

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 17, No. 4

July, 1977

Whole Number 128



## THE DOCUMENTARY REVENUE STAMPS OF THE STATE OF NEVADA

By Frank L. Applegate

(Editor's Note: The following originally appeared in the May 8th, and May 15th, 1915 Mekeel's Weekly Stamp News and is reprinted herewith permission of the journal's editor)

Certain points in connection with the revenue stamps of Nevada, like those of California, have always been shrouded in mystery. After a great deal of correspondence and research I am now prepared to report some of these will certain other problems must still be left unsolved. In the course of my researches I was particularly fortunate to make the acquaintance of Dr. S. L. Lee, an old time resident of Carson City, a member of the State Board of Health and withal an enthusiastic student of stamps and especially the issues in question. We will allow Dr. Lee to report his findings in regard to the history of the Nevada revenues:

"The reason for issuing those fiscals was to assist in raising a revenue sufficient to pay off a large territorial debt assumed by the State when it was admitted into the Union on the 31st day of October 1864 and to meet the current expenses of the State Government.

The authority for issuing them was included in the 'general revenue Act,' passed by the legislature of 1865, and went into effect on the first Monday in May 1865. The Act specified the sum of \$3000 should be taken from the general fund, by the State Controller for the purposes of securing the necessary plates and the printing of sufficient stamps to meet the demands of the State or such portion of the said three thousand dollars as might be necessary,

By examining state Treasurer's report for 1866, it will be seen that the plates and printing cost only \$600.

In the text of the Act there is no mention made of the denominations to be printed and at this late date it is impossible to ascertain the number of each, nor can I find out the exact amount in dollars and cents, that was issued in the aggregate, but from the meager data at my command, conclude that the first printing amounted to \$350,000 worth of stamps, face value. I have reason to believe that all of this first issue were unrouletted. Of course, I may be mistaken on this, but I find that in 1872 the Controller had \$41,500 more printed and turned them in to the State Treasurer as the law instructed him to do. All of those later stamps, "I know" to have been rouletted and of the same number on each sheet.

The law specified that the Controller should have a sufficient number printed for the use of the State and County Treasurers and then turn the plates over to the Secretary of State, taking his receipt therefor and turning the stamps over to the State Treasurer. When an emergency arose, calling for another issue, the above procedure was to be again enacted.

Where those plates are now is impossible to say. The present Secretary of State knows nothing about them. I can find no present official and but one of a former administration who has the least memory of what the plates looked like. Mr. P.B. Ellis, Atty. at law, was Deputy Secretary of State in 1865-9, recalls their appearance and says they were either copper or steel, and feels quite sure that they were the former. They were, probably, carried down to the basement of the capitol, thrown amongst the rubbish and subsequently hauled to the garbage heap.

I find in my examination of those Treasurer's reports from 1866 to 1875 that the stamps sold during those years aggregated \$125,972.94 and by years as follows: 1865-6, \$17,810; 1867 \$22,464.65; 1868 \$35,865.41; 1869 \$15,534.18; 1870 \$740.94; 1871 \$24,269.02; 1872 \$9,288.74= \$125,972.94.

I have overhauled with the assistance of Mr. Frank Payne, of the State Library, the documents, reports and legislative proceedings of 1865, and among the latter, we found the report of the Controller, A.W. Nightengale,

for the above years, but it was most unsatisfactory. He simply states that there had been sold "about" \$20,000 worth of stamps for the eight months the law was in operation. The greatest expense has been in getting the first issue, that hereafter the only expense would be for the printing, which would be insignificant. He concluded by saying there would be enough on hand to last throughout the coming year(1866).

Owing to increase of real and personal property and proceeds from mines, the legislature repealed the stamp act on the 2nd day of February, 1873. The remainders were in the hands of the State Treasurer, he having called in all that were in the possession of several County Treasurers, until the 31st day of December, 1873, when he turned them over to the Controller. The remainders amounted to \$223,637.87, which added to the amount sold, \$125,972.94 + \$349,581.13, which leaves a discrepancy of \$618.07 of stamps unaccounted for upon the assumption that \$350,000 were issued. It is highly probable that this amount, \$618.87, was sold between the first day of January and the second day of February, 1873 when the Act was repealed. I do not find evidence of such sale but it is most improbable that none were disposed of.

I know that remainders were in the possession of the State Controller as late as 1884. Then there were many of the high values in his vault but I have reason to believe that none can be found there now. No law has ever been passed as to their final disposition. No one about the capitol has ever been interested in stamps of any kind, so it is a mystery as to what has become of them. Probably they found an end in the same way as the plates.

