

STATE

REVENUE

NEWSLETTER

Editorial Office
Box 242
Pineville, Pa. 18946

Volume 13, Number 5 September 1973

Whole Number 108

Utah Cigarette History Notes

M. E. Matesen, SRS179

In 1921 the state legislature enacted what could have been, in intent, labelled a "no smoking" law by prohibiting the sale or even the giving away of cigarettes or cigarette papers within the state. The reason for such legislation can readily be understood, considering the strong affiliation there was between state and church. Some people were going to smoke regardless of what the state had to say about it. And since the law only prohibited "sales" etc., there must have been a steady flow of cigarettes from surrounding states which had no such laws (let alone a cigarette tax). Frustrated with the fact that their first regulatory attempt was not going to work, new legislation was created in 1923 by providing what was to be called a "sumptuary law" in regards to the sale of cigarettes. This new draft was designed to regulate "personal habits and expenditures on moral and religious grounds." But the act itself must have satisfied all concerned since it remained unchanged for the ensuing thirty years. Under the provisions of this new law, a stamp tax was provided to be levied on all cigarettes, cigarette papers, and tubes, as follows:

Cigarettes (less than 3 lbs per
1000 cigarettes).....3 mills

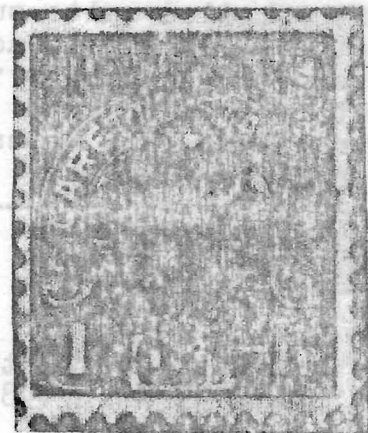
Cigarettes (over 3 lbs per
1000 cigarettes).....4 mills

(Ed. note: this corresponds to the federal definitions of Class A and Class B cigarettes)

Cigarette Papers.....1¢/50

Cigarette Tubes.....1¢/50

In addition each retailer had to pay a ten dollar license fee to the state. This didn't seem exceptionally stringent, but the special licensing fees authorized to be rendered by the cities made up for this apparent shortcoming. City



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STATE REVENUE NEWSLETTER
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532 San Miguel Way, Sacra-
mento, CA 95819.

The following secretary's re-
port is Dave Strock's last.
Mr. Strock died quite suddenly
on October 1. Please address
all correspondence for the
secretary-treasurer to
our president, Mr. Matesen
at the above address.

SECRETARY'S REPORT
NEW MEMBERS

319 McCaw, ROBERT I.
310 Bellevue East, #D
Seattle, Wash. 98102

U. S. revenues; Central
Europe (postage). Pro-
posed by S. W. Schur.

320 STRAGNELL, DR. ROBERT
623 W. Duarte Rd.
Arcadia, CA 91006

Fishing revenues. Pro-
posed by K. Pruess.

321 RADFORD, WILLIAM D.
3750 Pau Ko Tuk Lane
Oshkosh, Wisc. 54901

Wisconsin revenue stamps;
Fish and Game; Stock trans-
fer, etc. Proposed by
K. Pruess.

322 KREUZER, JUSTIN
31 Camelot Drive
Trumbull, Conn. 06611

Proposed by Bert Hubbard.

#323 NELLES, HOWARD
c/o Andrews
119 Jersey Street
Boston, Mass. 02215

U. S. state revenues;
U. S. revenues; U. S. Back
of the Book; Canal Zone.
Proposed by K. Pruess.

#324 HUMPHREY, R. E.
Box 710
Spencer, Iowa 51301

Revenues of any type--
State, world and rarities.
Proposed by K. Pruess.

325 DALE, JAMES, JR.
Box 211
Munnsville, NY 13409

Civil War and beer stamps--
state and federal. Proposed
by K. Pruess.

