

The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 17, No. 5

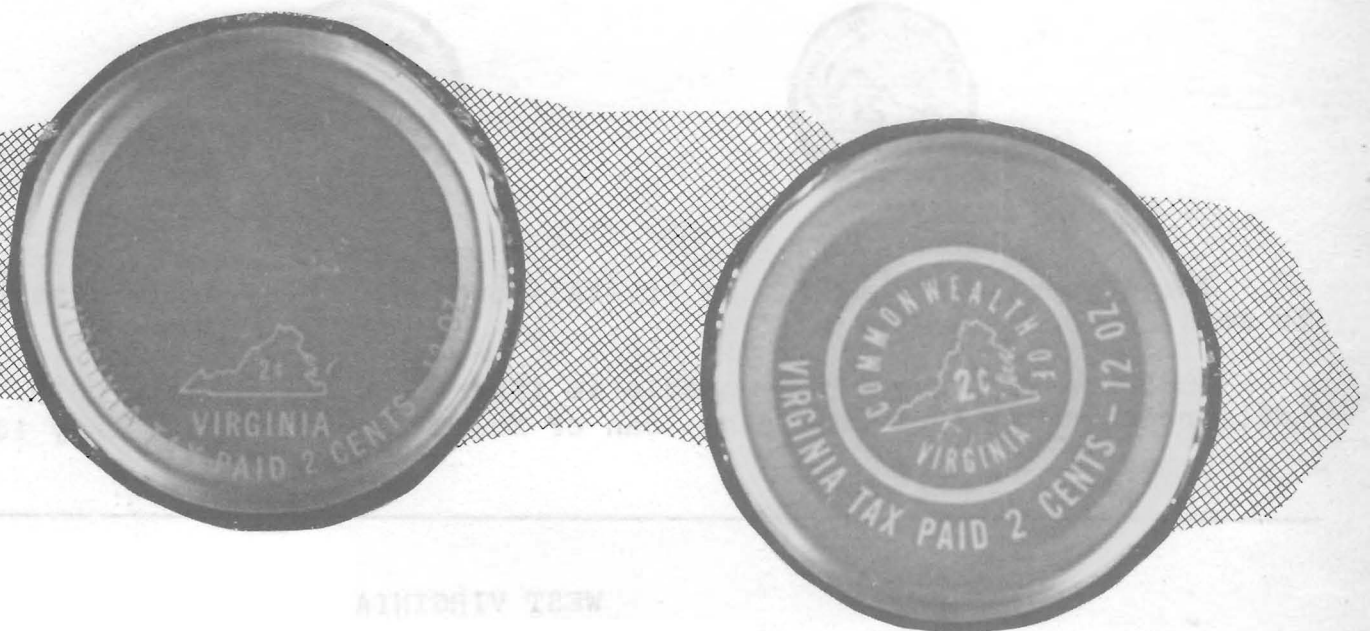
September, 1977

Whole Number 129

VIRGINIA BEER CAN AND BOTTLE CAP STAMPS

by William R. Halliday, M.D.

In response to Mr. Drury's query on page 23 of the March SRS NEWSLETTER, I don't have the enameled tax paid circles from Mississippi beer cans (which appeared on the cover of that issue), but only because I haven't been in Mississippi in a long time. When I was in Virginia several years ago, I picked up three different enameled beer can tops as follows:



- 2¢ 12 oz. with inscription in yellow:
Virginia tax paid 2 cents 12 oz (in half-circle at bottom)
Also in lower half: outline map of state of Virginia with
2¢ inside and word VIRGINIA below map
- 2¢ 12 oz with inscription in yellow:
Commonwealth of Virginia surrounding outline map of state
with 2¢ inside; surrounded by heavy line, plus;
Virginia tax paid 2 cents - 12 oz. in heavier lettering than
above can top, and occupying lower 2/3 of circle.

2 2/3¢ 16 oz. with inscription in yellow:
 Virginia tax paid 2 2/3 cents - 16 oz., plus map and 2 2/3¢
 similar but not identical to first can top listed plus:
 AB-1646 on top of lid, Anheuser Busch logo in upper half of
 lid, with wording below: Anheuser-Busch, Inc.
 (Ed. Note: This lid, despite much labor by our photographer
 could not be copied well enough to publish).

