

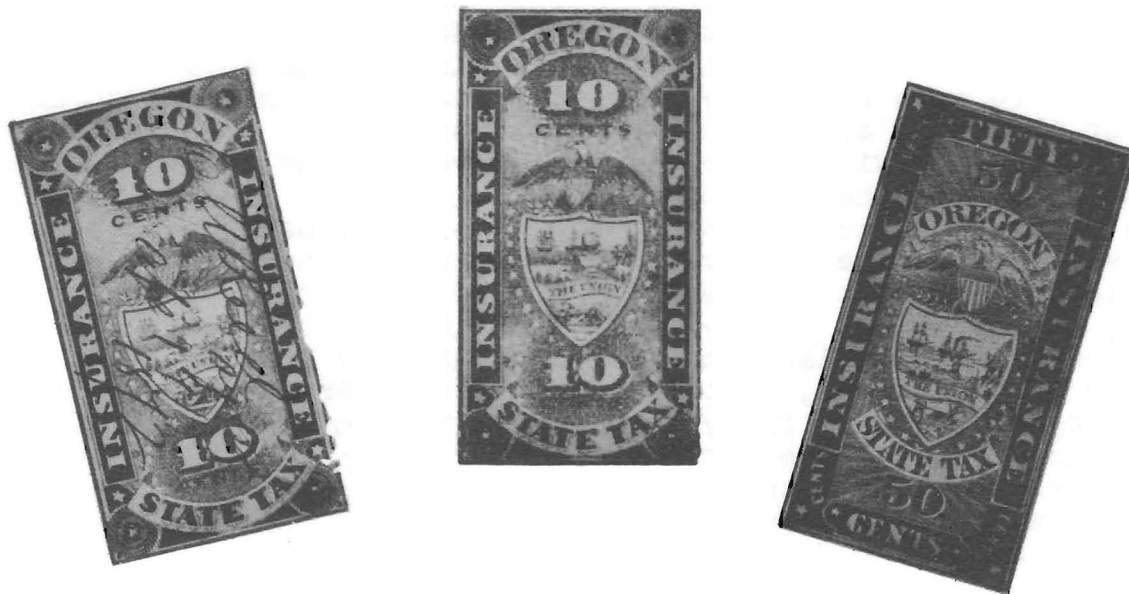
The State Revenue Newsletter

The Official Organ of the State Revenue Society

Vol. 16, No. 1

March, 1976

Whole No. 121



The Oregon Insurance Tax stamps pictured here were not part of the original Mekeel's article reprinted in this issue but are included to give those members without ready access to the appropriate catalogs some idea of the appearance of these items. On the left is D1, a 10¢ green issued as part of the 1871 series. In the center is a D23, 10¢ yellowish brown from the 1884 series. To the right is a D30, 50¢ blue issued in 1886. These stamps were loaned for copying by M.E. Matesen. Photos are 150% actual size.

OREGON INSURANCE STAMPS

By Frank L. Applegate

(Editor's Note: The following originally appeared in the August 20, 1921 Mekeel's Weekly Stamp News and is reprinted here with the permission of that journal's editor)

The act of the Oregon legislature requiring the stamping of insurance policies was amendatory to an act approved in 1864, and entitled, "An Act to Regulate and Tax Foreign Insurance and Express Corporate association oing Business in This State". The amendatory act of 1870 was signed by Governor Laufette Grover on October 24,

1870, and became operative January 24, 1871. Conditions under which outside companies could do an insurance business in Oregon were made quite drastic as, "Every such corporation before engaging in the business of fire or marine insurance or express or brokerage shall deposit with the treasurer of the State the sum of fifty thousand dollars". A fee of \$10.00 was charged as an application fee when the fifty thousand dollar certificate of deposit was filed, besides certain other expenses required for advertising notices, also, another \$100.00 fee if insurance agents were to be maintained in the State.

Section four of this act required that, "The Secretary of State shall cause to be printed, stamps, as hereinafter provided, and it shall be unlawful for any fire or marine insurance company to transact business within this State, unless they shall affix such stamps to each and every policy of insurance as hereinafter provided, to wit: "For every one on which the premium is less than ten dollars, a stamp of the value of ten cents; over ten dollars and less than twenty dollars, a stamp worth twenty cents; over twenty dollars and less than fifty dollars, a stamp worth fifty cents; over fifty dollars and less than one hundred dollars a stamp worth one dollar and an additional one per cent on all sums over one hundred dollars. Said stamps shall be affixed and cancelled at the time of delivery of said policy by the secretary or actuary of the Company by whom such insurance is affected".

Seventeen years later this act was annulled by an act of the legislature which went into effect July 1, 1887.

From the bi-annual report of the Secretary of State, published in 1872, I quote: "In obedience to the requirements of an act of the last session of the legislature a considerable number of stamps have been printed and many have been sold". The amount realized up to this time from the sale of stamps was reported as being \$1,859.95. The stamps were lithographed by the firm of A. L. Bancroft & Co. of San Francisco, who made a number of "printings" from time to time from 1871 to 1884 or

1885. The records of both the lithographing Company and of the State are very fragmentary covering these years, leaving plenty of room for philatelic research and for conjecture as well.

Regarding the first issue Mr. B.C. Kenyon was able to glean some information from the records of Bancroft & Co., which records, I believe, are no longer in existence. I quote from his book: "The order book of A.L. Bancroft & Co. shows that 10,000 each of the 10 cent green and 20 cent blue and 5,000 of the 50¢ brown stamps, were shipped Dec. 2, 1870. The books furthermore, show that a 'rush' order for 1,000 \$1.00 values was received on January 30th, 1871, and as no color had been specified the stamps were printed in blue.

"Owing to the fact that the order called for a speedy shipment, they were sent imperforate. The printers received another order for 10,000 more \$1.00 stamps on the fourth of March, of the same year, wherein the Secretary of State requested that 'the stamps be printed in red, as the \$1.00 blue stamps are easily confused with the 20¢ blue.' He also adds, 'See that they are punched for easy separation.'"