The stamps were to be supplied to the several County Treasurers in amounts necessary to carry out the provisions of the Act. Any person purchasing from the State or County Treasurers stamps to the amount of \$50.00 and not exceeding \$100 was allowed a commission of 5%. On amounts exceeding \$100 and up to \$500, a commission of 8% and any amount exceeding \$500, a commission of 10%. County Treasurers were allowed for their own use a commission of 3% of all stamps sold by them.

In the law there were 70 items or instruments mentioned upon which the stamps should be applied and the amount thereon. I mention the following as appearing on the list: Affidavits, 5¢; Bills of Exchange, 2¢ on each \$100; Indemnifying Bonds, 50¢ on each; Bills of Sale, 5¢; Official Bonds, \$1.00; Mortgages 50¢ on each \$500; R. Bonds, same as mortgages; Bonds of all other descriptions, 25¢; Contracts, Broker's, 10¢; Life Insurance, 25¢ each \$1,000 to \$5,000.

Unless the future may discover a Controller's more amplified report for 1865-6 the name of the engraver of the plates and printer of the stamps will never be pos-



itively known, although it is probable that the contract was awarded to Valentine and Francis, as that firm did most of the engraving and ornamental printing on the Pacific Coast during the 60's and 70's.

I wish to acknowledge the great and generous assistance rendered me in my research by the Hon. P.B. Ellis and Mr. Frank Pyne, State Librarian."

### THE 1865 IMPERFORATES

The issue of 1865, consisting of ten values, were all issued imperforate, some with gum, some without. A thin, hard, white wove paper is common to all values, but there are, certain exceptions to this rule. The plate arrangement and principal varieties as far as can be ascertained from such full sheets and part sheets as are known to be in existence, is as follows:

"Two Cents"- These were all of the variety known as "single star" having reference to the large star in the middle of the design. There were at least two sheets used for this stamp, at least two plate arrangements. One shows fifty impressions, arranged in five horizontal rows of ten each, and the other is arranged in eight rows of eight impressions or sixty-four to the sheet. There are two spacings between the stamps as arranged on the plates, one about one and one-fourth millimeters between designs, and the other much wider, ranging from two and one-half to three and one-half millimeters. I am not prepared to say to which plate the wide spacing belongs, but believe to the fifty stamp plate which I believe was used first, and that the impression from this sheet is the one with the faint outer line. Under this variety comes the stamp printed in orange of different shades, some quite rare and the scarce bright yellow as well. Some of this variety in orange comes on the heavy wove paper, quite distinct. The stamps from the other plate have a much heavier outer line and come in a more uniform color and paper.

"Four Cents"- The four cent stamps were from one plate of eighty impressions, consisting of eight horizontal rows of ten each. It was never gummed and never rouletted.

"Five Cents"- These were printed from a plate consisting of two panes of fifty each. Some were on a very heavy wove, even thicker than the two cent mentioned above, in a gray green color, but the majority of them were on the usual thin, hard paper, and in yellow green, dark yellow green and dull green ink.

"Ten Cents"- These were two plates for the ten cent value, one consisting of fifty impressions, in five horizontal rows of ten, and one of eighty in eight rows of ten as in the four cent. The sheets of fifty came from the printer both with and without gum, but those of eighty stamps were always gummed. As in the two cent, there is considerable variation between the spacing on the sheet.

"Twenty-Five Cents"- I cannot ascertain for sure how many of these were of this value to the sheet, but it is thought either sixty-four or eighty. It is thought also that they were originally ungummed and that some copies which are found with gum, have been so treated, unofficially, as the gum on these is peculiar and does not

correspond with the gum found on other values. This gum imparts a peculiar oily and transparent appearance to the stamp and makes the vermilion color take on a peculiar reddish cast. It is worthy of note that a gummed stamp showing this peculiarity when soaked in soap and water for some time comes off clean and in the same shade as the common ungummed variety.

"Fifty Cents"- Even less is known of the plate arrangement of this value than of the twenty-five cent, but as to paper, some are on the same extremely heavy paper that has been described in connection with the five cent value. Most of them being on the regular paper.

"One Dollar"- This denomination was printed as near as I can ascertain consisting of two panes side by side, each pane consisting of five rows of five impressions.

"Five Dollar"- Nothing definite can be stated in regard to the plate arrangement of this stamp. It is quite scarce, more so, perhaps than either the ten or twenty dollar values. It has been said that this stamp exists on the peculiar buff or "straw" paper known in connection with the later two values. If so, it is doubly rare. Dr. Lee, who vouches for the ten and twenty dollar on straw, has never seen the five dollar on this paper.

