

THE STATE REVENUE NEWSLETTER

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

Volume 13, Number 3

May 1973

Whole Number 106

ALABAMA CITY TOBACCO DECALS

Charles J. Bellinghausen & Kenneth Pruess



This report is based on a recent survey of all cities and counties believed to be using stamps. Terry Hines obtained a list of cities from the Tobacco Merchants Association to which we added other cities from which we already had stamps. This list will include all stamps known to be in current use plus obsolete issues of which we have knowledge which were not listed by Hubbard (1957, U.S. Municipal Revenue Catalog). It would appear that only a very few of the stamps listed by Hubbard are still in use.

As was to be expected, we did not get a complete response to our questionnaire and would appreciate confirmation of stamps in use in other cities. It will be noted that many cities have 2 denominations. The higher value is used within the City limits while the lower value is for cigarettes sold outside the city limits but within the police jurisdiction.

Many cities indicated they would be willing to sell stamps to collectors. The minimum purchase is shown in parenthesis after each stamp which collectors can buy. If no minimum is shown, it means either that the stamp is no longer in stock or that the city will not sell to collectors. All orders should be sent to the City, or County, Clerk and must be accompanied by payment plus a self-addressed stamped envelope. All seem willing to accept personal checks which can be made payable to "City of _____, Alabama".

While a number of cities indicate they will sell a single stamp, whenever possible we suggest you order at least a pane of 10. You are much more likely to get stamps in good condition rather than odds and ends of scrap. We have purchased

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STATE REVENUE NEWSLETTER
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THE STATE REVENUE SOCIETY

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Staten Island, N.Y. 10305

SECRETARY'S REPORT

NEW MEMBERS:

#313 LANDON, ROSS T.
1301 Taylor St.
Punta Gorda, Fla. 33950

General. Proposed by K. Pruess

#314 GAYLOR, ROBERT L.
2428 Mercer St.
Harrisburg, PA 17104

Pennsylvania revenues; 19th century U.S. fancy cancels; Harrisburg, PA postal history; general U.S.
Proposed by D. C. Strock

#315 MOSBAUGH, RAYMONG C.
606 North Michigan
Joplin, Missouri 64801

Christmas seals, U.S., Canada, Germany, Boy Scout postage stamps, State revenues, etc. Proposed by Chas. J. Bellinghausen

#316 BAERREIS, DAVID A.
1233 Sweet Briar Road
Madison, Wisc. 53705

Revenues, precancels, perfins.
Proposed by C. Dorance Gibbs

Previous membership total: 173
New members 4

Current membership total 177

NEW EDITOR - PROGRESS REPORT

Not just 1, but 3, persons have expressed an interest in assuming this responsibility! Hopefully a decision will be made by July. In the meantime, continue to send news articles to the current editor.

NEW TAX LAWS:

Georgia City Beer - All cities in which sale of beer is legal will be required to levy a tax (up to now it has been optional. This may mean more local decals.

Kansas Wine Stamps which are used on cases will be discontinued.

Washington Wine - A floor tax is to be levied July 1. Stamps are mentioned as one means of paying this tax.

Indiana Beer Stamps will be discontinued as a means of paying the tax. We have not heard of any stamps being used for several years though the present law provides for their use.

Sandusky County, Ohio - Can anyone confirm if wine stamps are in use?

Airport tax stamps - Does a new federal law prohibit these taxes after July 1?

What's new in your state?

1971 Resident Hunting Stamps

All designs same as 1970 stamps and year dates and serial numbers in red except as noted. All stamps are perforated 11 3/4 and from vertical panes of 5 (1 x 5) approx 48 x 190 mm including perforated tab at top.

\$3.00 Small Game. Black on green.

Type 1 - 4 1/2 mm Gothic type serial numbers.

Type 2 - 4 mm Gothic type serial numbers.

\$2.00 Wild Turkey. Black on deep yellow.

Type 1 - 4 1/2 mm Gothic type serial numbers.

Type 2 - 4 mm Gothic type serial numbers.

\$2.00 Spring Wild Male Turkey. Black on light yellow. Black year dates and red serial numbers. Otherwise same as 1969. Has been reported with 4 1/2 mm serial numbers only.

