

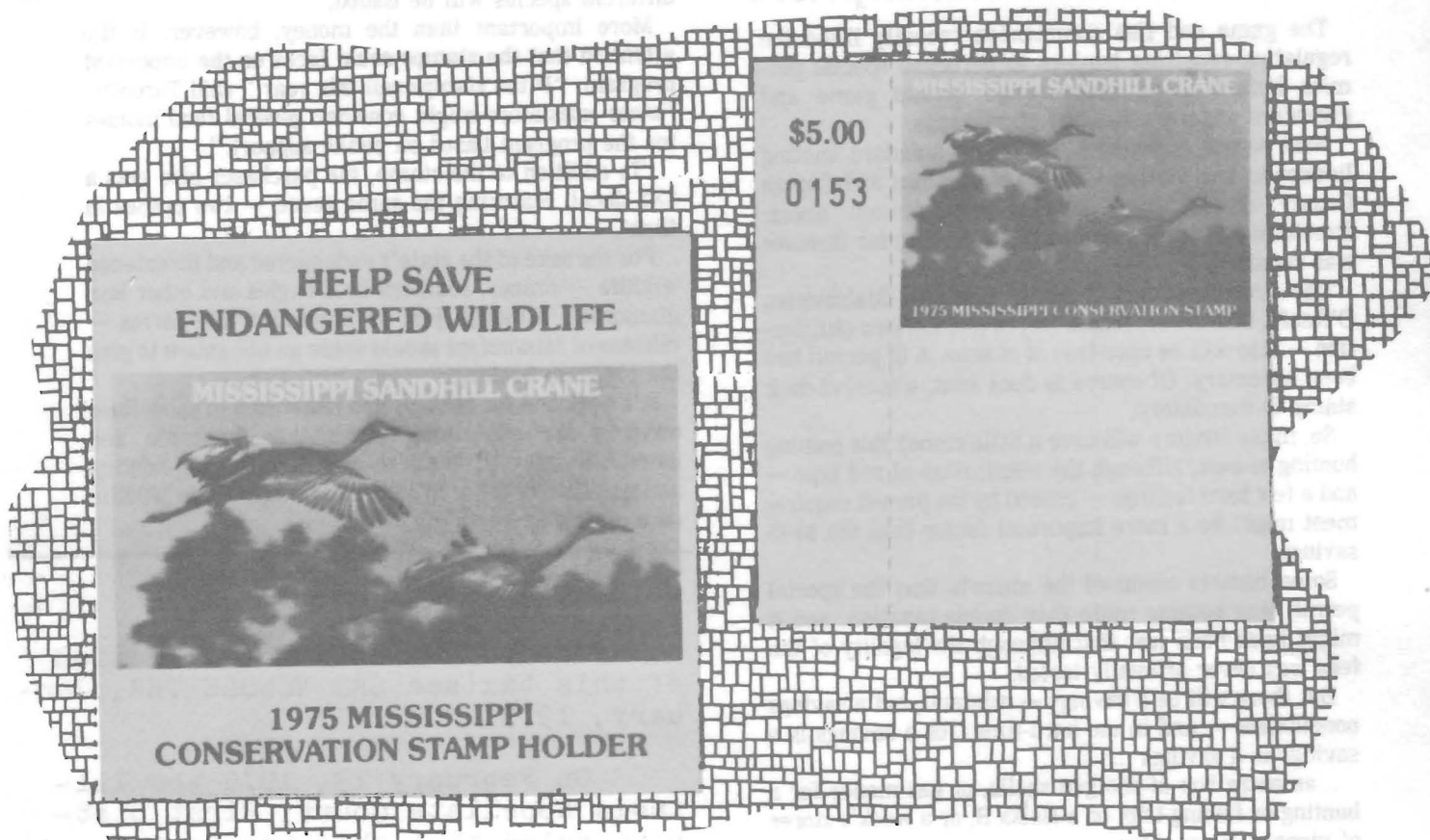
# The State Revenue Newsletter

The Official Organ of the State Revenue Society

Vol 16, No. 3

May, 1976

Whole No. 122



## A NEW KIND OF STATE REVENUE?

Member Eidsel C. Stanford steered us toward the pictured wildlife stamp some months ago. Quoted on the next page is a newspaper article by Delos Lee Upton III outdoor writer for for the Jackson (Mississippi) Clarion-Ledger and reprinted here with the permission of the editor of that paper. It offers an interesting view of one state's "philosophy" on hunting licenses and also on a new focus for state wildlife activities. Within the article is a correct name and address for purchase of these stamps. The editor especially wishes to thank W.H. Turcotte, Assistant Director of the Mississippi Fish and Game Commission for his help in gathering these materials.

