

THE STATE REVENUE NEWSLETTER

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THE STATE REVENUE SOCIETY
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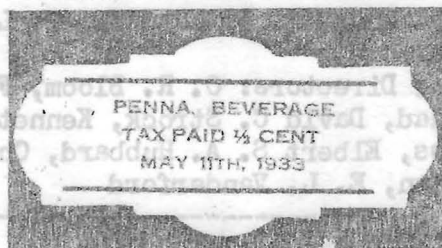
Whole Number 103

PENNSYLVANIA BEER TAX LAWS AND STAMPS

Ronald E. Leshner

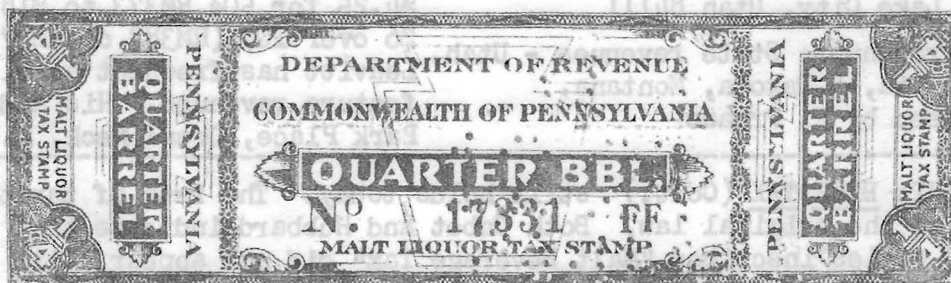
In 1933 Pamphlet Law 104 known as the "1933 Beverage Tax Law" was passed authorizing the first Pennsylvania beer stamps. Shortly after Governor Gifford Pinchot signed the bill into law on May 5, 1933 privately produced typeset labels (Hubbard's B₁ and B₂) appeared. Also known is a label with blue printing on white paper (illustrated to right).

The state produced a provisional set by overprinting the stock transfer stamps (Hubbard B1-13) (Illustration below)



"Beverage" was defined as "beer, lager beer, ale, porter, wine, similar fermented malt or vinous liquor and fruit juice which have an alcoholic content of one half per cent to three and one half per cent." The rate of the tax established by the law was:

1 Bbl (31 gal)	\$1.24	1 Gallon	.04
1/2 Bbl (15 1/2 gal)	.62	1/2 Gallon	.02
1/3 Bbl (10 1/3 gal)	.42	1 Quart	.01
1/4 Bbl (7 3/4 gal)	.31	1 Pint	.005
1/6 Bbl (5 1/6 gal)	.21		
1/8 Bbl (3 7/8 gal)	.16		



Pamphlet Law Number 7 of the Special Session of 1933 known as the "Malt Liquor Tax Law" was signed into law on December 5, 1933. Two significant changes were made from the previous law. First wine and vinous liquor were deleted from the definition. Secondly no ceiling was placed on the percentage of alcohol. Again the first stamps were provisional overprints on the Pennsylvania stock transfer stamps (Hubbard B14-17), but these were soon replaced by a permanent set (Hubbard B19-24) (illustration above).

The law was again changed on July 9, 1935 by 1935 Pamphlet Law Number 222. The title was changed to "Malt Beverage Tax Law", the title that (Cont. next page)

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Duck stamps, U.S. plates, foreign
FDC, P.O. closing covers, First
flight covers. Proposed by K. Pruess

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MARYLAND REVENUES SELL WELL AT AUCTION-

Our very first State revenues are not
listed in the State catalogs! But they
are listed in Scott's U.S. Specialized
Catalog! These are the embossed reve-
nues issued by Maryland. All sold above
catalog in the Oct. 21 sale held by
Steve Leavitt with prices ranging from
\$4.25 for 50¢ RM373 to \$18.50 for a
\$6 over 10¢ (RM382 on RM370. Mr.
Leavitt has frequent auctions which
feature revenues. His address is 10
Park Place, Great Neck, N.Y. 11020.

PENNSYLVANIA BEER TAX (Cont.) still holds today. The rate of taxation remained
the same as the original law. Both Cabot and Hubbard indicate that the new
permanent series inscribed "Malt Beverage Tax" did not appear until 1938.

In the interim another law added a new and interesting element in the taxing
business. The 1937 Pamphlet Law Number 527 of April 29, 1937 added reciprocity
to beer taxes. Any state charging Pennsylvania beer manufacturers a higher tax
rate than Pennsylvania's would now find their manufacturers paying that same
higher rate when selling their beer in Pennsylvania.

