

THE STATE REVENUE NEWSLETTER

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

Volume 13, Number 1

January 1973

Whole Number 104

MISSOURI BEER TAX: 1899-1901

Kenneth P. Pruess



Missouri was the first state to use beer stamps; the stamp illustrated above, while not unusually scarce, is a "classic" item. The first known Missouri beer stamps are all inscribed "Act of May 4, 1899 as amended 1901. But what happened between the time the original act was passed and stamps appeared? Perhaps there is a bit of history here?

The only two catalogers who have made an attempt to include historical data on these stamps both made some errors and false assumptions. Bartlett¹ recognized that a state beer inspector was appointed in 1899 but erroneously assumes this was G. Y. Crenshaw whose signature appears on the first known stamps issued in 1901. Crenshaw, as we will learn, was actually the second inspector under this stamp act. In all fairness, Bartlett states "It has been very difficult to secure information in regards to these stamps". His listing of varieties was also admittedly assumptive as indicated by a "?" following some stamps. These "probable" stamps were recorded as showing a $\frac{1}{2}$ ¢ labeling fee when in fact the minimum fee for that part of the stamp was 1¢.

Cabot² gives the correct denominations but mistakenly states that the stamps were both excise and inspection with the label representing the amount going to the general fund. The truth is that both parts of the stamp represent only "inspection" fees but that the money derived from both parts went to the general fund! These stamps, however, represent the borderline between inspection and excise and we will find that it was largely this matter which explains why no stamps have been recorded from the original 1899 Act. Fortunately the history of these stamps is quite well preserved in several court cases and seems worth relating here.

The 1899 law³, approved May 4 and effective Aug. 20, clearly provided for the use of stamps. Furthermore we find an appropriation of the 1899 legislature⁴ of \$10,000 for expenses in carrying out the provisions of this beer inspection law. This appropriation included the preparation of plates and "labels". We do not know if such plates and labels were actually prepared. But the history at least is quite clear in confirming that stamps were not used at that time. But this certainly wasn't due to any neglect by the state in attempting to do so. To condense what will be a long and tangled story, I will list here only those provisions in the law with which we will be concerned: (Cont. page 3)

STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

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SECRETARY'S REPORT

ELECTION RESULTS

Total ballots cast: 93

Constitution: For 89
Against 0

President: Matesen 86
Pruess 1
Vanderford 1

Vice-President: Hines 59
Kettenbrink 27

Secretary-Treasurer: Strock 89

Governors: Abrams 40
Bellinghausen 52
Leshner 18
Schroeder 14
Vanderford 53

NEW MEMBERS:

#292 MULL, GEORGE W.
12246 - 3rd St.
Yucaipa, Calif. 92399

California Duck stamps, State revenues; Great Britain, Jersey Guernsey, Canada, Ireland & Tristan da Cunha. Proposed by K. Pruess

#293 STABBE, ROYAL O.
Box 185
Hosmer, South Dakota 57448
South Dakota revenues; all U.S.
Proposed by K. Pruess

#294 LYNN, ROBERT D.
16606 North 31st St.
Phoenix, Ariz. 85032

State sales tax items only. Proposed by Bert Hubbard

#295 ANNELL, TODD
14006 Eagle Court
Rockville, Maryland 20853

U.S. postage & revenue stamps, electronics. Proposed by Hubbard

#296 HUNTSMAN, PETER
18 Fuller Street
Montpelier, Vermont 05602

Vermont postal history; Duck stamps (Federal & state); U.S.; Masonic
Proposed by Bellinghausen

#297 BURKHARDT, WILLIAM W.
2231 N.W. 49th Ave.
Lauderhill, Florida 33313

General. Proposed by Pruess

#298 ADIRONDACK STAMP CO.
4 Glenlynn Court
Liverpool, N.Y. 13088

U.S. revenues; State revenues; World revenues. Proposed by Pruess

#299 O'BRIAN, RICHARD A.
Box 6103
Seattle, Wash. 98188

U.S. revenues; State revenues; U.S.; plate varieties. Proposed by Pruess

#300 SHEDROWITZ, STEPHEN G.
167 Nevada Ave.
Staten Island, N.Y. 10306

New York stock transfers; Austrian revenues stampless to present, Austrian newspaper stamps. Proposed by Pruess

#301 JENSEN, PHILIP C.
324 Winwood Ave.
Saint Joseph, Mich. 49085

All state and U.S. revenues.
Proposed by Pruess

RESIGNATION:
J. Herbert Dixon Jr.

ADDRESS CHANGES - next page

CHANGE OF ADDRESS:

#189 Jeffrey N. Crown
8400 Towncrest Ct.
Gaithersburg, MD 20760

#1 Bert Hubbard
P. O. Box 2711
Santa Clara, CA 95051

#173 Frank A. Mead
1501 Ptarmigan Dr. 7A
Walnut Creek, CA 94595

#147 A. J. Soderling
332 - 6th St. South
St. Petersburg, Fla. 33701

MISSOURI BEER TAX (Cont.)

