

THE STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
4109 25TH AVENUE SOUTH-WEST
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Whole Number 12

July, 1960

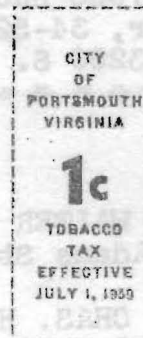
WASHINGTON SOFT FRUITS

\$1.00 red with blue control
number and red orange
value, rouletted 6½



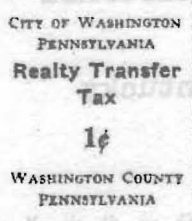
PORTSMOUTH, VIRGINIA, TOBACCO TAX

Effective July 1, 1959, and recinded
September 1, 1959. Black rouletted
9½



WASHINGTON, PENNSYLVANIA, REAL ESTATE TRANSFER TAX

Rouletted in black 13½, from
booklet pane of 8, all straight
edged.



- 1¢ black on white
- 2¢ black on orange yellow
- 5¢ black on light blue green
- 10¢ black on yellow
- 50¢ black on orange
- \$1 black on blue

DELAWARE TROUT - 1960

Perforated 11½. Printed in panes of
4, so all are straight edged.

\$2.10 black on light buff

| | |
|----------|----------------------|
| 1¢ | black on pale yellow |
| 2¢ | " " " " |
| 5¢ | " " " " |
| 10¢ | " " " " |
| 25¢ | " " " " |
| 50¢ | " " " " |
| \$1.00 | " " " " |
| \$2.00 | " " " " |
| \$5.00 | " " " " |
| \$10.00 | not seen |
| \$20.00 | " |
| \$50.00 | " |
| \$100.00 | " |



The receipt issued with this stamp
shows "Stamp Fee" as \$2.00 and
"Agent's Fee" .10 - making the \$2.10
face value of the stamp.

These stamps are no longer used.

"THE STATE REVENUE NEWSLETTER"
Official Organ of the STATE REVENUE SOCIETY

Editor-In-Chief: Elbert S. A. Hubbard, Box 278, Northridge, Calif.
Managing Editor: David C. Strock, 4109 25th Ave. S. W., Seattle, Wn.

DUES: \$1 per year for participating membership
\$2 " " " regular membership
\$4 " " " contributing membership
\$8 " " " booster membership

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In the book "Sales Taxation" by John F. Due, it is interesting to note that the two part stamp system employed by Ohio has been used to collect sales taxes in Belgium (where a device like a postage meter is also permitted); in Italy (on small sales); and Luxembourg.

In Luxembourg the stamp system was changed during the German occupation to a system using a periodic reporting basis, and which apparently proved satisfactory as they have not gone back to the stamp system.

CREDIT for the stamps shown in this issue is due Frank L. Applegate, Dr. Wm. R. Halliday, and Elbert S. A. Hubbard.

APPLE ADVERTISING STAMPS USED IN THE
STATE OF WASHINGTON

By
Fred. E. Carver
Yakima, Wash.

Part 3

ADDENDA I

Since this article was completed, two additional varieties of the current issue of apple tax stamps have been found.

The \$1.00 stamp has been issued in sanserif numerals like the \$24.00 stamp (Figure 9). The records I checked indicate that it came into use about June, 1959. Control numbers seen so far are 2045 as the lowest and 2869 as the highest. The rouletting is $9\frac{1}{2}$.

This June (1960) the \$10.00, with sanserif numerals of value, was issued with a change in rouletting from $6\frac{1}{2}$ to $9\frac{1}{2}$, and with a change in the marginal imprint and marginal control number. The imprint now reads: "PIONEER BUSINESS FORMS, INC. 43121." The sheet control number is above the fourth row of stamps but is not preceded by the "No." used in the previous issues. The control numbers appear to be just a continuation of the earlier printings, so single stamps of this new printing can only be distinguished from earlier printings by their rouletting.

(Note: Under the conditions which allow me to distribute apple tax stamps from old records of my office, neither of these stamps will be available before 1965-6.

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- 14 - ditto - Bulletin No. 183, September 7, 1944
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- 16 - " - Bulletin to Shippers, February 28, 1950
- 17 - " - Memorandum to Apple Shippers, Railway Agents, etc., September 12, 1950
- 18 - " - To Railway Freight Agents, September 10, 1952
- 19 - " - To All Shippers, September 13, 1955

MULTICOLORED APPLE TAX STAMPS

Issued 1942 to date

| Value and Color | Year Is- sued | Season Discon- tinued | Control Nos. | | Noted for each Roul. | | |
|-----------------|---------------------|-----------------------------|--------------|--|----------------------|----------|--|
| | | | Roulette | | Roulette | Roulette | |
| | | | 9½ x 6½ | | 9½ x 9½ | 6½ x 6½ | |

