

The State Revenue Newsletter

The Official Organ of the State Revenue Society

Vol. 16, No. 4

July, 1976

Whole No 123

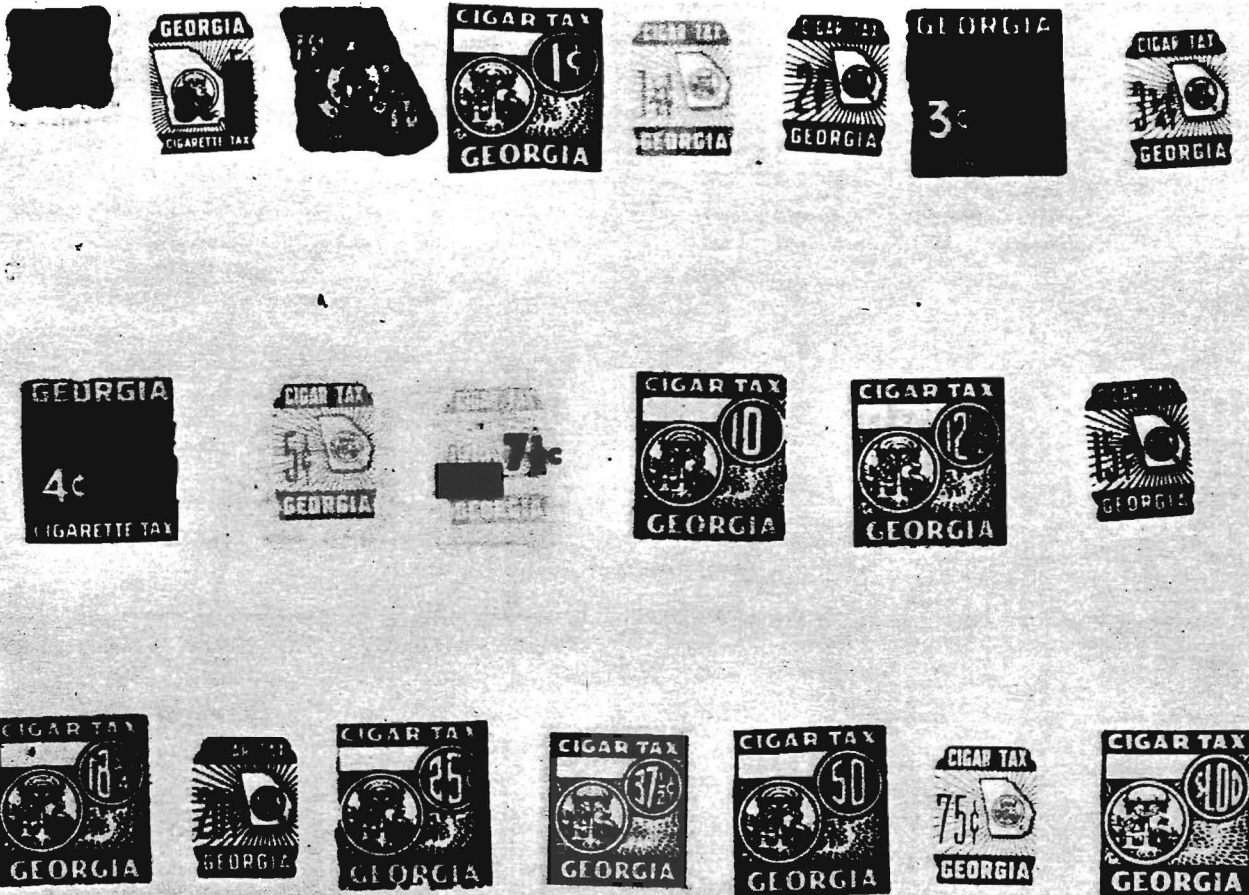


Photo 150%

GEORGIA ON MY MIND

by Terry Hines, SRS 137

As have many other states, Georgia has eliminated many of the revenue stamps it once used. Stamps are still required on all distilled spirits but stamps for beer and tobacco products have been eliminated. Similarly, most types of agricultural inspection stamps have been eliminated. Two types of agricultural advertising stamps, however, are still in use. The first is issued by the Georgia Sweet Potato Commission (figure 1). These stamps are sold for 1¢ each. The inscription "BUSHEL" and the illustration of the sweet potatoes are in brown. A similar stamp is sold by the Georgia Apple Commission for 1/2¢ (figure 2). On this stamp the word "BUSHEL" and the apples are in red.