The stamp also comes with a decal of the same design(also pictured) as part of the Mississippi effort to promote conservation within the state.

--David L. Drury

# OUTDOORS WITH DE UPTON

## Hunters To Get Financial Reprieve

The game and fish commission recently lifted the regulation requiring hunters to purchase special permits before using state-owned upland game and greentree waterfowl management areas.

Next season a hunter needs only a standard hunting license to use Marion County, Malmaison and Copiah County (Henneberry) wildlife management areas. Previously a \$3 permit in addition to regular licenses was required.

The greentree duck hunting areas — Malmaison, O'Keefe, Sunflower, Indian Bayou and Leflore 16th Section — also will be open free of charge. A \$5 permit has been necessary. Of course to duck hunt, a federal duck stamp is mandatory.

So, many hunters will save a little money this coming hunting season, although the elimination of red tape — and a few hard feelings — caused by the permit requirement might be a more important factor than the \$3-\$5 savings.

Some hunters assumed the attitude that the special permit was nothing more than double taxation, and it might have been just that although the legality of the fees was never officially tested.

But there will be a savings — minimal, but a savings nonetheless — and in the hard-time '70s a savings is a savings is a savings ...

...an extra box of shotgun shells, or gas money for a hunting or fishing trip, or a Balsa B, or a week's stores of viennas 'n crackers ...

...or maybe even an endangered species stamp.

### A WHAT KIND OF STAMP?

...an "endangered species" stamp, which is, as one might assume, a stamp depicting an endangered species...

Specifically, the stamp to which we refer features the Mississippi sandhill crane, a subspecies of the sandhill crane group that is rather populous in other areas of the nation. Our sandhill crane, however, is a distinct breed, native only to Mississippi and residing in grass savannahs along the Gulf Coast. It is an increasingly rare bird.

The game and fish commission recently issued 5,000 numbered endangered species stamps, initiating what has been proposed as an extensive program geared to provide necessary funds — and citizen support — for protecting and managing species of native wildlife which are destined for extinction if their courses remain unaltered.

Stamps are now available in sheets of five for \$25 or for \$5 each. They may be ordered from the game and fish commission (Endangered Species, P.O. Box 451, Jackson, 39205).

Most hunters are familiar with the format of the federal duck stamp, which features each year a different waterfowl species. The endangered species stamp is very similar.

Ultimately the stamps could bring \$25,000 into the endangered species program this year according to W. H. (Bill) Turcotte, assistant director in charge of research and education. And, if the stamps are received favorably by the public, annual editions featuring different species will be issued.

More important than the money, however, is the attention that the stamps could focus on the important program. "If the stamps sell this year," said Turcotte, "state legislators might consider general fund monies for the program based on public support."

"In addition to the stamp, the purchaser also gets a 3X3 decal, featuring the same scene — two cranes in flight.

For the sake of the state's endangered and threatened wildlife — cranes, southern bald eagles and other less glamorous, although just as important, life forms — citizens of Mississippi should sense an obligation to give the program backing.

It's a chance for hunters and fishermen to show their concern for something other than huntable and catchable animals. It's also a chance for non-hunting and non-fishing folks to lend active support to wildlife on a statewide basis.

## CHICAGO TRANSACTION TAX:

Stamps are used in collection of this tax (see SRS NEWSLETTER, January, 1975).

On February 13, 1975 the Illinois Appellate Court, First District ruled that this tax is invalid (Williams v. City of Chicago, No. 61547).

The City of Chicago is appealing this decision to the Illinois Supreme Court. The tax remains in effect for the present but proceeds are being held in a special fund subject to court order upon termination of litigation. Revenuers should follow this decision. In the meantime, anyone can still purchase these stamps from the Department of Revenue, City of Chicago, Room 107, City Hall, Chicago, Ill. 60602.

