cerning stamps and tax rates. Warning - book rate postage will be about 77¢ each way per volume.

Frank Sternad sends the April 1972 Newsletter of Cardinal Spellman Philatelic Museum. Frank writes the revenue column and this issue has an interesting article by him on "Stamp tax on lead poisoning" in which he discussed U.S. private die proprietaries used on hair restorers.



Trout Stamps

All 1956 through 1971 \$2.10 issues were valid for both resident or non-resident fishermen. The 1972 \$2.10 stamp was valid for resident anglers only.

- 1968 \$2.10 black on yellow surfaced paper. Roul 9½. Design same as 1957.
- 1969 \$2.10 black on green surfaced paper. Otherwise same as 1968.
- 1970 \$2.10 black on yellow surfaced paper. Identical to 1968 except year date.
- 1971 \$2.10 black on red surfaced paper. Printed text at bottom altered to read "Delaware Division of Fish and Wildlife". Otherwise same as 1968.

Resident Trout Stamps

- 1972 \$2.10 black on blue surfaced paper. Printed text at top altered from "Trout Stamp" to read "Resident Trout Stamp". Otherwise same as 1971.

Non-Resident Trout Stamps

First required for the 1972 season.



- 1972 \$5.25 black on white. Trout leaping for insect. Roul 9½.

CABOT'S STATE REVENUE CATALOG is now available from the SRS library. While outdated (it was published in 1940) this is still the standard reference used by some major auction firms. The historical data also continues of value. Now if someone would just donate us a copy of Kenyon's book on Documentary State revenues, our library would have all of the major references.

USE YOUR LIBRARY! The only cost is for postage both directions, to be paid at the time of return of the loan.

LINCOLN, NEBR. VENDING MACHINE PERMITS

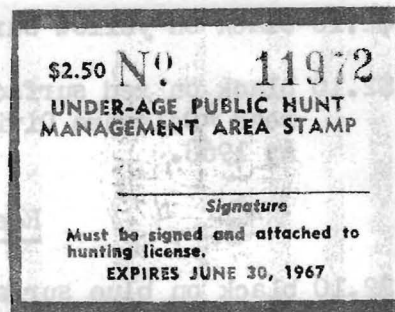
Sorry, but the City completely sold out of these last year so no remainders of the 1971-72 issue. which was like past years but in red. Your editor still has some past years available, however. The price? A stamped envelope.

LOUISIANA TOBACCO STAMPS DISCONTINUED?

The State has now provided for an alternative reporting method for paying this tax. From past experience, this means the end of stamps. Stamps will still be used for cigarettes.

Public Hunt Management Area Stamps

These stamps, first issued for the 1951-52 season, were discontinued after the 1952-53 season and superseded with printed permits through the 1965-66 season. Starting with the 1966-67 season \$5.00 stamps for adults and \$2.50 stamps for "under age" hunters were issued. Red serial numbers on all 1966-67 through 1971-72 issues.



1966-67 \$5.00 (adult) stamps are from panes of 10 (2 x 5) roul 4 3/4 between stamps and at left selvage.

\$2.50 (under age) black on light yellow. Printed text and seal similar to \$5.00 stamp. Pane detail same as \$5.00 stamp.



1967-68 \$5.00 (adult). Indicate stamp in prior listing (roul 4 3/4 x 6 1/4 from vertical panes of 5 (1 x 5)) as Type 1.

Add: Type 2 - Same except from panes of 10 (2 x 5) roul 4 3/4 between stamps and at left selvage.

\$2.50 (under age) black on blue. Design same as \$5.00 stamp. From panes of 10 (2 x 5) roul 4 3/4 between stamps and at left selvage.