"Ten and Twenty Dollars"- These two denominations are from plates consisting of twenty impressions arranged in four horizontal rows of five each. The ten dollar is dark brown and the twenty dollar in violet ink, both, normally, on the regular thin wove paper. But- and here we enter on ground long contested by collectors and students of this states' issues. Here Dr. Lee: "I will say that the \$10 and \$20 imperforate Nevada revenues did appear on fresh, bright straw paper. They are sometimes spoken of as changelings, but they are not. I have seen at least twenty sheets of each denomination, some over thirty years ago. They were in use and I am certain they are now as they came from the printer."

In fairness, I must report the contentions of the other side, which is that the color of the paper by the action of fire, hav-

ing passed through some conflagration in which they were protected from actual destruction by being confined in a safe. No actual evidence of such a fire is forthcoming, but this is inferred from the appearance of quantities of stamps of other kinds known to have received this treatment during the great fire in San Francisco.

Having examined several copies of each denomination, I find paper of a uniform color and of the same quality and tenacity apparently as the white paper; the only suspicious feature, as far as I can see, being the color of the \$20 stamp which is not violet, but gray. Dr. Lee accounts for this by assumption that they are not of the same printing as the stamps on white wove paper, but earlier. Certain it is that all the proofs of Nevada I have seen are printed in gray ink, showing the use of gray ink at that time.

Hence, a check list of imperforate Nevada revenues we have:

On thick, white wove paper.  
2¢ redish orange, single star,  
thin outer line  
5¢ gray green  
50¢ red Lilac

On thin, white wove paper  
2¢ yellow, single star,  
thin outer line  
2¢ orange(shades) star, thin  
outer line

2¢ orange(shades) star, heavy  
outer line  
4¢ carmine rose  
5¢ gray green  
5¢ yellow green(shades)  
10¢ blue(light to dark)  
25¢ vermillion  
50¢ dark red lilac  
50¢ violet brown  
\$1.00 carmine  
\$5.00 orange brown  
\$10.00 dark brown  
\$20.00 violet

On thin, buff wove paper

\$5.00 ?  
\$10.00 dark brown  
\$20.00 gray (?)

(continued in September issue)

### SECRETARY'S REPORT

#### New Members:

#497 Rabinovitz, Charles D.  
Box 414  
Randallstown, MD 21133

Everything in revenues, seals,  
and labels. Proposed by  
Kenneth Pruess

#498 Chayer, Robert L.  
801 Prince Phillip Drive  
Virginia Beach, VA 23452  
Vermont. Proposed by Gerald  
M. Abrams

#499 Mitchell, Wallace B.  
163 Church Street  
Watertown, Mass. 02172

State Waterfowl Stamps.  
Proposed by Terry Hines

#500 Thornhill, David W.  
1216 North Main Street  
Creve Coeur, Illinois 61611

Varied. Proposed by Charles  
H. Hermann

#### Address Changes:

## The State Revenue Newsletter

The Official Organ of the State Revenue Society

The STATE REVENUE NEWSLETTER is published bimonthly as the official organ of the State Revenue Society. Information on membership may be obtained by writing the Membership Chairman as listed 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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University of Oregon  
Eugene, Oregon 97403

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Rutherford, New Jersey 07070

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Lincoln, Nebraska 68505

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Claremont, California 91711

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3919 Enola Court,  
Fort Wayne, Indiana 46809

ARA Librarian  
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P.O. Box 136  
Nora Springs, Iowa 50458

Forgue, John M. (#378)  
46 Appletree Lane  
North Haven, Conn. 06473

Moss, Leroy E. (#264)  
1597 Chickasaw Avenue  
Los Angeles, CA 90041

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Degenhart, Lawrence (#335)  
Box 7097  
Jacksonville, Florida 32210

Gmerek, Ronald F.  
341 Wilson Drive MCAS  
Cherry Point, NC 28533



Wright, K.J. (#466)  
1828 28th Avenue  
San Francisco, CA 94122

Dropped for Non-payment of Dues:

Adams, Willard	140
Allen, William C.	245
Anderson, Daniel J.	352
Anderson, David	346
Anderson, Ed	406
Antizzo, Joseph F.	433
Atlee, Dee	380
Bellinghausen, Charles	139
Blaser, Mark	201
Bloom, E. Clark	431
Boldac, Lawrence	284
Bordeau, Donald F.	283
Brodie, James W.	233
Brown, Stephen E.	232
Brundage, Donald J.	303
Brunstrom, Christer	398
Bush, E. Clay	432
Case, Ellen	105
Clifton, Dorthy I.	369
Cohen, Jason	402
Cole, Judyth K.	307
Craig, Edward J.	422
Crown, Jefferey	189
Darrell, Paul	318
Davis, Walter L.	386
De Maria, Frank J.	397
Dombrowski, Marion A.	329
Dyroff, Tod	450
Ellwanger, F.R. Jr.	253
Endicott, David A.	360
Fitzgerald, Harry S.	235
Fox, R. Maurice	157
Fraser, Dean	428
French, Loran C.	427
Gaylor, Robert L.	314
Gentile, John R.	361
Gerlach, William	429
Glennon, Bernard R.	451
Goode, Charles	228
Gould, George S.	204
Greenfield, Stuart B.	350
Griffenhagen, George B.	240
Holtel, James H.	334
King, Michael C.	392
Kirk, Robert S.	377
Kronvall, Eric	384
Kuschnereit, Gus	370
Landry, Bob	336
Lederer, Richard M. Jr.	200
Leisher, Ronald P.	347
Kewczak, Thomas	447
Lloyd, Donald B.	409

McGowan, John E.	411
McHenry, Gordon D.	244
Makinen, Donald E.	394
Marier, Vincent	389
Marver, Jerry	310
May, A.T.	381
Megel, E.H.	390
Monnier, Blanche R.	326
Morin, Paul A. Jr.	401
Morse, Russell A. Jr.	63
Mosbaugh, Raymond C.	315
Murphy, Errol L.	388
Naus, Margaret	395
Nelles, Howard D.	323
Nichols, James	290
Norton, John B. Sr.	330
O'Brien, John F.	151
Outlaw, Robert	340
Pavich, Raymond	305
Pawlik, Lawrence J.	354
Payne, Ethel M.	100
Payne, Joseph	364
Phillips, Robert R.	144
Pieterse, W.J.	254
Porter, James K.	419
Prior, Stanley J. Jr.	218
Ragland, J.C.	328
Resnick, Larry	222
Richards, Robert	92
Rickerich, William C.	185
Roberts, Brian J.	279
Robinson, Humphrey R.	348
Roethe, Charles E.	396
Ross, Landon T.	313
Sampson, John E.	291
Sanders, Al	355
Schoeps, Charles A.P.	410
Schrader, William B.	439
Schroeder, Werner R.	138
Shedrowitz, Stephen G.	300
Sittipong, Rungson	460
Smiley, Hugh L.	193
Smotherman, Travis E.	114
Sommer, Wayne C.	343
Stabbe, Royal O.	293
Starr, Earl W.	146
Sternad, Frank	126
Story, George Sr.	383
Stragnell, Robert	320
Stucke, Donald W.	375
Stuntzner, Edwin L.	186
Sundman, Maynard	242
Thompson, Robert E.	44
Thurston, Robert C.	227
Tricomi, Edward	342
Utegaard, Rolf A.	365
Vasbinder, Glenn A.	317
Wagner, Earl H.	391
Ward, Terry R.	379

Con't on page 62

# 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

## STATE REVENUE NEWSLETTERS WANTED

Paying 50¢ each plus postage for Whole Nos. 10, 11, 17, 18, 19, 38, 40, 41, 42, 49, 51, 83, 89, Also need any long runs. Quote issues available and price. Kenneth Pruess, 1441 Urbana Lane, Lincoln, Nebraska 68505

## WANTED:

State of Minnesota Revenue stamps. Thailand(Siam) Revenue stamp.

Please send me your prices on these stamps. Approvals invited.

Rungson Sittipong  
Apt 1104  
207 Fifth Avenue, S.W.  
Rochester, Minnesota 55901

## WANTED: MOTOR VEHICLE STAMPS

City, State and Federal Motor Vehicle Registration and Inspection stamps. Approvals invited.

Dr. Edward H. Miles  
888 8th Avenue,  
New York, New York 10019

## INDIANA INTANGIBLES

Will trade from 1-30 different(my choice) for any other state revenues (except N.Y. stock transfer and Ohio vendor and sales tax) or your 1 Fish & Game get 2 of my Indiana Intangibles.

Barry Ellis  
3913 Mound Pass  
Fort Wayne, Indiana 46809

## WANTED--NEW YORK STATE REVENUES

We need a lot of stamps. No accumulation too large. Write and let us know what you have and what you want for it.