326 MONNIER, MRS. BLANCHE R.
Route #1
Ravenden, Arkansas 72459

U. S. and U. N. postage;
U. S. revenues. Proposed
by K. Pruess.

(Cont. page 67)

PLEASE REPORT ADDRESS CHANGES
to the Editorial Office, Box 242,
Pineville, PA 18946.

UTAH CIGARETTE (Cont.) licenses ranged from a whopping \$100 in Salt Lake City down to \$25 a year outside the incorporated city.

Since the sequence of issuance of certain cigarette stamps is a known fact, published in the Cabot 1940 and Hubbard 1960 catalogs, the author will touch but lightly upon this subject. The Rocky Mountain Bank Note Company of Salt Lake City was awarded the first printing contract and prepared five denominations ranging from the $\frac{1}{4}$ through the $2\frac{2}{5}$ to facilitate the varied rates of taxation and package sizes. To the author's knowledge the reasoning for the internally applied "UTAH" perforation has never been explained, but may have been intended as a security measure (similar to the U.S. 1867 grilled stamps). In 1925 all city license fees were reduced to \$10; to say the least there must have been a sigh of relief from the dealers in Salt Lake City. Between 1927 and 1933 the printing contract changed hands; primarily the heavily used $\frac{1}{4}$ and $2\frac{2}{5}$ denominations were printed, although the $\frac{1}{2}$ denomination was added in 1929.

In 1933 with the advent of a new tax on oleomargarine, the special session of the legislature divided some of the older laws into smaller sections and amended them to comply with the new state constitutional provisions. During this session the cigarette and oleomargarine laws were merged into a single statute--a procedure which later caused some confusion. Amendments intended to affect only cigarettes or only oleomargarine were inadvertently worded so as to affect both.

One peculiar oddity occurred with the reissue of the original series was the internally perforated "1" which is found on both the $\frac{1}{4}$ and $2\frac{2}{5}$ denominations. Since these were definitely not state applied and since the originals are found with a rubberstamp "CANCELED/1" it seems reasonable that the internally perforated "1" may be a dealer's cancellation (any other answers?). Precancels also made their appearance with this series and ranged from printed to mimeographed, most of which are now in the minority even though they were used on the common $2\frac{2}{5}$ denomination. Some coils were prepared from this same denomination to facilitate ease of application since the larger sheets were cumbersome to handle. Cost was a major factor for awarding a new contract which went to the Utah Bank Note Company of Salt Lake City in 1937. The heavily used $\frac{1}{4}$ and $2\frac{2}{5}$ denominations were printed in sheet form and rouletted.

During the 40's with the mushrooming population of government agencies the state had to arrive at a method by which they could retain control over cigarette distribution, yet also provide them to the federal government untaxed. Thus was created the "NON/REV" overprints (see page 63 for illustration). The large Non-Revenue carton stamp that followed these singular issues was used as the name implies affixed to the exterior of the carton in lieu of each individual package. Although the exact year in which the state authorized the first use of Pitney-Bowes meter imprints cannot be determined, the first was a purple $2\frac{2}{5}$



(Cont. page 66)

UTAH CIGARETTE (Cont.) meter which was used on the common packages of twenty cigarettes.

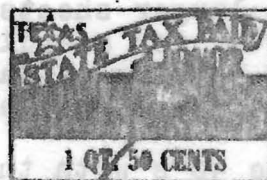
In 1953 during a special session of the legislature the cigarette law, now finally recognized as essentially a revenue act rather than that of sumptuary legislation, was so amended. With the change came the first tax increase in thirty years. Ordinary packages of twenty were taxed at 4¢ with corresponding changes in formula for the other sizes. Prior to this time meters had accounted for about 75% of the tax collected with the small purple 2¢ water transfer decal and fading adhesives making up the rest. With the increase a new 4¢ red water transfer decal was added. Both of these decals were prepared by the American Decalomania Company in cards of 100, a black roulette separating each pane of ten. The increase caught the dealers using meters off guard, so the 2¢ meter was used temporarily by removing the 2's from either side and leaving "CENTS" in the middle until the new plugs arrived. Around 1957 the state instituted yet another means by which the tax could be collected, the heat fusion decal. Unlike some states, the manner of denoting payment of the cigarette tax was left up to each vendor. Each vendor had a choice of either meters, heat fusion decals, or water transfer decals.