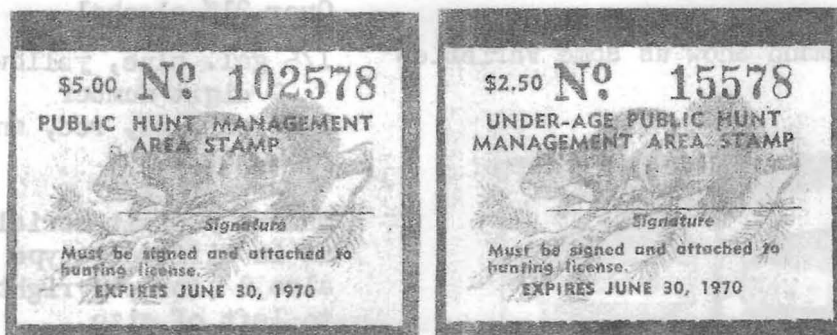
HJMR NEWSLIST - Published 6 times a year, this is an interesting pricelist of philatelic literature and unusual stamps and covers. SRS member Larry Resnick is editor. Some state revenues are offered in almost every issue and in the latest we find several years of the New York City auto stamps illustrated in our own May Newsletter. Subscriptions are \$1/year to HJMR Co., P. O. Box 308, North Miami, Fla. 33161.



Public Hunt Management Area Stamps

1968-69 \$5.00 (adult) brown on white. Running whitetailed deer. From panes of 10 (2 x 5) roul  $6\frac{1}{4}$  vertically between stamps and at left selvage and  $4\frac{3}{4}$  horizontally.

\$2.50 (under age) gray on white. Same design and pane detail as \$5.00 stamp except all rouletting is  $4\frac{3}{4}$ .



1969-70 \$5.00 (adult) brown on white. Tree squirrel. Same pane detail as 1968-69 except all rouletting is  $4\frac{3}{4}$ .

\$2.50 (under age) black and gray on white. Same design and pane detail as \$5.00 stamp.

1970-71 \$5.00 (adult) black on white. Design and all other detail identical to 1968-69 except all rouletting is  $4\frac{3}{4}$ .

\$2.50 (under age) greenish blue. Design and all other detail same as 1968-69.

MISSISSIPPI TOBACCO - Charles Hermann sends a new denomination:

29¢ blue green

So now there are 21, 22, 24, 25, 26, 27, & 29¢ in this long set but strangely enough never a 20¢ though it would seem needed since most of the time if you find one 10¢, you get a pair of them to make a 20¢ rate.



Public Hunt Management Area Stamps

1971-72 \$5.00 (adult) brown on white. Black bear. From panes of 10 (2 x 5) roul 4 3/4 between stamps and at left selvage.

\$2.50 (under age) green on white. Design and pane detail same as \$5.00 stamp.

WISCONSIN LIQUOR - Henry Zinda and Charles Hermann show us some varieties of these.



1/5 gal, light blue on black top, black on yellow bottom panel, 8 digit black serial.

1/5 gal, like above except smaller 9 digit serial number

1 qt, orange on black top, black on red bottom, 8 digit serial

Over 21% alcohol

1/5 gal. blue, yellow and black, 9 digit number

1 qt. orange, red, and black, 9 digit number.

On the 9 digit serial issue, the size is in different type on all stamps and also @ (for copyright) has been added to left of size.

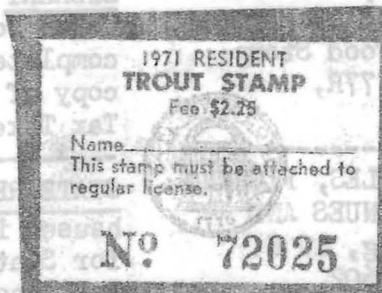
IOWA CIGARETTE PLATE VARIETY? - Chas. Hermann shows us the illustrated 2¢ stamp with a big red blob just below upper left corner square. Does any one else have a copy like this? We hesitate to call this a damaged plate until another one is seen.



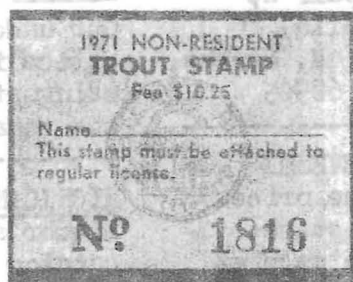


Trout Stamps

First issued for the 1971 season and required of all resident and non-resident anglers to take trout.

