

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

Vol. 16 No. 1

January, 1976

Whole No. 120

## DECAL NOTES

Terry Hines, SRS 137

### I. States

1. Florida. 13 9/16¢ liquor excise tax, yellow. Design like L63-67 but with "Lewis M. Schott" signature.
2. Georgia. 5¢ cigarette tax, green. Like C65 but no signature and on blue safety card.
3. Kentucky. Figure 1 shows the 1949 2¢ cigarette tax decal # C16 listed but not illustrated in the Kentucky addenda in the May, 1967 Newsletter.  
A 1/2 pint purple decal should be added to the 1953 "odd-shaped" series of wine decals.
4. Illinois. Cigarette tax, black. No value. See Figure 2.
5. Louisiana. 1/2 pint liquor and sparkling wine decal. Like L27 but green on white background on cream safety card.
6. Minnesota. Wine and liquor decal specimens. Two values of the 1947? ABNC engraved series with Erickson signature (see Minnesota addenda) have been seen with a "SPECIMEN" overprint. Specifically: 31 1/4¢ olive-brown with red overprint and 50¢ carmine with a blue overprint. Both these also have a small hole punched in the lower right portion of the decal. See Figure 3.  
The value on the overprinted 50¢ decal is in red while on the issued decal it is in black. The type style is also different on the issued decal.
7. South Dakota. Liquor identification decal, red on yellow safety card. No value. Figure 4.

### II. Counties.

1. Jefferson County, Alabama. The 1/2¢ tobacco tax decal reported on page 60 of the July, 1975 Newsletter is from Jefferson County, Alabama.



Figure 1



Figure 2



Figure 3



Figure 4

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

THE STATE REVENUE NEWSLETTER is issued bimonthly as the official organ of the State Revenue Society. Dues are \$2.00 per year payable to the Secretary-Treasurer whose address appears below.

Articles, information on new issues and news of interest to the Society's members are solicited. Send such items or other editorial correspondence to the Editor.

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## SECRETARY'S REPORT

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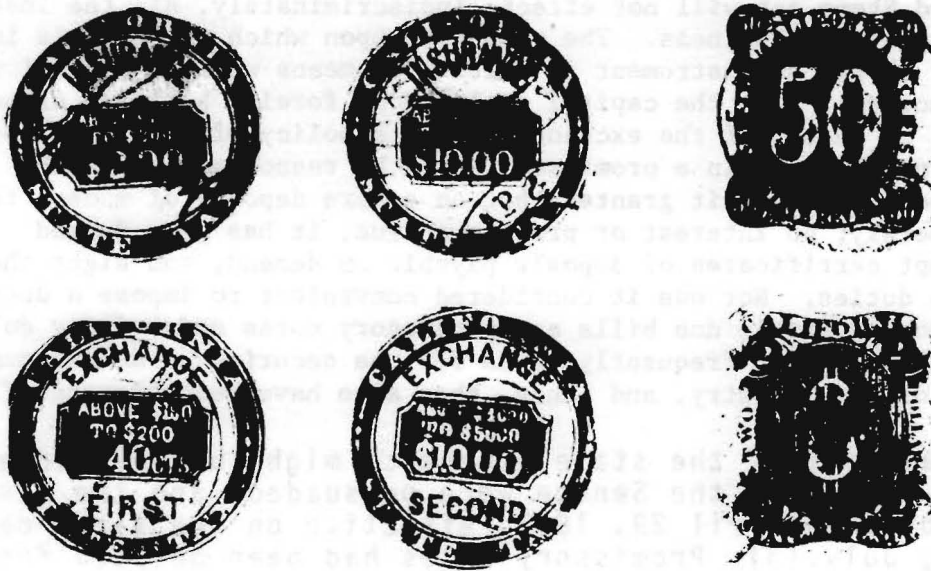
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Fiscal stamps, history,  
and literature  
Proposed by Steve Shedrowitz

The following article is reprinted by permission from The Pacific Historian, Vol. 18, No. 4, Winter 1974, pp. 40-46.