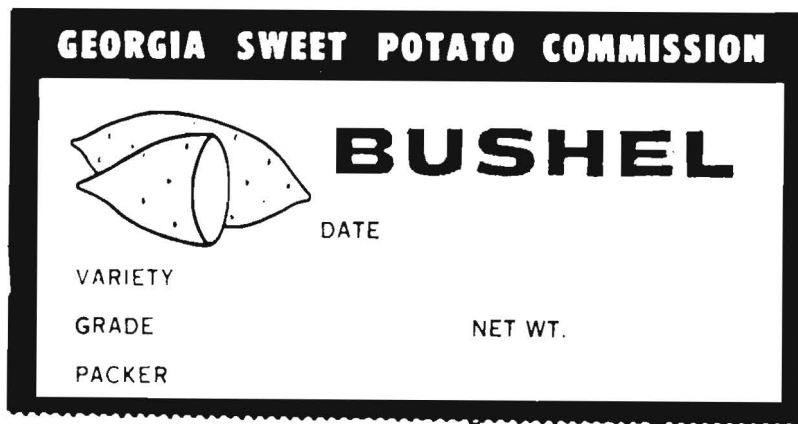


figure 1

Photo same size

In response to a request by the author for information on current stamps, the state very kindly sent a laminated card showing several of the now obsolete tobacco stamps (illustration, see cover). Many of these are previously unlisted. Going from left to right, the values and colors are as follows:

- 1) 20¢ cigarette heat transfer decal, green and black, red safety.
- 2) 8¢ on 5¢(?) red "cigarette tax".
- 3) 1/2¢ cigarette tax (this is Hubbard #C45).
- 4) 1¢ cigar tax, brown.
- 5) 1 1/4¢ cigar tax, pink.
- 6) 2¢ cigar tax, green.
- 7) 3¢ cigarette tax, green and black, like C65 but no signature.
- 8) 3 3/4¢ cigar tax, light blue.
- 9) 4¢ cigarette tax, red and black, no signature.
- 10) 5¢ cigar tax, yellow.
- 11) 7 1/2¢ on 27¢(?) cigar tax, pink.
- 12) 10¢ cigar tax, olive.
- 13) 12 1/2¢ cigar tax, brown.
- 14) 15¢ cigar tax, purple.
- 15) 18 3/4¢ cigar tax, brown.
- 16) 20¢ cigar tax, blue.
- 17) 25¢ cigar tax, dark brown.
- 18) 37 1/2¢ cigar tax, lawn green.
- 19) 50¢ cigar tax, green.
- 20) 75¢ cigar tax, lilac.
- 21) \$1.00 cigar tax, orange.

Photo same size

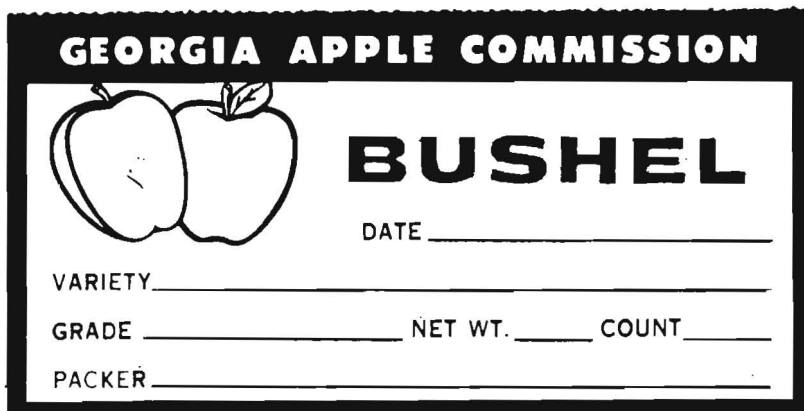


figure 2

In addition, several additional unlisted Georgia decals have been seen. Specifically: 1) Like Hubbard #C66-68; 5 1/2¢ maroon; 16 1/2¢ deep purple; and 55¢ blue. The signature on these is unreadable. 2) 12¢ "BEER TAX" orange. Design like cigar tax decals on card shown on cover (type of #6) but inscription reads "BEER TAX". 3) 6¢ "BEER TAX" red on blue, new design (figure 3).

The reverse of the card shown on the cover shows a set of 1961? wine tax decals. Several of these values are not listed in the Georgia addenda published in the March, 1967 NEWSLETTER. The reverse of this card is shown in figure 7. The figures of values are in black on all of these. The colors are: 1 1/4¢ yellow; 2 1/2¢ orange; 3 1/8¢ light blue; 4¢ gray; 5¢ blue; 6 1/4¢ light green; 10¢ brown; 12 1/2¢ rose; 20¢ green; 25¢ orange; 37 1/2¢ red; 40¢ blue; 50¢ green; \$1 red and \$2 blue.

Photos 150%



figure
3

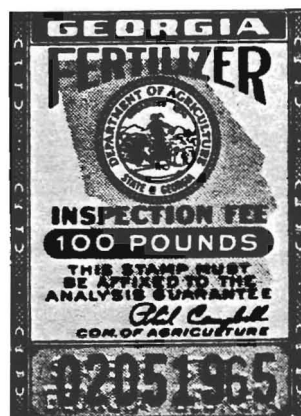


figure 4

Finally, an unlisted Georgia fertilizer inspection fee stamp is shown in figure 4. This stamp bears Phil Campbell's signature and carries a serial number unlike previously listed issues. The stamp is printed in brown and the first six figures of the serial number are in a darker shade of brown.