The general features of the designs are as follows: On the centre is the arms of the State on a large shield about fourteen mm. high, on either side of which is a row of stars. Surmounting the shield is an eagle with outspread wings, with a small shield on its breast. On the Bancroft stamps this shield is about three and one-half mm. wide and leans obliquely so that the lower tip points to the left of the centre of the large shield below. Long panels on each

side touching the frame line bear the word INSURANCE in large colorless Roman capital letters. The further details of the design vary with each denomination. In the 10 cent and 20 cent there are large rosettes in each of the four corners, at the top OREGON and at the base STATE TAX in shaded capital letters on curved ribbons, the numerals being between the central design and these ribbons. In the 50 cent the word FIFTY in large colorless capitals occupies a tablet at the extreme top, below which is the numeral, and below the numeral, OREGON on a curved ribbon. Below the large shield is a corresponding ribbon, bearing the words, STATE TAX, below this another 50, and at the extreme base CENTS on a tablet to match the one at the top.

The ribbons inscribed OREGON STATE TAX are the same on the one dollar design as on the 50 cent. At the extreme top and base are fancy colorless numerals in circles with words ONE, set diagonally on either side and the word DOLLAR in colored letters on the irregular colorless label between the numerals and ribbons above mentioned.

Lithographed, small shield point left, 1871. Hard, closely wove white paper, only slightly porous, and ranging somewhat in thickness. Perforated about 12 1/4 mm., 26 x 49 1/2 mm.:

10 cent blue green	10,000
20 cent blue	10,000
50 cent brown	5,000
\$1.00 blue(imperf.)	1,000
\$1.00 vermilion	10,000

The \$1.00 blue is so rare that it is only within recent years that it has been included in any catalogue. Formerly, it was thought to have been an error caused by a \$1.00 cliché having been accidentally included on the stone used in producing the 50 cent stamps. As further proof of the impossibility of this hypothesis, I have seen copies with sheet margins on the left side as well as on the right. Most cancelled copies have the

initials M. A. K. (ing) in block manuscript, together with dates ranging from 1872 to 1876, which is a common cancellation on other values of this issue. Probably these stamps in blue were bought up by one firm and used over a series of years concurrently with the vermilion stamps.

I have seen single copies of the 10 cent apparently imperforate at sides.

There are no records by which the date of issue of subsequent Bancroft productions can be definitely established. Only by studying dated cancellations considered in connection with certain payments made by the State can we approximate the dates of issue. Reports of the Secretary of State show, that stamp sales for 1871 and 1872 amounted to \$1,859.95 net, (5% of sales were retained by the Secretary); for 1873-4 they netted \$2,718.36; for 1875-76, \$3,883.60; for 1877-78, \$4,479.80; for 1879 and 1880 there are no figures, but sales amounting to \$9,657.97, are reported for 1882-3-4 and 5, and another \$9,645.13 for the rest of the time up to July 1, 1887.

Taking these figures into consideration, we can see the original stock of 16,500 became rapidly exhausted about 1879, but evidently the one dollar stamps sold much more rapidly than other values. In fact, the next variety claiming our attention, could have been issued not later than Jan. 2, 1873, which I conclude from a very plainly stamped cancellation bearing that date on a specimen in my collection. This stamp shows many variations from the first issue, chief among which we note that the ribbon inscribed STATE TAX is shaded with short lines on both ends, on the blue and vermilion stamps, while on the issue under discussion the right end of the ribbon is entirely plain. Again at the bottom end of the right hand panel, bearing the word INSURANCE, in

the first issue the fleur-de-lis shaped ornament is quite blunt at the extremity, while in this issue it ends in a colorless claw, quite distinct.

I have considered the possibility of this stamp being a counterfeit, made to defraud the State, but have dismissed the possibility as it is unlikely the counterfeiter would so nicely imitate the odd gauged perforation. I have seen both stamped and written cancellations ranging from 1873 to 1877.

1873. Lithographed on thick white wove paper. Perf. 12 1/4, 26 x 49 1/2 mm. \$1.00 deep pink.

To the next set I assign the date 1876, as copies of the 50 cent imperforate bear cancellations of that date, and since an item appears in the State records under date of Jan. 2, 1876: "Lithographing insurance stamps (Ins. Fund), \$18.00", and again under 1877, "Paid A. L. Bancroft & Co., lithographing insurance stamps, \$90.00"; and again in 1880,

another \$50.00 to the same firm. All denominations with the possible exception of the 10 cent were again issued. The paper and perforation are the same as in the first designs, at least of the 20 cent and one dollar stamps, are about one mm. longer than the first issue.

1876. Close white wove paper. Perf. 12 1/4. About 26 1/2 x 50 1/2 mm. for 20¢ and \$1.00 values.

20¢ deep green
50¢ blue
50¢ same imperf.
\$1.00 carmine

There may also be a ten cent belonging to this set, but I have come to doubt it. I am somewhat in doubt also as to the proper placing of the 50 cent imperforate as its size, color, paper and prevailing cancellations match so nicely

with the \$1.00 blue as to cause one to wonder if it was not an error in the sheet of one dollar stamps rather than vice versa.

The stamps listed under 1877, are on a soft porous paper, in which the pores of the paper may be either vertical or horizontal. At the risk of over emphasizing a minor difference I list both varieties. These are evidently lithographed from the original stones as the sizes are the same as the first issue. Dated cancellations on Oregon stamps later than 1876, are very rarely met with.

1877. Porous wove paper.
Perf. as before 12 1/4,
but generally ragged.
Porous vertical.

20¢ yellowish green
20¢ emerald green
50¢ blue
\$1.00 rose

Porous horizontal.

10¢ puce
20¢ green
\$1.00 rose

Both the 20¢ and \$1.00
are known imperforate
also

More common are the stamps which I have listed under 1880. The perforation for the first time has been changed, and imperforate copies are more often met with.

1880. Same design. Porous
in paper vertical. Perf. 11.
10¢ dark red brown (Shades)
a. imperforate
10¢ dark yellowish brown
a. imperforate
20¢ yellow green
a. imperforate
50¢ blue (Shades)
a. imperf. (Shades)
\$1.00 pink (Shades)
a. imperf. (Shades)

I have also seen a 50 cent apparently imperforate at top and bottom.