\$8.50 Big Game. Lilac on white. Has been reported with 4 1/2 mm Gothic type serial numbers only.

\$8.50 Eastern Deer. Black on light yellow.

Type 1 - 4 1/2 mm Gothic type serial numbers.

Type 2 - 4 mm Gothic type serial numbers.

\$8.50 West River Prairie Deer. Black on green. Has been reported with 4 1/2 mm serial numbers only.

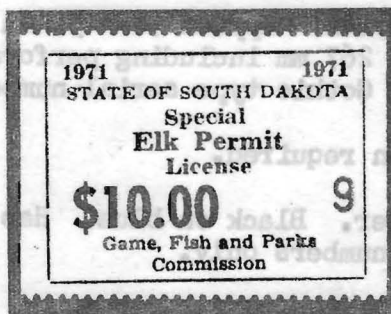
Note - Remainders incompletely printed without year dates or serial numbers exist.

\$8.50 Antelope. Black on pink.

Type 1 - 4 1/2 mm Gothic type serial numbers.

Type 2 - 4 mm Gothic type serial numbers.

\$15.00 Elk. Black on pink. Black year dates and red serial numbers. Has been reported with 4 1/2 mm Gothic type serial numbers only.



\$10.00 Special Elk. Black on white. Black year dates and red serial numbers.

First issued in 1971 for a limited number of hunts, determined on a draw basis, on Pine Ridge Sioux Indian Reservation lands. Has been reported with 4 1/2 mm Gothic type serial numbers only.

1971 Resident Hunting Stamps

- \$8.50 Mountain Goat. Black on light yellow. Black year dates and red serial numbers. Has been reported with $4\frac{1}{2}$ mm Gothic type serial numbers only.
- \$8.50 Archery Deer. Black on deep yellow. Has been reported with $4\frac{1}{2}$ mm Gothic type serial numbers only.
- \$8.50 Archery Antelope. Lilac on white.
Type 1 - $4\frac{1}{2}$ mm Gothic type serial numbers.
Type 2 - 4 mm Gothic type serial numbers.
- \$8.50 Antlerless Deer. No open season in 1971 and no stamps issued.

1971 Non-Resident Hunting Stamps

All designs same as 1970 stamps and year dates and serial numbers in red except as noted. All stamps are perforated 11 $\frac{3}{4}$ and from vertical panes of 5 (1 x 5) approx 48 x 190 mm including perforated tab at top except as noted.

- \$2.00 Predator (Stamps sold prior to 1 July 1971). Information required.
- \$5.00 Predator (Stamps sold 1 July 1971 - 31 Dec. 1971). Information required.
(Either stamp was valid for the full calendar year)
- \$5.00 Wild Turkey. Black on green. Black year dates and red serial numbers.
Type 1 - $4\frac{1}{2}$ mm Gothic type serial numbers.
Type 2 - 4 mm Gothic type serial numbers.
- \$5.00 Spring Wild Male Turkey. Black on pink.
Type 1 - $4\frac{1}{2}$ mm Gothic type serial numbers.
Type 2 - 4 mm Gothic type serial numbers.
- \$25.00 Small Game. Black on white. Approx 76 x 52 mm overall. From panes of 5 (1 x 5) approx 76 x 267 mm including perforated tab at top. Has been reported with $4\frac{1}{2}$ mm Gothic type serial numbers only.
- \$30.00 Waterfowl. Black on pink. Approx 76 x 52 mm overall. From panes of 5 (1 x 5) approx 76 x 267 mm including perforated tab at top. Has been reported with $4\frac{1}{2}$ mm Gothic type serial numbers only.
- \$35.00 Big Game. Information required.
- \$35.00 West River Prairie Deer. Black on blue. Has been reported with $4\frac{1}{2}$ mm Gothic type serial numbers only.
- \$35.00 Archery Deer. Brown on white.
Type 1 - $4\frac{1}{2}$ mm Gothic type serial numbers.
Type 2 - 4 mm Gothic type serial numbers.
- \$35.00 Archery Antelope. Black on green. Black year dates and red serial numbers.
Has been reported with $4\frac{1}{2}$ mm Gothic type serial numbers only.
- \$35.00 Antlerless Deer. No open season in 1971 and no stamps issued.