--Kenneth Pruess

# 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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210 Eastern Way  
Rutherford, New Jersey 07070

## SECRETARY'S REPORT:

### New Members:

440 YOUNG, FRANK  
412 North Main Street,  
Herkimer, N.Y. 13350

Birds on stamps  
Proposed by Ken Pruess

441 THOMPSON, ROBERT E.  
1200(I) Schaub Drive,  
Raleigh, N.C. 27606

Fish & Game, Wildlife, etc.  
Proposed by Ken Pruess

442 HOGAN, WILLIAM G.  
2805 Teakwood,  
Longview, Tx. 75601

Proposed by Ken Pruess

443 VEDRAL, GARY C.  
Rt. 13, Box 426,  
Pasadena, Md. 21122

U.S. and State revenues  
Proposed by Ken Pruess

444 THOMAS, JANIS D.  
P.O. Box 412,  
Gnadenhutten, Ohio 46292

Beginner-interested in state  
migratory bird and game stamps.  
Proposed by Ken Pruess

445 PARKINSON, THOMAS D.  
89th MED DET (DS),  
APO, N. Y. 09102

Migratory waterfowl stamps (Fed-  
eral, state & local)  
Proposed by E.L. Vanderford

### Address Changes:

HALLINGER, DONALD E.  
1300 New York Drive,  
Altadena, California 91001

DEGENHART, L.  
Box 8785,  
Allandale, FL 32023

Previous membership total	256
New Members	6
Resigned	0
Deceased	0
Current Membership Total	262



### THE EDITOR GOOFS!

The March issue of the NEWSLETTER was inadvertently marked as Volume 16, No. 1. In reality, it was No. 2. Those of you who are library science majors are invited to alter the heading on the cover to reflect the correct number.

# MONTANA EGG SEALS

by M.E. Matesen

Seals have not been used in this state since July of 1972. The two main factors which led to their demise was printing and administrative costs.

Over past years a diverse cross section of different types and designs have been employed, many of which have hitherto been unreported in these pages; thus the following compilation is provided based on my personal observations.



Type I-Circular design with serrated edges. Appears both with and without union label imprint above egg size description.  
Reads "315 I P E U" -or- "410 I P E U"

	<u>*Green</u>	<u>*Blue</u>	<u>Red</u>	<u>Chocolate</u>
JUMBO A	x	x		
Extra LARGE A	x	x		
LARGE EXTRA A	x			
LARGE A	x	x		
MEDIUM A	x			
MEDIUM EXTRA A	x			
MEDIUM SIZE A	x			
SMALL A	x	x		
SMALL EXTRA A	x			
PEEWEE A	x			
STANDARD B			x	
TRADES C				x

\*Shades

Type Ia-Same as Type I, but with "AA" grade designation

JUMBO AA	x
EXTRA LARGE AA	x
LARGE AA	x
LARGE SPECIAL AA	x
MEDIUM SIZE AA	x
MEDIUM SPECIAL AA	x
SMALL AA	x
AA GRADE EGGS	x
ONE/DOZEN/CERTIFIED/GRADED/EGGS	x



Type II-Design similar to Type I, but with enlarged lettering in center circle description and design. Redesigned union label imprint.

Dull Slate Green

JUMBO A  
LARGE A  
MEDIUM A  
SMALL A

x  
x  
x  
x

others??



Type III-Circular design with serrated edges. Blue-black lettering on a gold background paper

JUMBO AA  
EXTRA LARGE AA

LARGE AA  
MEDIUM AA

SMALL AA

Type IV-125 x 62 mm. Diecut with typeset design. Black lettering on a pink background paper. Inscribed:

STATE OF MONTANA/DEPARTMENT OF AGRICULTURE, LABOR & INDUSTRY/  
DAIRY DIVISION  
15 DOZEN EGGS  
GRADED AS PER ENCLOSED CANDLING SLIP

Type V- Horizontal tape seal, 63 mm. wide. Multiple circular design green in color, on a white background tape. Inscribed:

GRADE AND SIZE AS PRINTED ON CARTON

#### PRESIDENT'S LETTER

I know that all state revenue collectors have, at one time or another, run into a state agency that refuses to sell its stamps to collectors. When this happens we're likely to respond by thinking "Why shouldn't they sell to collectors--after all, it's just extra income for them." And then we go off muttering to ourselves about petty, arrogant bureaucrats who don't give a damn about the public. Some of this reaction is undoubtedly justified. There are many petty arrogant bureaucrats who don't give a damn about the public. But, there are two sides to every issue and we collectors have to consider why, in some cases at least, state agencies refuse to sell to collectors if we hope to change the situation or at least keep it from getting worse.