Delaware retaliated in 1941 (see State Revenue Newsletter, Whole Number 67
Addendum) with Hubbard's B23-25. The Delaware law was declared unconstitutional
in 1944, but Pennsylvania's law remained in effect. This accounts for the
issuing of Hubbard's B27, the reciprocal tax stamp, probably in 1937. It also
seems reasonable to assume that B26, a pint stamp of similar design was issued
at the same time. However the half pint stamp of the same (Cont. page 88)

MARION COUNTYResident Fishing Stamps

Stamps marked with an asterisk (*) have not been seen by the writer but have been reported by Charles J. Bellinghausen. Stamps marked with two asterisks (**) have been reported by Kenneth Pruess.

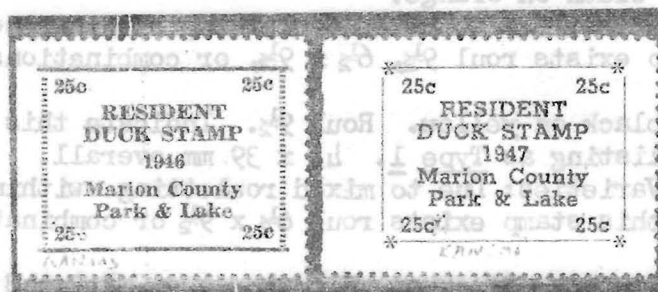
- **1950-51 50¢ black on white (other details not recorded).
- **1951-52 50¢ black on white (other details not recorded).
- *1956-57 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $6\frac{1}{2}$, $6\frac{1}{2}$ x $9\frac{1}{2}$, or combinations.
- *1958-59 50¢ black on orange.
Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $9\frac{1}{2}$, $6\frac{1}{2}$ x $9\frac{1}{2}$, or combinations.
- 7/1/59 25¢ black on yellow. Roul $9\frac{1}{2}$. Indicate this stamp in prior
to listing as Type 1. 43 x 39 mm overall.
12/31/59 Varieties: Due to mixed rouletting within individual panes,
this stamp exists roul $6\frac{1}{2}$ x $9\frac{1}{2}$ or combinations.
- Add Type 2 - Black on yellow orange. Printed text etc same as above but from panes of 10 (2 x 5) with top (at selvage), second and fifth horizontal roulettes in $9\frac{1}{2}$ and third and fourth horizontal roulettes in $6\frac{1}{2}$. The vertical roulette is $9\frac{1}{2}$. Stamps with four different combinations of rouletting exist. Overall size increased to approx 47 x 44 mm.
- *1960 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $6\frac{1}{2}$ x $9\frac{1}{2}$, $9\frac{1}{2}$, or combinations.
- *1964 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $6\frac{1}{2}$ x $9\frac{1}{2}$, $9\frac{1}{2}$, or combinations.
- *1965 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $6\frac{1}{2}$ x $9\frac{1}{2}$, $9\frac{1}{2}$, or combinations.
- 1969 50¢ black on green. Printed text similar to prior issues. Overall size approx 43 x 33 mm. Roul $6\frac{1}{4}$.
- Error - Bold lower case "m" in word "Permit". Otherwise same as above.
- 1970 50¢ black on blue. Printed text similar to prior issues. Overall size approx 43 x 34 mm. Roul $9\frac{1}{2}$.
- 1971 50¢ black on light green. Printed text similar to prior issues. Overall size approx 42 x 34 mm. Roul $9\frac{1}{2}$.
- 1972 50¢ black on light yellow. Printed text similar to prior issues. Overall size approx 43 x 37 mm. Roul $9\frac{1}{2}$.

MARION COUNTYResident Duck Stamps

Stamps marked with an asterisk (*) have not been seen by the author but have been reported by Charles J. Bellinghausen. Stamps marked with two asterisks (**) have been reported by Kenneth Pruess.

*1943 25¢ black on pink. Printed text only with border formed by asterisks. Perf 12. Similar in appearance to the 1939-40 resident fishing stamp illustrated in prior listing.

*1944 25¢ black on green. Roul 14.



1946 25¢ black on yellow. Printed text in frame. Overall size approx 39 x 32 mm. Perf 12.

1947 25¢ black on pink. Printed text in frame. Overall size approx 45 x 31 mm. Perf 12.

**1950 50¢ black on green (other details not available).

**1951 50¢ black on green (other details not available).

*1956 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $6\frac{1}{2}$, $6\frac{1}{2}$ x $9\frac{1}{2}$, or combinations.

*1957 50¢ black on blue.

Error - Top two lines of printed text transposed and read "Duck Stamp/Resident" instead of "Resident/Duck Stamp". Otherwise same as stamp described in prior listing.