1972 Resident Hunting Stamps

All designs same as 1971 stamps and year dates and serial numbers in red except as noted. All stamps are perforated 11 3/4 and from vertical panes of 5 (1 x 5) approx 48 x 190 mm including perforated tab at top.

- \$3.00 Small Game. Black on light yellow. Has been reported with 4 1/2 mm Gothic type serial numbers only.
- \$2.00 Wild Turkey. Information required.
- \$2.00 Spring Wild Male Turkey. Brown on white. Brown year dates and red serial numbers.
Type 1 - 4 1/2 mm Gothic type serial numbers.
Type 2 - 4 mm Gothic type serial numbers.
- \$8.50 Big Game. Black on blue. Has been reported with 4 1/2 mm Gothic type serial numbers only.
- \$8.50 Eastern Deer.
Type 1 - Black on blue.
Type 2 - Black on light blue.
Both above varieties have been reported with 4 1/2 mm Gothic type serial numbers only.
- \$8.50 West River Prairie Deer. Black on white.
Type 1 - 4 1/2 mm Gothic type serial numbers.
Type 2 - 4 mm Gothic type serial numbers.
- \$8.50 Antelope. Black on light yellow. Has been reported with 4 1/2 mm Gothic type serial numbers only.
- \$15.00 Elk. Information required.
- \$8.50 Mountain Goat. Information required.
- \$8.50 Archery Deer. Black on green. Has been reported with 4 1/2 mm Gothic type serial numbers only.
- \$8.50 Archery Antelope. Black on white.
Type 1 - 4 1/2 mm Gothic type serial numbers.
Type 2 - 4 mm Gothic type serial numbers.

KENTUCKY CIGARETTE - Most cigarettes are now stamped either with meters or heat transfer decals. However a few water decals are still in use. Three issues, all of the same design, have been seen. This stamp in brown seems to be the current issue but green still shows up. The same design in red is obsolete.



RICO, COLORADO - Mr. Brundage shows us this new issue which is a pressure sensitive stamp in red. Value is 2¢. Mr. Brundage is a major printer of many local stamps.



1972 Non-Resident Hunting Stamps

All designs same as 1971 stamps and year dates and serial numbers in red except as noted. All stamps are perforated 11 3/4 and from vertical panes of 5 (1 x 5) approx 48 x 190 mm including perforated tab at top except as noted.

\$5.00 Predator. Information required.

\$5.00 Wild Turkey. Information required.

\$5.00 Spring Wild Male Turkey. Black on white. Black year dates and red serial numbers.

Type 1 - 4 1/2 mm Gothic type serial numbers.

Type 2 - 4 mm Gothic type serial numbers.

\$25.00 Small Game. Black on blue. Overall size approx 76 x 52 mm. From vertical panes of 5 (1 x 5) approx 76 x 267 mm including perforated tab at top. Has been reported with 4 1/2 mm Gothic type serial numbers only.

\$30.00 Waterfowl. Black on white. Overall size approx 76 x 52 mm. From vertical panes of 5 (1 x 5) approx 76 x 267 mm including perforated tab at top. Has been reported with 4 1/2 mm Gothic type serial numbers only.

\$35.00 Big Game. Black on green. Has been reported with 4 1/2 mm Gothic type serial numbers only.

\$35.00 West River Prairie Deer. Black on light yellow.

Type 1 - 4 1/2 mm Gothic type serial numbers.

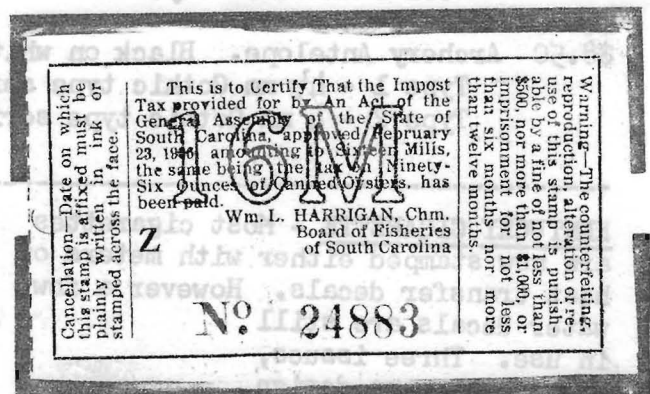
Type 2 - 4 mm Gothic type serial numbers.