These were followed by stamps quite similar but perforated 13, in fact, one value is known with compound perforation.

1884.(?) Same perforated 13.

10¢ dark yellowish brown

20¢ yellow green

50¢ blue

\$1.00 pink

Perf. 11 x 13 and also 13 on the left and 11 on the other three sides.

10¢ dark yellowish brown

In 1886 the work was given over to the firm of A. Anderson & Co., of Portland, Oregon, who manufactured and delivered one issue of 43,000 stamps of different denominations, all perforated 11. Delivery was made well within a year of the repeal of the law.

These stamps vary in many ways from the Bancroft productions, although the designs are fair copies of the latter. The chief point of difference is in the small shield on the breast of the eagle, which in this issue is 4 1/2 mm. wide and the tip points to the right of the large shield below.

1886. Lithographed on soft porous paper(both vertical and horizontal). Shield to right. Perf. 11, 26 x 50 mm.

10¢ dull olive brown

20¢ yellow green

50¢ blue

\$1.00 dull carmine

While the Bancroft stamps were in larger sheets the Anderson stamps were in sheets of only twenty in four horizontal rows of five with imprint A. ANDERSON & CO., LITHOGRAPHERS AND PRINTERS, PORTLAND, OREGON, in letters about 5 mm. high on the bottom margin which was separated by perforations from the lower row of stamps. The other three sides of the sheets were imperforate leaving but nine stamps on each sheet perforated clear around.

Phil Metchan, State Treasurer for several terms is authority for the statement that the remainders as well as the stones from which they were produced, were destroyed soon after they became obsolete. As considerable quantities remained in the hands of private parties, a bill was proposed for their redemption but was never passed by the legislature. Nevertheless, many of these stamps were subsequently redeemed by the State and kept in the Secretary of State's office for a number of years. The writer had the good fortune to gain possession in 1908, of what few were still remaining. These consisted of some values from the issues of 1880 and 1884 and all values of 1886. An extensive effort was made about 1901, to recover used copies from the insurance companies doing business in Oregon during this period but with no success as old policies had either been destroyed or returned to the insured. But twenty "foreign" insurance companies were licensed to do business in the State during all this time. None of the stamps can be said to be common. From figures already given we estimate that around \$50,000 worth of stamps were sold, \$50,000 divided by \$180, the face value of a set would give 27,777 stamps of each denomination or 11,000 of all four. Assuming 40 varieties there could be only an average of less than 3,000 of each variety, which is a very small quantity as stamp issues go, even if none were destroyed. The issue of 1886 is particularly scarce used as they were in use only a few months. Although they have been catalogued both perforated and imperforate, I have yet to see a genuine imperforate specimen nor do I believe they exist. The truth is there are so many counterfeits and so called reprints in existence that many who should know better have been fooled by them. There are several distinct sets of these all of which are really counterfeits.

The first set was made by Anderson & Co., about 1890, from new transfers for one C. W. Lomler. Mr. Alfred Anderson of this company still resides and conducts a printing establishment in Portland. I have obtained from him a proof impression in black from what he says is the original stone(engraving?), from which transfers were taken and used to lithograph the original stamps and later new stones, made up by transfer for producing the reprints. Although Mr. Anderson maintains that only one batch of reprints were made there are two similar sets in existence, both evidently derived from the original engraving from which this proof was made. This proof consists of a full one dollar design and only such portions of the design of the other three denominations as differ from the dollar design. Now these original proofs show many minor peculiarities which evidently were traced from the stones used to produce the original stamps but which do show up on the so-called reprints..

What I will call the first reprinting is the best known and more widely distributed of the two. These are on soft horizontally laid slightly yellowish paper gummed and perforated 12 except on out margins which are wide, also entirely imperforate. They were lithographed one denomination to the sheet of eighteen designs, three rows of six without imprint. The 10 cent is a sort of seal brown much brighter than the original, the 20 is apple green, the 50 a dark greenish blue and the one dollar rose carmine. The designs differ from the originals in many particulars, chiefly the following:

10 cent. In the original the background opposite the fluted ornamentation enclosing the lower numeral is not noticeably different from the field above containing the stars. In these reprints the first area mentioned is only faintly shaded

contrasting conspicuously from the area above from which it is divided by a nearly straight horizontal line.

20. cent. In the original the small triangular space between the large INSURANCE labels and the rosettes below are colorless. In the reprints they are filled in with color. The large shield almost touches the numeral below in the reprint, also there is a double ray in the Northwest rosette which is lacking in the original but is a characteristic of the proof.

50 cent. In the original below the point of the large shield there are two white ornaments closely resembling the toes and heels of a pair of boots, soles up. In the reprints these boots have been thrust up toward the shield which is further from the ribbon below so that they show clear above the ankles. On the proof there is a line of color connecting the A in STATE with the frame line of the ribbon below. On the originals this has been removed but it shows up plainly on the reprints. Another line not on the originals but showing plainly on both the proofs and the reprints is an upward extension of the right hand frame line beyond its intersection with the top frame line.

\$1.00. A diagonal line of color connects the solid background under each of the words ONE in the lower corners with the outer frame line. There is a large dot in each of the numerals.

These peculiarities are both common to the proofs and reprints but do not show on the originals:

What I will call the second set of reprints are the ones Mr. Anderson says he made for Lomler,

Continued on Page 32

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

New Members:

#428 FRASER, Dean,
532 Avenue "C",
Redondo Beach, CA 90277

All areas of U.S. (Federal,
states and locals)
Proposed by Secretary-
Treasurer

#429 GERLACH, William,
1 N. Wacker Dr., Suite 800,
Chicago, IL 60606

All U.S. including states
and locals.
Proposed by Harold A.
Effner, Jr.

#430 CRAWFORD, Finley R.
557 Meyer Road,
Bensenville, IL 60106

All U.S. including plate
blocks, zips & mail earlies.
Proposed by Chas. A. Hermann

#431 BLOOM, E. Clark,
Box 1610,
Alturas, CA 96101

F&G's and state conserva-
tion stamps.
Proposed by Harold A.
Effner, Jr.

