

STATE

REVENUE

NEWSLETTER

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Box 242
Pineville, Pa. 18946

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Whole Number 110

MAINE BEER STAMPS: HISTORY

Kenneth P. Pruess, SRS 48

Maine beer stamps resulted from an act¹ passed March 31, 1933 which became effective 90 days later. Both Cabot and Hubbard give the date of issue of the first stamps as 1934 and are probably correct since it is doubtful that any qualifying malt beverage was available for sale in 1933. The law provided for the sale and taxation of malt beverages exceeding $\frac{1}{2}\%$ alcohol by volume, but specified that nothing in the act should be interpreted as permitting the sale of intoxicating beverages as defined in Article 26 of the Constitution. The Maine Constitution imposed a $1\frac{1}{2}\%$ limit on alcohol content. In view of this limitation, it seems doubtful that many qualifying products were available. And in view of the probable limited market for such a low-alcohol malt beverage, especially when hard cider was legal, it seems doubtful that manufacturers, distributors, and retailers would care to pay the license fees involved.

But effective December 16, 1933, prohibition was repealed in Maine, and malt beverages regardless of alcoholic content became legal. My guess is that such sales started almost immediately after January 1, 1934 and stamps went into use at that time.

The tax rate was \$1.24 per 31 gallon barrel with each fractional part of a barrel to be taxed proportionately. The law stated that stamps were to express the amount of the tax and that stamps were to be affixed to individual containers. A State Licensing Board of 3 members was created to adopt rules and regulations for administering the tax. As we shall see, the adopted rules were not consistent with the law. Any attempt to reconstruct the history of these stamps based only on the laws would lead to several errors.

Most of the history can be gleaned from the case of Anheuser-Busch vs. Walton².

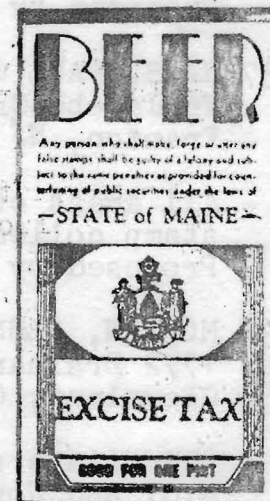


Figure 1

(Cont. page 3)

STATE REVENUE NEWSLETTER
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339 STEWART, JOHN D.
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Fish and Game; PA Real Estate
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ed by K. Pruess.

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SECRETARY'S REPORT

NEW MEMBERS

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Proposed by K. Pruess.

INDIANA TROUT - The 1953 stamp is
correctly described in Vanderford's
"Handbook of Fish and Game Stamps"
but no illustration was available
at the time. I have now acquired
a copy of this stamp and can verify
his listing by the illustration shown
below. --Kenneth P. Pruess

337 HAUS, PAUL G.

76 Jacobs Creek Rd.

Trenton, NJ 08628

All areas of U. S.

stamp collecting.

Proposed by K. Pruess.

338 MORTON, GLEN J.

1772 Brainard Rd.

Cleveland, OH 44124

Ohio state sales tax;

U.S. and Worldwide.

Proposed by K. Pruess.



MAINE BEER (Cont. from page 1) The State Licensing Board took it upon themselves to gain a little extra revenue for the state. While by law the tax on a barrel should be 62¢, the board set the tax at 64¢. Similarly, the tax on a barrel was set at 32¢ instead of 31¢. Stamps were issued at the higher denominations. But the real profit came on the bottled beer. These stamps (Hubbard's B1 and B2), contrary to law, did not specify the monetary value (See Figure 1). The Board set a flat rate of 3¢ per bottle of 16 ounces or less and 1¢ on bottles of 32 ounces or less. Thus a case of 24 12-ounce bottles was taxed at 12¢ instead of the legal 9¢.

The availability of malt beverages was not sufficient to quench the thirsts of Maine citizens. In the 1934 elections the voters approved the sale of alcoholic beverages of all types and a special session of the legislature was called to make this possible. An act³, passed with the emergency clause on November 10, 1934, resulting in the State Licensing Board becoming the State Liquor Commission. "Malt beverages" became "malt liquors" and the inscription on the second issue of stamps was changed accordingly. State liquor stores were created, but private outlets were permitted to continue to handle malt liquors. However, all private outlets had to acquire new licenses as soon as their former licenses expired.