\$35.00 Archery Deer. Information required.

\$35.00 Archery Antelope. Black on light yellow. Black year dates and red serial numbers. Has been reported with 4 1/2 mm Gothic type serial numbers only.

SOUTH CAROLINA CANNED OYSTER

Amos Henely shows us the previously unlisted stamp for 96 ounces of canned oysters. Face value is 16 mills with red overprint "16 M" and serial number also in red as is the vertical roulette. This has the name of Wm. L. Harrigan. The stamp is cancelled Feb. 1920 but was probably issued several years earlier. Other unlisted South Carolina seafood stamps were described in the July 1968 Newsletter.



Custer State Park Hunting StampsElk Hunting Stamps

The Park Superintendent advises either stamps or printed permits have been issued on a drawing basis each year beginning with 1966 but it is not known which years, or if all years, were stamps.

1966 through 1970. Information required.

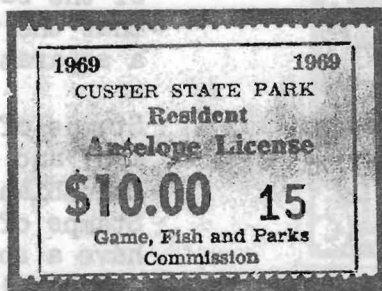


- 1971 \$100.00 black on blue. Printed text only. Red serial numbers. Perf 11 3/4. Overall size approx 48 x 35 1/2 mm. From vertical panes of 5 (1 x 5) approx 48 x 190 mm including perforated tab at top.
 Type 1 - 4 1/2 mm Gothic type serial numbers.
 Type 2 - 4 mm Gothic type serial numbers.

- 1972 Information required.

Antelope Hunting Stamps

As of Dec. 1972 the Park Superintendent reported that stamps had been issued for 1969 only. The stamps were routinely stapled to metal tags by Park personnel and staple holed copies are from normal usage.



- 1969 \$10.00 black on green. Printed text only. Red serial numbers. Perf 11 3/4. Overall size approx 48 x 35 1/2 mm. From vertical panes of 5 (1 x 5) approx 48 x 190 mm including perforated tab at top.

Custer State Park Hunting StampsTurkey Hunting Stamps

First issued for the 1971 season.



1971 \$5.00 black on blue. Printed text only. Red serial numbers. Perf 11 3/4. Overall size approx 48 x 35 1/2 mm. From vertical panes of 5 (1 x 5) approx 48 x 190 mm including perforated tab at top.

1972 \$5.00. Information required.

INDIANA INTANGIBLE VARIETIES - Jerry Marver sends two copies of the 1961 50¢ stamp which exhibit several interesting features. These stamps must be from two different printings as they differ greatly in shade and Jerry says he has not seen any intermediates. These are: I - dark violet, and II - light violet. The light printing seems scarcer at this time.



Also these two stamps have the value centered quite differently as shown in the illustration to the left. Other features of these stamps seem to indicate that a single plate was used in production of the background for all varieties and that the value must have been printed in a separate operation.

Stamps of this design first appeared in 1947 and all issues of 1947-1954 had a Columbian Bank Note Company imprint. Stamps of 1955-1965 lack this imprint and have a somewhat coarser appearance. Jerry calls our attention to distinct plate varieties which appear only on the later issues without imprint.