#432 BUSH, E. Clay,
16712 NE 23rd Place,
Bellevue, WN 96008

U.S. Rev's, locals, pri-
vate dies, & states.
Proposed by Secretary-
Treasurer

#433 ANTIZZO, Joseph,
P.O. Box 997,
Church St. Station,
New York, NY 10008

Proposed by G. Abrams

#434 EDELIS, Tadas,
1673 Sallsbury Drive,
San Jose, CA 95124

Modern local posts, Nevada
and California state rev's
Proposed by Harold A.
Effner, Jr.

#435 REILING, Charles J.
One Barbuda Road,
Englewood, FL 33533

States, M&M's, Private dies,
Telegraphs & U.S. Locals
Proposed by Harold J.
Effner, Jr.

#436 SCULL, Wilfred E.
6155 Tuckerman Lane,
Rockville, MD 20852

USIR(Wines, PC's, Nar'cs
and M&M's), States
Proposed by Harold A.
Effner, Jr.

#437 ELLIS, BARRY,
3913 Mound Pass,
Fort Wayne IN 46809

Indiana Intangibles, U.S.,
Japan, France.
Proposed by Dave Drury

#438 KORNHAUSER, Mike,
P.O. Box 8,
Novelty, OH 44072

State F&G's-RW's and prints
Proposed by E.L. Vanderford

#439 SCHRADER, William B.
1521 Hedde Street,
Huntington, IN 46750

Cinderellas and Phantom
Philately.
Proposed by Dave Drury

Reinstatements:

None

Address Changes:

MATESEN, Mack E.
1120 NE 98th Avenue,
Vancouver, WN 98664

STERNAD, Frank,
P.O. Box 1143,
Santa Rosa, CA 95402

TROWER, Paul,
Box 146,
Princeville, IL 61559

SHEDROWITZ, Stephen G.
610 Victory Blvd., Apt. 2B,
Staten Island, NY 10301

Previous Membership Total	244
New Members	12
Resigned	0
Deceased	0
Reinstatements	0
CURRENT MEMBERSHIP	256

NOTE:

The insert to the right is the first of several "extra" goodies to be included in or with the NEWSLETTER. Included will be an index to all past issues of this publication (probably with the May number), a up-to-date membership roster and similar resource tools.

Inserts in the NEWSLETTER will always be designed to be taken out by simply lifting the staples in the center of the booklet. No other portions of text will be removed from the publication in the process.

It is hoped this method will keep the smaller items from getting lost in the shuffle if an individual wishes to separate them.

Secretary's Note: Closing date for processing of new membership applicants will be the 10th of the month prior to the month in which the NEWSLETTER is published. All such applications to be in the hands of the Secretary-Treasurer by this deadline.

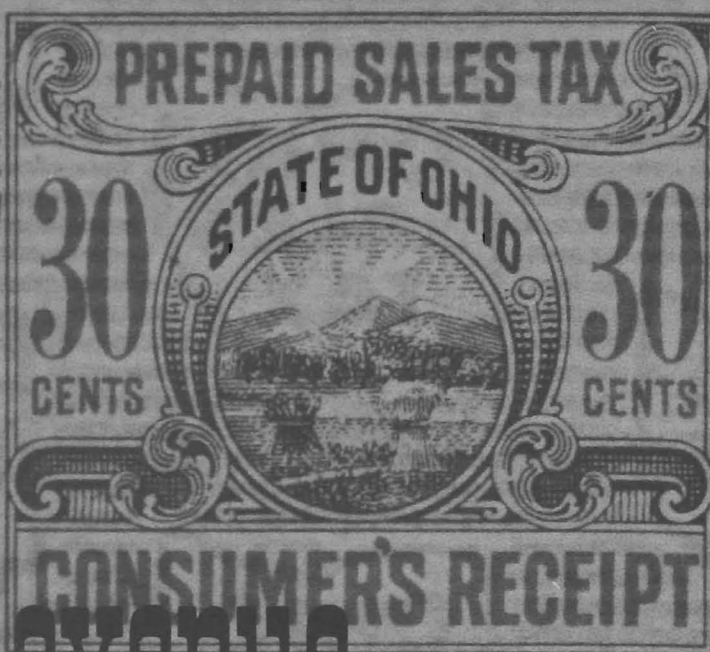
AMERICAN REVENUE ASSOCIATION

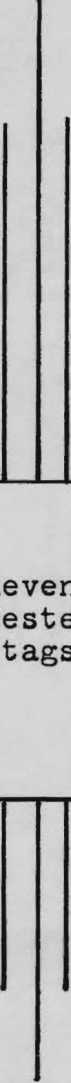
In the January, 1976 NEWSLETTER President Terry Hines noted the many benefits to SRS members of joining the American Revenue Association. The benefits are still the same, but through editorial oversight no address was provided for those considering joining the ARA. Those interested may write:

Bruce Miller, Secretary,
American Revenue Association,
1010 South Fifth Avenue,
Arcadia, California 91006



H-VP06042



Three vertical lines pass through the center of a rectangular box. The lines extend above and below the box, with the longest line in the center and two shorter lines on either side.

Published by The State Revenue Society as a research
tool for all those interested in state and local
revenue and fee stamps, tags, decals and other
devices.

STATE REVENUE INDEX TO MEKEEL'S

1892-1957

Compiled by Kenneth Pruess

Clarence Henry Chappell compiled an index to all articles on U.S. revenue stamps which appeared in Mekeel's from 1892 to 1957. This index listed all articles chronologically but did not include a subject index. The SRS library has a copy of Chappell's unpublished index and copies of all the known articles which include information on state revenue stamps. It is hoped that this subject index will facilitate usage of this material.

Many of the articles in Mekeel's are mere notes of no particular value. But there are numerous articles which give information that is not found in Hubbard's or Cabot's catalogs. In Part I of this index I have given the whole number of the issue in which information appears. Part II gives the dates of publication of these numbers.