1. The inspector shall be an expert beer brewer.
2. All Missouri brewers shall have their beer inspected.
3. Beer shall not be made "from other than pure hops or extract of hops, pure barley, malt, or wholesome yeast, or rice".
4. Each "package" containing beer had to have a label certifying that it had been inspected.
5. Retailers were made responsible for reporting any imported beer and arranging for it's inspection.
6. The inspection fee was 1¢ per gallon and the labeling fee 2¢ per package. A package was defined as anything other than pint or quart bottles containing 8 gallons or less. A package could not consist of over 48 pint or 24 quart bottles. If in barrels, a package was each 8 gallons or fraction thereof.
7. Beer brewed for export had to be inspected but this inspection was free (this explains the later stamps without monetary value).
8. Up to a \$500 fine or not less than 6 months in county jail was provided for failure to have beer inspected, for selling beer which did not have a label certifying it had been inspected, or failing to destroy the label after the package was empty.

George R. Kenamore was appointed the first beer inspector in 1899 but before he could begin his duties, the brewers in St. Louis filed a petition for an injunction against enforcement of this

law and Judge Wood asked Mr. Kenamore to appear in Court on Oct. 4 to show cause why the injunction should not be granted. The brewers posted a bond and inspection was effectively prevented immediately. The injunction was granted a few days later. While a transcript of this original case is not available to the author, all pertinent details can be obtained from the case of State vs Wood-5/.

Judge Wood granted the injunction on several grounds but primarily on the basis that the "tax" was unconstitutional. The Missouri Supreme Court reversed his decision on March 27, 1900^{5/} primarily on the grounds that the St. Louis Court had no authority to rule on the constitutionality of the law. There is a long and interesting dissension by Judge Burgess, however, which certainly points out defects in the law.

When the bill was first introduced into the legislature, the framer of the bill called it "An act creating the office of inspector of beer and malt liquors and providing for an increase in the general revenue of the state". If this was the intent of the bill, then its primary purpose was to create revenue rather than simply regulate the contents of beer. A later liquor tax was found unconstitutional for this very reason, the only distinction being that it admitted to being a revenue measure while the beer tax was masquerading under an "inspection" title^{6/}. While the title of the beer law was changed from "revenue" to "inspection", Judge Burgess felt that the legislature's intent was to create revenue and if this was the case, the tax was illegal. Beer at that time, exclusive of the federal tax, was worth about \$5 per barrel. Since the maximum legal tax rate was 15¢ per \$100 valuation, the maximum legal tax would have been 3/4¢ per 31 gallon barrel. The "inspection" fee, however, would be 31¢ per barrel plus an 8¢ "labeling" fee for a total of 39¢. This would be 52 times the legal rate. The income over a two year period was estimated at \$558,000 while the actual cost of inspection was (Cont. next page)

MISSOURI BEER TAX (Cont.)

only \$12,000. How could such a measure be interpreted to be other than a tax? The majority opinion, however, was that an inspection fee could be imposed by the state to regulate liquor traffic and that charges for the inspection need not be limited to actual costs.

Another argument which probably seems less ridiculous today than it did in 1899 concerned water. Presumably the purpose of the bill was to ensure that only "safe" substances were used in brewing beer. But strangely enough, the purity of water was never questioned. Water entered the argument only because it was not mentioned in the bill. Judge Burgess assumed, since you can't make beer without water, that this bill was actually a means of enacting prohibition. It was agreed that the state had a right to enact prohibition, it couldn't have been the intent of the legislature to do so in such a devious manner. It was decided that the legislature did not mean to exclude the obvious; even Webster in his definition of beer makes no mention of water. But it was not so easy to determine the intent of the legislature in specifying other ingredients. For example, wheat would be excluded from use in brewing. At that time a considerable amount of "weissbeer" was made in Missouri which could be brewed only with wheat. If wheat was truly forbidden, someone discovered that an 1887 law⁷ was being violated. I can't help but wonder if the "weissbeer" brewers were really put out of business? The majority opinion was that the legislature did have the right to regulate what products could be used in beer and to exclude certain contents if the purity of those substances was questioned. One brewer testified that he did not use corn (another excluded grain) because the safety of corn in brewing beer was in fact questioned. But no evidence was presented concerning the safety of wheat.