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Archery Hunting Stamps

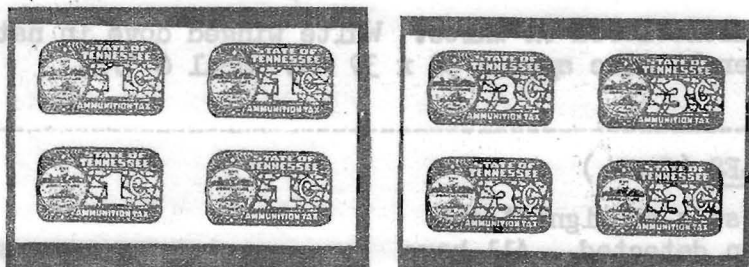
1970-71 \$1.00 green on white. Same as 1969-70 except year dates.

1971-72 \$1.00 blue on white. Otherwise same as 1969-70.

Archery stamps were discontinued after the 1971-72 season and superseded with printed permits.

Ammunition Tax Stamps

197? Although year of issue is unknown these stamps were in use by 1972 if not before. The stamps are die cut, approx 19 x 12½ mm overall with pressure sensitive gum and mounted on glassine sheets of 100 (10 x 10) approx 248 x 152 mm with control number at left of top row. 1½ mm spacing between horizontal and 3½ mm spacing between vertical stamp rows. Designs similar to the 1945 and 1946 decals but with large value numerals and ¢.



1¢ brown on cream.

3¢ gray on off white.

Ammunition Tax Decals

194? issue. Type 1 column of original listing. Add an "x" after 3.8¢ violet blue.

1945 or

1946 issue - Add to original listing: The following two decals have the same crude engraving features as described in original listing but design and border areas are both with slick high gloss surfaces. Outer decal edges show tiny serrations resembling very fine perforations. From horizontal rows of 5 on glossy faced yellow backing card 113 mm wide and unknown height. Black 6½ roul between every second horizontal row.

1¢ red on faint cream.

3¢ purple on pinkish cream.

19__ "Design altered. Tennessee etc larger, seal smaller". Original listing notes as roul 8 in black between every second horizontal row of 5. Add: The 1¢ value has since also been noted from horizontal yellow card panes 76 mm high and of an unknown width with decals in vertical rows of 5, roul 8 in black between every second vertical row.

White Winged Dove Hunting Stamps

First issued for the 1971 season.



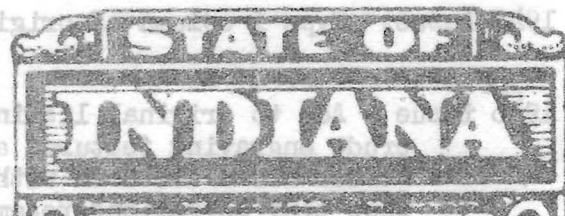
- 1971 \$3.00 multicolored on white. White winged dove in flight. Overall size approx 52 x 39 mm. Roul 6 3/4.
- 1972 \$3.00 multicolored on white. White winged dove in natural colors. Overall size approx 52 x 39 mm. Roul 6 3/4.

INDIANA INTANGIBLES (Cont.)

On the 1947-54 issues no significant variation has been detected. All have fine crosshatching forming the border above and to the left of "INDIANA" with the horizontal lines to the right and left of "INDIANA" complete (top illustration).



The 1955-65 issues seem to be photoreproductions and show some constant variants. In all cases the crosshatching is blocked up and usually appears solid while the horizontal lines vary. There seem to be two major types: I - only a few lines with short breaks (center illustration), and II - lines badly broken or missing (bottom illustration). Note especially the white space just to left of the "I". This variety also has a break in the frame below "D" of "INDIANA". This variety seems to occur on all denominations for all years, again confirming that a single plate must have been used for the background. The variety seems reasonably common, suggesting that the varieties are repeated in the new plates. Reports of some large multiples would help clarify the status of these varieties.



all of the stamps which are available in quantities of 100 or less (see ads this issue) and for the most part received material in good conditions though in a few cases we suspect obsolete issues rather than the current one was provided. This is a rapidly changing area with several changes between the time the survey was completed and the stamps received.