L & S Stamp Co., 4 Sealy Drive,  
Lawrence, N.Y. 11516

## DUCK, TROUT, FISH & GAME

Stamps from entire USA wanted. I'll buy your duplicates. Will mount your stamps on White Ace-fish, duck or animal pages. \$1.50 each plus postage

Pawlowicz,  
Box 536,  
Maplewood, N.J. 07040



## WHAT YOU SAID!

The form for the proposed membership directory included in the January NEWSLETTER offered space for you, the members, to say your bit about our organization. We received 107 replies to date and below appear a gleaning of those answers. The editor promised to print any and all criticisms of the organization and you will find them included. Many of the members made comments in generally the same vein and so if you do not see your comment in exactly the same words you used, you will find one that is very similar. Here goes:

"I would like to see a small introductory booklet on State Revenues--dozen or so pages--nothing complicated that will put off newcomers to State Rev's--just easy straight-forward interesting informative reading."

"Work up more slide programs for use in clubs to promote State Revenues."

"I would like to see the NEWSLETTER come on a more regular basis and to see groups of collectors get together as we did in Lincoln, Nebr. several years ago. Also more active leadership by officers." (Ed. Note: I said we'd print all replies).

"It is about time dues were raised. Much useful work was done under the old but how much was free I don't know. Perhaps the free work can be acknowledged somehow in the newsletter." (Ed. Note: we usually acknowledge free work--bear in mind that all the research contributions are "free" automatically. Some people specifically request no recognition).

"Please do not print the newsletter in red. Besides it being hard to read, it is also ugly. Also, I usually get the newsletter 1 1/2 to 3 months late."

"Try to have newsletter 3 hole punched for placing in standard 3 ring binder." (Ed. Note: This is an additional operation for the printer. I think most people desiring to so keep their issues can find a means of punching them).

"Periodic auctions(not more than 2 a year) with realistic estimated prices or suggested bids."

"Newsletter can be no better than its Board of Directors. Leadership lacking for last two years. Dues should have been \$5.00 two years ago. Let the Editor run the paper." (Ed. Note: The officers can speak for themselves in a later issue. However, the editor does run the paper, and aside from the basic organizational information needed to keep the SRS running, has never been dictated to in any way concerning its operation.)

"I wish that when you publish the availability of new issues, sources to obtain them always be included."

"Since I also collect postage stamps, I would like to see stamps used on the Newsletter mailed to me." (Ed. Note: Again, another operation for Dick Bilek. The Editor prefers to see Dick's talents utilized in printing and reproducing the photographs and not in licking stamps.)

"Is it possible that the society could compile and publish a catalog of our love?????"

"Start re-publication of the state by state catalogs to update Hubbard."

(Continued on page 67)

Wells, Charles C. 357  
 Woodward, Ernest F. 373  
 Zenter, John R. Sr. 453  
 Zimmerli, Robert H. 69  
 Zinman, Michael 255

## OFFICERS ELECTED

--Harold A. Effner, Jr.  
 Secretary

## TREASURER'S FINANCIAL REPORT

Period covered by this report:  
 June 1st, 1976 through May 31,  
 1977

Bank Balance, 5/31/76 \$1,155.75

### Income

Dues.....637.00  
 Catalog sales.....65.95  
 Advertising.....31.80  
 Interest(Savings Account)...25.09  
 Back Issues of Newsletter...13.35  
 Contributions.....7.00

Gross Income.....780.19  
 (Less reimbursement for  
 overpayment).....5.00

Total Operating Capitol..1,930.94

### Operating Expenses

Newsletter Production and  
 Distribution.....\$703.42#

Catalog Mailing Expense.....6.50  
 Secretary's Expenses.....25.81

### Miscellaneous:

Records Transfer.....20.75  
 SRS forms printing and  
 distribution.....67.50  
 Publications printing....16.20  
 Others.....31.72

Total Operating Expense...871.90

Net Capitol.....1,059.04

On deposit 1st Independent Bank  
 of Vancouver, Washington..1,054.04  
 Cash on Hand.....5.00

#May, 1977 SRN costs not reflected.

--M.E. Matesen  
 Treasurer

The slate of officers proposed and voted upon by the membership has been approved as it appears in the March issue. The masthead in the September issue will be altered to reflect the changes that have been made. Meantime, members may address appropriate officials as they appear and be assured that their requests will be honored.

## STATE CIGARETTE METER UPDATE

Harold A. Effner, Jr. has already received several helpful replies to his request for data on state cigarette meters with a goal of producing some sort of a catalog of these items in the future.

Such a listing was started some years ago by James Seville and mimeographed in small quantity. If anyone has a copy of this list please mail it to Mr. Effner(see masthead for address) so he may copy it and return.

## CONNECTICUT CIGARETTE



Discovered an unreported cigarette decal in the parking lot at Mystic Seaport last summer. The decal is black on a red background with the state seal in the center. Must be used infrequently, because subsequent efforts turned up no more.