On July 1, 1963 the tax was again boosted, this time from 4¢ to 6¢ and with this change came the discontinuance of all denominational stamps and meters. The smaller vendors were provided with a new water transfer decal, prepared in the same manner as the aforementioned 2¢ and 4¢ types. The decal has a honeycomb central design, pink background with white lettering. To date Utah had cycled through two different heat fusion decals, yet another new design is in use at the present time.

(The author would like to thank Charles Hermann for the information he provided for the preparation of this article)

TEXAS LIQUOR I believe the tax on liquor imported from Mexico has recently been raised (is this true?). In any case the following denomination stamps are now being used:

1/2 pt. green	12.5¢
1 pt. red	25¢
1/5 gal. buff	40¢
1 qt. blue	50¢



A similar stamp inscribed "Wine Natural" in place of "Liquor" is also used: 1/5 gal. orange 8.6¢

A blue beer case stamp is still used, but the rate is now 9.07¢ for a six pack.

--Ken Pruess

SECRETARY'S REPORT (Cont. from
page 64)

327 HOWARD, DAVID
R. R. 3, Box 1
Manchester, Kentucky 40962
General U. S., local post
stamps, and state revenue
stamps. Proposed by
K. Pruess.

328 RAGLAND, J. C.
1353 East Gates
Columbus, OH 43206

World revenues; unlisted
USA and local revenues;
also lock, narcotic, and
hydrometer stamps. Pro-
posed by K. Pruess.

329 DOMBROWSKI, MARION
37 Shunway Street
Buffalo, NY 14206

Hunting, fishing and
conservation issues.
Proposed by K. Pruess.

330 NORTON, JOHN B., SR.
4850 Canary Drive
Pleasanton, CA 94566

Iceland postage; revenues
of Iceland, Venezuela,
Ecuador, and Peru specif-
ically and the world in
general. Oregon state
revenues and literature.
Proposed by K. Pruess.

166 Dr. Jack E. Penhollow
7 West Third St.
Lakewood, NY 14750

313 Landon T. Ross
1012 Ridge Rd.
Tallahassee, FL 32304

202 John F. Siefen
14325 Wisconsin
Detroit, Mich. 48238

Paul Gapp, Editor
S. ALLAN TAYLOR SOCIETY
1460 N. Sandburg Terrace
Chicago, Ill. 60610



TEXAS CIGARETTE- A new cigarette
decal is just coming into use.
This is in blue green with the
usual red safety common to heat
transfers. This example has the
black serial number reversed.

--Ed Kettenbrink



WASHINGTON CIGARETTE - Washing-
ton has changed the background
color of their heat fusion decal
from yellow to gold. The remain-
der of the design is unchanged.

--Stan Schur

Previous Membership 179
New Members 12
Current Membership 191

CHANGE OF ADDRESS

262 Virgil S. Henderson
13833 K-Circle
Omaha, NE 68137

SUBJECT INDEX TO STATE REVENUE NEWSLETTER (Whole Numbers 101-106)

Compiled by O. R. Bloom

This index is intended to supplement the index to Whole Numbers 1-72 which was published in Whole Number 75; index to Whole Numbers 73-87 which was published in Whole Number 88; index to Whole Numbers 88-100 which was published in Whole Number 100. All notations are the same as those used in the previous indexes.

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ARKANSAS

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CALIFORNIA

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Motor Vehicle 102:73.

COLORADO

Cigarette 106:37.

Game 101:60.

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DELAWARE

Game 101:61.

FLORIDA

Game 101:62-64.

GEORGIA

Game 101:65.

IDAHO

Game 102:69.