Abbeville

- 1¢ blue (obsolete ?)
- 1¢ red (1)
- 2¢ green (obsolete ?)
- 2¢ blue (1)

Albertville

- 1¢ red
- 2¢ green
- 2¢ light blue (obsolete)

Alexander City

- 1¢ black (1)
- 2¢ green (1)

Anniston

- 1¢ red
- 2¢ red
- 3¢ blue green
- 5¢ black
- 10¢ brown

Arab

- 1¢ red (1)
- 2¢ red (1)
- 3¢ red (1)



Ashland

- 1¢ (obsolete)
- 1¢ purple (100)
- 2¢ (obsolete)
- 3¢ red (100)



Athens

- 1¢ blue (100)
- 2¢ red (100)

Attalla

- 2¢ red

Auburn

- 2¢ red (obsolete)
- 2¢ "Tax Paid" red (100)

Bay Minette

- 2¢ blue (1)

Bessemer

- 1¢ black
- 3¢ red & black
- 4¢ green & black fusion
- 5¢ blue & black
- 10¢ gold & black

Boaz

- 1¢ blue
- 1¢ red
- 2¢ yellow

Brewton

- 3¢ blue

Bridgeport

- 1¢ green (10)
- 2¢ green (10)



Brilliant

- 2¢ green (1)

Brundidge

- 2¢ blue (50)

Chatom

- 2¢ blue (1)

Cherokee

1¢ green

Clanton

1¢ lavender (1,000)

2¢ green (1,000)

Colbert County

1¢ black (100)

1¢ yellow ?

2¢ orange (100)

2¢ red ?

5¢ green (100)

10¢ brown (100)

50¢ blue (10)



Collinsville

2¢ green (1)

Columbia

2¢ red (1)

Cullman

1¢ yellow (100)

2¢ blue (100)

Dadeville

1¢ blue

2¢ red

Detroit

2¢ blue (1)



Dothan

2¢ brown (1)

Eclectic

1¢ brown (100)

2¢ blue (100)

Elba

1¢ green (100)

2¢ blue (100)

Eutaw

2¢ green



Fairhope

2¢ red

Florence

2¢ blue (obsolete)

25¢ red (obsolete)

1¢ red (100)

2¢ green (100)

2¢ yellow (100)

5¢ green (100)

25¢ yellow (5)

50¢ red (5)

Fort Payne

1¢ gray (1)

Franklin County

1¢ brown

25¢ purple

Frisco City

1¢ blue black (obsolete) (1)

1¢ red (1)

Gadsden

2¢ red fuson

Geneva

3¢ red

Georgiana

2¢ red on orange

Glencoe

1¢ green

1¢ blue

Goodwater

2¢ red



Greensboro

2¢ green

Greenville

2¢ green (100)

Guntersville
2¢ green (100)
4¢ red (100)



Haleyville
1¢ black on brown (obsolete)
1¢ red (1)
2¢ red (1)
25¢ blue (1)
50¢ black on brown (1)
50¢ blue ?

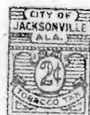


Hamilton
1¢ blue (1)
2¢ red (1)
50¢ blue (1)

Hanceville
4¢ red (1)

Hartselle
1¢ blue (1,000)
2¢ red (500)

Huntsville
10¢ black (obsolete)



Jacksonville
1¢ blue (1)
2¢ red (1)

Jefferson County

1¢ _____
1 1/2¢ black
2¢ _____
5¢ _____
1 1/2¢ _____
20 cig. green
20 cig. black on green fuson

Killen
1¢ gray green (100)

Lafayette
2¢ red

Lanett
1 1/2¢ blue

Lauderdale County
2¢ orange (100)
5¢ gray ?
5¢ brown (100)
25¢ brown (5)
50¢ red

Lexington
1¢ black on yellow



Linden
2¢ blue on yellow ?
2¢ gray (100)

Lineville
1¢ black (100)
2¢ black (100)

Livingston
1¢ red (10)
2¢ green (10)

Lockhart
2¢ red (obsolete) (1)
3¢ red (1)

Madison County
3¢ "20 Cig." brown (100)
20 Cig. red fuson

Mobile County
1¢ green
2¢ brown
2¢ black on red fuson
2 1/2¢ orange

Moulton
2¢ black

Muscle Shoals
1¢ yellow orange (1)
2¢ green (1)
5¢ red (1)
25¢ blue (1)