Not only did the State Liquor Commission continue the higher than legal rates (the Commission was composed of the same persons as the old Licensing Board), they also made a new regulation covering stamps. All purchase orders for malt liquors had to be executed in quintuplicate and three copies sent to the Commission along with a check to cover the required excise stamps. The Commission would then send a copy to the brewer authorizing shipment to the wholesaler. At the same time stamps were sent to the wholesaler, who had to keep them for monthly cancellation. Thus the stamps were used with the documents authorizing that particular shipment of malt liquor and were never affixed to containers. This regulation apparently went into effect either late in 1934 or early in 1935. Only a few of this second issue of stamps (See Figure 2), inscribed "Malt Liquor", reached collectors' hands (though after all use of stamps was discontinued, the state did provide some without charge to the few collectors who inquired).

On January 9, 1937² the Liquor Commission was reprimanded for violation of the law concerning the tax rate and usage of stamps which, by law, were to be affixed to containers. This decision hastened the end of all stamp usage.

Apparently the legislature felt the need of the extra money which had been derived from the higher than legal rate and on April 24, 1937 passed a new law⁴. Not only did this act impose an additional tax of 5 1/3¢ per gallon on malt liquors, but also imposed an emergency deficiency tax of \$3.72 per barrel.

(Cont. page 4)



MAINE BEER (Cont. from page 3) Passed with the emergency clause, it seems certain that the Maine drinker found his beer not expensive. Furthermore this law struck all mention of stamps. Although done illegally, the Liquor Commission had obviously demonstrated that the use of stamps was just another unnecessary expense.

Even in the first issue of stamps, only the three denominations for use on barrels were commonly affixed to containers. The law did not specify who had the responsibility, but only that stamps had to be affixed prior to sale. While stamps were sold to wholesalers or distributors, the Licensing Board aided the wholesalers in passing the burden for affixing to the retailer.

This was accomplished by providing the 1-pint stamps in convenient panes of 24 stamps with an envelope for each pane. The stamps were cancelled by the wholesaler with their initials and license number, inserted in the envelope, and the envelope affixed to the case (Figure 3). Apparently no attempt was made



Figure 3

to see that the retailer actually put the stamps on the individual bottles, so a number of the 1-pint stamps have survived in complete, but cancelled, panes.

Of all the Maine beer stamps, the 1 pint is the most fascinating for study, both on account of the multiples which have survived and the many varieties that exist.

- 1/ Laws of Maine. 1933 Chapter 268.
- 2/ Maine Reports 135, pp 57-68. Anheuser-Busch, Inc. et al vs. Walton et al.
- 3/ Laws of Maine. 1964. Chapter 300.
- 4/ Laws of Maine. 1967. Chapter 236.

KANSAS UPLAND GAME BIRD STAMPS DISCONTINUED?

A national sportsman's magazine reports that 1973 was the last year that the 1.00 Upland Game Bird stamp will be required. Beginning in 1974, the cost of licenses will be increased, but privileges provided by the basic license extended.

--Kenneth P. Pruess

OPEN LETTER TO THE MEMBERSHIP

Since taking office I have had every intention of making it a regular policy of having some comments which would be pertinent to the SRS apperar under this masthead, which, of course, has not been the case. Time seems to have been my enemy, but with pen in hand maybe I can rectify this between now and the end of my term next January. With the sudden passage of our late Secretary-Treasurer, Mr. David C. Strock, I was confronted with my first monumental project while serving in this office. The SRS records (which was in excess of 2000 pounds) had to be moved from Seattle to my home here in Kingsport, Tennessee. This was accomplished by the unselfish and extraordinary efforts of two fellow SRS members, Mr. Ed Tupper and Mr. Stan Schur. Both gentlemen spent innumerable hours meticulously preparing these for transfer with the task being accomplished just this January. I'm happy to report that the services rendered by the "Secretary-Treasurer" are now in full swing and ready to process any requests for addenda, back issues, Pennsylvania Local Real Estate Catalog, or general assistance whenever needed. All such correspondence should be addressed to me at 301 Fairmont Ave., Kingsport, TN 37660.