In some cases, of course, the state law simply does not permit sale of stamps to collectors. Thus, an agency could not sell to us even if it wanted to. But, there are other cases where agencies plain and simple don't want to sell to collectors. Why? The most common reason is that collector orders are usually very small and cost the agency more to process than they are worth. A second reason is that, to be blunt, some collectors seem to be as petty and thoughtless as many bureaucrats. Let me quote from a letter I received in 1971 from the Maryland Alcoholic Beverages Division regarding their policy of selling to collectors: ". . . . it has been a real nuisance. We have charged the actual tax value of the stamps and in many instances have found that because of the care that must be exercised in filling orders for one stamp of each denomination it has taken the employee processing the order more than half an hour to fill a request which brings in less than \$1.00 revenue. If it should develop that the demand on the part of collectors for these stamps would increase to any appreciable degree we would have to discontinue the practice of making our stamps available to collectors."

There are some obvious rules that should be followed if these sorts of problems are to be avoided. First, NEVER order less than \$1.00 worth of stamps at a time. Actually a minimum order of around \$3.00 is probably a lot more reasonable. Sure, you may have to order multiple copies of some values but then you'll have something to trade with your fellow collectors. And remember, trading ads in the NEWSLETTER are free. Or, get some other collectors together and send in a group order. Second, NEVER make specific requests that will take up much time for the selling agency to fill. For example, don't request plate blocks, or non-straight edged copies. Remember, very few people who will be filling your order are stamp collectors. Finally, ALWAYS, ALWAYS, ALWAYS include return postage when you either send in an order or request information from an agency. There is simply no excuse for not following the above simple rules. If you don't follow them, you'll have no one to blame but yourself when even more state agencies refuse to sell to collectors.

On another topic, President Gerald Abrams of the American Revenue Association (and member of our Board of Directors) has asked me to let you know that the AMERICAN REVENUER, the ARA monthly journal, can always use articles on state revenues. Such articles

should be send directly to Gerald Abrams at 3840 Lealma Avenue, Claremont, California 91711. Incidentally, if you're not a member of the ARA, you should seriously consider joining! Membership info can be obtained either from Gerald or directly from me.

--Terry Hines



NOTE: The Washington Addenda catalog by M.E. Matesen beginning on the next page and continuing on page 46 has been designed with the idea that some members may wish to cut these columns apart and include them with appropriate catalogs outside the NEWSLETTER. AFTER reading the want ads, etc. on pages 44 and 45 the Washington material may be separated from this issue. No reference or permanently valuable items appear on the backs of the Washington Addenda pages to facilitate addition to other catalogs if desired.

WASHINGTON STATE AND CITIES REVENUE CATALOG  
CORRECTIONS AND SUPPLEMENT LISTING

Compiled by M.E. Matesen

DOCUMENTARY

Delete entire listing for D20-24  
and insert the following revision:

19--67? Like D1-19 but richer colors,  
and black roul 7. a. same, but  
colorless roul.

D20 50¢ green --  
a. pastel green .50

D21 \$1.00 dk. blue .80  
a. --

D22 \$2.00 light brown 1.40  
a. 1.40  
b. colorless roul sides --

D23 \$5.00 Carmine 2.50  
a. --

D24 \$10.00 Orange --

Page 4 column 1, add the following  
new listings:

D25a green(colorless roul) -- --  
D28a red(colorless roul) -- --

CIGARETTES

Add the following tax rate after the  
1965 listing:

1972 8 mills per cigarette

C13 Delete mint price and insert "--"

C32 Delete mint and used prices and  
insert "--"

Add the following notation after  
38:

"Use of water transfer decals was  
discontinued in February 1969"

Add the following new listings  
after C39:

1972. Design like C39

C40 20 Cigarettes black on gold "--"

1973. Design like C39

C41 20 cigarettes black on green with  
yellow corona "--"

BEER

The used prices reflected for B21/  
22 have been transposed and should  
read "--" and "\$1.00"

Liquor Seals

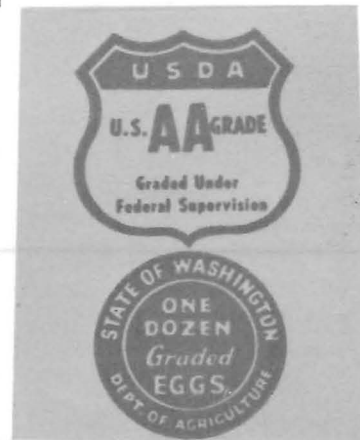
Add the following new control  
letter listings:

LS2 - "F"  
a. - "L"  
LS3 - "Q"

EGGS

Add ", except as otherwise noted."  
to the last sentence of the intro-  
duction- Page 16, column 1.