Northport

4¢ red

Notasulga

1¢ blue (20)

2¢ green (10)

Oneonta

4¢ green

Opelika

1¢ green (1,000)

2¢ black (1,000)

Opp

1¢ green (1)

2¢ blue (1)

4¢ red (1)

Oxford

1¢ green

2¢ red



Ozark

1¢ red (100)

2¢ blue (100)

Pell City

1¢ red (100)

2¢ green (100)

Phenix City

1¢ red (1,000)

3¢ brown (1,000)

Phil Campbell

1¢ green

Prattville

1¢ blue

2¢ red

Red Bay

1¢ red

2¢ blue (100)

Rogersville

1¢ red, "Town"

1¢ red, "City"

2¢ red

25¢ red

50¢ red

Russellville

1¢ red (obsolete)

1¢ red (different from above)

2¢ blue

4¢ blue

10¢ orange

25¢ green

Samson

2¢ red

Scottsboro

1¢ (obsolete)(1000)

1¢ red (1,000)

2¢ black on yellow (obsolete)(15,000)

3¢ green (15,000)

Selma

2¢ green

2¢ green fusion

Sheffield

2¢ yellow

5¢ violet

50¢ violet

Sulligent

1¢ red (1)

2¢ blue (1)

Talladega

2¢ blue gray



Thomasville

1¢ red (200)

2¢ red ?

Town Creek

1¢ red

Tuscaloosa

2¢ blue (obsolete)

2½¢ blue

4¢ green (obsolete)

5¢ yellow (obsolete ?)

5¢ gold fusion

Union Springs

2¢ red

5¢ blue

Uniontown

1¢ blue (100)

2¢ red (100)

Wedowee

2¢ blue (1)

West Blockton

1¢ blue (1)

Wetumpka

1¢ blue (100)

2¢ green (100)

Winfield

2¢ red

York

2¢ red

Additional Alabama Cities and Counties reported taxing tobacco products - Additional information not available on current stamps:

Andalusia	Maplesville
Beatrice	Marion
Billingsley	Montevallo
Centre	Montgomery
Columbiana	Piedmont
Cottonwood	Pine Apple
Demopolis	Ragland
Enterprise	Red Level
Escambia County	Reform
Eufaula	Roanoke
Evergreen	Slocomb
Falkville	Sylacauga
Fayette	Tallassee
Foley	Thorsby
Guin	Washington County
Headland	Weaver
Huntsboro	Winston County
Luverne	

ST. PAUL LOOP DELIVERY CATALOG - Tom Betz has just published a complete catalog of all the stamps issued by his local posts and provided a copy for the SRS library. It is fully illustrated (Xerox) and describes all varieties and errors.

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WASHINGTON STATE EGG SEALS

N. E. Matesen

Facsimile seals (those imprinted on egg cartons) presently account for approximately 99% of the states total egg seal revenue. Egg seals are still available from the Department of Agriculture and are sold in pads of 1,000 (consisting of 40 per page, 25 pages per pad). This state issued type is similar in design to that illustrated in the July 1969 Newsletter. The seal fee is at the rate of \$1.75 per 1,000 whether imprinted or pad form.

WASHINGTON BUTTER SUBSTITUTE TAX

M. E. Matesen

A butter substitute tax was enacted in Washington State in March of 1939. The law provided that in addition to the taxes now provided for by law each distributor engaged in the sale of this substitute was subject to an additional 15¢ per lb state tax. The act itself makes no reference to the use of stamps as such other than what was called a "sticker label". That particular passage reads as follows "All butter substitutes sold in containers, packages, or case shall bear a sticker tag showing the date of invoice upon which the same was delivered, the name of the distributor, and a statement that the liability for the tax thereon had been assumed by the distributor." Repeal came in 1949.

Can anyone show us an example of this tag?

MICHIGAN WINE - Charles Hermann reports the following unlisted in catalog or addenda:

W39b 24-½ pts. Rouletted. "STATE" 20 x 3½ mm like on perforated
 W46 12-1/5 bots.) All with heavier con-
 W47 6-½ gal.) denser letters than on
 W48 4-1 gal.) perforated. "DOMESTIC" 24 mm.
 W85(?) 12-1/5 bots. No Union label.
 "DOMESTIC" 31 mm.