Turning to other subjects I hope all of our membership have availed themselves of the fine new "Fish and Game Handbook" by H. L. Vanderford, which is being offered through the SRS. Van's work is the culmination of years of dedication to the collection of fish and game stamps and this Handbook should be in everyone's reference library. If you've not purchased your copy they can still be obtained from Mr. Kenneth P. Pruess, 1441 Urbana Lane, Lincoln, NE 68505. Cost is \$3.50 per copy postpaid. Checks or money orders should be made payable to the "STATE REVENUE SOCIETY."

I'm sure each and every one of you have enjoyed the Newsletter as much as I have, but if we are to continue publishing we need material. Be it a short insertion or an in depth article, why not share your interests, ideas or new discoveries with fellow members? Let's make our Society a going concern. Who's going to step forth and be a "new" contributor....??

Sincerely, M. E. Matasen, President

NEBRASKA UPLAND GAME STAMP

The 1974 stamp shows a wild turkey in multicolor. Lettering is in light blue and black. This issue is slot perf 6 3/4.

-Kenneth P. Pruess

WYOMING CIGARETTE - I have acquired a piece of a heat transfer decal for 20 cigarettes. (Ed. note--Can't illustrate, but similar to most other current heat decals.)

-Kenneth P. Pruess




SRS NEEDS MORE MEMBERS

Terry Hines

One of the things the SRS needs is more members. More members mean more contributions to the Newsletter, thus more interesting reading for all; more dues money, thus expanded publications and other good things. In my position as Publicity Director it's my job to try to increase the membership of the SRS. The present membership can be a great help to me in this matter. Many areas have local stamp clubs and these clubs represent a source of new members for the SRS. If members would write me (at the Department of Psychology, University of Oregon, Eugene, Oregon 97403) and enclose the address of their local stamp clubs (or the club's secretary) I'll write to the secretary and enclose information on the SRS and a couple of sample copies of the Newsletter. If I get enough addresses I'm sure this will result in many new members for the SRS.

ESTD AND PROVEN SINCE 1878



Mayo's Seeds

D. R. MAYO SEED CO.
KNOXVILLE, TENNESSEE

SEED TAX PAID
 WITH RECEIPTABLE
 NO. 2

NAME	QUANTITY	LOT	GROWN	DATE TESTED	GERMINATION	HARD SEED	TOTAL AND HARD SEED
PURE SEED	4.49			7-69	85	00	85
CROP SEED	.30						
WEEDS	.04						
INERT MATTER	5.17						
NOXIOUS WEEDS PER LB.							
NONE							

The D. R. Mayo Seed Company guarantees to the extent of the purchase price that seed will as described on the tag within two percent tolerances and gives no other or further warranty express or implied. In delivery and acceptance of this seed, it is mutually agreed that D. R. Mayo Seed Company shall in no case be liable for more than the amount paid for the seed. If the purchaser does not accept the goods on these terms, he must notify us at once and we will give instructions for disposition of goods.

25 LBS. NET WEIGHT

TENNESSEE AGRICULTURAL SEED STAMPS - Agricultural seeds are taxed on a poundage rate system as follows:

6- 61 lbs	2¢
62-120 lbs	4¢
121-180 lbs	6¢
181-240 lbs	8¢

For each 2 oz. package of tobacco seed or less 1¢

At the present time the state uses only three denominations of stamps, these being the 1¢, 2¢ and 4¢ (Hubbard's S12, 21, and 22). Combinations of the above are used as needed to make up the latter two rates of taxation.

Persons so desiring can apply to the Agriculture Commissioner to "report" the inspection fees in lieu of affixing state issued stamps to the analysis tags. When this particular report system is employed, the analysis tag must carry an inscription to the effect that the seed tax has been paid. The illustration is an example of this prepaid report system.