In reply to Mr. Drury's opinion that such items are hard to store,
 these mount very nicely in Crystal-Mount.

I also acquired at the same time the following enameled bottle
 cap stamps:

2¢ blue on orange-yellow. Outline map of state of Virginia en-
 closing 2¢, with word Virginia below. At top are words Twist
 Cap, Turn Off, with curved arrow beneath latter pointing counter-
 clockwise. Frame line.

2¢ blue on lemon yellow. Smaller outline map of state of Virginia
 enclosing 2¢, with word Virginia below. At top is TWIST OFF,
 at bottom, or use opener, with counterclockwise curved arrows
 at sides. Diagonally in script is word Schlitz in upper left
 center. No frame line.



These mount more bulkily in Crystal-Mount with non-reactive tape
 to seal the open sides.

One revenue I haven't been able to figure out is my black USIR
 5/8¢ proprietary on cover(a 4-oz. can of Melba talcum powder. Any ideas?

WEST VIRGINIA



The state has recently issued a
 new, small set of property trans-
 fer tax stamps. So far only two
 values have been seen:

- \$1.10 black with red denomi-
 nation(illustrated)
- \$3.30 red with red denomi-
 nation.

--Terry Hines

Photo 150%

UTAH TRADING STAMP TAX

by Kenneth P. Pruess



Listed in state revenue catalogs as "tax on rebates", to my knowledge the history of this Utah revenue stamp has not been described in philatelic literature. The only copy of this stamp I have ever seen is one owned by Dick Green (recently deceased) whom I had the pleasure of visiting in 1958. But I know of two other copies. One was included in the sale of Cabot's collection, and Dick apparently had a second copy. Rec-

ently one of Dick's copies reached my collection and provided the incentive needed to investigate its history.

I prefer to use the term "trading stamp tax" to describe this stamp since that is the term used in the 1915 law (Laws of Utah, 1915, pp. 213-216) which made it necessary. This law was quietly repealed in 1929 (Laws of Utah, 1929, Chapter 10). Now if this stamp was in use for 14 years, why should it be so rare, especially since other Utah stamps of the 1920's are still relatively common? From past experience I have learned that other state revenue stamps have at times been discontinued prior to actual passage of laws making them unnecessary. It required only a few minutes of index thumbing to confirm that a similar situation existed in the case of this stamp.

The Utah legislation, like similar laws in several other states concerning trading stamps, is closely linked to the growth and success of Sperry & Hutchinson, originators of S&H green stamps. Even if I were able to do so, these pages are not the appropriate place to discuss the history of trading stamps. But a bit of background seems desirable and I will include only that contained in the report (State v. Holtgreve, 58 Utah 563) from which the information in this article has been condensed.

After legal battles in state after state, by 1921 Sperry & Hutchinson was operating in 37 states, and had contracts with about 30,000 merchants to provide trading stamps, and maintained more than 400 stores in which they carried in stock about 850 items for which stamps could be redeemed. The annual retail value of merchandise redeemed for stamps was nearly \$5,000,000 but cost S&H only about \$2,784,250. Their income was almost exclusively from sale of trading stamps to merchants at a price of \$3 per 1,000 stamps. On a national basis they had founded a profitable business. But such was not to be the case in Utah.

S&H began business in Utah on January 23, 1914 and by May 1915 had written contracts with 65 Utah merchants for the use of its trading stamps. At that time a number of Utah businesses were already issuing tokens or coupons which could be redeemed only in their own stores. This made it difficult for the consumer to ever acquire enough stamps to have any great monetary value and quite likely the introduction of a common stamp was well received by customers. But merchants in general were less enthused about such a system and it was probably business interests which prompted the Utah legislation. While I can not confirm this statement, this was certainly the case in other states. At any rate, less

than one year after S&H began operation in Utah, the legislature passed an act, which, in effect, imposed a special tax on only Sperry & Hutchinson since that was the only firm operating in Utah at that time which would have been subject to the tax.

This 1915 law provided for "... a tax of 50¢ on each and every sale, transfer, issue or delivery of 1000 trading stamps, or fraction thereof, made to any person, firm or corporation with the intent or purpose that the same shall be by him, them or it sold, transferred, issued or delivered to another, in connection with, or as a result of the sale of any goods, wares, merchandise or other commodity or thing of value. . . ." Translated into simple English, a firm in the business of selling trading stamps to other firms had to pay the tax. But the tax did not apply to firms which issued, and redeemed, their own stamps.