The question also arose as to how one could determine what grain was used. The majority opinion was that sampling could be done in the vats. This would also get around the objection that one could not accomplish the purpose of the law without destroying the product since beer spoils very rapidly after a bottle, or keg, is opened. Again Judge Burgess dissented since the law clearly specified that "packages" were to be sampled and there was no way to interpret a "vat" as a "package". Furthermore the law provided that beer shipped into the state was to be inspected after its receipt and certainly this could be accomplished only by inspecting the package. Judge Burgess thus felt it was impossible to inspect beer in the manner provided in the law and this enhanced his interpretation that the law was a tax rather than an inspection measure. He believed an injunction was the proper remedy to prevent collection of a tax in excess of the legal limit.

Despite this defeat, the brewers continued their legal battle and kept the inspector out of their breweries. Mr. Kenamore, however, found another way to put a bit of pressure on them. Even before the preceding decision was rendered, Mr. Kenamore sent all retail dealers in Missouri a circular letter informing them of the provisions of the law⁵. As early as March 16, 1900⁸, we find that a J. D. Bowman was arrested on grounds that he sold beer from a container which did not have an inspection certificate. After the decision of March 27, such complaints began to be filed in wholesale quantities. On May 1, 1900 a Mr. Broeder was charged with selling uninspected beer⁹ and subsequently over 1800 informations were filed against him alone¹⁰. On May 26, 1900 a Mr. Bixman was fined \$1 for selling 1 pint of beer in Henry County¹¹. Information on the number of complaints filed is unavailable but the few cases which reached higher courts provide ample evidence that Mr. Kenamore was being kept busy. By early 1901, the courts must have been bogged down with these complaints. John W. Jump, prosecuting attorney in Pike County, filed 1,203 informations against violators on March 15, 1901¹² and subsequently this total increased to an alleged 5,000 informations in that County alone! One can't help but wonder if the prohibitionists might not have been active - besides, the law provided that informers got 1/4 of any fines levied.

MISSOURI BEER TAX (Cont.)

In most of these cases both the individual selling the beer and the brewery which made it were named as codefendants. There was no means by which inspection of Missouri-brewed beer could be inspected at the retail level; yet the law made it an offense to sell uninspected beer. The obvious intent must have been to make it impossible for them to sell their products if they did not comply with the law.

In the next case to reach the Supreme Court, Judge Burgess, who dissented in the first case, had gained a bit in prestige. He was now Chief Justice. We find the original arguments rehashed in the case of State vs Bixman¹¹ with only a few matters resolved. One objection had been that the act was discriminatory in that inspection was free for beer brewed for export. However it was agreed that each brewer had the same right to export as much of his product as he wished. Also the question concerning inspection of imported beer was resolved in part. Judge Burgess originally thought this might have been in conflict with the Wilson Act and the right of interstate commerce. Another easy question - any alcoholic beverage shipped in interstate commerce is subject to the police regulations of the state into which shipped.

Perhaps the most fascinating thing we learn from this case is that the beer inspector, Mr. Kenamore, admitted he had never brewed a drop of beer in his life although the law clearly stated that the inspector was to be an expert brewer. Mr. Kenamore's interpretation was that he could be an expert brewer due to his reading on the subject and by reason of his previous experience in the internal revenue department of the general government. He also testified that he was certain he could inspect beer "in the mash" and determine the cereals which had been used. It was moved to strike the latter testimony because the law did not provide for inspection of mash but this was overruled. Both sides agreed, however, that the grain could not be determined in the finished product.

The end result this time was a 4-3 decision with two other judges concurring with Judge Burgess in dissenting. The only real agreement was that the state did indeed have the right to prescribe terms for the privilege of manufacturing and selling beer and to charge a reasonable fee for that privilege.

It would appear that a bit of bargaining must have been going on during all of the proceedings. For on the same day as the State vs Bixman decision was handed down (April 15, 1901), the legislature passed a law which authorized and empowered the governor to compromise and settle all demands by the state for inspection fees prior to March 19, 1901¹². This law required that brewers pay to the state treasurer before April 15, 1901 10¢ for each 31 gal barrel of beer which would have been subject to inspection before March 19, 1901. In return, the brewers were to be relieved of fines and further prosecutions were barred. Unfortunately, as we will see, the law read "provided, however, that this shall not apply to, or have any effect upon any prosecutions now pending in any of the courts of this State".

This bill passed with the emergency clause and the brewers apparently accepted it in good faith for they immediately paid into the state treasury the sum of \$191,250 for beer sold after Sept. 20, 1899 but before March 19, 1901¹³. I never did discover why beer wasn't subject to inspection between Aug. 20 and Sept. 20, 1899.

The very next day the state enacted a new beer "inspection" law identical with that of 1899 except for the tax rate¹³. The rate was reduced to $\frac{1}{2}$ ¢ per gallon plus 1¢ per package. None of the other controversial parts of the bill were changed (remember the majority opinion in each Supreme Court case gave these provisions a liberal interpretation). The legislature appropriated an extra

MISSOURI BEER TAX (Cont.)