ILLINOIS

Game 102:71.

INDIANA

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103:99.

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MICHIGAN

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MINNESOTA

Oleo 102:72.

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Fish and Game 106:41.

Liquor and Wine 101:58-59.

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Fruit 103:96.

VERMONT

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104:7-15; 105: 20-28; 106:35-40.

PAID UNDER PROTEST - Member Stephen Shedrowitz has written a booklet entitled "A Comprehensive Listing of All Known Cancels PAID UNDER PROTEST on New York State Stock Transfer Tax Stamps." Printed at the author's expense, a free copy is enclosed with this newsletter. Additional copies can be purchased for 35¢ from M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660.

TOP OF MY HEAD

NOTE--The opinions expressed herein are the editor's and not the official opinion of the State Revenue Society. Your comments are heartily encouraged.

A recent "Classics Corner" article in The American Philatelist traced recent research and the subsequent change in catalog listings of the United States 1861 "First Issue." It now appears that these great rarities are really essays and were not intended for postage (although they apparently could still be used). Their value has increased through the years because they have been classified as postage stamps, not essays. What will happen if and when they are moved to their proper place among the other less known postage stamp essays?

What does all this have to do with state revenues? A plea to label our stamps for what they are--genuine, essays, proofs, and remainders. I think it is safe to say that more collectors pursue the "real" issues rather than samples. Most of us who have tried to collect the Pennsylvania local deed stamps have some of the Quakertown remainders, but how many have seen a genuinely used one? I've lived in Quakertown six years and have yet to see one. In this case I know they were used, but trying to rescue an obsolete deed from its normal path to the homeowner's waste-basket is very difficult.

We have a lot of work to do in documenting the actual usage of state revenues. Won't you help us to present the complete story behind the stamps we collect. Your contributions are needed and wanted.



ORIGINAL

RUBBER STAMP

CURRENT

IOWA LIQUOR SEALS The Iowa Liquor Control Commission changed its name sometime in 1972 to Iowa Board of Liquor Control D(ivision) (?) and a new rubber stamp was used for 8-12 months which was being replaced this summer by the price tag with state outline map. The outline is in red with Liquor Outlet number and price handstamped in violet.

--Ken Pruess

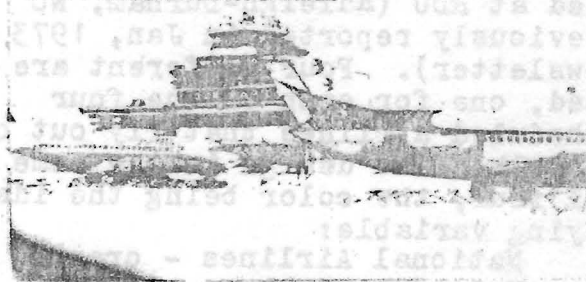
CEDAR RAPIDS AIRPORT TAX

Ed Kettenbrink shows us this receipt. No 12030

SERVICE CHARGE
EVANSVILLE, IND.
\$1.00
151100 AA

**Cedar Rapids Municipal Airport
Use and Service Charge**

\$1.00 KEEP THIS TICKET AS RECEIPT OF PAYMENT
NON-TRANSFERABLE



INDIANA AIRPORT TAXES

Richard Salzer submits the following:

EVANSVILLE: These are pressure sensitive with "SERVICE CHARGE" and the serial number printed and "EVANSVILLE, IND./\$1.00" handstamped. There seem to be several printings, as copies have been observed with the printed part in light blue and very dark blue.

These were issued in three parts, all showing the same number. The first stamp is attached to the customer's ticket, a second goes to the city of Evansville, and the third copy goes to the airlines home office. This tax will expire on December 31, 1973.

FORT WAYNE: This is printed in black on white card with red serial number and red roulette at right. The tax is believed to have been discontinued by now.

These are the only two cities in Indiana which are believed to have imposed such a tax.