--M. E. Matesen

TOP OF MY HEAD

One of my purposes in writing this column is for each reader to become a little more familiar with your editor--both my ideas and me personally. The Editorial Office address is in Pineville (I don't really sit in a post office box and put together this Newsletter!) is conveniently located about midway on route from my home in Quakertown to Trenton, NJ where I work. Many of you who collect U. S. postage stamps may recognize Pineville as the home of William Smith, the designer of some of the current commemorative stamps. Mr. Smith is a meticulous researcher and artist, a fact you will immediately recognize by looking at some of his recent creations: the Boston Tea Party stamps and the series of four American Revolution Bicentennial stamps on communication. I've met Mr. Smith numerous times in the Pineville post office where he picks up his mail just like the rest of us ordinary people.

This whole area abounds with remembrances of the Colonial and Revolutionary periods. Just a few miles to the east is Washington's Crossing, where the historical event is reenacted every December 24. Should any of you ever visit the Philadelphia area, please drop in on me. I'd be glad to show you a little of the region (that's the excuse for the wife) and exchange some thoughts on state revenue stamps.

TENNESSEE VEGETABLE SEED STAMP - Persons with an annual volume of less than \$100 who offer for sale seeds for seeding purposes are required to pay the state an annual inspection fee of \$1. A single stamp is issued by the state each year to denote payment of this particular fee (Illustrated in January 1967, Whole Number 67, page 27). The stamp in turn must be affixed to the rack or display from which the seeds are offered for sale.

Persons with a volume of business in excess of \$100 and internal sales by importers and wholesalers pay annual license fees of either \$5 or \$50 depending upon the category they come under.

--M. E. Matesen

TENNESSEE FERTILIZER TAX TAGS - Like so many others, they are no longer in use. They have succumbed to modernization and the "report system."

--M. E. Matesen

TEXAS MATURE CITRUS FRUIT - Charles Hermann sends a sheet of the 1973 stamp. It is of the same design as used for the past several years, printed in black on blue paper. Mr. Hermann notes the same varieties as the past years--position 1 half tone seal except a few dots at top; position 2 and 5 the seal is half tone; positions 3 and 4 the seal is almost as strong as the super-imposed date.

PENNSYLVANIA STATE REAL ESTATE TRANSFER STAMPS

A PRELIMINARY LISTING

Ronald E. Leshar, SRS 184

This familiar set of 13 stamps listed as Hubbard D14-D26 was authorized under Pamphlet Law 1742 and became effective February 1, 1952. The rate of taxation has remained at 1% of the value of the property since its inception. The design features the state seal (see Figure 1) and has also remained the same over the years. The stamps are placed on the deed and must be cancelled with the date and initials of the person applying them. The stamps are placed on consignment with each of the 67 County Recorder of Deeds Offices. Although the Bucks County Recorder has been very obliging in selling stamps to collectors, other counties in some cases have interpreted the regulations as forbidding this practice.

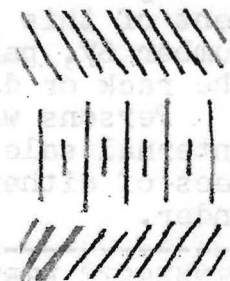


Figure 1

Even though the designs and colors have remained the same for over 20 years, the printer (Eureka Specialty Printing Company, Scranton, PA) has produced many safety paper and perforation varieties. The author is indebted to Charles Hermann, Kenneth Pruess, and Mark Blaser for help in preparing this listing. The author would appreciate hearing of unlisted varieties for inclusion in a new Pennsylvania catalog.

1952. Perforated 11 3/4. Yellow safety paper. Broken straight and diagonal lines (Figure 2).

1¢ Brown	\$10	Green
5¢ Green	\$20	Brown
10¢ Vermillion	\$50	Vermillion
25¢ Blue	\$100	Blue
50¢ Orange Yellow	\$500	Red
\$1 Red	\$1000	Brown
\$5 Orange		



Sometime, probably about 1958 the perforation was changed to 12 1/2 x 11 3/4.

1¢ to \$100 are known to exist in this perforation.

Figure 2

Somewhat later, probably in the early 1960's the safety was changed for the first time. The color remained approximately the same but a basketweave design was used instead of the broken straight and diagonal lines (Figure 3).



Only two values are known with this safety.