1942 and 1945 issues -- GREY, THIN BLOCK CONTROL NUMBERS, VALUES SERIFED.

| | | | | | | | |
|----------------------|-------|----------|-------------|--|---------------|--|--|
| ½¢ red brown | 1942 | 1947-48 | 62001-63488 | | | | |
| 1¢ black | 1942 | 1944-45 | 51620-53484 | | | | |
| 1¢ light grey | 1945 | * | | | 170220-186165 | | |
| 1½¢ orange brown | 1942 | 1950-51 | 46482-48095 | | | | |
| 5¢ light olive green | 1942 | 1945-46 | 40408-40807 | | | | |
| 5¢ apple green | 1945 | * | | | 150007-156408 | | |
| 10¢ dark violet | 1942 | 1944-45 | 35569-36245 | | | | |
| 10¢ violet | 1945 | * | | | 130029-138432 | | |
| 25¢ blue black | 1942 | 1944-45 | 30080-30495 | | | | |
| 25¢ dark blue | 1945 | * | | | 110261-116330 | | |
| 50¢ deep blue | 1942 | 1944-45 | 25531-25992 | | | | |
| 50¢ dull red orange | 1945 | * | | | 90039- 98686 | | |
| \$1.00 grey blue | 1942 | 1944-45 | 20191-20451 | | | | |
| \$1.00 grey blue | 1945 | * | | | 70063- 89804 | | |
| \$2.00 magenta | 1942 | ? | 15174-15415 | | | | |
| \$2.00 magenta | 1944 | ? | | | 50324- 51648 | | |
| \$5.00 red orange | 1942 | 1944-45 | 10083-10410 | | | | |
| \$5.00 red orange | 1945 | 1959-60 | | | 40059- 46958 | | |
| \$8.00 orange | 1942 | 1944-45 | 5124- 5464 | | | | |
| \$8.00 dark green | 1945 | ? | | | 30119- 31200 | | |
| \$11.97 yellow | 1942 | 1944-45? | 615- 0998 | | | | |
| \$11.97 yellow | 1944? | 1944-45 | | | 00418- 00424 | | |

1944 and 1948 to date issues -- SERIFED CONTROL NUMBERS, VALUES SANSEIF UNLESS NOTED

| | | | | | | | |
|---|------|---------|--|--|------------|-----------|--|
| \$1.00 grey blue | 1959 | * | | | 2045- 2869 | | |
| \$5.00 bright light blue green | 1958 | * | | | 2125- 2235 | | |
| \$10.00 value serifed blue black | 1948 | ? | | | 18- 1994 | | |
| \$10.00 value sanserif blue black | 1951 | 1959-60 | | | | 610-2445 | |
| \$10.00 value sanserif blue black | 1960 | * | | | 2135- ** | | |
| \$12.32 value serifed Grey | 1944 | 1946-47 | | | | 287- 998 | |
| \$12.32 value serifed deep maroon | 1946 | 1947-48 | | | 1006- 1498 | | |
| \$12.36 value serifed brown red to deep carmine | 1944 | 1947-48 | | | | 5003-5477 | |

MULTICOLORED APPLE TAX STAMPS

Issued 1942 to date
(continued)

| Value and Color | Year Season | | Control Nos. | | Noted for each Roul. | |
|-----------------|-------------|---------|--------------|----------|----------------------|----------|
| | Is- | Discon- | Roulette | Roulette | Roulette | Roulette |
| | sued | tinued | 9½ x 6½ | 9½ x 9½ | 6½ x 6½ | 6½ x 6½ |

1944 and 1948 to date issues -- SERIFED CONTROL NUMBERS, VALUES
SANSERIF UNLESS NOTED

| | | | | | | |
|-----------------------------------|------|-----------|--|-----------|--|-----------|
| \$19.95 yellow | 1950 | 1950-51 | | | | 2002-2994 |
| \$20.55 blue green | 1948 | 1950-51 | | 2004-2997 | | |
| \$23.94 bright green (type I) | 1950 | 1954-55 | | | | 2011-2871 |
| \$23.94 bright green (type II) | 1955 | 1954-55 | | | | 3- 16 |
| \$24.00 violet brown | 1952 | 1954-55 | | | | 202-1173 |
| \$25.00 garnet brown | 1955 | 1957-58 | | 1046-1273 | | |
| \$31.92 light yellow | 1955 | 1957-58 | | 1598-1692 | | |
| \$32.00 pink | 1957 | 1957-58 | | 1054-1455 | | |
| \$35.00 black brown | 1957 | * | | 1085-1225 | | |
| \$38.64 bright red violet | 1960 | * | | 2034-2147 | | |
| \$39.90 magenta | 1957 | Feb. 1960 | | 2018-2132 | | |
| \$40.00 red brown | 1957 | * | | 2003-2472 | | |

* Still in use in 1959-60 season.