--Ron Leshner

# LOUISIANA

by Terry Hines

The State of Louisiana is currently using a number of different decals in the collection of its soft drinks tax. Although many of these decals were originally intended for use on tobacco products (and are inscribed "tobacco tax") current state tax laws require only an 11¢ tobacco tax decal. Thus, many of the older tobacco tax decals in denominations other than 11¢ are being used to indicate payment of the soft drinks tax. These will be replaced with decals correctly inscribed "soft drinks tax" as supplies are used up and new decals are ordered.

The following denominations are available from the state. Orders should be addressed to Manager, Beverage and Tobacco Tax Section, State of Louisiana, Department of Revenue, Box 201, Baton Rouge, Louisiana, 70821. A minimum order of \$1.00 is required and decals with fractional denominations must be ordered in multiples that work out to whole cent values: 1/8¢; 1/4¢; 3/8¢; 1/2¢; 1¢; 2¢; 2 1/2¢; 3¢; 4¢; 5¢; 6¢; 7¢; 8¢; 10¢; 11¢; 16¢; 24¢; 40¢; 50¢; \$1 and \$1.60. Also available are the 30¢ alcoholic beverage inspection fee stamps at 30¢ each.

This seems a good time to report several unlisted Louisiana issues. Many of these were obtained from the state recently, although some were not. Figure 1 shows one current type of soft drink decal. Known in this design are the following: 1/8¢ purple; 1/4¢ blue; 3/8¢ apple green; 3/8¢ lawn green; 1/2¢ brown; 2 1/2¢ red; 5¢ lilac and 10¢ orange. All are on cream card with grey safety, rouletted 6 1/2. Figure 2 shows a second type of soft drinks tax decal. Only one value is known in this design, 50¢ black and green. It is on cream card with grey safety.

Figure 3 shows a previously unlisted tobacco tax decal. The following have been seen in this design: 10¢ blue, 11¢ purple;



Figure 1



Figure 2



Figure 3

16¢ green; 16¢ green on yellow; 24¢ red on yellow; 40¢ brown on yellow; \$1 grey and \$1.60 orange. These are on cream card, grey safety, rouletted 6 1/2.



Figure 4



Figure 5



Figure 4 shows an older, unlisted 1¢ tobacco tax decal. This is in blue on yellow safety card. Regarding the new design tobacco tax decals reported on page 60 of the July, 1975 NEWS-LETTER, an error was made in listing the color of the 3¢ value as blue. It should be listed as brown. Figure 5 shows a 10¢ blue value in the cigar tax series partly listed in the Louisiana addenda to Hubbard's catalog published in the July, 1967 NEWS-LETTER.

Although no indication of design or inscription was made, the state indicates that decals of the following values and colors were at one time used, but are no longer available: 4¢ red; 6¢ green; 7¢ yellow & brown; 10¢ orange; 16¢ brown; 24¢ red and \$1 green.



#### LOUISIANA REAL ESTATE AGENCY

The illustrated item is probably not a state revenue as I could find no reference in any state law. But what is it??

The design is printed in black on pale gray-green paper, design size 33 x 22 mm., perf. 12.

--Kenneth Pruess



Figure 6

Finally Figure 6 shows the liquor inspection fee stamp currently available. This is Hubbard #EL2 first issued in 1951. A similar stamp in red has also been seen.

#### OHIO CORRECTION

The liquor seal listed on page 66 of the July NEWSLETTER does appear in the Hubbard catalog. It is #LS14.

--Terry Hines

#### STATE REVENUES NEEDED FOR ARA CIRCUITS, AUCTIONS

We have on our roster within the American Revenue Association many members with whom state revenues are in demand. This applies equally to those who have applied for state revenue circuits as well as those who wish them offered in our auctions. Normally, they are offered in both.

At this time, however, there is a dearth of material, and we cannot furnish circuits to those who have signed up for same, nor to enter into our semi-annual auctions.

SRS members who have duplicate material to offer are urged to submit such material for sale by either method within the ARA, preferably material in good condition, reasonably priced. You are invited to contact me directly for further information at 3840 Lealma Avenue, Claremont, CA 91711

--G.M. Abrams  
ARA President  
SRS Board

(Ed. note: this article is a combination of data supplied by members Bill Smiley and Charles Hermann)



### Stamps Currently in Use:

At present Wisconsin uses 7 different liquor decals, 3 pharmacist's tax decals, 2 different cigarette decals plus cigarette heat transfer decals and meters.