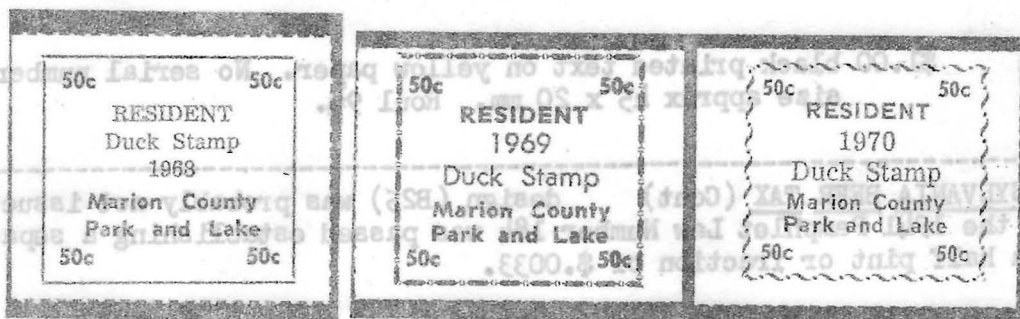
*1959 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $9\frac{1}{2}$, $6\frac{1}{2}$ x $9\frac{1}{2}$, or combinations.

*1960 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $9\frac{1}{2}$, $6\frac{1}{2}$ x $9\frac{1}{2}$, or combinations.

Error - Black ball at top left frame corner omitted. Otherwise same as stamp described in prior listing.

MARION COUNTYResident Duck Stamps

- *1961 Error - "Resident" misspelled as "Pesident". Otherwise same as stamp described in prior listing.
- *1964 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $9\frac{1}{2}$, $6\frac{1}{2}$ x $9\frac{1}{2}$, or combinations.
- *1965 Varieties: Due to mixed rouletting within individual panes, this stamp exists roul $9\frac{1}{2}$, $6\frac{1}{2}$ x $9\frac{1}{2}$, or combinations.



- 1968 50¢ black on pink. Printed text similar to prior issues. Overall size approx 42 x 32 mm. Roul $9\frac{1}{2}$.
- 1969 50¢ black on yellow. Printed text similar to prior issues. Overall size approx 44 x 33 mm. Roul $6\frac{1}{4}$. From panes of 10 (2 x 5).
Error - Stamp position no. 8 in each pane of 10 is misspelled "DUSK" instead of "DUCK".
- 1970 50¢ black on white. Printed text similar to prior issues. Overall size approx 43 x 34 mm. Roul $9\frac{1}{2}$.
- 1971 50¢ black on pink. Printed text similar to prior issues. Overall size approx 43 x 34 mm. Roul $9\frac{1}{2}$.
- 1972 50¢ black on blue. Printed text similar to prior issues. Overall size approx 43 x 37 mm. Roul $9\frac{1}{2}$.

SOUTH DAKOTA FEED TAX

Charles Hermann submits the first tag tags we have seen from South Dakota. The one illustrated is in black with name of L. V. Ausman. He also shows us a similar tag for 25 pounds in red with name of E. H. Everson. Both have Dennison imprint on the patch.

100 POUNDS

FEED REGISTRATION TAX PAID
TO THE

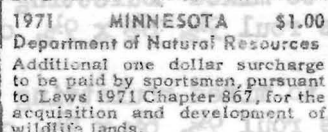
SOUTH DAKOTA

DEPARTMENT OF AGRICULTURE

L. V. AUSMAN, SECRETARY
REGISTERED UNDER PROVISIONS OF CHAPTER 22.10 OF THE SOUTH DAKOTA CODE OF 1939, WHICH PROVIDES PENALTIES FOR VIOLATION.

Wildlife Lands Stamp

Required to be attached to all 1971 hunting licenses as a surcharge to obtain and develop wildlife lands within the state.



1971 MINNESOTA \$1.00
Department of Natural Resources
Additional one dollar surcharge
to be paid by sportsmen, pursuant
to Laws 1971 Chapter 867, for the
acquisition and development of
wildlife lands.

1971 \$1.00 black printed text on yellow paper. No serial numbers. Overall size approx 45 x 20 mm. Roul 9½.

PENNSYLVANIA BEER TAX (Cont) design (B25) was probably not issued before 1941 when the 1941 Pamphlet Law Number 184 was passed establishing a separate rate for a half pint or fraction of \$.0033.



The inscriptions on B25-27 and later B33-34 and B40 are all "Beverage Tax." Although the law specified "Malt Beverage Tax", the state for some reason remains consistently with simply "Beverage Tax" for all the small denominations.

During World War II beer manufacturers included the tax paid inscription on their bottle labels in lieu of stamps or crowns. No law reflects this emergency measure, but then the cigarette tax laws always specified adhesive stamps (until 1957), yet meters are known to have been used since 1944.