#### PHILATELIC CALIFORNIA

Kenneth M. Johnson

A year or two ago I was writing a history of the San Francisco Bar Association, and among the stray bits of information uncovered was the fact that at one time a California documentary tax stamp had to be affixed to any certificate of admission to practice law. Although I have had an interest in California legal history for many years, this was something new to me; the result was a determination to find more information as to what stamps were issued and when. I knew in a vague way that documentary tax stamps had been issued, and many years ago had seen a collection in the possession of The Society of California Pioneers. Sometimes a minor event in history, upon examination, will be found to be quite interesting. This is particularly true if the incident spawns some collectible memorabilia. Examples would be the land scrip issued in the 1870's and most obvious of all, the private mints in early day San Francisco. To this category there may be added the story of California's documentary tax stamps. Information is scarce and not readily located, and thus the purpose of this article is to make available the what, when and where of such stamps.(1)

In 1857, as would be true many times later, the State of California was in a bad way from a financial standpoint. During the first seven years of statehood expenditures totaled \$7,039,651 while revenues amounted to only \$4,057,237. One of the remedies proposed in the legislature was a stamp tax, and the bill was referred to the Committee of Ways and Means. The report of the committee was favorable; it set forth the figures quoted above and said in part:

It is admitted that there is a great prejudice against the name of a stamp act, growing out of reminiscences of our colonial connection with Great Britain, but an examination into the principles upon which a stamp act is based will show this to be a mere prejudice, nothing more.



The proposed Stamp Act will not effect, indiscriminately, all the instruments used in ordinary business. The principle upon which the duty is imposed is this: to tax an instrument in writing by means whereof capital is rendered productive. Thus the capital employed in foreign bills of exchange is productive, by reason of the exchange; or in a policy of insurance, by reason of the premium; or in a promissory note, by reason either of the interest caused or the credit granted; but on a bare deposit of money, for safe keeping merely, no interest or profits accrue, it has been deemed proper to exempt certificates of deposit payable on demand, and sight checks from the stamp duties. Nor was it considered convenient to impose a duty on all the thousand little due bills and promissory notes under fifty dollars, which the laboring man so frequently needs for the securing or advancement of the fruits of his industry, and hence, they also have been exempted.(2)

While today some of the state economics might be questioned, the Assembly and later the Senate were persuaded, and the stamp act was approved on April 29, 1857, effective on the first day of the following July.(3) Promissory notes had been deleted from the plan, and the act provided for the use of stamps on four classes of documents as follows:

(a) On bills of exchange payable out of the state. The tax was eight cents on a bill of exchange above twenty dollars, but not in excess of fifty dollars. As the amount of the bill increased so did the duty up to a final bill amount of \$100,000 which bore a tax stamp of two hundred dollars.

(b) Any license to practice or certificate of admission to the bar of any attorney-at-law. A one dollar stamp was required.

(c) Any insurance policy at rates equal to one-half of those for bills of exchange.

(d) Passenger tickets for any vessel to any place outside of the state: Six dollars for first class, four dollars for second class and two dollars for steerage.

To implement the act a commission was created, and the basic control of the stamps was vested in the State Controller who distributed the stamps through county treasurers; the latter validated the stamps when sold by rubber stamping them with the initials, usually in script, of the controller then in office. It was sometimes difficult to distinguish this stamping from marks of cancellation.

The stamps were hardly works of art. They were round, about one inch in diameter; around the border were the words, "California State Tax," and in the center a word or words indicating the type, ie., exchange, insurance, attorney-at-law together with numerals showing value. At this time mails were uncertain and the practice was to execute bills of exchange in triplicate to be sent in separate mailings; thus there were stamps for first, second and third bills of exchange. The stamps were in various denominations, twenty in the case of exchange, ranging from eight cents to one hundred and seventy-five dollars. Red in various shades was the color most commonly used, although there were a few printed in blue. A few issued had serrated edges. The stamps came in sheets with no

perforations and had to be cut out with a paper cutter or scissors. The act of 1857 provided that paper later to be filled out as a document could be presented and have a stamp printed on it, creating something akin to the sealed paper of the Mexican period; however none has been seen, and apparently this alternative was not utilized.