\$24,000^{14/} (they could now afford it!) for expenses which included additional inspectors. However they wisely provided that \$5,000 of this was designated to be used at the discretion of the governor for payment of legal fees (of which there had been many - and were destined to be more!). Another \$10,000 was appropriated for purchase of stamps^{15/}.

We will recall, however, that the compromise law did not preclude continued prosecution of cases already in court. In many cases it appears that charges against the brewers were now dropped but attempts were still being made to prosecute retailers. In *State vs Broeder*^{2/} the Supreme Court reversed and remanded the decision of the Montgomery County Circuit Court which convicted Mr. Broeder of selling unstamped beer on May 1, 1900. But they did so because of a fault in the charge which stated that he had sold beer "which did not bear a label certifying that it had then and there been inspected". You will recall, there was never a provision for conducting the actual inspection at the retail level except in the case of imported beer - and the beer he sold had obviously been brewed in Missouri. Apparently, however, if the information was changed to simply "selling uninspected beer" he could have been prosecuted!

Judge Eby, in Pike County, also tried to prosecute all the cases filed March 15, only 4 days before that specified in the compromise law. He set trials for the violators beginning June 9, 1902^{8/} and the brewers were still named co-defendants in these cases. It began to appear that the compromise act of 1901 was not being carried out in good faith. The state took the part of the brewers this time in reversing Judge Eby. Three other identical cases were also reversed^{16/}. Finally, on Dec. 10, 1902 all further prosecutions were barred and it was safe to sell stamped beer without being arrested and presumably to drink the stamped product without danger of being poisoned.

I do not know if stamps were ever printed as required under the 1899 law. But one thing is certain - stamps, if printed, were never used because there was no beer inspection until April 15, 1901.

References

1. Bartlett, J. D. 1910. United States state revenue stamps. U. S. Revenue Society. Springfield, Mass. 32 pp.
2. Cabot, G. D. 1940. Priced catalogue of the state and city revenue and tax stamps of the United States. Roy Press, N.Y. 138 pp.
3. Laws of Missouri. 1899. Inspection: beer. pp 228-231.
4. Laws of Missouri. 1899. p. 4, sec. 4.
5. Missouri Supreme Court Decisions 155:425-486. State ex rel Kenamore v Wood.
6. Pruess, K. P. 1972. The 1901 Missouri liquor stamps. State Revenue News-letter 100:33-4.
7. Laws of Missouri. 1887. p. 170.
8. Missouri Supreme Court Decisions 170:497-527. State ex rel Anheuser-Busch et al v Eby, Judge.
9. Missouri Appeal Reports 90:156-168. State v Broeder.
10. Missouri Appeal Reports 90:169-170. State v Broeder.
11. Missouri Supreme Court Decisions 162:1-75. State v Bixman.
12. Laws of Missouri. 1901. Inspection: beer - compromising fees. p. 181.
13. Laws of Missouri. 1901. Inspection: Beer - fees reduced. p. 182.
14. Laws of Missouri. 1901. p. 8, sec. 33.
15. Laws of Missouri. 1901. p. 4, sec. 4.
16. Missouri Supreme Court Decisions 170:528-530.

Colorado River Special Use Fishing Stamps
Used on Arizona Licenses

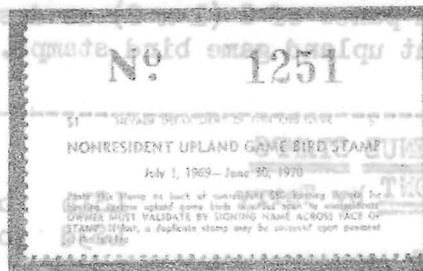
All 1969 through 1971 stamps are from horizontal booklet panes of 4 (2 x 2) and perf 12½ as described for 7/1/59 through 12/31/69 issues. All serial numbers in red.

- 1969 \$2.00 black on blue. Otherwise same as 1959-60.
 1970 \$2.00 black on white. Otherwise same as 1959-60.
 1971 \$2.00 black on light yellow. Otherwise same as 1959-60

Non-resident Upland Game Bird Stamps

All 1968-69 through 1972-73 stamps are from booklet panes of 2 (1 x 2) as described for the 1966-67 issue.

- 1968-69 \$10.00 black on green. Perf 12½. Black serial numbers. Otherwise same as 1968-69.



- 1969-70 \$1.00 red on white. Red serial number. Face value and printed text altered. Otherwise same as 1968-69.
 1970-71 \$1.00 black on yellow. Black serial number. Otherwise same as 1969-70.
 1971-72 \$1.00 black on deep yellow. Otherwise same as 1970-71.
 1972-73 \$1.00 black on blue. Otherwise same as 1970-71.