After World War II a financial crisis arose and in 1947 the rates of taxation were temporarily doubled. Tax rates very rarely decrease and this tax was no exception. The legislature made permanent the "temporary" increase in 1951. This rate remains in effect today.

This same financial crisis brought about a doubling of the cigarette tax rates and the introduction of the temporary soft drink tax.

The final chapter was 1965 Pamphlet Law Number 51 which established a reporting system for paying the taxes. No stamps have been used since January 1966.

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- Hermann, C. H. Pennsylvania beer labels with World War II emergency tax stamp, privately printed.
- Hubbard, E.S.A. State revenue catalog, 1960, Portland, Maine, Severn-Wylie-Jewett.
- Purdon's Pennsylvania Statutes Annotated 47 section 105.
- Tanger, J., H. F. Alderfer, and M. N. McGreary. Pennsylvania Government: state and local. Revised, 1950, State College, Pennsylvania, Penn Valley Publishers.

Trout Stamps

- 1970 \$3.30 blue on white. Red artificial fly. Printed text and serial number in black. Design size approx $48\frac{1}{2} \times 36$ mm. Roul 6 $\frac{3}{4}$. From vertical booklet panes of 10 (2 x 5).
- 1971 \$3.30 multicolored on white paper. Kingfisher and artificial lure on tree limb, all in natural colors. Printed text and serial number in black. Design size approx $48\frac{1}{2} \times 36$ mm. Roul 6 $\frac{3}{4}$.

NEW YORK STATE STOCK TRANSFER STAMPSA STUDY OF THE PLATE VARIETIES

(Cont. from Sept. 1972)

Chas. H. Hermann and Kenneth Pruess

1916 Issue

Omitted from the plate varieties described in the September Newsletter is another double transfer on the 10¢ (Fig. 72).

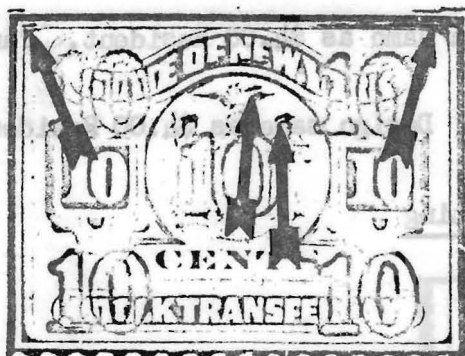


Fig. 72.- Double transfer both upper corners, above eagle's wing, etc. on 10¢ (ST99)

1923 First Reengraving of 1916 Type

Cabot, in his 1940 catalog, described and illustrated differences between the 1916 set and the first reengraved set. Since there are additional diagnostic characters beyond those described by Cabot, it seems desirable to redescribe these differences here.

On the cent values (2, 4, 10, 20, 50¢) the original 1916 set measure $29 \frac{3}{4} \times 22\frac{1}{4}$ mm. The 1923 reengraved set is 1 mm taller, measuring $29 \frac{3}{4} \times 23\frac{1}{4}$ mm.

The vertical hatching above the value numeral panels is incomplete on the originals but has been completed on the reengraved (Fig. 73).

On the original 1916 set the bottom inner frame line has 3 fine horizontal lines; there are only 2 on the reengraved (Fig. 74).

The 1923 reengraving of the dies left all the cent values except the 4¢ with the same weak frames (Cont. page 97)

1969-70 Fishing and Hunting Stamps

First year of issue for all except the Bow and Arrow stamp.
Design size approx 30 x 40 $\frac{1}{2}$ mm and red serial number on all.
Two pane formats as described below were used in printing various values.

- Pane Format #1 - Horizontal panes of 10 (5 x 2), Black 9 $\frac{1}{2}$ horiz roul between stamps and red 9 $\frac{1}{2}$ vertical roul between stamps and at left selvage.
Pane Format #2 - Same as Format #1 except top five spaces only printed as stamps and entire lower half of pane, though rouletted, was left blank.

Resident Fishing

\$4.00 black on light yellow. Leaping hooked fish. From pane format #1.

Non-resident Fishing

\$1.00 (one day) black on green. Design same as \$4.00 Resident. Pane format #1.

\$5.00 (six day) black on blue. Design same as \$4.00 Resident. Pane format #1.

\$15.00 (season) black on dull yellow. Design same as \$4.00 Resident. Pane format #2.

Resident Bird Hunting

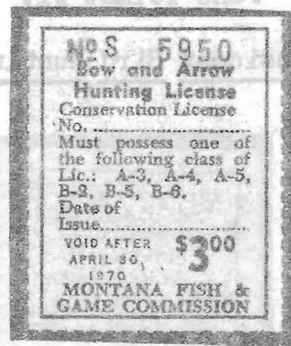
1969-70 Fishing and Hunting StampsResident Bird Hunting

\$2.00 (adult) black on buff. Sage grouse. Pane format #1.