The act provided that a document that was required to bear a stamp, and did not have it, was void and could not be the basis of an action in court. Probably there was considerable evasion; if court action should become necessary, there was nothing to prohibit the affixing of a stamp just prior to filing suit. There was not a stated penalty if a lawyer failed to have a stamp on his certificate of admission, and many would take the position that the tax was unconstitutional as invading the power of the Supreme Court to say who could and who could not practice law.

The State Archives contain a great deal of information on the administration of the stamp tax program including the major records of the Commissioners of Stamp Act Duties. The greatest number of stamps sold in a single category appears to have been passenger ticket stamps; however today these are the rarest because when the passenger boarded the vessel his ticket bearing a stamp would be taken up and later routinely destroyed. During the early period of the plan marine insurance, vessel and cargo, would be about the only insurance involved, there being very little fire or life.(4)

In 1858 there was a new development. The annual report of the State Controller for 1857 (Dated January 1, 1858) contained the following:

It will be seen by reference to receipts from the sale of stamps, that revenue from that source is falling off. This is attributable to the fact that remittances are now being made by shipping coin and bullion instead of by bills of exchange. I would therefore suggest that the law be so amended as to require the stamps to be attached to all bills of lading, either for coin or bullion.(5)

Considering the weight of coin and bullion and the requirement of insurance there would seem to be doubt whether the shipping of such items would be less costly than the mailing of a letter with a stamped bill of exchange; however the legislature saw merit in the suggestion, and on April 26, 1858, the basic act was amended so as to apply to bills of lading for gold or silver coins or bullion when the destination was outside the state. The tax was thirty cents for one hundred dollars of value, and one-fifth of one percent on amounts in excess of that.(5)

The bill of lading amendment was not immediately challenged, but in 1860 J. C. Almy, master of the vessel Ratler, then in the Bay of San Francisco, issued a bill of lading without a stamp, covering a shipment of gold dust to the Atlantic Coast. Almy was indicted, convicted, and fine one hundred dollars. Under the court structures of the time an appeal to the Supreme Court of the United States was possible, and this action was taken by Almy. The scene in Washington was rather interesting because of the personnel involved. Almy was represented by Montgomery Blair, a member of the Blair family so prominent in politics during the middle part of the century; he was later a member of Lincoln's

cabinet, and he had been attorney for Scott of the famous Dred Scott case when that matter had been before the Supreme Court. The State of California was represented by the noted Judah P. Benjamin, who had two great careers in the United States and England, and has been called the brains of the Confederacy. This time was the heyday of the myth that if one had a case before the United States Supreme Court, the litigant should be represented by one of the small elite group in Washington known as, "Supreme Court Lawyers." The court did not take long to reach a decision, and the opinion was written by Chief Justice Roger B. Taney who had also given the opinion in the Dred Scott case. Taney found the tax bills of lading to be unconstitutional, being a violation of Section 10 of Article I of the Constitution of the United States: "No state shall, without the consent of Congress, levy any imposts or duties on imports of exports..."(7) This was the end of the tax on bills of lading.

Shortly after the Almy case had been decided two stamp cases reached the California Supreme Court. In the first, one Brumagim filed an action against W. H. Tillinghast, treasurer of the City and County of San Francisco, to recover amounts paid for bills of lading stamps, alleging that the law was unconstitutional and that the amounts had been paid under duress and compulsion. In an opinion more pragmatic than judicial Chief Justice Stephen J. Field held there could be no recovery. Obviously Field was not going to create a situation where thousands of small claims could be made against the city. The second case asked for a refund of amounts paid for passenger ticket stamps, and the same grounds were set forth. Again the opinion of the court was by Field with the same result. Field did not pass on the constitutional question, saying that even if the statute was unconstitutional there still would be no recovery.(8)