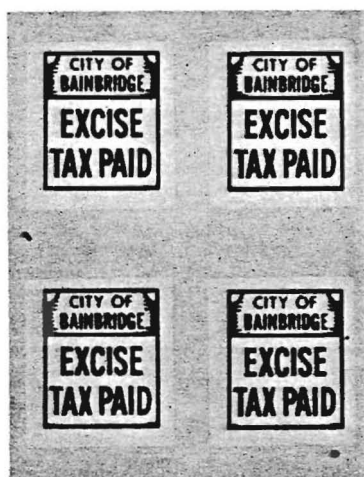


figure 5



figure 6

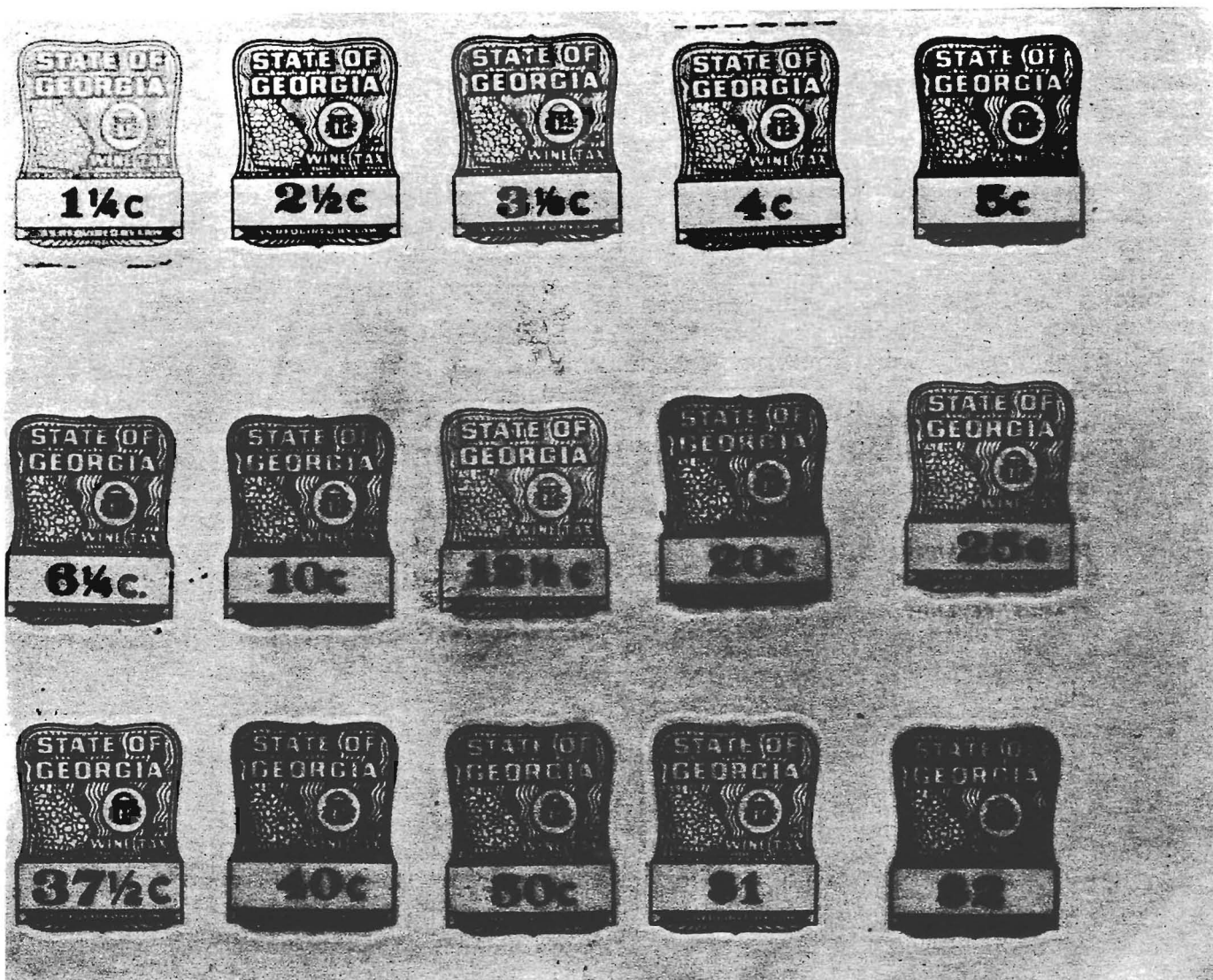


figure 7

On the local scene, two new local decals have appeared (see figures 5 and 6). They are a Bibb County 2 1/2¢ beer tax, green on cream card and City of Bainbridge, "EXCISE TAX PAID", red on white card.

(I have a quantity of the two agricultural advertising stamps on hand and will be glad to send an example of each to anyone who wants them as long as a self-addressed, stamped envelope is enclosed with the request. My address: Department of Psychology, University of Oregon, Eugene, Oregon 97403.)



KENTUCKY:

Illustrated is a 2¢ red cigarette meter.

--Terry Hines

Photo 150%

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.

PRESIDENT: Terry M. Hines
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Eugene, Oregon 97403

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Fort Wayne, Indiana 46809

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210 Eastern Way
Rutherford, New Jersey 07070

SECRETARY'S REPORT

NOTE: The new SRS membership application has been redesigned to elicit certain information that heretofore was not available on previous drafts. An important facet of this new design is three legends whereby the new applicant can list one, or all three of the following by checking the applicable blank:

- (1) I am a dealer in state revenues. #450
- (2) I would like to trade and correspond with other SRS members.
- (3) I would like to purchase state revenues from other members.