\$1.00 (youth) black on orange. Design same as \$2.00 adult stamp.
Pane format #1.

Non-resident Bird Hunting

\$25.00 black on deep yellow. Design same as \$2.00 adult stamp.
Pane format #2.

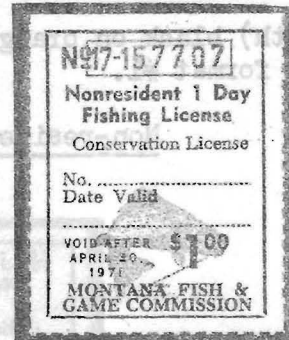
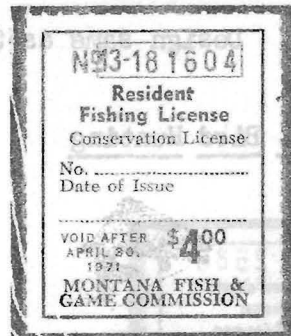
Bow and Arrow

\$3.00 black on pink. Printed text only. Pane format #2.

1970-71 Hunting and Fishing Stamps

All sizes and rouletting same as for 1969-70 issues. Red serial numbers. Two types pane formats as described for 1969-70 stamps.

Varieties - All stamps from position 10 (lower right corner) of panes format #1 are known with the "1" of "1970-71" partially or completely missing.

1970-71 Hunting and Fishing StampsResident Fishing

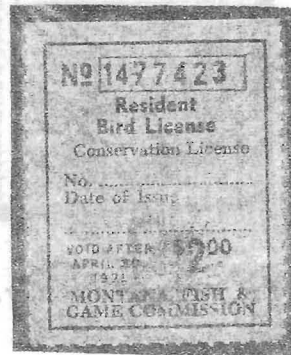
\$4.00 black on light yellow surfaced paper. Leaping hooked fish in red. Pane format #1.

Non-Resident Fishing

\$1.00 (one day) black on yellow surfaced paper. Design same as \$4.00 Resident. Pane format #1.

\$5.00 (six day) black on green surfaced paper. Design same as \$4.00 Resident. Pane format #1.

\$15.00 (season) black on pinkish tan surfaced paper. Design same as \$4.00 Resident. Pane format #1.

Resident Bird Hunting

\$2.00 (adult) black on gray surfaced paper. Sage grouse in red. Pane format #1.

\$1.00 (youth) black on lavender surfaced paper. Design same as \$2.00 Adult stamp. Pane format #2.

PLEASE PAY YOUR 1973 DUES NOW. Your cooperation will help keep our dues at a low \$2.00 for another year. A new membership directory is planned for 1973. Report any changes in collecting interests, especially non-Scott specialties.

1970-71 Hunting and Fishing StampsNon-Resident Bird Hunting

\$25.00 black on pinkish tan surfaced paper. Design same as \$2.00 Resident Adult stamp. Pane format #2.

Bow and Arrow

\$3.00 black on orange surfaced paper. Black printed text. Sage grouse in red. Pane format #2.

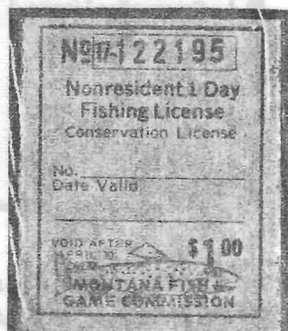
1971-72 Fishing and Hunting Stamps

Design size approx $29\frac{1}{2} \times 37\frac{1}{2}$ mm and red serial number on all. All stamps are roul $9\frac{1}{2}$ and believed to be from horizontal panes of 10 or 5 as described for 1970-71 issues.

Resident Fishing

1971-72 Fishing and Hunting StampsResident Fishing

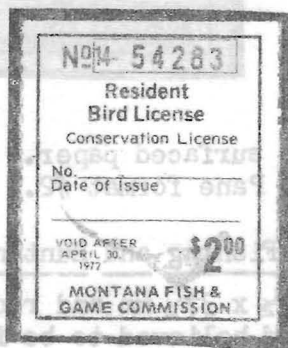
\$4.00 black on orange. Trout in red.

Non-Resident Fishing

\$1.00 (one day) black on green. Trout in red.

\$5.00 (six day) black on light yellow. Design same as \$1.00 one day stamp.

\$15.00 (season) black on blue. Design same as \$1.00 one day stamp.

Resident Bird Hunting

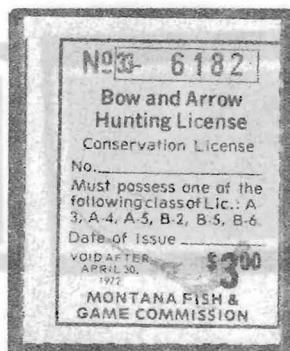
\$2.00 (adult) black on dull yellow. Cock pheasant in red.