The next major change in the stamp law was in 1866 when the legislature provided that there should only be a single class of stamps, called revenue stamps, which could be used on all of the documents concerned if applied in the proper amounts.(9) These stamps were a far cry from the earlier rather crude designs. They were rectangular in shape, about the size of a regular postage stamp, and had elaborate and well designed backgrounds. Roman numerals as well as arabic were used and the stamps were engraved by William M. Goldsmith, and were printed by the renowned San Francisco firm of Britton & Rey.(10) In short they were and are elegant. Denominations ranged from four cents to fifty-six dollars and every color in the rainbow was used, plus some not found therein, termed by cataloguers as puce, cream, lilac, mauve, lemon, and chocolate. Britton & Rey had a good supply of inks.

While the stamp program lasted over a considerable number of years it was probably never truly efficient, and did not provide the anticipated income. State controller, Robert Watt in his report to Governor Henry H. Haight in 1871 made a recommendation that the stamp tax be terminated because of evasion and the use of cancelled stamps.(11) In 1872 California codified its statutory law into four codes, Civil, Civil Procedure, Penal, and Political. In the latter the various provisions as to taxation



were collected, but the stamp tax was omitted; thus on January 1, 1873, the effective date for the codes, the general repealer section of the Political Code automatically killed the documentary tax and its stamps. The State Archives contains the Minute Book of the board of Stamp Commissioners, and the final entry reads, "The stamps in the hands of the Secretary of State were counted and found to correspond in number and denomination with those at hand at the date of his last report, and by order and in presence of said Commissioners were destroyed by burning." In this manner an interesting governmental experiment came to a close. It is somewhat surprising that apparently there is no substantial collection of these stamps in any public depository; perhaps this article may inspire some philanthropic donor.

#### NOTES AND SOURCES

- (1) The collection once in the possession of The Society of California Pioneers turned over their philatelic material to the California Historical Society; however the latter, while having a few examples of these stamps, does not have the collection at one time with the Pioneers. It is presumed that the stamps were on loan. Neither the Bancroft Library nor the State Library has separate collections, but both have documents bearing stamps. The most complete description of these stamps is found in, Documentary State Revenue Stamps of the United States, by Brewster C. Kenyon, Long Beach, California, 1920, 300 copies. (Hereinafter cited as Kenyon) this book can be characterized as quite scarce. Stamp descriptions may also be found in a few dealers' catalogues.
- (2) Journal of the Eighth Session of the Assembly of the State of California, Sacramento, 1857, page 507.
- (3) The Statutes of California Passed at Eighth Session of the Legislature, Sacramento, 1857, page 304.
- (4) Kenyon, page 43.
- (5) Appendix to Assembly Journals of the Ninth Session of the Legislature of the State of California, Sacramento, 1858. (The first report in the volume.)
- (6) The Statutes of the State of California Passed at the Ninth Session of the Legislature, Sacramento, 1858, page 305.
- (7) J. C. Almy v. The People of the State of California, 16 Lawyers Edition (U.S. Supreme Court Reports) 644; also same case in 24 Howard 169; 1861.
- (8) Brumagim v. Tillinghast, 18 Cal. Rep. 265, 1861. (The bill of lading case) Garrison v. Tillinghast, 18 Cal. Rep. 404, 1861. (The passenger ticket case.)
- (9) The Statutes of California Passed at the Sixteenth Session of the Legislature, Sacramento, 1866, page 533.
- (10) Kenyon, page 23.
- (11) Kenyon, page 17.

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What at first glance was attributable to a paper scrap turns out, in fact, to be an excellent example of a partial print of the signature on this Arkansas Feed Inspection Stamp.