Commencing with this, and in subsequent issues the aforementioned legends, by code numbers will appear with the "Interests" caption in the new membership listings, where provided.

Once fully implemented, these codes will be integrated into the membership directory.

It is our hope that the above will open new lines of communications between the membership as a whole and enhance our mutual interests in the collection of state revenue stamps.

New Members:

#446 SMILEY, William
130 N. Prospect,
Madison, Wisc. 53705

(2)(3)-Wisconsin and other states. Proposed by M.E. Matesen

#447 LEWCZAK, Thomas
537 Grover Street,
Irvington, NJ 07111

U.S., U.N., Canada, Poland, Vatican & Channel Islands, Space and Naval Covers. Proposed by Kenneth Pruess

#448 ROTHENBERGER, Steve
1250 Broadway,
Fargo, ND 58102

RW's, wildlife stamps and U.S. blocks. Proposed by Kenneth Pruess

#449 HEMMINGS, Richard
17 Chittenden Avenue,
New York, NY 10033

U.S. and meters (also metered revenues). All auto use stamps, registration permits & license plates. Proposed by Harold A. Effner, Jr.

DYROFF, Tod
New Hackensack Road,
Wappingers Falls, NY 12590

Xmas seals, meters & revenues. Proposed by Kenneth Pruess.

#451 GLENNON, Bernard R.
5220 S. Glennon Drive,
Whittier, CA 90601

(2)(3)-California rev's Proposed by Gerald Abrams

#452 PAWLOWICZ, Michael J.
PO Box 536,
Maplewood, NJ 07040

(3)-Duck & Trout stamps.
Proposed by Chas. Hermann.

#453 ZENTNER, John R. Sr.
110 East 22nd Street,
Merced, CA 95340

(2)(3)-General. Proposed by
Chas. Hermann

#454 LUTZ, Howard
3948 Adrian S.E.
Warren, Ohio 44484

(2)(3)-Fish & Game stamps.
Proposed by Chas. Hermann.

#455 DENUENE, John B.
234 E. Broadway,
Granville, Ohio 43023

All types of stamps & seals.
Esp. U.S. & foreign. Pro-
posed by Ron Leshner.

#456 NATHAN, Dave
D & B Stamp Service,
PO Box 127,
Bloomington, Indiana 47401

(1)Dealer in U.S. Rev's,
Taxpays, RN's and Indiana
Intangibles. Proposed by
Kenneth Pruess.

#457 KOLCZ, Fred J.
25 W 657 Prairie,
Wheaton, IL 60187

(2)(3)Worldwide rev's.
Local & cinderella material.
Proposed by Harold A.
Effner, Jr.

#458 HECKMAN, Thomas R.
3844 Mission St. #212,
San Francisco, CA 94110

(3) Early California Rev's
and cigarette tax stamps.
Proposed by Harold A. Effner, Jr

#459 SWATEK, Joe
2800 NW First,
Lincoln, Nebraska 68521

Proposed by Linn's Stamp News.

Reinstatements:

230-STANFORD, E.
421 Gorenflo Avenue,
Biloxi, MS 39532

292-MULL, George W.
12246 3rd Street,
Yucaipa, CA 92399

Deceased:

SCULLY, Francis J.-Honorary Life
Member (H-6)

Address Changes:

GIBSON, Giles A.
Box 209,
Rio Nido, CA 95471

GAYLOR, Robert L.
RD #2 Box 418
Punxsutawney, PA 15767

Previous Membership Total	262
New Members	14
Resigned	0
Deceased	1
Reinstatements	<u>2</u>

Current Membership Total 277

TREASURER'S FINANCIAL REPORT

Period covered by this report:
June 1st, 1975 through May 31st, 1976

Bank Balance, May 31, 1976 \$1,479.25

INCOME:

Dues	\$127.40
Catalog sales	116.15
Back Issue sales	38.60
Advertising	30.05
Interest-Savings Acct	58.52
Donations	12.00

Gross Income	\$382.22
Less reimbursements	<u>13.90</u>

Adjusted Gross Income - \$1,847.57

OPERATING EXPENSES:

NEWSLETTER publication\$578.40
Catalog distribution 13.20
Secretary's expenses 33.07
Bank Service charges 14.23
Printing membership
application43.18
President's expenses 9.74

Total Operating Expense 691.82

NET CAPITOL: \$1,155.75

On deposit 1st Independent Bank
of Vancouver, WA \$1,152.75
Cash on hand 3.00

(May, 1976 publication costs not
included in above figures)

M.E. Matesen,
Secretary-Treasurer

SPECIMEN PUNCHES:

The Columbian Bank Note Comp-
any printed the state revenues for
many states during the 1930s. Ap-
parently the company supplied these
stamps with sheets of the printed
stamps as samples. These sample
sheets are perforated with the words:
"SPECIMEN COLUMBIAN BANK NOTE CO
CHICAGO". These words covered sev-
eral stamps, depending on the size
of the stamps. This specimen per-
foration has been seen on the fol-
lowing:

South Dakota #s C2, C5,
C6 and LS1
Utah, #C17

--Terry Hines

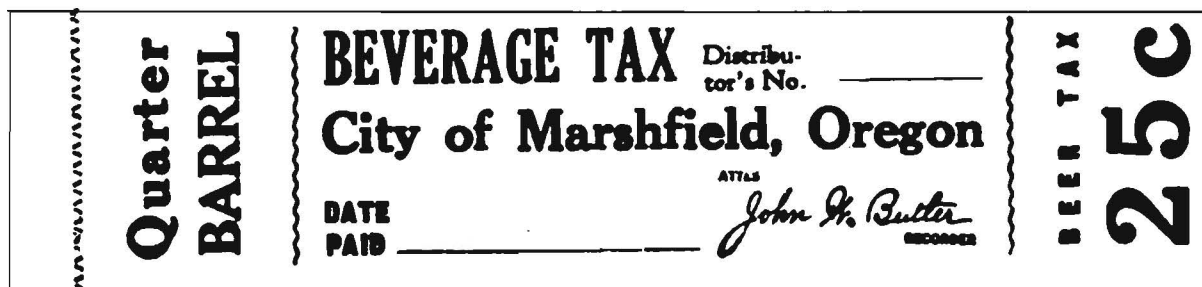


Photo 150%

MARSHFIELD, OREGON: Most collectors have probably not seen
any of the several values of beverage and wine tax stamps
that were issued in 1935. Two different series exist:
Beverage Tax, red or black lettering on grey
paper. Values in red are 1/2¢, 1¢, 2 1/2¢,
5¢, 6¢, and 12¢. Only two values were print-
ed in black, 25¢(illustrated) and 50¢.

Wine tax, red or black on white paper. Red
values: 1 3/5¢, 2¢ and 24¢. Black values:
3¢ and 6¢.

Several other Oregon cities issued beer and wine stamps
during the 1930s and 1940s, including Bend, Klamath Falls,
Mt. Angel, North Bend, Portland, Salem, Turner and Umatilla.

--Terry Hines

CLASSIFIED ADS

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

SPECIAL DISPLAY RATES: 1 page - \$6.00; ½ page \$3.50; ¼ page - \$2.00 (per insert)

ADVERTISING DEADLINE: 10th of the month prior to the month in which the NEWSLETTER is issued to appear in that edition.

All Special Display insertions must be submitted in duplicate. Inquiries provided on special lay outs, etc., when a SASE is provided.

Send payment and copy to: M. E. Matesen, Secretary-Treasurer., 1120 NE 98th Ave., Vancouver, Wn. 98664

The State Revenue Society cannot vouch for the accuracy or authenticity of any advertised items appearing in this section. The Society also cannot guarantee that offerings here cannot be purchased at less cost from the state or local agency issuing these stamps. Cases where forgeries or altered stamps are involved or where any advertiser fails to produce items paid for should be brought to our attention.

STATE FISH AND GAME STAMPS: Unused, used--on, off paper. BUY-SELL-TRADE. State revenues also wanted. Peter Pierce, 70 Stetson Street, Hyannis, Mass. 02601

1933--INDIANA INTANGIBLES--1965

Rare opportunity to obtain scarce items. Excellent chance to begin a collection of these issues, or to fill in some tough spaces. Many executed by the major bank note companies. These issues are now obsolete. Illustrated list available for S.A.S.E. Reasonable prices.

This is in all likelihood one of the largest holdings in existence, and nearly all items are available. We have, however, sold out of a few items since our ad appeared in last month's ARA REVENUER. Several other scarce items are in very short supply.

D & B Stamp Service,
P.O. Box 127
Bloomington, Indiana 47401

OLEOMARGARINE TAX STAMPS WANTED

I collect the following types of revenue stamps:

USIR oleomargarine taxpaid

USIR Process butter taxpaid

USIR oleomargarine special tax stamps

USIR process butter special tax stamps

State oleomargarine tax stamps

State license cards for manufacturers, dealers,
and restaurants handling oleomargarine.,

If you have any such items for sale or trade, please
write. Approvals invited.

CARTER LITCHFIELD
1050 George St., Apt. 2-D
New Brunswick, N.J. 08901

South Dakota Hunting stamps,
Miss. Tobacco Tax, etc. to ex-
change for smaller U.S. Tax Paid, state and local revenues and
non-Scott U.S.A.

Charles H. Hermann,
10124 Samoa Avenue,
Tujunga, CA 91042

WANTED

Used federal Special Tax Stamps
issued from 1873, also forerunners
to STS issued from 1790 to 1872.
All formats, all titles, all den-
ominations, all years nineteenth
twentieth century. Processed
Butter, Mixed Flour, Brandy, Boat-
ing, Adulterated Butter, Filled
Cheese.