Tax payment was to be evidenced by an adhesive stamp or stamps affixed to the inner page of the front cover of the book of trading stamps. The front cover had to have a printed statement showing the number of trading stamps contained in the book. The law permitted the Secretary of State to determine what denominations of tax stamps were to be printed. Only the 50¢ stamp was ever issued though books of S&H green stamps, as issued in Utah at the time, contained 5,000 stamps and thus required a \$2.50 tax.

Stamps had to be cancelled by writing or stamping the initials of the firm issuing the stamps and the date on which the stamp was attached to the book. My copy has a handstamp "...NSON" and date"...8 1916" and was certainly one of the stamps purchased by S&H.

Both the seller and purchaser of stamps had to keep records of the number of stamps involved and the merchant using the trading stamps was required to maintain the covers of all books of trading stamps (to which the tax stamps were attached) for at least 30 months. I visited with a dealer in Salt Lake City in 1958 who claimed he at one time had a cover with 5 stamps attached and his description, considering he was probably unfamiliar with the tax rate and legal requirements, was so accurate that I think such a cover did exist at one time. What became of this cover, I never learned.

The Utah law became effective May 11, 1915 and S&H did purchase stamps for at least the first year, and probably longer. During the first year of use S&H paid a tax of \$11,196.50 indicating that they purchased 22,383 stamps. How much longer they continued to use stamps is unclear but we do know that from the inception of the tax, S&H paid the tax under protest and sometime in 1917 intentionally violated the law. While S&H attempted to comply with reasonable state and local laws throughout the country, but at that time they had established an enviable track record of winning court cases involving laws which they felt were discriminatory against their firm.

On February 7, 1916 Mr. William C. Holtgreve, a representative for S&H, signed a contract with a Midvale merchant, John Britton, Jr., to provide him with trading stamps. On October 29, 1917 Mr. Holtgreve sold Mr. Britton a book of 5,000 stamps for \$15 without any tax stamps affixed. Mr. Holtgreve was convicted of a violation of the state law by justices court of Salt Lake City. He appealed to the District Court which upheld the lower court. From there he appealed to the Utah Supreme Court.

Represented by a lawyer from New York plus a Salt Lake City law firm, Mr. Holtgreve and S&H were well prepared to defend their position. It is obvious that Mr. Holtgreve violated the law intentionally on the instructions of S&H in order to challenge this tax in the courts. This tax was destroying their profit in Utah. We find that S&H receipts in Utah from May 1, 1915 to April 30, 1916 were \$70,539.96 and their expenses \$75,423.32. Of these expenses, \$11,196.50 was for the stamp tax. Thus their loss during the first year of operation in Utah could be attributed entirely to the tax. A little calculation reveals that this amount of tax would have covered \$67,179 worth of trading stamps. The slight additional income could easily have come from sales the first 2 weeks of May, 1915 before the tax went into effect. S&H also indicated they lost money the following two years, but whether this was due to the tax in subsequent years is uncertain. The losses incurred by S&H in their Utah operation was not an important factor in the case; just because a business is unprofitable does not exempt it from taxation.

However S&H pleaded their case on the basis that stores which provided their own stamps did not have to pay the tax. Their argument was that the tax was discriminatory and thus illegal. Other courts in several states had already reached such a conclusion where, in effect, S&H was the only firm being required to pay taxes or license fees on trading stamps. A long list of these decisions was cited in this court case. The Supreme Court of Utah agreed with S&H that there was not sufficient distinction to justify a tax on their stamps, while stamps redeemed by a merchant remained untaxed, to distinguish more than one classification. Thus the charge was dismissed against S&H. This case was decided on September 7, 1921 and that becomes the last

possible date stamps could have been used.

Whether stamps were used from the time of the original case in 1917 until the final decision almost 4 years later is unknown. Mr. Eugene Beem of S&H kindly searched their existing records but was unable to locate information of value. Possible records exist in reports by the Secretary of State in Utah but these were not made available to me. Even had stamps been used only the first year, the number was sufficient, and the requirements for preservation sufficiently stringent, that it seems strange so few have survived. One possible fate is that either S&H or the state collected these covers when the law was found unconstitutional for use in computing a possible refund. But at this time I can offer no evidence for that speculation.