--M.E. Matesen



## PRESIDENT'S LETTER

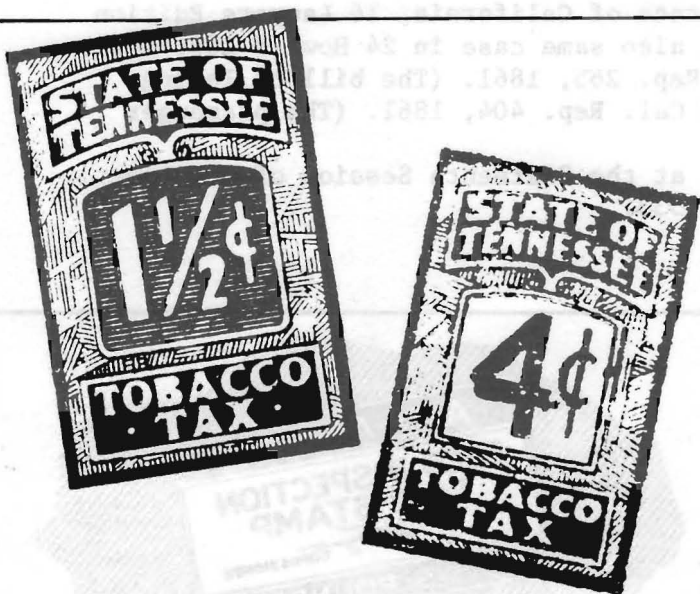
To the members:

The response to my letter of November 19 soliciting volunteers to take over the Editorship of the NEWSLETTER has been most gratifying. This issue is the first issued under the editorship of our new Editor, Mr. Dave Drury and printed through the generosity of Mr. Richard Bilek. It goes without saying that we all owe a great deal to Members Drury and Bilek. Without such volunteers this publication would simply cease to be. Mr. Drury's address appears on the masthead. He will be needing our support in terms of articles, new issue news, etc., etc. Please send any such material directly to him.

Unfortunately, neither a September nor a November, 1975 NEWSLETTER will be published. These two issues simply could not be produced due to insurmountable production problems. In view of this, the decision has been made to defer membership renewals for the year 1976. Thus, all memberships that would have expired on December 31, 1975 have been extended to December 31, 1976. New membership cards, however, will not be issued. Membership fees for new members remain the same. I know that several of you have already sent your renewals to Secretary-Treasurer Matesen. If you would like a refund of your \$2.00 you should write to him directly. Of course, any donations to the SRS will be most appreciated.

On other matters, the SRS is now officially a chapter of the American Revenue Association. I outlined the benefits that this close association brings to the SRS in a previous NEWSLETTER. ARA President Gerald Abrams has extended an invitation to all SRS members who are not already members of the ARA to join. Membership is \$5.00 per year which includes 10 issues of the AMERICAN REVENUE. Also included are a sales circuit and regular auctions of revenue material, including many state revenues. In short, membership is a bargain.

--Terry Hines



KEEP YOUR EYES OPEN!--The common stamps can often times turn up the unusual and such is the case with these Tennessee Tobacco stamps. The 4¢ is an excellent example of a double transfer, this appearing at the bottom of the cross bar and base of the center numeral "4" as shown in the illustration. Yet another is shown in the 1 1/2¢ denomination, but this time as a double impression with the predominate characteristics of which appear in both the inscription and numerals.

--M.E. Matesen



## THE EDITOR GETS IN HIS LICKS!

This is the first of an irregular series of articles that will be written by me as the editor of the NEWSLETTER. Generally these columns will lean to the light side (and probably appear under equally unconscious-able headline/puns). Beyond saying that what's interesting and current will decide the content.

For an introduction: my name is Dave Drury ("David" only on checks or if you're mad at me). I am forty, overweight, over-mortgaged and the unhappy owner of one cat, one guinea pig, five goldfish and a daily-variable number of guppies. I am the happy partner with one low-key and very understanding wife and two typically enthusiastic sons.

For academic degree fans I have a B.A. from Albion (Michigan) College, an M.A. and most of a Ph.D. in American History from Michigan State University (it was nice of the Chinese to recognize the major educational institution of that state when President Ford visited Asia this fall).

After escaping the classroom I worked for the Nebraska State Historical Society and was Director of the Allen County-Fort Wayne Historical Society for eight years. In both positions I had an opportunity to edit numerous publications similar to this one. Hopefully I learned enough to communicate with the membership and keep the printer from my throat.