Henry H. Wenck,
Box 697,
New Milford, CT 06776

TEXAS WHITE WINGED DOVE STAMPS

Mint remainders of the 1971, 1972,
1973 and 1974 stamps are avail-
able at 10¢ per each stamp, plus
five percent sales tax, plus a
20¢ processing fee per order. If
desired, full sheets of 10 stamps
of each year are available at
\$1.00 per sheet, plus the addit-
ional charges mentioned. A
stamped, addressed return envel-
ope is required. Orders, with
check or money order, may be
directed to:

Texas Park and Wildlife Dept.
Attn: Mrs. Laverne Rontree,
License Sales, Finance Div.,
John H. Reagan Building,
Austin, Texas 78701

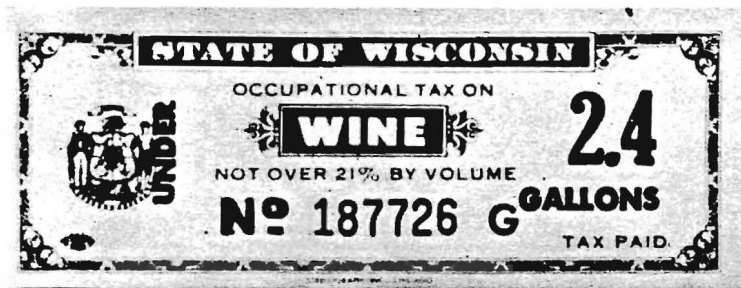


Photo 150%

WISCONSIN WINE CASE STAMPS

Wisconsin case wine stamps first appeared about 1954. After two sets with values expressed in dollars and cents they were altered to values in gallons in a third tax rate in 1963.

This latter set consists of four stamps--1.5, 2.4, 3.0 and 4.0 gallons, green on greenish paper for "under" 21% alcohol and the same values, red on pink for a short time, then red on yellow for "over" 21% alcohol. These stamps appeared "numbered A to J, bottom to top at left, and K to T at right, rouletted 9 1/4 in black vertically and 6 3/4 colorless horizontally. Binding tab at top is rouletted 3. Position letter in color of stamp, serial number in black.

At first gallons was spelled "Gallons", then "GALLONS" crowded into 17 mm. Finally a neat 19 mm "GALLONS" was arrived at. About 1974 the horizontal rouletting was changed to 4 3/4 and used to the end of these stamps July 1, 1975.

During the life of these stamps three different "Gilbert Bond" watermarks appeared reading up and down. These are:

- I. 1" double-lined block letters
- II. 1/2" single-lined letters
- III. Cap and lower case slanting to right

Most stamps in sheet show no watermark.

The 2.4, 3.0 and 4.0 gallon stamps of the 19mm series can be had with all three watermarks. The going is rougher on the always scarce 1.5 gallon stamp.

--Charles H. Hermann

LONG SHORT SKINNY FAT

The NEWSLETTER needs articles or items described by the words above. Been researching your favorite state revenues for awhile? Write a long article and tell us about it. Short items are always welcome. They tease, inform, conjecture (and fill in "holes" in the layout). Skinny items are nothing more than telling us about a stamp or idea. The Mississippi Endangered Species stamp came from a letter pointing out its existence. A couple letters by the Editor did the rest. Fat articles are fun. How about something on how stamps are designed, colors selected, printing and perforating methods?

So grab your pen or plop in front of the typewriter and send the Editor a LONG SHORT SKINNY FAT article.

INDIANA'S AIRPORT HEAD TAX

by Richard L. Salzer

Only two Indiana cities used the airport head tax system of raising revenue. The first--Fort Wayne at its Baer Field--started collecting the tax on October 1, 1972 and stopped June 18, 1973. The fee charged was \$1.00 and was only paid by those who departed from Fort Wayne. During the period the fee was charged a total of 117,530 of the "boarding passes" were sold bringing that many dollars for the airport authority.

There are only two know varieties of these boarding passes used. Both are a cardboard type ticket rouletted in the center with the left half being a receipt and the right half being the pass itself.

<p>F W A Nº 2478</p> <p>BOARD OF AVIATION COMMISSIONERS CITY OF FORT WAYNE</p> <p>AIRPORT USE CHARGE \$1.00 RECEIPT</p>	<p>F W A Nº 2478</p> <p>BOARD OF AVIATION COMMISSIONERS CITY OF FORT WAYNE</p> <p>AIRPORT USE CHARGE BOARDING PASS</p>
<p>NON- REFUNDABLE</p>	<p>NON- REFUNDABLE</p>

In type 1 the letters "No." and numerals are printed in bright red while the other printing on both sides is in black on a yellow background. There are only five known whole copies of this boarding pass.

Type 2 is similar. The type style and color is the same. However the background is white and the reverse has no printing on it. Both passes measure 101 x 38 mm.

The other Indiana city using a head tax was Evansville. At the present time nothing is know about the starting date or any other details about its use. However below appears a list of items known to have been used by this city.