These stamps had a design size of 33 x 23 mm. and were roulette 7.

MISSOURI

The 10¢ red value on the 1917-1920 "secured debt" tax series has been seen rouletted 8 1/2.

--Terry Hines

NOTICE!

If you are moving, please notify the Secretary of your new address as far in advance of your departure as possible.

Keeping track of our membership takes a good deal of time and we prefer you have your NEWSLETTER when printed--not several weeks later because of its being returned in the mail.

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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Department of Psychology
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SECRETARY'S REPORT

New Members:

#501 Jones, Dr. Stanley E.
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Lexington, Kentucky 40502

NY State and general. Proposed
by Sherwood Springer

#502 Newspapers and Periodicals
Unit, State Historical Society
of Wisconsin
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Madison, Wisconsin 52706

Proposed by Harold Effner, Jr.

#503 Attardo, Mrs. Gloria
38 Village Court
Brooklyn, New York 11223

Proposed by Charles Hermann

#504 Myers, Lowell
1060 W. North Shore
Chicago, Illinois 60626

All. Proposed by Dave Drury

#505 Moles, James L.
508 Kemman
LaGrange Park, Illinois 60525

Research changes in all 50
states and local taxes. Pro-
posed by Harold Effner, Jr.

#506 Healy, Michael J.
c/o US Banknote Corp
1800 S. Des Plaines Avenue
Forest Park, Illinois 60130

All. Proposed by Harold Effner,
Jr. (news article in Chicago
Tribune).

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Mike Kornhauser(#438)
250 Chatham Way
Mayfield Heights, Ohio 44124

William Smiley(\$446)
117 East Franklin
Portage, Wisconsin 53901

Reinstatements:

Stephen G. Shedrowitz(#300)
610 Victory Blvd., Apt 2B
Staten Island, New York 10301

Travis E. Smotherman (#114)
1220 North Spring Street
Murfreesboro, Tennessee 37130

Note: Maurice Fox noted in the
July report as Dropped for Non-
payment of Dues should have been
noted as Deceased.

Previous Membership Total	180
New Members	6
Resigned	0
Deceased	0
Others-Reinstated	2

Current Membership Total 188

Back Issues:

The Secretary has back issues of all the following whole nos. Cost is 40¢ each, 3 for \$1.00. Address on masthead.

Whole Nos. 43, 45, 46, 47, 48, 70, 100, 101, 103, 104, 109, 110, 111, 112, 113, 115, 116, 119, 120, 121, 122, 123, 124, 125, 126, 128 and 129.

NEBRASKA CIGARETTE

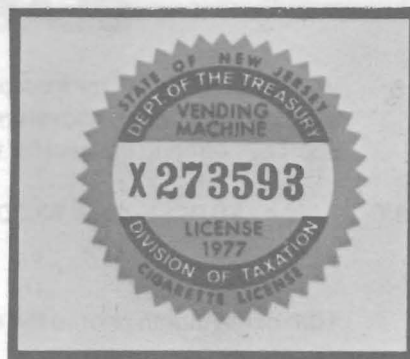
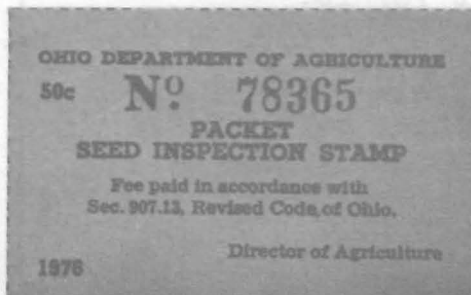


Photo 150%

Nebraska issued a new cigarette tax decal early in 1977. This is the first new stamp for this purpose since 1961. Light blue with yellow center, the stamp is only 11 mm. in diameter. In case you can't figure out the central design it consists of the letters "ndr" which stands for Nebraska Department of Revenue. Although no face value is shown; the tax in Nebraska is 13¢. This should be listed as C6 in my catalog and I would give it a minimum value of 5¢ used. Details on card, etc. not yet available for mint.