1¢ perforated 11 3/4

\$1 perforated 12 1/2

Figure 3

All previous sets were printed on thick paper. Even when washed the original safety design is still faintly detectable. Several denominations have recently come to light that appear to be printed on a thin white safetyless paper. All known copies, however, are washed and there may have been a very fugitive safety on them originally. The author's conjecture is based on the Bucks County Recorder of Deeds Office report that there has never been a stamp printed on anything but a yellow paper. It is still possible that there wasn't a safety and that the Bucks County Office never got this particular variety (although as one of the five highest volume offices in the state this seems doubtful).

Perforated $12\frac{1}{2}$. Thin white (?) paper.

\$1 Red
\$10 Green

During the mid 1960's the safety paper was again changed. This time to a yellow multiple "ESPCo".

Perforated $12\frac{1}{2}$. Yellow safety paper reading "ESPCo" horizontally.

50¢ to \$50 are all known to exist.

1971(?) Perforated $12\frac{1}{2}$ Bright yellow safety paper reading "ESPCo" horizontally.

1¢ Brown

Sometime late in 1972 or early 1973 the safety was again changed to a diagonal yellow multiple "ESPCo".

\$1 Red

All of the above were issued in sheets of 100 (selvage all around) with an accounting number printed in the top selvage. On the original two issues (the $11\frac{3}{4}$ and $12\frac{1}{2} \times 11\frac{3}{4}$) the perforations did not extend into the margins, but on all the perforated $12\frac{1}{2}$ issues the perforations go completely through the selvage.

Starting July 1, 1973 all stamps are printed on the yellow diagonal multiple ESPCo safety paper. In the past mixed issues were available at a given time; now all have been replaced by the new issue. There is no accounting number in the selvage. Instead a six digit accounting number is imprinted in black on each stamp (constant throughout a sheet) reading down on the left side. A 1 or 2 letter position designation reading down is imprinted on the right side of the stamps. Black ink is used for this whole procedure.

The scheme for the position letters is as follows:

(cont. page 10)

PA REAL ESTATE (cont. from page 9)

A	K	U	AE	AO	AY	BI	BS	CC	CM
B	L	V	AF	AP	AZ	BJ	BT	CD	CN
C	M	W	AG	AQ	BA	BK	BU	CE	CO
.
J	T	AD	AN	AX	BH	BR	CB	CL	CV



See Figure 4 for an illustration of the new set.

The author is willing to obtain any of the current set in mint condition for 10% over face value plus a self-addressed stamped envelope. Send to Ronald E. Leshner, Box 242, Pineville, PA 18946.

Figure 4

LINPEX '74 TO HOST SRS

Yes, there is finally going to be a stamp show especially for SRS members! LINPEX '74, sponsored by the Lincoln (Nebraska) Stamp Club, is hosting the State Revenue Society and the Christmas Seal and Charity Stamp Society. Dates are September 28-29, 1974 at the Ramada Inn in Lincoln. We hope to have a good turnout of SRS members and lots of State revenue exhibits.

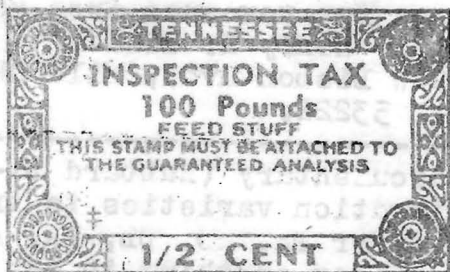
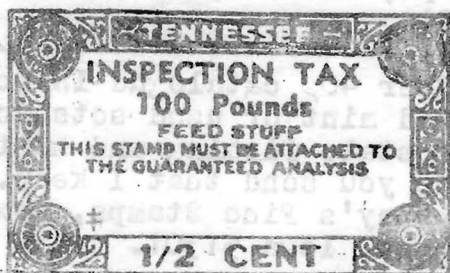
A prospectus will be included with the next Newsletter. But don't wait! Exhibition frames are limited. A note to Ken Pruess, 1441 Urbana Lane, Lincoln, NE 68505 will bring you an entry blank promptly. Ken will also be glad to attempt to answer any questions you have.

There will be at least one category strictly for State revenue exhibits with the usual first, second and third awards. But there will also be one or more special awards for state revenues. And these exhibits will be judged by persons with some knowledge of state revenues.