The method used to show proof of payment was a peelable label printed on a large sheet measuring 167 mm. across and 178 mm. high. With five duplicate sets of labels all bearing the same number but with different letter combinations. There was also a third set of numbers and letters that was not peelable but was printed on the cardboard sheet. One label was placed on the customers ticket and the other copy was used by the airline or airport. The used cardboard sheet went to the one who didn't get the second "sticky" copy. It is unclear just which went where in this arrangement. Each little peelable label measured 38 mm. x 29 mm. and was rubber-stamped "EVANSVILLE, IND. \$1.00"

SERVICE CHARGE VOID 154591 AA	SERVICE CHARGE VOID 154591 AA	SERVICE CHARGE VOID 154591 AA
SERVICE CHARGE VOID 154591 AB	SERVICE CHARGE VOID 154591 AB	SERVICE CHARGE VOID 154591 AB
SERVICE CHARGE VOID 154591 AC	SERVICE CHARGE VOID 154591 AC	SERVICE CHARGE VOID 154591 AC
SERVICE CHARGE VOID 154591 AD	SERVICE CHARGE VOID 154591 AD	SERVICE CHARGE VOID 154591 AD
SERVICE CHARGE VOID 154591 AE	SERVICE CHARGE VOID 154591 AE	SERVICE CHARGE VOID 154591 AE

0412-70756

There are five different colors of printing used on these labels:

- Type 1 Blue black(very dark blue)
- 2 Blue
- 3 Aquamarine
- 4 Medium blue
- 5 Gray

This refusal slip was to be signed by the person who declined to pay the tax. It is not know for sure but I would imagine that the airline had to pay the tax in place of the customer. Delta Airlines is the only firm known at this time to have utilized this device.

Although request has been made by Delta Air Lines, the undersigned hereby acknowledges his/her refusal to pay a service charge imposed by local ordinance.



Signature _____

Address _____

City _____ State _____

Flight No. _____ Date _____

Date and Place of Issue

Nongstock 7380

All of the listed items are in my collection and I would like to hear from anyone having other items so I can list them in a future Indiana catalog addenda I am trying to put together.

ISSUED BY		ALLEGHENY AIRLINES		PASSENGER TICKET AND BAGGAGE CHARGE		SUBJECT TO CONDITIONS OF CONTRACT ON PASSENGER-QUALITY CARD		FOR ISSUING OFFICE ONLY		AIRLINE FORM	SERIAL NUMBER	
NAME OF PASSENGER J. J. J.		NOT TRANSFERABLE								337-4410-691-176		
ENDORSEMENTS (CARBON)		ORIGIN		DESTINATION		TICKET DESCRIPTION / TOUR CODE		FARE BASIS		CARRIER		
NOT VALID BEFORE		NOT VALID AFTER										
1	2	3	4	1	2	3	4					
X/O	NOT GOOD FOR PASSAGE			FARE BASIS	CARRIER	FLIGHT/CLASS	ALLOW					
FROM												
TO												
TO												
TO												
TO												
BAGGAGE CHECKED UNCHECKED	PCB WT.	UNCE WT.	PCB WT.	UNCE WT.	PCB WT.	UNCE WT.	PCB WT.	UNCE WT.	PCB WT.	UNCE WT.	UNCE WT.	
CPN	TICKET NUMBER		CK									
FARE TOTAL	CPN		TICKET NUMBER		CK							
FARE	TOTAL											
125.00	135.00											
SERVICE CHARGE \$1.00 EVANSVILLE, IND. 23564 AE												
CONJUNCTION TICKETS: UP 11 31 14 BETHLEHEM STEEL CORP. D H EVANS BETHLEHEM PA 18016												
DATE AND PLACE OF ISSUE APR 05												
IT IS UNLAWFUL TO PURCHASE OR RESELL THIS TICKET FROM ANY OTHER SOURCE THAN ALLEGHENY AIRLINES INC. OR ITS AUTHORIZED TRAVEL AGENT.												
01611311410												

TEXAS:

Illustrated is a 25¢ stamp used to pay the tax on one pint. This is printed in rose-red. The serial number is black. A 40¢ brown value (for 1/5 gallon) also exists in this series. There must be more!

--Terry Hines



The Editor says:

BOTH WAYS YA' CAN'T HAVE IT!

The officers of the SRS have received several letters of late complaining about the lateness of this publication. It is a well-taken observation since the last two issues have been somewhat past the usual month of publication.

So that the entire membership understands how our printing is accomplished, and as an explanation of this seeming problem, the following facts and decisions made by the board of directors (albeit tacitly in some cases) will help clear the situation.

First, it is the belief of most board members that this organization should produce the best journal possible. Given our somewhat tight financial resources (see Treasurer's Report in this issue), the NEWSLETTER in the past, and hopefully at present, reflects the desire for quality.

Translating this hope into action is something else. Printing is VERY expensive, especially in the small number of copies required for the SRS membership. The use of half-tone photographs multiplies costs geometrically. Even a single sheet, produced by "instant copy" firms, runs \$4/100 for both sides of an 8 1/2 x 11 sheet. Thus a six sheet (12 sides) corner-stapled item would run \$72 before postage. Photographs using this process are at best of marginal quality; at worst indecipherable.

Our present printing is done gratis by member Dick Bilek (see profile in March, 1976 issue). Dick works our printing among his customer's jobs. In short, his commercial clients are paying the overhead, wages, depreciation on equipment, etc. for publishing our NEWSLETTER. (Anyone living in the Chicago area is invited not to spread the news around). The SRS pays only for mailing and postage.

To print this publication on a commercial basis would bankrupt the organization before 1977. It is asking too much of Dick to insist he adhere to a rigid schedule. He cannot tell in April what his scheduling will look like in Mid-May. Furthermore, he has to eat--he cannot abandon his paying customers to print a "freebie".