--Kenneth Pruess

Member Ted Pinas sends along an example of the 1976 Ohio packet seed inspection stamp. The stamp is black on greenish-blue paper and measures approximately 62 x 38 mm.



N.J. CIGARETTE VENDING MACHINE

The 1976 issue was the expected yellow, black and white and the 1977 issue is light blue. The sequence of colors is apparent from Harold J. King's addendum published in May, 1975. The five colors are green, yellow, light blue, red and gold. A letter is used in the serial number, the current letter being "X".

--Ron Leshner

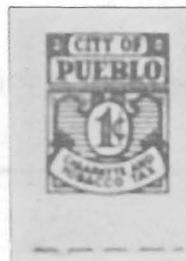


Photo 150%

COLORADO LOCAL TOBACCO TAX

Illustrated is an unlisted 1¢ decal from Pueblo. It is black on cream safety card.

--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

WANTED:

State of Minnesota Revenue Stamps
Thailand(Siam) Revenue Stamps

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

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Rochester, Minnesota 55901

STATE REVENUE NEWSLETTERS WANTED

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10, 11, 17, 18, 19, 38, 40, 41, 42,
49, 51, 83, 89. Also need any long
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price.

Kenneth Pruess
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what you want for it.

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

I have numerous revenue and postal items to trade for E.L. Vanderford's 1973 Handbook of Fish and Game Stamps.

Jan Thomas
Box 412
Gnadenhutten, Ohio 44629

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, NJ 07040

REMINDER

Members are reminded again that the number of articles "in the hopper" is quite slim. We need your cooperation through informing the editor of new issues, sending documents with revenues attached to them, and in preparing research articles for inclusion in this publication.

Share your knowledge. Send whatever you can to the editor. Address in the masthead.

WISCONSIN CORRECTION

In "Wisconsin Update" appearing on Page 66 of the July, 1977 NEWSLETTER the size of the largest amounts of both the metric liquor bottle stamps and the pharmacist's stamps is incorrectly listed as 1.5 liters. The correct size for both is 1.75 liters as originally proposed in the new legislation. The final bill passed did not alter the sizes as the article states.

ONE-MAN SHOW AND N.M. TROUTS

Member Guy Rossi recently sent in the advertising posters for his latest one-man show of "Revenue Stamps of the World" including a selection of worldwide cinderella stamps and seals. Held September 18-23 at Cobbett Center on the New Mexico State University Campus, the grouping included a large number of state revenue stamps. Unfortunately this information reached us too late to be timely but it does offer an outlet idea to promote the growth and interest in state revenues.

Mr. Rossi also can provide any interested member with the 1977-78 New Mexico Trout Stamp for \$3.20 plus SASE. He will also get current Texas Liquor Stamps at face value-- 8.6¢, 12.5¢, 25¢, 40¢ and 50¢. His address is P.O. Box 5138, University Park, New Mexico 88003.

MICHIGAN

Number LS10 has been seen without a serial number--a proof?

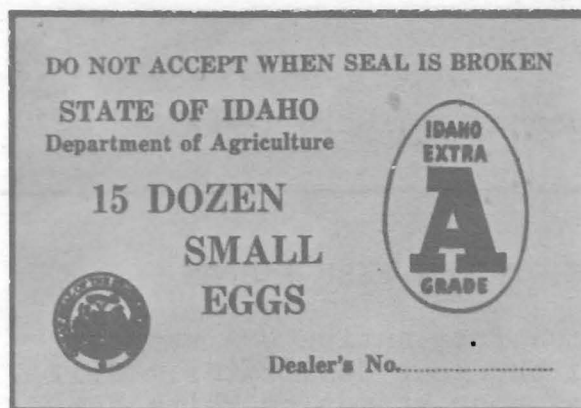
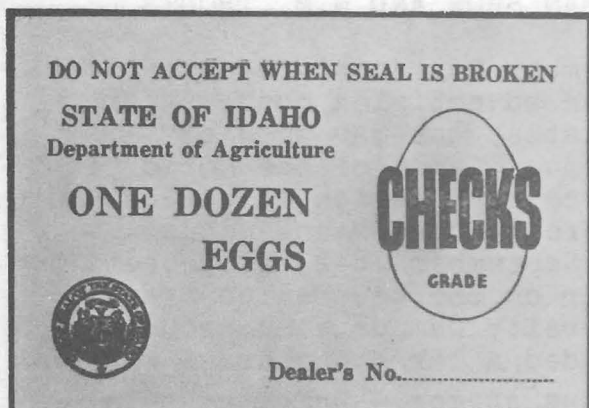
--Terry Hines

LATE BLOOMERS

by M.E. Matesen

The fervor demonstrated in the pursuit, collection and documentation of most major groupings of state revenues has left the egg seals earmarked as the "ugly duckling" languishing in the backwash of other pursuits. The merits behind whether or not seals should be adjudged state revenues must be approached and dealt with on a state by state basis, such as been the case with Idaho.