I am currently employed in the land title business in Fort Wayne; a fact which led directly to my assuming this editorial stool. My work surfaces daily examples of Indiana Intangible Tax stamps and being a "normal" stamp collector of 25 years my interest was piqued. About the time I was finding something out about these stamps, my boss handed me a large envelope full of mint specimens that had cluttered up the office for three decades. I was hooked.

Seeking information about these items, I found most stamp dealers don't know (and/or don't care) about such esoteric material. Finally I hit one who had a modest collection of his own and he put me in touch with the State Revenue Society.

When President Hine's appeal for a new editor hit my mailbox I couldn't resist offering my services. My wife resignedly shrugged her shoulders when asked

if she cared (after 13 years of my assorted "projects" resignation may be all she has left).

So here goes . . .

For starters, there is a backlog of material already available for publication. Much is already set in type and includes photographs. Because of the gear-up time required these pieces will appear as is. Please excuse the variety of type styles, difference in columns within the publication, etc. for the first few issues. By summer the "style" and basic format will be more regularized.

Secondly, that backlog mentioned above is only going to last through the first two issues of Volume 16. Any and all contributions will be welcome. If you have information at hand but don't have time to write it, send it along and I'll find someone to write it up under your name.

Third, your suggestions and criticisms are solicited. With a membership spread across the country and even overseas, the only communication between the officers, editor and membership is through these pages. Even a short comment on an article may answer a question in some other member's mind. Tell us about your experiences. Where do you find your material?

Any amusing events happen in search of information about your collection? You are even invited to tell us where to go if you wish. Just be sure to provide precise geographic directions and a thermometer.

And finally, this is YOUR

publication. I am only an amplification system to tell everyone else and save you 13¢ per letter. This NEWSLETTER will print what you ask for and/or what you send me. Share your knowledge with the other 250 member of the Society.

---dld



Certain of the Washington State Apple Advertising stamps were printed with a marginal serial number across the top of the sheet selvage which was to correlate with the serial number on the individual stamps in that particular sheet, but here is an example of a contradiction. An error of course, but nevertheless an interesting conversation piece.

--M.E. Matesen

NEW HAMPSHIRE NOTES--As of July 1, 1975 the State of New Hampshire discontinued the use of all tobacco tax stamps. At the same time the tax on all tobacco products except cigarettes was eliminated. Unfortunately all stamps remaining on hand as of July 1 were destroyed and none are available to collectors. The state now uses Pitney-Bowes meters in the collection of the cigarette tax. The current meters are red and inscribed "New Hampshire/Tax Paid/Cigarettes". The "Old Man of the Mountains" appears on the left side of the imprint and the capital letter "A" or "B" on the right side. Meters with the letter A are used on regular length cigarettes while the letter B indicates that the tax on extra-long cigarettes has been paid.

For the first time since 1961 New Hampshire has issued a hunting stamp. The stamp is a pheasant stamp and must be affixed to the New Hampshire hunting license in order to hunt pheasant during the

1975-76 season. The stamp sells for \$2.00 but the denomination is not printed on the stamp. The stamp itself shows a pheasant taking flight against a blue background. The bird is in natural colors. Inscriptions are in black. The stamp is printed in sheets of 10( 2 x 5) and is rouletted although all edges of the sheets are straight. Collectors can purchase copies of this stamp at \$2.00 each from the New Hampshire Fish and Game Commission, Bridge Street, Concord, New Hampshire.

--Terry Hines  
SRS 137



# CLASSIFIED ADVERTISING

ADVERTISING: MINIMUM of \$1.00 for insertions up to and including 25 words. Five cents (5c) for each additional word over 25. Name and return address no charge. 3 insertions for the price of 2; 5 for price of 3. Short ads offering material for trade accepted FREE FOR ONE TIME.

SPECIAL DISPLAY RATES: 1 page - \$6.00; 1/2 page - \$3.50; 1/4 page - \$2.00.