F W A No 72508

**BOARD OF AVIATION COMMISSIONERS
CITY OF FORT WAYNE**

AIRPORT USE CHARGE

\$1.00

RECEIPT

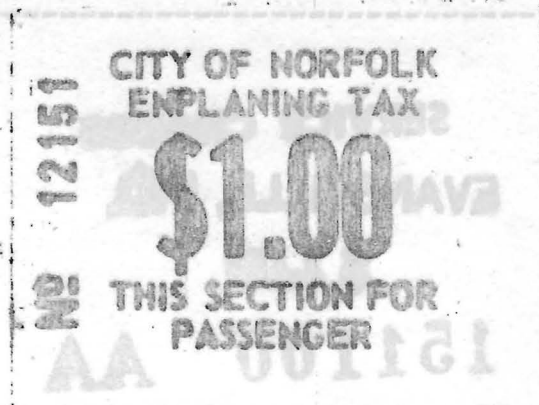


NORTH CAROLINA CIGARETTE Terry Hines
submits this decal for ten cigarettes.
Color is yellow green.

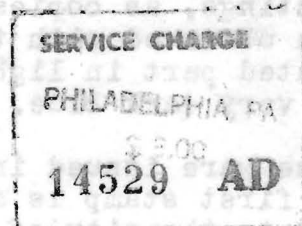
NORFOLK AIRPORT TAX - Norfolk, Virginia's Regional Airport uses stapled on receipts similar to those used at RDU (Raleigh-Durham, NC previously reported in Jan, 1973 Newsletter). Four different are used, one for each of the four scheduled airlines that fly out of Norfolk. The design is the same for all four, the color being the identifying variable:

National Airlines - orange
 United Airlines - blue
 Piedmont Airlines - red
 Allegheny Airlines - green

The Airport Authority will sell to collectors, but only the passenger portion is sent. A set of four is \$4. Wish more airports used stamps instead of these. -- Terry Hines



PHILADELPHIA AIRPORT TAX - The original Philadelphia Airport Tax became effective on July 4, 1972. There was a 2.00 fee collected from all incoming and outgoing passengers, although the courts soon struck this down. Philadelphia City Council quickly responded with a 3.00 fee on all outgoing passengers. This accounts for the green 2.00 self-adhesive illustrated in Jan. 1973 newsletter. After August 3, 1972 these same stamps were handstamped 3.00 by each of the airlines (thus accounting for handstamps and felt tip pen manuscript surcharges). The illustrated self-stick stamp is printed in black on white and was used by Delta Airlines. All stamps are now obsolete.



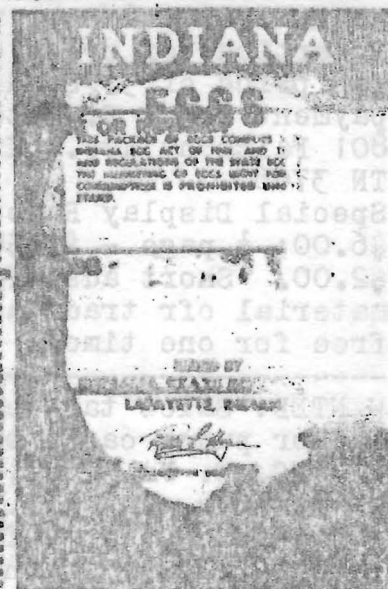
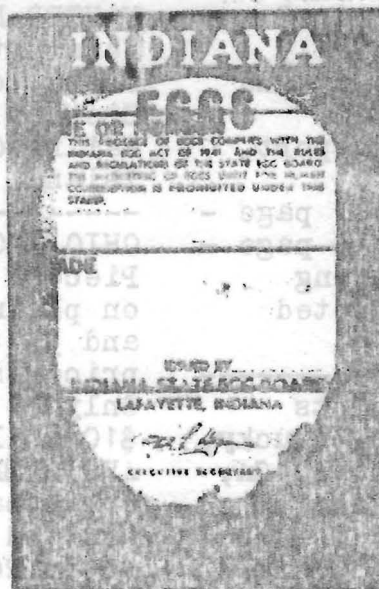
-- Ron Leshner