The philatelic prowess of the late George D. Cabot provided us with a giant step in the right direction in his catalog. This first compilation(1938-1939) provided a detailed breakdown by "TYPES" and classifications. The cataloging had no illustrations and to my knowledge this is the first time these seals have been shown in the philatelic press.



The next recording of these seals appeared in our NEWSLETTER some 20 years after Mr. Cabot's endeavors. SRN Whole No. 39 issued in October, 1962 simply stated in part that "this state issues egg seals in the following types:

- Grade AA-blue in color
- Grade A-red in color
- Grade B-Green in color
- Grade C-Orange in color
- Graded Eggs-black in color

(Seals were sold in units of 500 each)"

No other description was provided as to size and general makeup of the seals, but there is a strong possibility that these were all of a circular design with white lettering, background colors as noted.

Although not listed in the aforementioned compilation, the state had, until 1969 when it was discontinued, issued a single bulk egg seal. Printed in coil form(of unknown quantity), perforated 11, carmine background with white lettering and frame BULK SEAL. As of this writing the state has relied upon the report system for bulk rate collection and facsimile seal imprints on the cartons with but a single seal being retained. This lone hold out is of circular design, black background



with white lettering. This seal is probably from the same grouping that was noted in the October, 1962 NEWSLETTER.

Note: I'll send a "freebie", the black graded seals only to any member who provides me a SASE and a small glassine envelope. Address in the masthead.



THE DOCUMENTARY REVENUE STAMPS OF THE STATE OF NEVADA

by Frank L. Applegate

Editor's Note: This article is the continuation of one begun in the July issue of the NEWSLETTER.

THE ROULETTED STAMPS

These have always been cataloged as part of the issue of 1865, and while this is not to be wondered at owing to the impossibility of securing definite and authoritative data on the subject, it is my belief that the actual date should be placed two or three years later. Personally, I have not seen any

dated (cancelled) before 1868.

There are two roulettes, issued and used, I think at the same time. The less common being described as 16 to 18 points to the two millimeter unit, the more common at ten. In some stamps these are also found compounded. Valentine & Francis, A.L. Bancroft & Co. and Bottom and Company have been variously credited with the production of the Nevada revenues, but in the absence of official data, on the subject and the lack of any mark on the sheets themselves it may never be definitely known who did the work. It is reasonable to presume however, or at least possible that the work was done by different firms. The plates presumably were turned into the authorities along with the first issue of stamps of \$350,000. When certain values used finally ran out, new plates had to be made whether by the same company or not as the plate arrangement of the rouletted stamps is entirely different from that of the issue already described, although the dies are the same; that is all except some of the two cent ones. The paper is also different, being heavier and more porous on an average than in the imperforate stamps. The inks are also different. The stamps are all

gummed. The normal plate arrangement which is adhered to in nearly all of them is one consisting of two panes of fifty stamps (five rows of ten) arranged foot to foot as it were. There is a white strip about eleven millimeters between the two panes and a margin varying from 13 to 20 millimeters clear around the sheet which has no imprint or marks of any kind with the exception of a small cross mark in the centre of the space between the two panes and a couple of guide points of color.

The two cent roulette stamp comes from both the original die, and a new one described as "double star". Some single copies of the double star stamp have indeed been found imperforate with pretty fair margins but it is thought they are trimmed copies or at best imperforate errors of an otherwise rouletted stamp. I have seen none dated earlier than 1869. Another variety of the two cent is the one in yellow. This is a good bright yellow, or rather orange yellow, very much like the 10¢ yellow U.S. postage of 1908.