\$1.00 (youth) black on yellow. Design same as \$2.00 Adult stamp.

ST. PAUL LOUP DELIVERY - Tom Betz sends quite a selection of items of the round design illustrated in September Newsletter. Design is in violet, red violet, or black. And each design would seem to come with "2¢" stamped in each of the three colors. That makes 9 possible varieties though we haven't seen all. For further variation, these also exist both die-cut and perforated (apparently printed on the selva from U.S. stamps.

1971-72 Fishing and Hunting StampsNon-Resident Bird Hunting

\$25.00 black on gray. Cock pheasant in red.
on light brown background. Printing in black. Design size 35 x 55 mm. Slot part 6 3/16.

Bow and Arrow

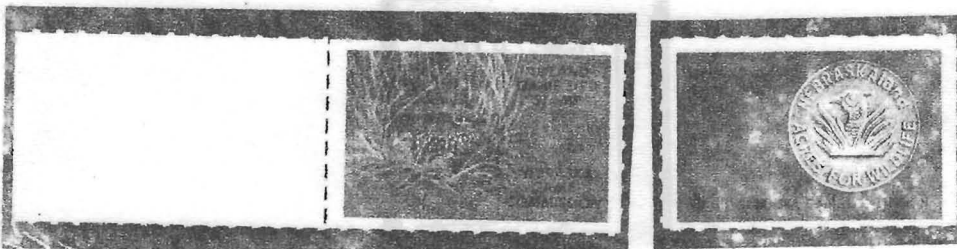
\$3.00 black on light lavender. Cock pheasant in red.

ARVADA, COLORADO LOCAL POST - The postmaster, Rusty Morse, tells us the first day of issue of this stamp mentioned in September Newsletter was March 23, 1970. The post was in operation only a day or two. Stamps were printed in gray-black one at a time from a relief engraved woodcut. The opposite face of the woodcut was engraved to form the cancel which was in green. About 8 or 10 stamped envelopes were impressed with the stamp design in the lower left corner. This recalled the Wells Fargo Express imprint used in early Western Routes. Otherwise only about 100 adhesive stamps were printed on Dennison rouletted pregummed addressing labels. Although original copies are now very rare, Rusty rediscovered the original plate which allows for unlimited production of proofs (indistinguishable from originals). We are certain you can obtain an example for a self-addressed stamped envelope. His address is 7314 West 57th Ave., Arvada, Colorado 80002.



Upland Game Bird Stamps

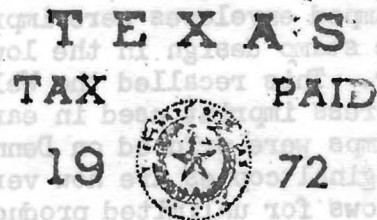
- 1970 \$1.00 multicolored on white paper. Sharp-tailed grouse in natural colors. Printing in red and blue. Design size 36 x 22 mm. Slot perf 6 3/4.
- 1971 \$1.00 multicolored on white paper. Cock pheasants in natural colors on light brown background. Printing in black. Design size 35 x 22 mm. Slot perf 6 3/4.



- 1972 \$1.00 multicolored on white paper. Hen quail and chicks in natural colors on green background. Printing in black and orange. Design size 35 x 22 mm. Slot perf 6 3/4.
- 1973 \$1.00 multicolored on white paper. Head of cock pheasant on yellow "Acres for Wildlife" emblem. Printing in black on brown background. Design size 35 x 22 mm. Slot perf 6 3/4.

Variety - Due to faulty perforation, stamps exist which appear to be slot perf 6 3/4 x roul 13 1/2.

TEXAS CITRUS - Ford Wilson sends the handstamp 1972 citrus plus the interesting illustrated item which is crudely printed as part of the box design. This one, form "DIET" brand grapefruit is in maroon and has the bottom two lines of equal length. The handstamps which he has seen are in magenta and have the lower line shorter than the one next to bottom.



JOHN C. WHITE Comm. of Agric.
MATURE CITRUS FRUIT

NEW YORK STOCK TRANSFER (Cont.)

which were later recut to various degrees. The 4¢ had strong frames and needed no recutting. This recutting, in part, was done on the plates and in the case of the 2¢ results in every stamp in the sheet being slightly different (except when a frame was not recut). The more significant of these recuttings will be mentioned as plate varieties for each denomination are described.