An * following a number indicates that the article may have information not readily obtainable from other sources. This includes information on the designer, printer, sheet format, varieties, dates of issue, laws, history, etc. Articles not followed by an asterisk contain only information more readily available in Hubbard's or Cabot's catalogs. Articles listed as "General" usually include notes on stamps of a variety of states but no information of value for research purposes. An * following such listings indicates only that they are interesting reading.

SRS members may obtain the Chappell index or the Mekeel's file by paying postage both directions. If only a few pages are required, it will be cheaper to purchase photocopies which can be supplied at 10¢ per page plus postage and can be retained permanently by the borrower. All inquiries should be directed to the Librarian whose address may be found on the masthead of a current STATE REVENUE NEWSLETTER.

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	752	May 27	IBC
	756	June 24	211
	758	July 8	230
	768	Sep. 16	312
	771	Oct. 7	350
	777	Nov. 18	398
1906	801	May 5	181
	815	Aug. 11	293
	820	Sep. 15	330, 333
1907	836	Jan. 5	3
	843	Feb. 23	IC
	853	May 4	161
	854	May 11	170
	886	Dec. 21	425
1908	889	Jan. 11	14
	891	Jan. 25	37
	895	Feb. 22	65
	897	Mar. 7	84
	900	Mar. 28	111
	906	May 9	164
	919	Aug. 8	271
	935	Nov. 28	403, 407
	939	Dec. 26	439-40
1909	943	Jan. 23	25-6
	956	Apr. 24	147-8
	958	May 8	163-5
	959	May 15	173
	971	Aug. 7	267-8, 270
	972	Aug. 14	278
	976	Sep. 11	312
	982	Oct. 23	355, 358
	988	Dec. 4	415-6
	990	Dec. 18	436
1910	992	Jan. 1	6
	994	Jan. 15	22
	1023	Aug. 6	274
	1040	Dec. 3	409
	1042	Dec. 17	430
1911	1046	Jan. 14	14
	1065	May 27	182
	1066	June 3	189
	1068	June 17	206

<u>Year</u>	<u>Whole Number</u>	<u>Date</u>	<u>Pages</u>
1914	1211	Mar. 14	97
	1216	Apr. 18	141-2
	1232	Aug. 8	281-2
	1233	Aug. 15	285-7
	1236	Sep. 5	312
	1238	Sep. 19	328
	1240	Oct. 3	350
1915	1271	May 8	153-5
	1272	May 15	165-6
	1296	Oct. 30	372
	1300	Nov. 27	402
1916	1307	Jan. 15	38
	1348	Oct. 28	387
1917	1358	Jan. 6	1-3
	1359	Jan. 13	13
	1395	Sep. 22	311, 315
1918	1427	May 4	151
1919	1464	Jan. 18	21
	1469	Feb. 22	72
	1510	Dec. 6	456
1920	1519	Feb. 7	85
	1533	May 15	?
	1538	June 19	329-31
	1540	July 3	362
	1559	Nov. 13	600
1921	1582	Apr. 30	276
	1589	June 18	373-4
	1591	July 2	397-8
	1593	July 16	421-2
	1594	July 23	438
	1597	Aug. 13	462
	1598	Aug. 20	471-3
	1605	Oct. 8	568
	1614	Dec. 10	693
1922	1651	Aug. 26	420
	1656	Sep. 30	480
	1663	Nov. 18	564
1923	1670	Jan. 6	8
	1686	Apr. 28	225
	1690	May 6	276
	1691	June 2	286, 291
	1692	June 9	300
	1693	June 16	312
	1696	July 7	346, 348
	1697	July 14	359
	1699	July 28	384

<u>Year</u>	<u>Whole Number</u>	<u>Date</u>	<u>Pages</u>
	1701	Aug. 11	408,411
	1706	Sep. 17	465
	1719	Dec. 17	658
1924	1724	Jan. 21	40
	1727	Feb. 11	86
	1729	Feb. 25	116
	1745	June 16	330
1925	1784	Mar. 16	152
	1786	Mar. 30	178
	1788	Apr. 13	?
	1791	May 4	240
	1793	May 18	266
	1795	June 1	282
	1797	June 15	312
	1798	June 22	326
	1806	Aug. 17	389
	1809	Sep. 7	417
	1820	Nov. 23	576
1926	1832	Feb. 15	101
	1839	Apr. 5	189
	1845	May 17	267
	1853	June 12	360-1
	1857	Aug. 9	412
	1858	Aug. 16	422
	1863	Sep. 20	488
	1865	Oct. 4	518
	1868	Oct. 25	592
	1872	Nov. 22	642
	1877	Dec. 27	712
1927	1881	Jan. 24	50
1928	1943	Apr. 2	230
	1951	May 28	354
	1963	Aug. 20	496
1929	1989	Feb. 18	106
	1998	Apr. 22	271
	2004	June 3	379
1930	2039	Feb. 3	104
	2048	Apr. 7	255
	2083	Dec. 8	758-9
	2085	Dec. 22	796-805
1931	2087	Jan. 5	4
	2089	Jan. 19	57
	2094	Mar. 16	184
	2118	Aug. 10	507
	2121	Aug. 31	536
	2122	Sep. 7	546
	2126	Oct. 5	601
	2128	Oct. 19	626