The liquor decals come in the following denominations: 1 quart, 1 fifth, 1 pint, 1/10 gallon, 1/2 pint, 4 oz., 2 oz. or less.



The pharmacist's tax stamps are in the following denominations: up to and including 1/2 pint-1/2¢; over 1/2 pint and up to and including 1 pint-1¢; and 1 pint up to and including 1 quart-2¢.

The water-transfer cigarette decals are for 10 cigarettes and 20 cigarettes respectively,

The heat-transfer stamps change colors in a systematic manner. The stamps are issued in rolls of 30,000 decals. Each stamp on the roll bears the same number. Each color in the sequence consists of 5000 rolls (each containing 30,000 decals). The stamps on the first roll are all numbered 0001 while the stamps on the last roll are numbered 5000. When all 5000 rolls have been sold a new color sequence is begun.

The colors have been used in the following order: blue, green, red, orange-red. Due to the fact the orange-red looks so much like the red, the orange-red cycle will be replaced by a yellow decal. Each color in the cycle takes approximately 9 month to complete.

Cigarette meters are used and the heat transfers are known only for the 20 cigarette size.

### Stamps Recently Discontinued:

The use of all wine and oleo stamps was discontinued as of December 31, 1973.

As noted above the orange-red heat transfer cigarette stamp will no longer be used. It was last used in early 1976.

The 50 cigarette stamp was last used in 1972.

### Legislation Affecting Stamps:

A bill authorizing liquor bottle stamps in metric denominations has passed the State Assembly and is expected to pass the Senate.

In it's present form the bill calls for the issuance of the following new liquor decals: 50 ml., 200 ml., 500 ml., 750 ml., 1 liter and 1.75 liter.

The other decals described above will also continue to be used.

Another change incorporated in the same bill is to eliminate all English units of measurement in the pharmacist's tax stamps and instead use the following metric

denominations: up to 200 ml.-1/2¢, 200-500 ml.-1¢, 500 ml.-1 liter-2¢ and over 1 liter to and including 1.75 liters-3¢.

#### WISCONSIN UPDATE

Just as this issue was being readied for the printer, William Smiley provided the following supplemental information on the Wisconsin situation.

The measure proposing issuance of a trout stamp passed the Senate and has been signed into law. No design or release date for the 1978 stamp has been announced but the Department of Natural Resources has stated that the first design will be "modest" due to the short time available to begin printing. The Department may sponsor a contest to select future designs. These stamps will

be available through the mail and it will not be necessary to have a valid fishing license to purchase them. Details of this program will be announced at a later date.

Both the metric liquor bottle stamps and the pharmacist's stamps have been changed into the metric system as noted above except in both cases the largest size is 1.5 liters instead of 1.75 liters as originally proposed.

Finally, Mr. Smiley notes the proposed \$1 per gallon tax on liquor distilled from whey, a cheese by-product common in Wisconsin. This tax is still considerably lower than the \$2.60 per gallon assessed on liquor. This bill has passed the State Assembly and is pending before the Senate.

#### "CATALOGUE OF THE REVENUE STAMPS OF THE UNITED STATES' POSSESSIONS AND ZONES OF MILITARY OCCUPATION"--A REVIEW OF SRS LIBRARY ADDITION

Written as a B.S. thesis for the University of Maryland by SRS member Charles Chabot, this book was published in a limited edition of 20 copies by the Washington Metropolitan Area Fiscal Society, none are available for sale at this time. It is expected that a revised edition will be published for general circulation by the American Revenue Association next year.

Many illustrations are poor in this xerographic copy but this does not detract from the value of this publication. No indication of prices or relative rarity are given in this first edition but are planned for the next edition. This reviewer is especially pleased by the numerous literature citations which facilitate further research.

State revenueurs will find an almost complete listing of Alaska, District of Columbia, and Hawaii. Additionally there are comprehensive treatments of Canal Zone, Philipines, Puerto Rico, Ryukyu, Virgin Islands, and Germany and Italy military occupations. This is the first catalog ever published which lists all of the revenue stamps of all possessions in a single volume.

Undoubtedly there are errors and omissions; such are to be expected in an undertaking of this magnitude. But Mr. Chabot is to be complimented on this important contribution of revenue literature.

The SRS library copy will be available on 10-day loan to any member.

--Kenneth Pruess  
SRS Librarian  
1441 Urbana Lane  
Lincoln, NE 68505



## ARKANSAS SPECIMEN

Kenneth Pruess says that the misperforated Arkansas Wine stamp illustrated on page 38 of the May, 1977 NEWSLETTER is a specimen stamp, intentionally misperforated to so indicate that.