Add the following new listing  
after E7



195\_? on 62 mm horizontal tape. Com-  
bination USDA and state seal.

E7a green --

Insert date of issuance for E8 as  
"1960"

Add the following new listing after  
E8:

# 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

EDWARD J. CRAIG

EMBOSSSED REVENUES

BANK CHECKS

STAMPLESS COVERS

MANUSCRIPTS OF 18th CENTURY AMERICA

Write For Free Monthly Lists

P.O. Box 509  
Oyster Bay,  
New York 11771

WANTED: U.S. Federal Special Tax  
Stamps issued from 1873, also  
forerunners to STS issued from  
1790 to 1872. All formats, all  
titles, all denominations, all  
years, 19th-20th century. Proces-  
sed Butter, Mixed Flour, Brandy,  
Boating, Adulterated Butter,  
Filled Cheese. Wenck, Box 697  
New Milford, Ct 06776.



## WHERE ARE THE 'AMERICA' STAMPS?

Adolph Koeppel, former President of ARA, has completed the first definitive survey of the whereabouts of the 1765 British tax stamps for America (Scott Catalogue Nos. RM24-42). The listing is contained in his new book, to be published in March 1976, by the Town of North Hempstead American Bicentennial Commission. The book consists of over 200 pages and includes more than 50 illustrations of the stamps and stamped documents, both in private hands and in the archives. Documents are described and illustrated in chapters on The Administration of Justice in Quebec during the Stamp Act Period, The Archives at Jamaica, Barbados and Nova Scotia. THE AUTHOR HAS UNCOVERED AND ILLUSTRATES THE ONLY KNOWN SURVIVING COPY OF THE THREE SHILLING WEST INDIA STAMP! (RM-32). The Halifax Gazette and the American Stamp Act is richly laden with illustrations of the surviving newspaper stamps (RM-18) and choice Stamp Act coverage from the pages of the newspaper. Finally, Counselor Koeppel, in his chapter on the STAMP ACT has presented a penetrating insight into the men who drafted the Act and has redrawn the Act itself into clear modern-day form. The book contains many other interesting and heretofore unpublished material on these rare stamps.

The book is in hard cover and the edition is limited. Orders at \$15.00 postpaid are being taken now, c/o Town of North Hempstead American Bicentennial Commission, Town Hall, 220 Plandome Road, Manhasset, New York 11039. (Add \$2.50 for airmail overseas.)

1962 34 x 35 mm on 43 mm vertical tape. Design like E8a, but with enlarged lettering in design.

E8A dull green

Insert date of issuance for E9 as "1965" and add "shades" after "dark green".

Insert date of issuance for E11 as "1969?" and change it to read "Hyphen Hole Perf 7."

Add the following new listing after E11:

1972. Like E11, except roul 6 1/4.

E12 dull slate green(shades) .05

#### EGG CERTIFICATES OF QUALITY

Introductory paragraph- delete the sixth word "the", insert "author-ity of the".

EC4 delete "(information needed)" and insert "green". Insert "--" in used price column

#### PRIVATE DIE HONEY SEALS

Add the following footnote after HO-RB3:

"HO-RB3 with a black "5" in the seal is believed to be a proof."

Page 22, column 1: Change the catalog numbers on Sioux Bee, Type VIII to read HO-SB22 and HO-SB23, respectively.

Add the following new listings:

Page 22, bottom of column 1:

Identical to Type I, except inscription at base reads "Silver-bow Farm Honey/Tacoma, Washington".

HO-SF2A 3lb red(blue) net weight  
2 1/2 lbs.

Add the following after HO-WH1:

a. same, but green label --

#### UPLAND BIRD PERMIT

Add the following after "green printed text", "Void after March 31, 1972"

Delete mint price and insert "--"

Add the following new listings:

1972. Void after March 31, 1973

UBP2 \$2.00 Brown -- --

1973. Void after March 31, 1974

UPB3 \$2.00 brown -- --

#### ARCHERY AND/OR MUZZLE LOADING RIFLE PERMIT

Add the following after "green printed text", "Void after March 31, 1972"

Delete mint price and insert "--"

Add the following new listings:

1972. Void after March 31, 1973

ARP2 \$5.00 brown -- --

1973. Void after March 31, 1974

ARP3 \$5.00 brown -- --

#### PUNCHBOARD

Delete- "BELLINGHAM CONDITIONAL SALES" etc.