MISSOURI TROUT STAMPS OFFERED

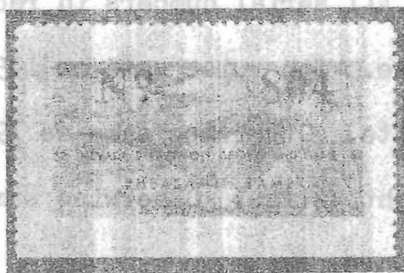
The 1972 trout stamp is offered to collectors at a reduced price. This issue shows a rainbow trout enticed into action by a struggling mayfly. Stamps are offered at \$1 each, a sheet of 10 for \$8, or a book of 50 stamps for \$25. Orders, with payment, should be sent to: Fiscal Section, Missouri Department of Conservation, Box 180, Jefferson City, Missouri 65101

WASHINGTON REVENUE CATALOG TO BE PUBLISHED

- Authored by M. E. Matesen, publication is expected in late March. This includes a complete revision of documentary, cigarette, beer, and apple stamps and lists egg and honey stamps for the first time along with many other items. 27 pages (8½ x 11), 147 illustrations. \$1.75 postpaid. SRS members only may receive a discount on prepublication orders and an order blank is included with this issue.

Resident Pheasant Stamps

First issued for the 1971-72 season and required of all resident pheasant hunters. Non-residents were not permitted to hunt pheasants.



1971-72 \$2.00 black on green. Cock and hen pheasants. Design size approx 41 x 21 mm. From booklet panes of 4 (2 x 2) approx 114 x 64 mm including 12 mm selvage at left. Perf 12½ between stamps and at left selvage.

1972-73 \$2.00 black on deep yellow. Perf 12½ and otherwise same as 1971-72 except from panes of 2 (1 x 2) as described for 1966-67 \$10.00 non-resident upland game bird stamps.

ADDENDA TO CATALOG OF REVENUE STAMPS

OF NEW HAMPSHIRE AND VERMONT by Terry Hines

NEW HAMPSHIRE
TOBACCO

T183A 6¢ red (1971) -- .05
T209 should be black and blue
T209A "A" black and yellow ? .03
T209B "B" black and blue ? .03

1971, July. Similar to T211-217 but numerals thicker. Card etc. unknown.

T218 12½¢ black -- .05
T219 14½¢ black -- .05
T220 26¢ black -- .05
T221 28½¢ black -- .05
T222 31½¢ black -- .05

1971, July. Additions to T90 series.

T223 67¢ green -- .75
T224 \$1.26 green -- 1.00
T225 \$1.68 green -- 1.00
T226 \$2.10 green -- 1.10
T227 \$2.62½ green -- 1.10
T228 \$2.83½ green -- 1.25
T229 \$3.15 green -- 1.25

Note: sometime in 1971 the state ceased selling to collectors. Thus stamps issued in 1971 are not available in unused condition.

LIQUOR SEALS

LS1b on green -- 3.00
LS3d on white -- 3.00

VERMONT
CIGARETTE

C12B 4¢ blue 4.00 3.50
1971. Heat transfer decal.
C24 20 cig. black & orange ? .05

SRS FOUNDER OFFERS BELATED XMAS GIFT

SRS founder "Bert" Hubbard offers a gift to all members who send a self-addressed stamped return envelope. As long as supplies last, he promises a California County document stamp plus a few other items and revenue data. His address is 17 W. San Fernando, San Jose, CA 95113. He would appreciate examples of recent issues of State, or other, revenues if available.

NEW YORK PLATE VARIETIES study will be continued next issue. Your editor ran out of time & space and apologizes for the lateness of this issue.

Resident Trout Stamps

1970 \$2.00 black on orange. Otherwise same as 1967.

1971 \$2.00 blue on white. Otherwise same as 1967.



1972 \$2.00 red on white. Trout and underwater vegetation. Overall size approximately 51 x 34 mm. Perf 12½.

Non-resident Trout Stamps

1970 \$5.00 black on blue green. Otherwise same as 1967.

1971 \$5.00 green on yellow surfaced paper. Otherwise same as 1967.



1972 \$5.00 brown on light blue. Trout and underwater vegetation. Overall size approximately 51 x 34 mm. Perf 12½.

ZYNZMYSTR LOCAL POST - Harold Effner keeps the new issues flowing. Numbers 5, 6, 7, and 8 are now available. These were created by overprinting the previous issues: PEACE!

1/27/73

Mint singles are offered until March 1 for only a self-addressed stamped envelope. Mint sheets are 25¢ each plus 16¢ postage. Two more items are planned for March. His address: Zynzmystr Local Post, Harold A. Effner Jr. PM, 210 Eastern Way, Rutherford, N.J. 07070. Incidentally, at last report no one had correctly identified the emblem shown at the top of these stamps. See the sketch above. What's the prize by this time, Harold? At least it won't cost you anything to guess.



Early Season Woodcock Hunting Stamps

1969 \$3.00 black on orange. Otherwise same as 1968.