HANDBOOK OF FISH AND GAME STAMPS AVAILABLE

After almost six years of publication as a serial article in the State Revenue Newsletter, this monumental study by E. L. Vanderford is now offered as a separate publication. It consists of 195 pages plus an additional 79 pages of addenda inserted following each state. Over 1650 stamps are described and 575 actual size illustrations included. This book is available only in a looseleaf edition on 8 1/2 x 11 pages punched to fit a 3-ring binder. Regular price will be 3.50 postpaid. Enclosed with this issue of the Newsletter is a special order form which entitles SRS members to a discount on prepublication orders.

Although this Newsletter is very late in coming to you, the November Newsletter should arrive about two weeks after this one. By January your editor should be back on schedule. Please send news items to Box 242, Pineville, PA 18946.

INDIANA EGG - Charles Hermann and Richard Salzer send examples of a new Indiana egg stamp. This is yellow with black lines for required information. "Series-671" is also in black. This stamp has also a new signature which appears to be that of Robert L. Hogue. All earlier stamps had Manafee's signature. This identical stamp has now appeared with a "Series-672" designation.



INDIANA REAL ESTATE

Mr. Salzer shows us two more denominations in the set first reported in the Nov 1967 Newsletter (No. 72). These are the 2.00 and 20.00 and both are printed in blue. Both are cancelled in 1965 and the tax office says this is the last year stamps were used for the payment of this tax. They seem to know nothing more about it.

OHIO CIGARETTE - Mr. Ragland submits a new heat transfer decal. This has black lettering on a red background and white border. It imposes the 15¢ tax rate affected by the Ohio House of Representatives effective December 20, 1971.



The previous issue, of same design, was black on green with a yellow border. This imposed a 10¢ tax rate beginning August 18, 1969. Both of these rates were for packs of 20 cigarettes.

ADVERTISING; 2¢ per word, 3 insertions of price of 2, 5 for price of 3. Send copy and payment to M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660.

Special Display Rates: 1 page - \$6.00; 1/2 page - \$3.50; 1/4 page - \$2.00. Short ads offering material ofr trade accepted free for one time.

WANTED: Sales tax receipts and/or punch cards of Kentucky, PA, NC, W. VA, Iowa, Kans, 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 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 want-lists invited. Regular revenue mail sales. E. van Dam, Box 151, Peterborough, Ontario, Canada K9J 6Y8

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

WANTED New York Stock Transfers Perfins. Have just started this phase of collection and can use practically everything. No quantity too large or small. 1916 Issue ONLY. Stephen Shedrowitz, 192 North Railroad Ave., Apt 2C, Staten Island, NY 10304

WANTED New York State Stock Transfers with fancy punched cancels: stars, circles, squared, etc. Stephen Shedrowitz, 192 North Railroad Avenue, Apt 2C, Staten Island, NY 10304.

OHIO "COLUMBIAN" SALES TAX SHOW* Pieces: 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 of cheerful refund in 10 days. Approvals of other "OHIOS". HUBBARD'S PHILANUMICS, 17 W. San Fernando, San Jose, CA 95113.

To trade - Have limited number of NY Stock Transfers on complete stock transfers with Paid Under Protest cancels to trade for Paid Under Protest cancels that I need on or off paper. Stephen Shedrowitz, 192 North Railroad Ave., Apt 2C, Staten Island, NY 10304.

WILL TRADE "States", Tax Paid or U.S.I.R. for License & Royalty, Script, R.R. Express, Savings Bank, Union Dues, etc. stamps. Chas. Hermann, 10124 Samoa Ave., Tujunga, CA 91042.

Will Trade PA for PA, MD, DL, VA, FL, DC that I need. Ronald E. Loshier, Box 242, Pineville, PA 18946.

PAY YOUR 1974 DUES TODAY. Avoid missed issues of the newsletter.