Send payment and copy to M.E. Matesen, Secretary-Treasurer, 1120 NE 98th Avenue, Vancouver, Washington 98664

Even 4-year-olds get bitten by the collecting bug! If you'd care to add to Charlie's bottle-cap collection, he can use old bottlecaps as well as new ones from lesser-known sodas and beers. Charlie Altvater, 607 N. Orange, Azusa, CA 91702

Note that ads offering items for trade will be run free for one time only.

## PLEASE NOTE

The September, 1974 NEWSLETTER provided notification to all members at that time that the Society WOULD NO LONGER STOCK BACK ISSUES OF THE NEWSLETTER and provided an opportunity for the purchase of those still in stock. All members should be advised that the order form that was provided with that particular issue is NO LONGER VALID and are requested NOT TO SOLICIT the purchase of any such issues from the Secretary since these cannot be honored.

## NEW MEXICO TROUT STAMPS

These stamps were first issued in 1974 for the 1974-75 season.

1974. Approximately 45 x 32 mm. Brown trout. Roulette 9.  
\$1 Blue  
\$3 Red

1975-76. Approximately 45 x 26 mm. Similar to 1974-75.  
Roulette 9.  
\$1 Yellow  
\$3 Brown  
\$1 Green, inscribed "Duplicate"

All of these stamps are still available at face value plus 25¢ per stamp. Orders, accompanied by payment may be sent to Mrs. Casandra Prokopiou, Department of Game and Fish, State Capitol, Santa Fe, New Mexico 87501

--Kenneth Pruess



## MISSOURI TROUT STAMP AVAILABLE

Member Kenneth Pruess provides us with information that the Missouri Department of Conservation will offer its 1975 Trout Stamp to collectors, as with previous issues, beginning January 1, 1976.

The official release states: "Charles Schwartz continues his fine work on the 1975 edition of our trout stamp. This unique stamp honors the fly tying art. The foreground of the stamp is given to a just finished fly gripped in the fingers of the craftsman. A typical fly tying bench is depicted in great detail in the background. This departure from Charlie Schwartz' usual wildlife theme for this stamp emphasizes his interest in correctness and detail."

The Department is offering these expired issues, in mint condition, at a reduced price for a period of one year from the expiration date, or until the supply is exhausted. All unsold stamps will be destroyed one year from their expiration date.

The 1975 stamp has a face value of \$4.40. Expired stamps will be offered at \$1.00 each, a sheet of ten for \$8.00, or \$25.00 for a book of 50 stamps (five sheets of ten stamps each). Missouri residents please at 4% Missouri sales tax to all orders.

Orders may be directed to: Fiscal Section, Missouri Department of Conservation, Box 180, Jefferson City, Missouri 65101. A bank draft or money order in the correct amount, made payable to the Department of Conservation, must accompany all orders.



LAKE TROUT

## WASTE NOT !

Forty + years after the fact Utah is again employing the use of a "supposed" obsolete cigarette stamp this being the 1934 1¢ yellow-orange variety. These are not reprints, but cuts from the original plates which have been in storage these many years in the vaults at the state capitol.

This particular denomination is not for some new and special rate of taxation, but is used in combinations to make up the required rates for cigarette papers and tubes which now stands at 2 and 3¢ respectively.

--M.E. Matesen

UTAH CIGARETTES--The March, 1975 NEWSLETTER provided an excellent illustration of a hitherto unlisted 2¢ adhesive cigarette stamp, along with certain questions which I hope to answer with the following. . .

The author, Ken Pruess, was on the right track in noting this was a special stamp serving some special purpose, but not that of a new tax rate. The 2¢ light blue adhesive accomodates the current rate for cigarette papers.

Cigarette papers and tubes came under the same taxation provisions as cigarettes way back in 1923 and that particular portion of the law remains in effect even today.

Not illustrated, but a partner to the aforementioned is a light green 3¢ denomination for cigarette tubes.

Both values are presently issued in sheets of 100 each w/o marginal inscriptions and were printed by the Utah Bank Note Company of Salt Lake City, Utah. Both stamps bear a striking resemblance to the original 1933 cut of the 2¢ denomination except for the enlarged numerals in the value circles.

--M.E. Matesen