<u>Year</u>	<u>Whole Number</u>	<u>Date</u>	<u>Pages</u>
1932	2164	June 27	325
1933	2200	Mar. 6	116
	2206	Apr. 17	189
	2225	Aug. 28	416,419
	2227	Sep. 11	437,440
	2231	Oct. 9	483
1934	2254	Mar. 19	150
	2258	Apr. 16	200
	2262	May 14	239
	2265	June 4	277,281
	2266	June 11	293
	2268	June 25	317
	2270	July 9	344
	2272	July 23	364
	2275	Aug. 13	401
	2279	Sep. 10	442
	2280	Sep. 17	459
	2287	Nov. 5	538
	2295	Dec. 31	645
1935	2317	June 3	272
	2322	July 8	332-3
	2323	July 13	339
	2325	July 29	369
	2326	Aug. 5	379,382
	2327	Aug. 12	386
	2328	Aug. 19	403,407
	2330	Sep. 2	435
	2331	Sep. 9	445
1936	2349	Jan. 13	24
	2358	Mar. 16	140
	2371	June 15	311
	2372	June 22	322
	2373	June 29	340
	2389	Oct. 19	541
1937	2407	Feb. 22	118
	2413	Apr. 5	223
	2414	Apr. 12	237
	2425	June 28	399
	2428	July 19	433
	2435	Sep. 6	513
	2436	Sep. 13	532
	2450	Dec. 20	705
1938	2453	Jan. 10	23
	2477	June 27	312
	2492	Oct. 10	481
1939	2521	May 1	223
	2525	May 29	271

<u>Year</u>	<u>Whole Number</u>	<u>Date</u>	<u>Pages</u>			
	2538	Aug. 28	421	3255	May 29	175
	2539	Sep. 4	439	3257	June 12	191
	2547	Oct. 30	536	3262	July 17	18
	2551	Nov. 27	580	3267	Aug. 21	63
				3271	Sep. 18	95
1940	2571	Apr. 15	312	3283	Dec. 4	170
	2577	May 27	434			
1942	2699	Sep. 28	202	1954	3289	Jan. 22 31
1943	2723	Mar. 15	174	1956	3409	May 18 162
					3428	Sep. 28 104
1944	2813	Dec. 4	368	1957	3471	July 26 26
1945	2817	Jan. 1	7			
	2819	Jan. 15	43			
	2821	Jan. 29	66			
	2825	Feb. 26	135			
	2829	Mar. 26	196			
	2835	May 7	290			
	2838	May 28	340			
	2841	June 18	386, 397			
	2853	Sep. 10	172			
	2859	Oct. 22	291			
1946	2875	Feb. 11	120			
	2884	Apr. 15	344			
	2908	Sep. 30	303			
	2915	Nov. 18	471			
	2918	Dec. 9	543			
	2920	Dec. 23	591			
	2921	Dec. 30	615			
1947	2925	Jan. 27	91			
	2933	Mar. 24	281			
	2935	Apr. 7	325			
	2944	June 9	547			
	2954	Aug. 18	111			
1948	2988	Apr. 12	267			
	2994	May 24	367			
1949	3035	Mar. 7	170			
1951	3167	Sep. 21	90			
	3172	Oct. 26	130			
	3175	Nov. 16	154			
	3177	Nov. 30	170			
1952	3233	Dec. 26	207			
1953	3235	Jan. 9	15			
	3237	Jan. 23	31			
	3239	Feb. 6	47			
	3241	Feb. 20	63			



W. VA. SEED STAMPS

The production, distribution and sale of agricultural seeds in many of our Southern states, and particularly this one, has grown into a thriving business over the past 20 year period. By the same turn of events, the states employing agricultural type revenue stamps has been on a steady decline. West Virginia can now be added to this group.

This state's seed law came into existence in the mid-1940's, and not unlike similar legislation for feed and fertilizer the costs of financing its regulatory aspects was placed upon persons who exposed such seeds for sale. In other words, the wholesaler, broker, retailer--right down the

were issued without monetary designation as such, with the center numeral representing the equivalent of same in "¢".

A final addition to this grouping was the 50¢. This being used on display racks from which vegetable seeds were offered to consumers. Since this particular value was valid only for the year in which issued, they were overprinted across the face "1950" or "1951", etc., as the case may be. Whether or not this particular denomination was included in the initial legislation is unknown by your author, but the earliest reported existence was 1950.

The state considered the use of revenue "type" seed stamps as a very effective means by which to



line. For purposes of taxation, seeds were classified into three major categories. These being agricultural, vegetable and potato. The first, agricultural, was further subdivided into select subcategories of specific types of seeds, all of which carried their own specific poundage and fees increments. Payment of the fees levied was accomplished by issuance of stamps. The first group of which ranged in denomination from 1 - 12¢. Stamps

collect the monies due under the regulatory aspects of this law, but the individuals involved with the actual affixment of stamps felt otherwise. The crux of their argument swirled around the additional cost of labor required to affix the stamps, which they considered was placing an undue burden upon them. Thus, the stage was set whereby the all time high usage of ten stamps would drop down to the present day count of but one.

Ensuing legislation whittled away this initial grouping with the 10 and 12¢ denominations being the first to go. The largest cut was to come in 1967 when the law was ammended to allow elimination of the 1¢, 4¢, 6¢ and 8¢ denominations.

If the producers and distributors felt any sense of gratification over accomplishing of their goals, their euphoria must have been short lived, since with each reduction in the number of stamps in use came a corresponding hike in the seed fee rate. In some cases the boost was a hefty 100%, such as for the vegetable seed display rack stamp which was hiked to an even \$1.00.

The two lone holdouts were the 2 and 3¢ denominations which were eliminated effective February 21 of this year. This leaves only the aforementioned \$1.00 still in use.

Note: Before these stamps were discontinued I was able to obtain a small quantity of the 2 and 3¢. For those interested members I will mail these if a SASE is provided with your request. Supply is limited, "first come, first served". Write M.E. Matesen, at the address on the masthead.

--M.E. Matesen

NEBRASKA ISSUES BICENTENNIAL COMMEMORATIVE REVENUE

The 1976 Nebraska upland game bird stamp is the first commemorative state revenue to appear in several years. The last commemorative was also issued by Nebraska when the 1967 upland game bird stamp noted 100 years of statehood.

The current stamp has the legend "1776-U.S. BICENTENNIAL-1976" and "Wildlife. . . Yesterday, Today, Tomorrow". Printed in dark olive brown on light buff, this \$1 is perforated 12 1/2.

As in past years, it comes in sheets of 20 (2 x 10) with the 10 stamps on the right straight-edged. This stamp can be obtained at face value from Nebraska Game and Parks Commission, 2200 North 33rd Street, Lincoln, Nebraska 68503. If you prefer, Ken Pruess, 1441 Urbana Lane, Lincoln, Nebraska 68505 offers to obtain copies and promises copies perf 4 sides. In either case, include a self-addressed stamped envelope.