This is our opportunity to show the philatelic world what state revenues are all about. Your participation is needed to make this show a success. Make your plans now.

1973 MISSOURI TROUT STAMP AVAILABLE - Judyth Cole sends along the announcement from the Missouri Department of Conservation. As in previous years the \$3.30 stamp may be purchased for \$1 each, a sheet of ten for \$8, or a booklet of fifty stamps for \$25. Make your check payable to the Department of Conservation and send your order to Fiscal Section, Missouri Department of Conservation, Box 180, Jefferson City, Missouri 65101.

BEER STAMP CATALOG - The library has received a copy of Hubbard's "Beer Stamp Catalog." This is a reprint of the listings and prices given in his 1960 catalog. No attempt has been made to update the original catalog or modify prices nor are the illustrations as good as in the original. But it provides an inexpensive means for persons interested only in state-issued beer stamps to acquire a basic listing.



INSPECTION TAX
100 Pounds
FEED STUFF
STAMP MUST BE ATTACHED
GUARANTEED ANALYSIS

INSPECTION TAX
100 Pounds
FEED STUFF
STAMP MUST BE ATTACHED
GUARANTEED ANALYSIS

Normal "F"

Reentered "F"

UTAH CIGARETTE CORRECTION - The "Utah Cigarette History Notes" article which appeared in the September 1973 issue (Whole Number 108) of the Newsletter erroneously reported that the first series of stamps was issued in "five" denominations when it should have read six. (See second paragraph, top of page 65.)

Since publication I've ascertained a date on which Pitney-Bowes meter imprints were first used, this being March 1, 1944. An appropriate notation to this effect can be inserted in the last paragraph at the bottom of page 65.

--M. E. Matesen

ADVERTISING: 2/ per word, 3
insertions for price of 2, 5
for price of 3. Send copy and
payment to M. E. Hatesen,
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 for 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. Ill-
ustrated revenue catalog \$3.25.
Approvals available and want-
lists invited. Regular revenue
mail sales. E. van Dam, Box 151,
Peterborough, Ontario, Canada
K9J 6Y8.

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.

WANTED New York State Stock Trans-
fers, New York Bedding, New York
Cigarette Tax on piece, document,
etc. Stephen Sh. Gowitz,
192 North Railroad Avenue, Apt 20
Staten Island, NY 10304.

WANTED Beer stamps, both USIR
(Federal) and State. Also
tobacco tinfoils. Michael
Zinnman, P.O. Box 104, Ardsley,
NY 10502.

WANTED Quality revenues paying
50% Scott's. What can you offer?
Also wanted Xmas seals, proofs,
ducks, (state) fishing and hunt-
ing stamps. Humphrey's Fine
Stamps, Box 710, Spencer, Iowa,
51301.

I offer 40% catalogue in Scott's
listed mint or used sets for
each state fishing and hunting
stamp you send that I keep.
Humphrey's Fine Stamps, Box 710,
Spencer, Iowa 51301.

Have Wisconsin revenues to ex-
change for revenues from your
state. Henry R. Zinda,
8709-W Lisbon Ave., Milwaukee,
Wis. 53222.

PA documentary (Hubbard D1-6)
perforation varieties to trade
for other PA, MD, DL, VA, NC,
GA, FL, or anything in the
alcohol taxpaid field.
Ronald E. Leshner, Box 242,
Pineville, PA 18946.

Frozen-price sellout! Why wait
for "circuits", see our reason-
able approvals now. Send SASE
for particulars and Free
Stamps. All U.S. Scott, Non-
Scott, and "States" etc.
Hubbard's, Box 534, Santa Clara,
CA 95050.

NEW JERSEY WOODCOCK AND TROUT

The 1969 Woodcock and the
1968 Resident and Non-Resident
Trout stamps are now available

until June 1, 1974 when all
remainders will be destroyed.

Price this year is \$1.00 per
stamp, \$2.00 per block of four
and \$5.00 per sheet of ten
for each of the three stamps.

Make check payable to "N. J.
Div. of Fish, Game & Shell
Fisheries." Send orders to
Trout Stamps, Division of Fish,
Game, and Shell Fisheries,
Box 1809, Trenton, NJ 08625.