1970 \$3.00 black on pink. Otherwise same as 1968



1971 \$3.00 brown on yellow surfaced paper. Two woodcock in flight. Overall size approx 51 x 34 mm. Perf 11 3/4.

1972 \$3.00 brown on light blue. Otherwise same as 1971.

PHOENIX, ARIZONA CIGARETTE TAX TO BE DISCONTINUED - The Phoenix tax of 5¢ per pack has been in effect since 12/30/69. Robert Lynn informs us this tax is being pre-empted by the State of Arizona on July 1, 1973 and all Phoenix city stamps will be destroyed after that date. The state tax will be increased from 10¢ to 15¢, probably giving some new state items. Mr. Lynn has offered to obtain any of the current city stamps for collectors at face value. These are:

1. Black, blue & white decal - 5¢ each.

Available in any quantity.

2. Pitney-Bowes meter - Available only in multiples of 10 from a cooperative wholesaler. Thus a minimum purchase is 50¢.

These are the half-size meters which suggests the state also has some meters of this size though your editor has not seen an example. These meters can be

impressed on either cellophane or on paper. If you will send (mailed flat) your impression surface (should measure 2" x 10 3/4") you can probably get them impressed on anything you like.

3. Heat transfer decal - black & yellow with red safety. These are sold only in rolls of 30,000. However we believe Mr. Lynn will again be able to obtain these in any quantity from a wholesaler at 5¢ each. Unused ones will be mounted upside down on the backing and will have to be transferred at your risk after receipt. This is easily done with a warm iron.

Be sure to enclose a self-addressed envelope (stamped) with any requests. And if you order meters and want these mailed flat be sure the envelope is large enough. Orders should be sent: Robert D. Lynn, 16606 N. 31st St. #64, Phoenix, Ariz. 85032.



HAVE YOU PAID YOUR 1973 DUES? - This is the LAST issue you will receive on 1972 dues. Also PLEASE REPORT PROMPTLY ANY CHANGE OF ADDRESS. The Post Office will not forward Third Class mail - sometimes they don't even return it!

Bow Hunting Stamps

- 1969-70 \$3.25 black and orange on white glossy surfaced paper. Buck deer, bear, and lake scene. All other detail same as for 1967-68 stamps.
- 1970-71 \$3.25 black and red on white glossy surfaced paper. Buck deer, bear, and bow and arrow in vertical format. Overall size approx 25 x 50 mm. Black serial numbers. Die cut with pressure sensitive gum on glassine backing.



- 1971-72 \$3.25 blue and black on white glossy surfaced paper. Buck deer, bear, and crossed arrows in vertical format. Overall size approx 25 x 50 mm. Black serial numbers. Die cut with pressure sensitive gum on glassine backing. Backing is slot perf approx $6\frac{1}{4}$ between stamps.
- 1972-73 \$3.25 blue and red on white glossy surfaced paper. Flint arrowhead and bow in vertical format. Blue serial numbers. All other detail same as for 1971-72.

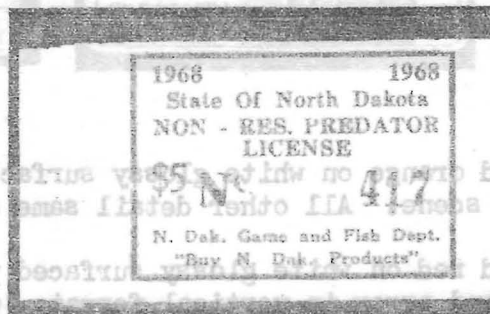
LIBRARY ADDITIONS - Mr. Hubbard sends various cuts from, we believe, Cabot's catalog. These have been placed in the library pending other instructions. Terry Hines sends an advertising flyer from Donald Brundage, a printer of decal tax stamps. This illustrates 36 stamps, partly in color, and includes several unknown to collectors! Needless to say, we are following up on these clues!

Mule Deer Stamps

1962

Add to prior listings:

Type 4 - \$1.00 black on blue. Design same as Type 1. From panes of 4 (2 x 2) imperf all four sides and roul $9\frac{1}{4}$ between stamps. Panes were gummed at top to form booklets.

1968 Non-resident Hunting Stamps

\$5.00 Predator. Correct prior listing to read: red on white. Overall size approx 64 x 35 mm. From vertical panes of 5 (1 x 5) with plain $6\frac{1}{2}$ horiz rouletting between stamps. (Unless two print colors exist, the Dept. of Game and Fish report that this stamp was black on white is erroneous)

Effective with the 1968 license year, North Dakota issued booklets of gummed tags with pressure sensitive gum, all serially numbered to match the licensee's resident small game stamp. These tags were in various quantities for pheasants, ducks, geese, grouse, and partridge and were required to be attached to the specific type bird at time of kill. To prevent inadvertent issue of non-matching stamp and tag numbers, stamps and tags were routinely stapled together and stamps with staple holes must be considered as normal usage. Most of both Resident and Non-resident Deer and Antelope stamps are believed to have been stapled to big game tags prior to time of issue.