#### ACKNOWLEDGEMENTS

The following individuals were instrumental in adding many of the new listings noted herein. Their contributions are most gratefully appreciated.

Robert Mackey  
Stan Schur  
Ford E. Wilson

UTAH	11 Different Oleo vf mint	\$5.00
UTAH	22 Different Cigarettes	2.00
UTAH	15 Different Beer, Light and Military mint	5.00
UTAH	100 Different Beer	45.00
UTAH	Mix of 70 stamps. Beer, etc. . .	15.00
KANSAS	50 Different Mint Cigarettes Cats \$40	15.00
KANSAS	79 Different Cigarettes, Cats \$51.60	15.00
KANSAS	140 Different, Cats. \$115.00	35.00
World Revenues	1,500 different 2¢ each	30.00
World Revenues	1,700 different 2¢ each	34.00

WANTED. . . ALL State Documentary &  
Stock Transfers. . Per 1 to 100 of each

Please Send offers. And Prices wanted.

I also have some nice lots of Kansas that Cat. \$100.00  
that I will be glad to trade. Also, US & World revenues.  
What can you offer?

Humphrey, Box 710, Spencer, Iowa 51301

#### NEW HAMPSHIRE FISH & GAME:

At a recent New Hampshire Fish and Game Commission meeting, the ten-member body voted to offer for sale old 1961 hunting and fishing stamps. A set of three(one of each type), is now on sale at the Concord office for \$1.50 per set. The stamps originally sold for \$1.00 apiece. Each of the stamps measure 1 1/4 x 1 3/4 inches and is colored either pink, blue or tan. A buck deer is depicted on the tan stamp, a trout, creel and fly rod on the blue stamp, and a woodcock and trout on the pink stamp. Stamps can be obtained by sending a check for \$1.50 to New Hampshire Fish and Game Department, 34 Bridge Street, Concord, N.H. 03301. Be sure to enclose a SASE.

--Terry Hines

#### MICHIGAN BEAR STAMPS:

Member Carl Lindner provides the following information on Michigan Bear Hunting stamps.

The Michigan Department of Conservation issued and sold from 1959 to 1963 bear hunting stamps and all except the first issue showed both bears and the dogs used to track and tree them. The \$2 stamps were affixed to the licenses of the hunters. These stamps were also needed in hunting on shooting preserves but quantities sold each year were low.

In 1959 3,497 bear stamps were sold as contrasted to 632,082 resident hunting stamps.

Quantities of bear stamps for 1960 were 3,912; 1961 3,827; 1962 3,892 and 1963 5,029.

by Ronald E. Leshner, SRS 184

Introduction. The research for this article began following LINPEX '74. While in Lincoln, Nebraska I obtained several of the more recent Florida liquor decals. These, plus a few I had obtained previously led me to try to mount them in some sort of logical fashion. The addendum (published with SRN whole number 68) I found was quite incomplete, so I rushed to the library (N.J. State Library) to see if I could find a list of directors of the Florida Beverage Division. No luck! Not surprising since these directors are not major officials like governors, treasurers, or attorneys general. What now?

I wrote to the Florida Division of Beverage for help. State officials are notoriously inefficient and usually know little or nothing about their predecessor's practices and policies, particularly ten or twenty years ago. To my surprise I obtained a prompt reply with a complete list of directors.

That got me started in mounting my few decals and also has prompted me in soliciting additional information from other collectors. The list of directors is included here in the hope that you the reader will be able to add to the list of unreported varieties. Please report any new varieties to me at Box 242, Pineville, Pennsylvania, 18946. Next issue I would like to conclude this article with a tentative listing of these decals.

Director	Term
J.A. Cormier	7/1/1933-9/30/1935
George O. Weems	10/1/1935-1/10/1937
John A. Allen	1/11/1937-9/12/1937
Thomas W. Long	9/22/1937-2/28/1941
Edgar W. Scarborough	3/1/1941-1/2/1945
James T. Vocelle	1/3/1945-1/4/1949
Louis M. Schott	1/5/1949-3/22/1952
John E. Montgomery	3/27/1952-1/6/1953
Sam F. Davis	1/6/1953-6/9/1953
J.R. Hunter, Jr.	6/22/1953-2/4/1954
A.E. McKinney, Jr.	2/4/1954-1/4/1955
J.D. Williamson	1/4/1955-7/1/1957
H.G. Cochran, Jr.	7/1/1957-7/1/1959
L. Peebles	7/1/1959-1/4/1961
Thomas Lee	1/4/1961-1/31/1963
Richard Keating	2/1/1963-12/31/1964
Ren Morris	1/5/1965-1/4/1967
Don Meiklejohn	1/4/1967-11/25/1968
A.R. Brautigam	11/26/1968-6/30/1969
R.E. Beary	7/24/1969-6/30/1971
W.W. Wynne	7/1/1971-

The next step on the research for this article was a search of the relevant Florida laws. The remainder of this article is the result of that work. The purpose of this rather lengthy introduction is to stimulate more of you to take up this rewarding task for your own or some other state.