W95 6-½ gal. White paper. (W95a listed)
 W112 2.4 gal. "G" under "a" (spacing var.)
 1962(?). "STATE" 19 x 5 mm.
 W 2.4 blue & black. Size & parenthesis tall, serial small. "DOMESTIC" 3½ mm tall, "M" with slanting sides
 W 2.4 red & black. Series H,I,J,K
 1970. Designation tall like W128 & 129, size & serial no. like 1969.
 W 4 gal. red & black. Series A

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

WANTED - CANADIAN and worldwide revenues in any quantity. E. van Dam, Box 151, Peterborough, Ontario, Canada, K9J 6Y8

CANADIAN REVENUES - 25 different \$1.00, 100 different cataloging over \$20.00 only \$9.95. Illustrated revenue catalog \$3.25. Approvals available and wantlists invited. Regular revenue mailsales. E. van Dam, Box 151, Peterborough, Ontario, Canada K9J 6Y8

Wanted: All Maryland revenues to purchase. Please send details. I also desire any written information on same. Todd Annell, 14006 Eagle Court, Rockville, MD 20853

OBSOLETE Virginia Hunting Stamps. Mint, 10 different. Includes first 4 issues, 1930's. Colorful Bear, Elk, Forests, State Maps. \$5.00. Claude Monteiro, Box 8332, Richmond, VA 23226

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

Large selection of INDIANA INTANGIBLES available consisting mostly of higher and scarcer values. All stamps are mint, unhinged, containing full original gum (unless stated otherwise). Please send your want list. Prompt service and low prices guaranteed. Mark LaMar, 2219 Covert, Evansville, Ind. 47714

WANTED: Your free ad offering material for trade.

APPROVAL PRICES FROZEN !!! - Although our money gets cheaper and stamps get scarcer, we are freezing our prices until our stock is halved. Free stamps to new or renewal applicants. Hubbard's, Box 534, Santa Clara, CA 95050

OHIO "COLUMBIAN" SALES TAX SHOWPIECES: Full strips of ten proofs on plain orange paper: 1¢, 2¢, and 3¢ (C29,30, 31). Regular price is \$10 per strip. SPECIAL: Only \$5 per strip, or all 3 for \$10 while they last. ALSO AVAILABLE AT SAME PRICES: 1¢ white paper, grey safety paper, and 2nd bi-color on latter paper (C18, 26, and 28A). Satisfaction guaranteed or cheerful refund in 10 days. Approvals of other "OHIOS". HUBBARD'S PHILANUMICS, 17 W. San Fernando, San Jose, CA 95113

MINT ALABAMA CITY TOBACCO DECALS 80 diff, \$5, blocks of 4, \$15, complete panes of 10, \$30. 8 diff high values (face \$3), \$4.50. 3 Kentucky cigarette, 25¢. Kenneth Pruess, 1441 Urbana Lane, Lincoln, Nebr. 68505

ALABAMA LOCAL TOBACCO DECALS - 12 diff. from above ad (92¢ face) - \$1.75. Charles Bellinghausen, P. O. Box 304, Derby, Kansas 67037

WORKING AGAIN, So soliciting priced approvals of more recent paper state revenue stamps. Reciprocation, if desired. Hubbard, Box 534, Santa Clara, CA 95050

10¢ EACH AND LESS for thousands of U.S. and State stamps. 50¢ gift to new or renewed approval customers. Hubbard, Box 534, Santa Clara, CA 95050

HUBBARD'S REVENUE HANDBOOKS REPRINTED Previously issued as small booklets, several catalogs of non-Scott stamps have been conveniently reduced to four 8½ x 11 pages printed both sides. These include the 1957 catalog of U.S. Municipal revenues, 20th century Philippines, 20th century U.S. Beer, and various U.S. taxpays. The price for all 4 pages is \$2 from Mr. Hubbard at Box 534, Santa Clara, CA 95050. The review copy has been deposited in the SRS library.