1969 Resident Hunting Stamps

Except as noted all stamps are printed text with black serial numbers, measure approximately 48 x 35 mm overall, and are from vertical panes of 5 (1 x 5) with black 7 roul between stamps and at top selvage.

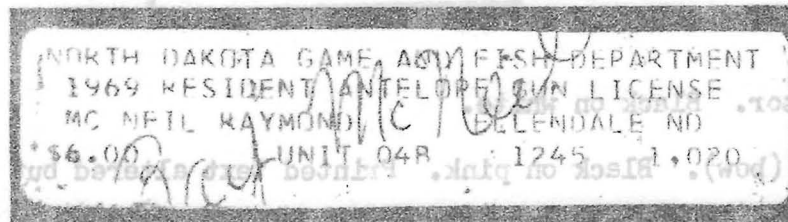
\$2.00 Small Game. Black on green. Otherwise same as 1968.

\$6.00 Deer (gun). Black on white. Otherwise same as 1968.

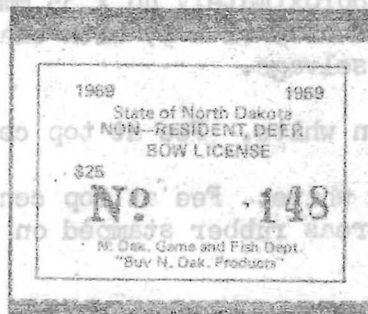
1969 Resident Hunting Stamps

\$1.00 Mule Deer. Black on white. Die cut approx 102 x 24 mm overall with pressure sensitive gum and glassine backing. Referred to by the Dept. of G & F as "Able Stik" and are printed on a machine which types in the licensee's name, address, area unit valid for hunting, etc as an integral part of the printed text. Similar in size and appearance to the illustrated Resident Antelope (gun) stamp.

\$3.00 Turkey.



\$6.00 Antelope (gun). Black on white. "Able Stik". See illustration above and information under \$1.00 Resident Mule Deer listing.



\$6.00 Deer (bow). Black on light yellow. Printed text altered but similar to 1968.

\$6.00 Antelope (bow). Black on blue. Otherwise same as 1968.

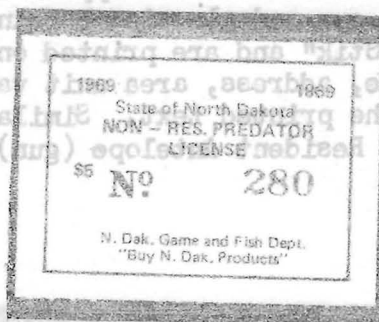
1969 Non-Resident Hunting Stamps

Except as noted all stamps are printed text with black serial numbers, measure approx 48 x 35 mm overall, and are from vertical panes of 5 (1 x 5) with black 7 roul between stamps and at top selvage.

\$35.00 Small Game. Black on white. Otherwise same as 1968.

\$50.00 Deer (gun). Black on green. Otherwise same as 1968.

\$? Mule Deer. Believed probable a stamp was issued. Information desired.

1969 Non-Resident Hunting Stamps

\$5.00 Predator. Black on white.

\$25.00 Deer (bow). Black on pink. Printed text altered but similar to 1968.

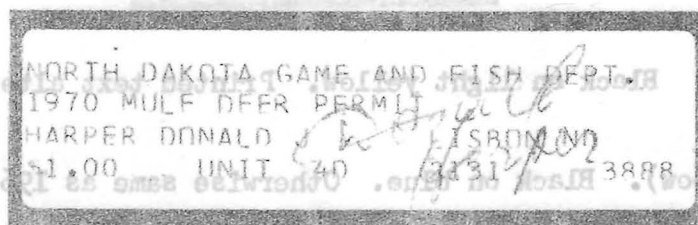
\$25.00 (?) Antelope (bow). Believed probably a stamp was issued. Information desired.

1970 Resident Hunting Stamps

Except as noted all stamps are printed text with black serial numbers, measure approximately 48 x 35 mm overall, and are from vertical panes of 5 (1 x 5) with black 7 roul between stamps and at top selvage.

\$2.00 Small Game. Violet on white. Fee at top center. Otherwise same as 1968.

\$6.00 Deer (gun). Black on white. Fee at top center. Otherwise same as 1968.
(Various hunting areas rubber stamped on some).



\$1.00 Mule Deer. Black on white. "Able Stik" die cut 89 x 24 mm with pressure sensitive gum. (See notes describing 1969 \$1.00 Mule Deer stamp).

\$3.00 (?) Turkey. Stamps believed to have been issued. Information desired.