For persons desiring to complete their collections of Nebraska upland game bird stamps, the state still has stamps of previous years. The first issue was 1955 and all stamps have a face value of \$1. Nebraska law forbids sale at other than face value. At this time, all years are available except 1958 and 1962 but by the time you read this is is quite likely other years will be sold out. Charles Hermann's "Update on Revenues" which appeared in the January 26 issue of Linn's caused quite a collector run on these stamps.

Are there any other commemorative state revenue stamps in use? We would certainly like to hear about them.

--Kenneth Pruess

If you have ever seen the publication copy just before it goes to press you'll know why a good printer is a craftsman in every sense of the word. A first-rate printer will take an editor's over- or under-exposed photos, heavily corrected text, drawings with smuggy lines and the inevitable misordered pages and turn them into something both readable and beautiful in its own right.

The SRS's resident artist is member Dick Bilek--he's the one wearing sunglasses. His a partner in R-S Lithograph in Chicago on whose press the NEWSLETTER is printed.

After some prying, this editor succeeded in getting him to admit to being Jack Benny's age as well as the information below:

"I studied Pharmacy at the University of Illinois and at Butler University in Indianapolis but for some unknown reason ended up a partner in a printing company. I still haven't figured out the connection and probably never will. 'Time' is my biggest hassle--if it weren't for the necessity of eating I would give it up and devote the 60 hours a week to my hobbies(which are sadly neglected) [Ed. note: And printing the NEWSLETTER can't help].

I got interested in State Revenues, especially Trout stamps, by way of collecting regular fish and marine life topicals, and this by way of enjoying the sport of fishing since age 5.

Some of my other hobbies include collecting stamps and envelopes of about 20 other countries and 10 other topics; a crown collection(dollar-size coins of the world) and a military crest collection. Military crests are the Division, Regimental, Battalion, Brigade or Company insignia, usually enameled, worn by military personnel on their uniforms" Dick also claims a very understanding wife, two daughters and a shaggy dog(the one without the sunglasses). He closed his letter hoping that this bio-

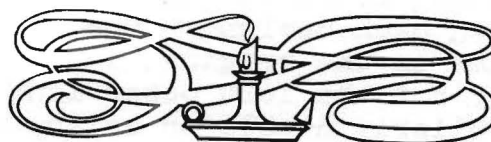


graphy would miss the March deadline. Fortunately the U.S. Postal Service proved remarkably efficient.

Incidentally Bilek Mailing Associates, the outfit that addresses, stamps and mails each issue to the membership, is headed by Dick's daughter. Licking stamps for over 250 envelopes must be at least a two Pepsi job.

Dick also stated he did not understand how his photograph appears in this issue while the Editor's did not appear in the January number. The answer is simple--printers are always better looking than editors!

--dld



and that he produced 1000 stamps or 250 sets some of which were perforated and some not. As the set already described is pretty well established as being of the sets distributed by Lomler in San Francisco and other places years ago, and as the latter set being only known of recent years and known to have come from the Anderson establishment, it would seem more than likely that Mr. Anderson has made some mistake. He is further mystified by the fact that both these sets are perforated 12 while he is quite positive that he never had but one perforating machine, a "Roseback" gauging 11.

On this second set of reprints there are four designs of each value all on one sheet of paper measuring 5 1/2 x 10 3/4 inches; four dollar designs, then four fifties, then four twenties, with four tens at the bottom of the sheet which make up the whole. They are on white wove paper with horizontal pores and no gum, both imperforate and perforated 12. The colors are similar to the first set, the 20 not so yellowish, the 50 not so greenish, and the dollar a sort of salmon pink. Each of the four designs of cost value differ in minor details from its fellows, the 50 more than the others. In the tens the horizontal line of divisions between the two areas of the background has become crooked, the degree of crookedness varying in each design, and the stars below the INSURANCE panel are further from the panel than in either the original or the first reprint. The 20 cent shows the same peculiarities from the proof as the other reprint. The shield is not so near the numeral as on the former reprint however. In the 50 cent the amount of boot projecting below the shield varies with each design. One is the same as the original in this respect but the left outer line is peculiarly double or split.

The upper projection of the right hand frame line and the line under A show only slightly on some of the designs. The one dollar designs have the dots in the numerals but not the diagonal line under ONE.

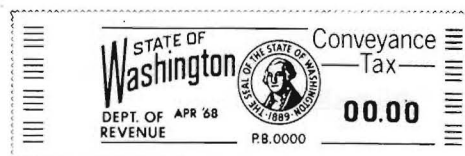
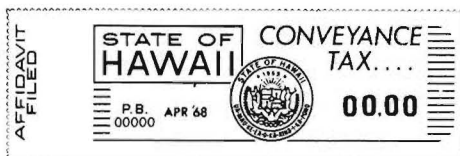
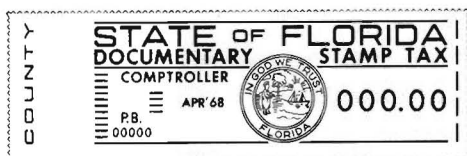
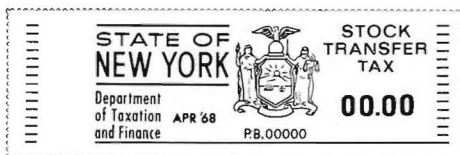
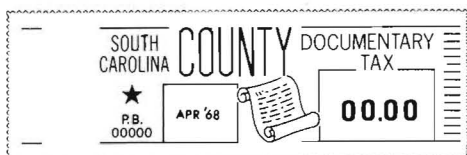
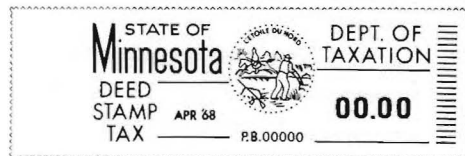
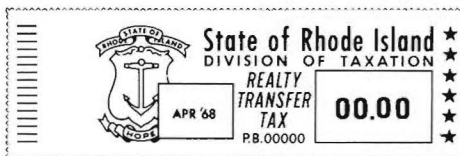
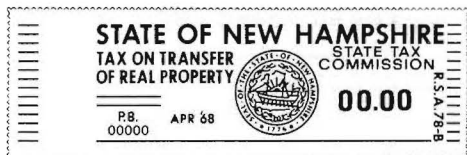
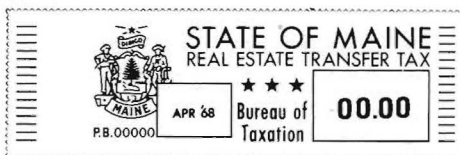
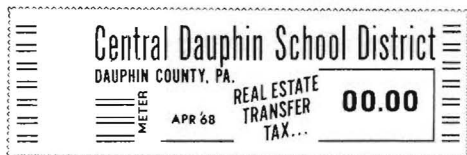
One more set claims attention. These are what Mr. Anderson describes as "photozene" or photo-lithographs from photo-graphs of the originals. They are out and out counterfeits but resemble as far as the design is concerned more closely the originals than do any of the reprints, and have been sold by responsible dealers both here and abroad as genuine stamps. However the colors, paper, gum and perforations, are all different from the genuine.