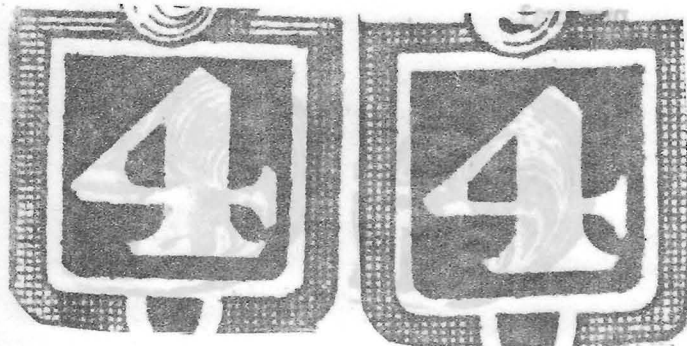


Fig. 73.- Original (left) showing only a few vertical lines in top frame of value numeral panel and reengraved (right) showing top frame with complete vertical hatching. This difference is constant on all cent values.



Fig. 74.- Original (top) showing three fine lines in inner frame at bottom (entire frame made up of 5 lines), and reengraved (bottom) showing two fine lines in inner frame at bottom with entire frame made up of only 4 lines. Constant on all cent values.

In addition to these constant features which hold for all denominations, the originals and reengraved can also be readily separated by the value numerals on all except the 20¢ where differences are slight.

On the 2¢ (Fig. 75) the base of the numeral has a deeper cut.



Fig. 75.- Original (left) and reengraved (right) of 2¢ showing differences in value numeral.

On the 4¢ (Fig. 73) the right serif is cut off while on the reengraved the serif comes to a sharp point. Also on the reengraved the inner triangle of the value numeral is more nearly triangular while on original it is decidedly rounded at left.

The 10¢ (Fig. 76) is the easiest value to distinguish by the value numerals alone. On the original the top serif of the "1" is horizontal while on the reengraved it is sloping.



Fig. 76.- Original (left) and reengraved (right) of 10¢ showing differences in value numeral.

Differences in the value numeral on the 20¢ are slight. On the original the hatching was complete at sides and base of the frame around the value numeral but incomplete at top. This situation is reversed on the reengraved where hatching tends to be incomplete at sides and base but complete at the top (Fig. 77). Because of the frequency of worn plate varieties only the hatching at the top frame is reliable and even this should be used in conjunction with the size and bottom inner frame differences.



Fig. 77.- Original (left) showing few vertical lines in top frame of value shield but strong vertical lines at sides and base compared to reengraved (right) with complete vertical hatching at top but vertical lines weak in sides and base.

The original 50¢ has the ball at tail of "5" quite rounded while in the reengraved the ball is more crescent-shaped (Fig. 78).



Fig. 78.- Original (left) and reengraved (right) of 50¢ showing differences in ball in tail of "5".

The original \$1 has a more acute serif on the "1" and the horizontal lines in the "1" tend to be complete and uniform in strength from top to bottom (Fig. 79). In the reengraved, the lines tend to become broken and fade towards the base. However, due to plate wear, the horizontal lines alone are not completely reliable. A better diagnostic character is the heavy shade lines added in the scrolls at top on the reengraved (Fig. 80).

If you have a hand lens, there is yet another distinct difference. On the original the frame around the central seal is composed of 5 parallel lines; on the reengraved this frame is made up of diagonal lines (Fig. 81).

The \$2 is readily distinguished by the horizontal lines in the base of the value numeral as well as a slight dif-

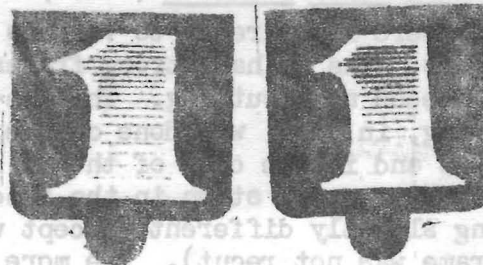


Fig. 79.- Original (left) and reengraved (right) of \$1 showing differences in serif and shade lines of value numeral.



Fig. 80.- Original (left) and reengraved (right) of \$1 showing two heavy shade lines added in top scrolls of reengraved.



Fig. 81.- Original (left) and reengraved (right) showing difference in lines forming frame around central shield.

ferences in the shape of the outline of the base. The horizontal lines differ in right and left value numerals on the original with the left numeral being illustrated which has 3 complete horizontal lines. On the reengraved both the right and left numerals

NEW YORK STOCK TRANSFER (Cont.)

have 4 broken lines (Fig. 82)



Fig. 82.- Original (left) and reengraved (right) showing differences in value numerals on \$2.

..... To be Continued

PROVISIONAL KANSAS QUAIL STAMP

Charles Bellinghausen

The 1938 (Void after June 30, 1939) Kansas Quail stamps were printed in much less quantities than the 1937 (Void after June 30, 1938) issue which had been printed in excess. It appears there was an over-reaction and all of the 1938 stamps were soon sold out.