Resident

1971 \$2.25 black printed text and serial number on white. 19 mm lilac Georgia state seal. Overall size approx 45 x 32 mm. From vertical panes of 10 (2 x 5) roul 9 $\frac{1}{4}$  between stamps and at top selvage.

Non-Resident

1971 \$10.25 black printed text and serial number on yellow. 19 mm lilac Georgia state seal. Overall size approx 45 x 32 mm. From vertical panes of 5 (3 stamps in right vertical row and 2 stamps plus one blank space (at top) in left vertical row). Roul 9 $\frac{1}{4}$  between all stamps, blank space, and at top selvage.

INDIANA SEED TAG - Richard Salzer shows us another new variety. This has signature of E.D. Schall, the current Seed Commissioner. This is on the "B" tag for all seeds except alfalfa, clovers and grasses. "A" and "C" tags with Quackenbush signature will probably continue in use until the current supply is exhausted.

Who has obsolete feed tax tags?

Not good for more than 100 pounds  
new 12 1/2 x 12 1/2, for using the tag record time  
expired April 30, 1971. State Seed  
Commissioner

B-For All Agricultural Seeds except Alfalfa, Clovers and Grasses

Lot	Sample		Seedsman
	11/10/71		Address
(Kind)			(Variety)
Min. Pure Seed	%	Crop Seeds	%
Min. Germination	%	Hard Seeds	%
Inert Matter	%	Germ. Test	19
Weed Seed	%	Where Grown	(Month)
See Other Side			

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 approval. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Arizona 85013

ADD SOME VARIETY. Fine mint pair 2¢ Pennsylvania stock transfer (ST1a) imperforate horizontally. \$1. K. Pruess, 1441 Urbana Lane, Lincoln, NE 68505

Would you like to buy STATE REVENUE stamps at 25 year old catalogue prices? Ask for a price quote on your state. Collection of all states to be sold at once. WRITE: Post Office Box 4026, Copley, Ohio 44321

ARA AUCTIONS - The June auction held by American Revenue Association was the most successful to date. Many lots brought fantastic prices. Whether you are buying or selling, this is the place for unusual U.S., state, and foreign revenues. Sales Manager Gerald Abrams says another auction will be held this fall. Participation is open only to members of ARA. More information on both auctions and sales circuits can be obtained by sending a self-addressed stamped envelope to Mr. Abrams at 3840 Lealman, Claremont, Calif. 91711

ordinary Scotch tape! Incidentally Borden makes a similar mending tape which is not supposed to discolor but no long-term data is available on it.

TAX TOKEN BOOK OFFERED - The "Check List and Guide to Sales Tax Tokens (3rd Edition)" by Emil DiBella has been reprinted in booklet form by the American Tax Token Society. The 16-page booklet is available for \$1.25 postpaid from the ATTS Editorial Office, 607 N. Orange Ave., Azusa, CA 91702

LIBRARY ADDITIONS - The American Tax Token Society has supplied us with a complete set of the Newsletters and a copy of DiBella's Check List of Sales Tax Tokens as offered above.

STATE REVENUE ALBUMS - Charles Bellinghausen is preparing loose-leaf albums for State revenue stamps. These contain spaces for every stamp listed in the new catalogs which are being published. Thus far we have seen the Nebraska and Vermont pages which are most attractive. Albums for other states can be expected soon after new catalogs appear. For more information write Charles at Box 304, Derby, KS 67037

#### FLORIDA CITY TOBACCO STAMPS DISCONTINUED?

Our understanding is that after July 1, cities in Florida were prohibited from using stamps to collect city cigarette and tobacco taxes.

MICHIGAN LIQUOR SEAL - The little green liquor seal of Michigan - LS10 in the catalog - comes in two distinct varieties:

A) The sheet position part of the red serial number is at right of serial number.

B) It's at left with a letter separating it from the serial number.

..... Chas. H. Hermann

MOUNTING USED DECALS - Charles Bellinghausen uses Scotch Magic Mending Tape No. 810. He says he has decals which have been mounted for 10 years with no sign of discoloration. Your editor continues to be suspicious of all tapes, knowing what ordinary Scotch tape does to stamps in time. However the record on No. 810 seems good. Try it at your own risk. Do Not use or-