\$6.00 (?) Antelope (gun). Believed to be "Able Stik" die cut 89 x 24 mm with pressure sensitive gum same as \$1.00 Resident Mule Deer described above. Verification desired.

\$6.00 Deer (bow). Black on blue. Fee at top center. Otherwise same as 1969.

1970 Resident Hunting Stamps

\$6.00 Antelope (bow). Black on pink. Fee at top center. Otherwise same as 1968.

1970 Non-resident Hunting Stamps

Except as noted all stamps are printed text with black serial numbers, measure approx 48 x 35 mm overall, and are from vertical panes of 5 (1 x 5) with black roul 7 between stamps and at top selvage.

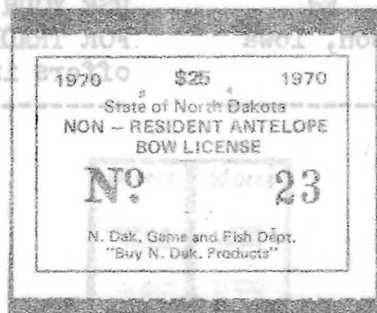
\$35.00 Small Game. Black on pink. Fee at top center. Otherwise same as 1968.

\$50.00 Deer (gun). Brown on white. Fee at top center. Otherwise same as 1968.

\$? Mule Deer. Believed probable stamps issued. Information desired.

\$15.00 Predator. Black on light yellow. Otherwise same as 1969.

\$25.00 Deer (bow). Black on green. Fee at top center. Otherwise same as 1969.



\$25.00 Antelope (bow). Black on light yellow.

AIRPORT TAX STAMPS - Ronald Leshar sends a \$2 stamp used at the Philadelphia airport and R. Maurice Fox sends the same item with a \$3 overprint. Originally there was both a landing and departure charge but now the tax applies only to departures.

Terry Hines sends the receipt half of a similar "stamp" used at the Raleigh-Durham, N.C. Airport. The half kept by the airport is identical. Terry offers to obtain unused pairs at face value of \$2 each. Write him at Box 5598, Duke Station, Durham, N.C. 27706.

A similar tax has been proposed for Logan International Airport at Boston. No doubt other cities already have such taxes. Who can report some of these?

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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.

Special Display Rates: 1 page - \$6.00; 1/2 page - \$3.50; 1/4 page - \$2.00. Usual discount for multiple insertions. Illustrations permitted with minimum extra charge of \$1 and maximum extra charge of \$4 for full page. Advertiser must submit exact size photo-ready copy.

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

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, Wis. 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

Wanted to exchange printed cancellations on OHIO cigarette, etc., tax stamps, other states too. Many duplicates available. Chas. H. Hermann, 10124 Samoa Ave., Tujunga, CA 91042

USE YOUR FREE ADVERTISING PRIVILEGE FOR TRADING PURPOSES. More trade offers in March issue.



The CALIFORNIA COUNTY DOCUMENT STAMPS were only in use for the first six months of 1968, so they are destined to become among the rarest of AMERICAN and CALIFORNIA PHILATELIC ITEMS. Reminders were mostly destroyed or cancelled by punching, printing or handstamping.

We were fortunate to obtain the only notable supply of these stamps by industriously seeking them and extensive buying and swapping for them.

While our supply is still of a reasonable size, we are offering them as follows:

MINT
\$5 each (or 5 for \$20): \$.35, 1.10, 1.65, 2.25, 2.75.
\$10 each (or 4 for \$30): \$2.35, 4.40, 4.95, 5.50.
FACE plus 50%: \$11, 22, 33, 44, 55, 110, 550. Only 30% plusage on purchases over \$500. STRAIGHT-EDGED STAMPS- reduce the plusage, in all cases, by one-half. USED STAMPS- up to the \$5.50 value, one-half price; \$11 thru \$55, one-half face; \$110 and up, 25.00 each. PRICES SUBJECT TO CHANGE.

At present, there are limited quantities of most values available from the following counties:

BUTTE, CALAVERAS, DEL NORTE, EL DORADO, IMPERIAL, KINGS, MARIPOSA, MODOC, MONO, MONTEREY, SACRAMENTO, SAN BERNARDINO, SHASTA, SUTTER, TEHAMA, TRINITY, TULARE, and VENTURA.

- SATISFACTION GUARANTEED, OR IMMEDIATE REFUND IN FULL (10 days).
- WILL ALLOW SAME PRICES FOR COUNTY STAMPS I LACK.
- EXCHANGE ALLOWED ON OTHER STAMPS I CAN USE.
- EASY PAYMENTS ARRANGED WITH GOOD REFERENCES.

SPECIAL OFFER: An all-different collection with face value (mint and mostly perforated on four sides): \$7,500+ for \$10,000 on easy terms. Delivery in increments as payments are made.



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