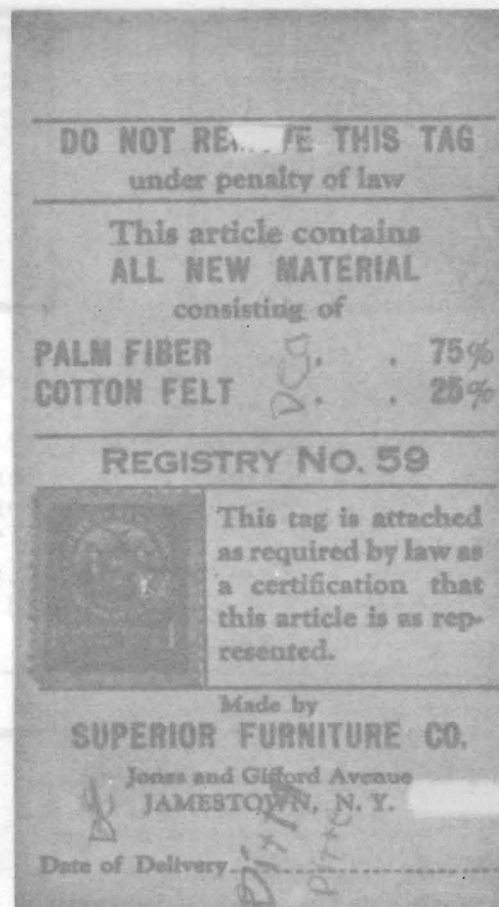
He advises that many Arkansas stamps exist in this form.



## MARYLAND GOES METRIC

A new metric size liquor bottle (1.75 liters) is being marketed in Maryland, necessitating a new value in the current series of liquor decals. The design has been in use quite a few years and except for small changes in color, this is the first substantial change. The map is blue and lettering and state seal are in black. The 1/4 gallon value also has been seen with a turquoise colored map replacing the old green map.

--Ron Leshner



## NOT ALWAYS A JOKE!

Bedding stamps have often been a subject of hilarity in these pages because of the "Do Not Remove This Tag under penalty of the law" statements which appear on most such tags.

The editor recently acquired the one pictured here. How many members have examples of these stamps still on the tag?

(Continued from page 61)

"Received my January Newsletter on March 8."

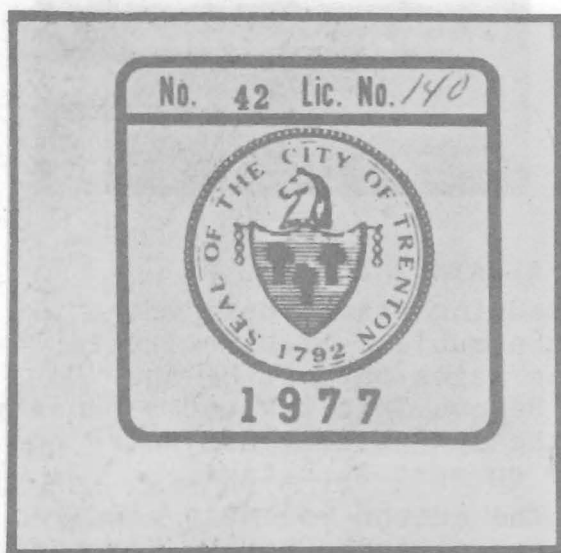
"I would like to know when certain duck stamps or F & G come out--purchase them immediately. I usually read about it first in the SRS column in Linn's." (Ed. Note: Unfortunately true. However, the Editor cannot publish information he does not have--so let me know what's coming out and where to get it and I'll put it in the next available issue. Also, Linn's publishes weekly, which gives them a lot of lead time over the NEWSLETTER.)

So there you have the observations of your fellow members. Your comments are welcome and encouraged. If your "out of joint" about something tell us. The present editor will publish any criticisms you offer as long as they are not personal. The editor also hopes that those criticising will also offer constructive alternatives to the present course of action. That's the way the SRS can prosper and grow.



## 1977 INDIANA FISH AND GAME STAMPS

Pictured above are the 1977 Indiana Migratory Waterfowl stamp and the 1977 Trout-Salmon Stamp. Member Richard Salzer suspects there may be numeral varieties of the Migratory issue and is currently endeavoring to establish this for certain. The Trout-Salmon stamp comes in at least two varieties. Note that the stamp on the left has the "o" in "No." touching the bottom of the design and in the right stamp it is below the design.



## TRENTON VENDING MACHINE

These decals are used on both cigarette and food vending machines. I have a 1974 issue which is white, and the 1977 issue is yellow. They measure 51 mm x 49 mm.

--Ron Leshner

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