Aside from mailing and postage (costs we would have anyway) the only additional expense to the membership is the somewhat erratic timing of the NEWSLETTER. If in the future, Dick cannot continue his services the publication will continue. But it will continue under much different circumstances.

Any member unhappy with the late arrival of his NEWSLETTER under the limitations described above is welcome to write any of the officers listed on the masthead and register their feelings.

Obviously we'd all like a top quality journal and a set schedule. But--BOTH WAYS YA' CAN'T HAVE IT!



Photo 150%

OHIO:

Illustrated is an Ohio liquor seal unlisted in Hubbard. This is engraved by the American Bank Note Company. It is green on red card

--Terry Hines

MARYLAND BEDDING INSPECTION STAMPS

by Charles H. Hermann



BE-4



BE-7

Photos 150%

The listing of these stamps in Hubbard's Catalog has never satisfied me as I cannot find any perf 13 and have noted differences in the designs of BE-3 and BE-4.

BE-3: Left foot of man at left of seal does not touch ribbon. Upper triangle about 5 mm long at top. 13 short lines to left of left triangle, 12 to right of right triangle. Top of Triangle above line. Perf 11 3/4

BE-4: Top triangle about 3 1/2 mm long and top is in line with the horizontal lines. 11 short lines to left of left triangle and 13 to right of right triangle. Left foot of man to left of seal touches ribbon. Deep carmine 5 mm black control numbers perf 11 3/4

a. double print

b. rose to carmine shades 3 mm control number

c. rose perf 12 1/2

d. carmine perf 11 3/4 x 12 1/2

25 to a sheet, straight edge 4 sides

BE-5: Similar, color parts of cross in seal do not line up. 10 short lines to left of left triangle and 11 to right of right triangle. Carmine, perf 12 1/2 (I have only seen this with straight edges). Strong dashed lines through "BALTIMORE".

BE-6: Similar design. Arms of cross equal. Both feet of man of left of seal are back from ribbon. 9 short lines to left of left triangle and 10 to right of right triangle. Top of triangles between lines. Carmine perf 11 3/4.

BE-7: The new 22 mm square design is found in fine and coarse prints. Serial number in color of stamp. Rose carmine, Roul. 6 1/2 x 5 1/2.

a. Roul 6 1/2

b. Roul 9 1/2 x 5 1/2

Some of these appear to be hyphen hole perf.

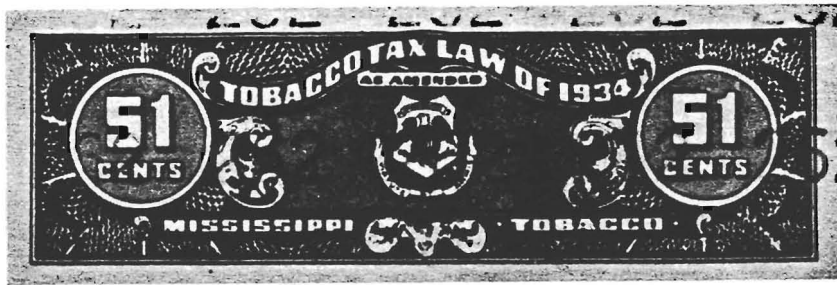


Photo 150%

THE SET OF TOBACCO STAMPS THAT GROWS AND GROWS

The 1957 Mississippi tobacco tax stamps started out as a modest set of about 12 values, 8¢ to 65¢, with hyphen holed perf 6 3/4. The design was similar to previous perf 12 1/2 stamps. Rising taxes have called for new values from time to time, others becoming obsolete. Only the 10¢ and 18¢ of the original values are now in use.

The values are 8¢, 10¢, 12¢, 15¢, 16¢, 17¢, 18¢, 21¢, 22¢, 24¢, 25¢, 26¢, 27¢, 29¢, 30¢, 31¢, 32¢, 33¢, 34¢, 35¢, 36¢, 38¢, 39¢, 40¢, 41¢, 43¢, 45¢, 47¢, 48¢, 50¢, 51¢, 50¢, 65¢, 75¢, 80¢, 84¢, 85¢, 90¢, \$1.09, \$1.19 and \$1.29.

The 41¢ purple and 51¢ dark brown are 1976 issues and make the fortieth and forty-first values. There have been color changes and trials of hyphen hole perfs 5 3/4 and 4/34 which were not satisfactory but added many varieties.

--Charles H. Hermann

RHODE ISLAND: The state will now sell its real estate conveyance tax stamps and meters to collectors. The stamps (see illustration) come in seven values. 55¢ light blue; \$1.10 purple; \$2.20 aqua; \$5.50 orange; \$11 dark blue; \$22 olive; \$55 pink. Stamps may be purchased from: Office of the Town Clerk, North Kingstown, Rhode Island 02852. Orders must total at least \$1 and a stamped, self-addressed envelope should be enclosed for return postage. Meters can be purchased from: Office of the City Clerk, City Hall, Providence, Rhode Island. These must be ordered in values that are multiples of \$.55. Again, minimum order is \$1 (actually \$1.10) and return postage is required.

--Terry Hines

Photo 150%