Before leaving this introduction let me suggest some ways of getting started. State laws can be found in many large libraries, but can be a bit overwhelming. In many cases there are annotated statutes which can serve as a good introduction and point the way to the original laws. In addition to these I have found publications of the Distilled Spirits In-



stitute, Washington D.C. very useful, especially in confirming rates of taxes and the existence of stamps.

Nonintoxicating Beverages. Florida legalized 3.2% alcoholic beverages on May 8, 1933. Like most states this law legalized both beer and fermented fruit juices with a maximum alcoholic content of 3.2%. These nonintoxicating beverages were taxed at the rate of 6¢ per gallon in bulk or 3/4¢ per pint or fraction thereof in small containers. A report system was used for collection of taxes, so no stamps. It wasn't until two years later that Florida went "wet" with hard liquor.

Liquor Taxation. Chapter 16774 of the Florida Laws(1935) established the rates of taxation for all alcoholic beverages. Malt beverages, wines with less than 14% alcohol, and sparkling wines were all taxed, but the collection was made through a reporting system. Since only liquor(14% or more alcohol) required stamps, the remainder of this article will trace only the history of liquor taxation in Florida.

The 1935 law fixed the rate at 80¢ per gallon. This gave rise to the first set of decals(Hubbard's L1-6).

1¢ for minature, 1.6 oz.  
5¢ for 1/2 pint, 8 oz.  
8¢ for 1/10 gallon, 12.8 oz.  
10¢ for pint  
16¢ for fifth  
20¢ for quart

In 1936 a 1 1/4¢ decal was introduced for a 2 oz. miniature container.

Another section of the 1935 law also set a tax on liquor manufactured in Florida, but not consumed within the state. The rate was 1/2¢ per 1/2 pint. Stamps were also used(Hubbard's AL1-6).

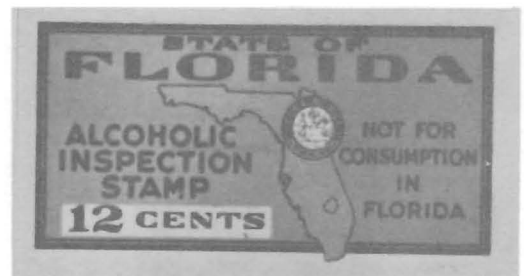
All photos 150%



L5



AL3



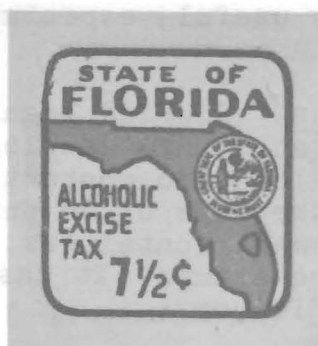
AL5

These were used only until 1937, when Chapter 18015 of the Florida Laws was passed, abolishing the export liquor tax and raising the rate of taxation for liquor consumed within the state.

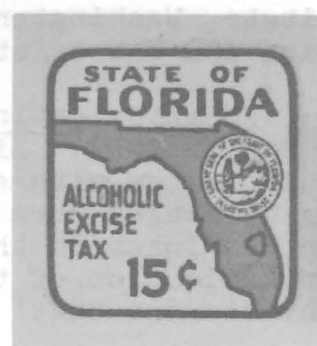
The tax on liquor was increased 50% to \$1.20 per gallon, necessitating a new set of decals(Hubbard's L23-29). The denominations coincide with those containers in the earlier set, namely 1.6 oz., 2 oz., 1/2 pint, 1/10 gallon, pint, fifth and quart.



L23



L25



L27

During the term of Thomas W. Long(9/22/1937-2/28/1941) the first decals with the Beverage Division Director's signature appeared (Hubbard's L30-35)



L30



L36

The next set(Hubbard's L36-42), however, returned to the previous practice of no signature. But when the only paper stamps were introduced in 1941, the signature reappeared and has always been present since.