** Too few stamps seen to give a range of control numbers yet.

The Control numbers in this chart give the general range of numbers for each stamp, but do not necessarily include the lowest and highest number that may occur.

THE END

STATE REVENUE LOTS

\$75 FACE VALUE IN MINT STAMPS: ONLY \$10!!!

Naturally some of these are remainders, but still it's a great bargain. Absolute satisfaction guaranteed! Two different lots available while they last. Excellent for "swappers."

STATE REVENUE
Box 278
Northridge, California

THE FOUNDERS CORNER

By "El" Hubbard

COLORADO LIQUOR stamps now include a 22½¢ value in light brown. We have seen this with the "Baker" signature in the small 1952 design.

CALIFORNIA FEED - a new variety in the 100 lb. stamp is F-8-g perforated 12 vertically and imperforate horizontally. This was revealed to us in three copies crudely torn apart horizontally - from a "virgin" source.

"UTAH LIQUOR COMMISSION" was handstamped in red violet on some of the Federal wine stamps. An interesting variety and very scarce.

OHIO - We have the new 1960 half-size 3¢ green sales tax stamps. More of these small sized stamps must be in use. the 1¢ and 2¢ are reported also.

NEW YORK - An "impossible" item now resides in your scribe's collection: a 1920 small size black stamp in the 50¢ value, previously unknown! This will be "L-9-A" and is unique - as far as we know.

WASHINGTON - The new release of the Apple stamps dumped the "apple cart" of those who had stocks of them and were offering them according to the old scarcity. What are they worth now??? Evidently the 1½¢ and the \$23.94 with plain figures are the only "scarcies" now - except for the new values and colors, which will come along in a few years.

MISSISSIPPI'S rouletted set of tobacco stamps exist as follows, according to Charlie H. Hermann:

| | |
|-----------------|----------------------|
| 10¢ light green | 21¢ drab |
| 12¢ brown | 22¢ deep violet blue |
| 12¢ red purple | 24¢ green |
| 15¢ orange | 24¢ orange |
| 15¢ blue | 30¢ orange |
| 15¢ light blue | 65¢ purple |
| 18¢ dull green | |
| 18¢ dark green | |

The similar SNUFF AND CHEWING TOBACCO stamps exist as follows:

| | |
|------------|----------------|
| 12¢ brown | 30¢ purple |
| 15¢ orange | 60¢ orange red |
| 18¢ green | |

Charlie thinks the latter have been discontinued.

FLORIDA - We are pleased to add the scarce 12¢ and 24¢ paper liquor stamps to our collection again. We sold our original copies to Morton Dean Joyce many years ago and just obtained these copies from him! C'est la vive!

NEW JERSEY - We are very happy to welcome George Cabot to our group. Mr. Cabot has done much for State Revenues in his 1940 catalog and other good works.

NEW SCHEDULE OF DUES HAS BEEN APPROVED BY THE BOARD OF DIRECTORS AS FOLLOWS:

| Yearly Dues | Membership Designation | Monthly Paper | Bonus Stamps | Available Back Issues | Special Bonuses | \$1 ad per Month |
|-------------|------------------------|---------------|--------------|-----------------------|-----------------|------------------|
| \$1 | Participating | x | | | | |
| \$2 to \$4 | Regular | x | x | | | |
| \$4 to \$8 | Contributing | x | x | x | x | |
| \$8 up | Booster | x | x | x | x | x |

KANSAS QUAIL for years ending 1948 and 1949 exist both with and without numbers on the back

UNITED STATES REBATE received quite some time back, but a rather interesting item.

RUSSELLVILLE CIGARETTE Tax
1¢ red on plain white card



Our information does not show what state this town is in - could be Alabama, Missouri, or elsewhere. Will report on this later.

VALDOSTA, GEORGIA, BEER
5¢ red on plain white card



| | |
|-------------------------------------|-------------------------|
| UNITED STATES INTERNAL REVENUE. | |
| REBATE. | |
| Inventoried for Rebate May 1, 1883, | |
| By | M. D. GILMAN, |
| of | Worcester, of the 10th. |
| District of | Massachusetts. |
| Act of March 3, 1883. | |

OHIO SEED INSPECTION - 1958
25¢ red (a paper stamp, not a tag)

OHIO DEPARTMENT OF AGRICULTURE
25c N^o 5015
PACKET
SEED INSPECTION STAMP
Fee paid in accordance with Sec. 907.10,
Subsection (D) Revised Code of Ohio.

Director of Agriculture