QUAIL STAMP
PAID FOR
1939

COUNTY CLERK

The new find is mimeographed on gummed paper, with the rubber stamped signature of Howard H. Thorn, County Clerk of Wyandotte County added in purple ink. This is all that is known now..... Were these mimeo stamps made at the state office or at the Wyandotte County office? Does anyone have an additional copy or a similar one from another county? Anyone with additional info please send to K. Pruess, 1441 Urbana Lane, Lincoln, NE 68505 or to C. Bellinghausen, Box 304, Derby, KS 67037

page 24 Q2b Provisional. Typed and signed by County Clerk on white gummed paper (Wyandotte County)

KANSAS STATE REVENUE CATALOG - ERRATA

- page 14 B11 19 38/100¢ orange
- page 15 B41a a. overprinted like B40a
- page 18 F7a should read - slate blue, perf 12½
- page 19 F13 should read - 100 lbs. camine, free form triangles, large "00" in "100"
- page 21 FE4 5 lb green - change value from \$20.00 to 25¢
- page 24 Q28 Description above Q28 should read: 1960. Void after June 30, 1961. Sheet of 10. Color of Q28 should be changed from brown & green to green & brown
- page 26 UGB change color from brown to black.

NEW FINDS SINCE PRINTING OF CATALOG

- page 17 LR3 Add f. listing
- page 17 LR4 Add f. listing
- page 17 LR10 Add f. listing



- LR14A
- LR18
- page 18 LR14A 10 lb black, no triangles (like LR18 except the 3 triangles above "Control Division" on LR18 is not included on the earlier LR14A. Both are perf 12½.



- page 20 FT21 Add: 191? Design 82 x 48½ mm on 107½ x 54 mm tag. 50 lbs red on manila card
- page 22 Add note after E12: Stamps from first issues are also known on watermarked paper.

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. Script 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, Ariz. 85013

Wanted: better Iowa and Missouri to purchase or trade. Also want common Iowa cigarettes in quantity. Ed Kettenbrink, 320 North Johnson, Iowa City, Iowa 52240

Have hunting and fishing stamps including Iowa Trout, many other TAX stamps for swap. What do you have for exchange? D. Gibbs, 223 N. 20th, La Crosse, Wisc. 54601

WANTED: State Revenue perfins. Send details. Jack Brandt, 1006 727 - 6th Ave. SW, Calgary 1, Alberta, Canada

Complete sheets of 10, Alaska liquor stamp No. L-19-b 4/5 quart, no serial letter, 50¢ per sheet. A few Springfield lists left at \$2. David C. Strock, P. O. Box 24463, Seattle, Wash. 98124

I have Idaho beers B50, 52, 52b + several others to trade for ones I need. Send list of what you have available. M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660

Mint 1972 \$1 Iowa Duck Stamp to trade for state revenues from your area or? Ed Kettenbrink, 320 N. Johnson, Iowa City, Iowa 52240

Wanted to Exchange "Cinderella" items - All types. Send items and ask for what you want. Chas. Goode, 1528 W. Highland Ave., Chicago, Ill. 60660

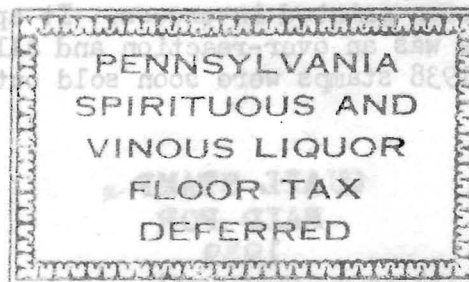
Swap other state revenues for common N.Y. stock transfers showing printing dates. K. Pruess, 1441 Urbana Lane, Lincoln, Nebr. 68505

PENNSYLVANIA SPIRITUOUS AND VINOUS

FLOOR TAX

Ronald E. Leshner

The current research was begun while trying to compile the data on the various titles used on Pennsylvania beer stamps. Recently Ken Pruess turned up the black on green die cut paper stamp illustrated below.



The Spirituous and Vinous Liquor Floor Tax Law (1933 Special Session P. L. 1) was passed on November 22, 1933 and provided for a tax of \$2.00 per proof or wine gallon on all wines and liquor from that date until January 1, 1934 when the state liquor store system became operative. The law provided for privately produced labels reading "Pennsylvania Spirituous and Vinous Liquor Floor Tax Paid." To the best of my knowledge none of these labels have been reported.

An extension for the payment of the floor tax was provided by 1933 Special Session P. L. 18 and the above illustrated label was used under this law.

IT PAYS TO ADVERTISE !