L43



L46



L63

The rate was raised to \$1.92 per gallon on July 1, 1947 and new decals were produced to meet the demand. This set is Hubbard's L63-67, mistakenly identified as being issued in 1946 with Donnelly signature. They were first issued in 1947 and the director was James T. Vocelle. In addition to the five values previously reported(12¢, 19 1/5¢, 24¢, 38 2/5¢ and 48¢) there is also a 7 1/2¢ value known to collectors.

(To be continued)

WASHINGTON STATE ELECTRICAL INSPECTION STAMPS:  
A NEW DISCOVERY

by William R. Halliday, M.D.



Most every revenueur dreams of discovering a revenue stamp previously unknown to philately. Personally, however, I feel more chagrinned than elated about "discovering" the Washington state electrical inspection stamps. They were issued by a branch of the very same department for which I work, yet I didn't run across them for almost ten years!

Nor are these rare or obscure stamps. The top value (\$100) is not often used, but other values are sold by the tens of thousands. They have been in use long enough that two of them (25¢ and \$3.00) are considered obsolete values.

Probably the reason they were not noticed for so long is the way that they were used. These are normally gummed stamps, issued from vertical panes of five, upon written application and payment. Each is serially numbered. They are sold to be placed on cards describing electrical installations of various types. These cards are mailed or carried to the district offices of the Department of Labor and Industries in the larger cities of this state. There the stamps are cancelled and the cards are retained for some years before being discarded. Perhaps also a factor in their long non-recognition is their lack of the name of the Department of Labor and Industries, and of the state.

I have not yet had an opportunity to do normal philatelic research on these stamps, and will report back to the SRS as I learn more about their background. Apparently anyone can order mint copies from district service locations of the department if he has a Washington state address where electrical installations may be needed. The Director of the Department, Mr. William C. Jacobs, is a friendly, cooperative person and I hope soon to work out an arrangement whereby collectors--perhaps through the SRS--can obtain a reasonable number of cancelled and/or mint copies, as in the case of the Washington State Apple Commission. Unless there is a law "agin" it; one never knows these days.

Not being the world's greatest expert on colors, I asked an ad hoc committee of the Seattle Revenue Club to describe them, which they did as follows:

- 25¢ green
- 50¢ black, rose paper
- \$1.00 black, light blue paper
- \$3.00 black, pale salmon paper. Stamps with higher serial numbers are in dull black, on minium paper.
- \$4.00 black
- \$5.00 black on red
- \$10.00 black, pale bluish green. Stamps with higher serial numbers are on a paler, more bluish paper.
- \$12.00 black, buff paper. Stamps with higher serial numbers are on orange-yellow paper.
- \$14.00 red. Stamps with higher serial numbers are light red-orange, and a plate defect in one panel position gives the appearance of a spark around the thumb of the hand in the logo.

\$20.00 black, orange-yellow paper. Stamps with higher serial numbers are on orange paper.

\$100.00 black, light straw yellow paper.

All are 28 x 35 mm, and rouletted 7. So far at least. More anon.

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TEXAS STOCK TRANSFER STAMPS:



Photo 150%

CONNECTICUT: The state imposes a tax on real estate transfers at the rate of 55¢ per \$1000 but neither stamps nor meters are used in its collection. Town clerks are required to use a rubber stamp to evidence payment of the tax.

--Terry Hines

Charles Hermann submits this part of a strip of \$30 Texas stock transfer stamps originally slashed to ribbons (or as Mr. Hermann suggests, "drawn and quartered.")

The remains have been reassembled on a hinge for illustration here. Mr. Hermann believes there is a \$15 value issued. Has anyone see it??

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ARIZONA:

Photo 150%



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MICHIGAN ADDENDA

Photo 150%



Detroit Bedding

Black on colored paper, perf 12 1/2

D-B1 1¢ on pink

D-B2 2¢ on blue

D-B3 2¢ on light blue surface colored paper.

New listing:

D-B4 2¢ on blue perf 11 3/4

--Charles Hermann

Illustrated is a block of tobacco tax decals with the denomination obliterated. These bear the signature of John M. Hazelett(?) and are in dark grey on yellow card. The obliterated denominations appears to be 10¢. What are these-- samples sent to the state or something similar?

--Terry Hines

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IDAHO: At one time the Idaho Potato Commission used vegetable advertising tax stamps. Such stamps are no longer in use and all remainders have been destroyed. Did any get into collectors' hands?

--Terry Hines