The sheets contain but three rows of four stamps, each set well apart so that when perforated, specimens have good margins. They come perforated 12, also imperforate. Entire sheets are said to bear the Anderson & Co. imprint. The paper is hard, white, vertically wove, and the gum smooth, white and shiny. The 10 cent is dark reddish brown, the 20 cent olive green, the 50 cent greenish blue and the one dollar claret, and one tete beche design appears in each sheet on the one dollar, this is no doubt being responsible for the statement in Forbin's catalogue that the genuine comes thus.

Bear in mind the fact that the genuine stamps are perforated 11 while the so called reprints and counterfeits are perforated 12 and you are safe.



DOCUMENTARY TAX METERS: President Terry Hines supplies the accompanying illustration showing several of the state tax meters produced by the Pitney-Bowes Company. Those for the Central Dauphin School District, Pennsylvania; Delaware; Rhode Island and New York have not been seen before.



Pitney-Bowes documentary tax meter machine imprints

Today, a number of states and counties across the nation are utilizing the P-B Documentary Tax System to affix their official documentary tax stamps. Above are only a few samples of the Meter Machine imprints that appear on deeds, transfers of real property, stock transfers, notes, contracts and other written obligations to pay money. The system has simplified the entire process of tax stamping and does away with its dangers. A single imprint eliminates handling valuable and vulnerable stamps.



WHAT WERE BELLINGHAM CONDITIONAL SALES STAMPS?

By M.E. Matesen

Punchboard stamps they are not. They are so listed in my 1973 WASHINGTON STATE REVENUE CATALOG but a forthcoming addenda/corrections listing will rectify this discrepancy. So, just what are they?

Some recently acquired information on this topic may at last cast a little light on this subject. It seems as if these stamps came into existence with an ammendment to a then-existing local Bellingham City Ordinance No. 5623 in October, 1936. This ammendment levied a tax on chattel mortgages, conditional sales contracts (no doubt this is where the name came from), and all such similar agreements. In short, it appeared as if this amended ordinance provided for the assessment of a tax on all sales made on a contract.

There were four different rates of taxation set, each requiring the use of a tax stamp to denote payment of the required assessment. If the amount of the instrument was \$25.00 or less, no tax was levied. From \$25.01 to \$100.00 a tax of 25¢ was required. From \$100.01 to \$300.00 a 50¢ tax. \$300.01 to \$500.00 a 75¢ tax and from \$500.01 and up a tax of \$1.00 was levied. It was reported that at least two of these denominations had reached the hands of collectors or at least one collector, both of which bore the signature of McGinnis. Additionally, I've been able to ascertain that this ordinance and yes, even the stamps, were still in use as late as 1960 as confirmed by the City Comptroller at that time.

From this date until the present time, I've drawn a complete blank as to whatever happened to this ordinance and the stamps that were used during this era.

The current City Comptroller confirms the fact that there were such stamps and such an ordinance, but it had since been repealed and an accurate date on this could not be provided. Again, how long this remained in force is still a mystery. For the edification of all our fellow members: can anyone add to this or possibly provide our editor with an example or examples of these stamps for illustration in some future issue?

LEAVE IT ALONE!



" WE UNDERSTAND YOU TORE THE LITTLE TAG OFF YOUR MATTRESS..."

Many of us are familiar with (or even collect) the bedding tax stamps found attached to many items used in the field--mattresses, pillows, lounge pads, etc., as issued by various states. We may not be aware, however, of the potential dire consequences one may encounter who has the audacity to remove them.

--G. M. Abrams

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.

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HELP!

The SRS has received a request for aid from Kenneth Trettin who has recently begun a column in the American Philatelist on revenue stamps. Mr. Trettin wishes information on new issues by state and local governments. He notes that he would like either copies of originals or photographs to include with the information on new items.

Perhaps those of you who regularly supply this NEWSLETTER with such information will be kind enough to add another name to your list for mailing new issue data.

Mr. Trettin's address is
Box 573, Rockford, Iowa 50468.

The State Revenue Newsletter

THE OFFICIAL ORGAN OF THE STATE REVENUE SOCIETY

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Yes! I'd like to place an advertisement in the NEWSLETTER.

NAME: _____

ADDRESS: _____

I would like the advertisement to read as the following: (PLEASE PRINT OR TYPE)

Please find enclosed my check/money order, payable to The STATE REVENUE SOCIETY for \$_____. I would like this advertisement to be: (PLEASE CIRCLE ONE)

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- ONE HALF PAGE
- ONE QUARTER PAGE
- SMALL INSERTION (approximately 1" wide)
- TRADE AD (approximately 1" wide)

I would like this advertisement run (PLEASE CIRCLE ONE): one time, _____ times.

PLEASE NOTE: Advertising copy may be attached to this form. Please do NOT staple.