Prominent collectors and students of these stamps maintain that this is a changeling due to soaking while others including Mr. Kenyon and Dr. Lee claim otherwise. I have myself, soaked copies of the 2 cent orange in water for ten days with no results. Again quoting Dr. Lee: "Your 2 cent yellow is not a changeling; nor is it chemically diverted from the normal. I have a block of the rouletted 10, a part of a former block of 20 or more. The paper is bright, crisp and unstained. The gum is perfect and the general appearance is that of mint condition."

All I have seen are cancelled during 1869 and 1870.

Another variety diverging from the normal in this issue that I

wish to call particular attention to is the fifty cent dark purple on thick paper. The color is almost purple black, and quite distinctive from the common violet brown, and the paper is nearly as thick as is that of the five and fifty cents imperforated. It comes in both roulettes.

The one dollar is the only one of this issue that diverges from the normal in the plate arrangement. There are two plates quite different in every way. The first one has the same number of subjects as has the one dollar plate of the imperforate series, i.e. two panes side by side twenty-five to the pane. In the imperforate \$1 stamps there is in common with the others of the set a faint outer line running clear around the design and forming a complete and independent rectangle. In the plate in question from which some of the rouletted stamps were printed there is a line of color between each row of stamps, both vertically and horizontally intersecting at the corners and dividing the sheet into rectangles, but not independent ones. The other plate is normal in its arrangement (two panes of fifty) but lacks the colored lines, leaving no line between the design at all. Neither plate shows the outer rectangle known on the imperforate stamps. Furthermore the stamps from this later plate are of a different color which has generally been catalogued as "crimson". It has none of the rose quality of the former variety and tends more towards orange red.

Some of the imperforate stamps, particularly some of the two cent and five dollar denomination, but possibly all values come on watermarked paper. The watermark consists of a large shield almost three and one-fourth inches wide, the upper third of which is barred horizontally and the other portion vertically. Large stars surround the upper portion while a word

part of which can be deciphered as "Carew" appears below the shield in large outlined Roman letters. This is a sheet watermark and undoubtedly of no official significance.

Here is a checklist of varieties of the rouletted stamps:

Fine Roulette, 16-18. White Wove Paper
2¢ orange, single star
2¢ yellow, double star
2¢ orange(shades) double star
5¢ green(light to dark)
25¢ vermillion
50¢ dark purple(thick paper)
50¢ violet brown (dull puce)

Course Roulette, 10.

2¢ yellow, double star
2¢ yellow orange, double star
2¢ red orange, double star
5¢ green(dark to light)
25¢ scarlet
25¢ vermillion
50¢ dark purple(thick paper)
50¢ violet brown(shades)
\$1.00 carmine with dividing line
\$1.00 red(crimson) no outer line
\$5.00 orange brown

Compound Roulette

5¢ dark green, fine roulette vertically
25¢ scarlet, fine roulette horizontally

A 2¢ CHECK STAMP

There is one more variety of Nevada revenue which I wish to call particular attention. Dr. Lee says: "The Bank of California (San Francisco), in 1870, 1871 or 1872 had the federal stamp on their checks over printed with a 2 cent Nevada stamp. Whether other banks did the same I am unable to answer." I have examined a copy of the check thus overprinted. The die is identical with the single star 2 cent Nevada adhesive and is printed over the Federal

2 cent check stamp, design with eagle at bay, described in Sterling's catalogue as New York die B- variety e (No. 23). The Federal stamp is yellow orange and the Nevada stamp is red brown.

The check is printed in carmine on white paper, is headed Virginia, Nevada and has signature of Jas. G. Fair. Strict consistency would demand the inclusion of this item under the first classification of state revenues, i.e. non-adhesive stamped paper.

DIE PROOFS

Mr. Greany has a set of die proofs of all denominations of the original issue on highly surfaced cards 46 x 74 millimeters in size. The impressions are in gray ink and correspond with the designs of the imperforate stamp, there being no 2 cent double star. All have the outer line of the design as in the stamps themselves, but the 2 cent has an extra line, additional outer line which I have never seen on any of the stamps.

REMAINDERS

There is no record to suppose that any reprints ever were made, but when we come to remainders that is another matter. In the report of one of the early Controllers, referring to the return of the unused remainders to his office when the law was repealed is this significant sentence: "Many of the stamps are unaccounted for through carelessness of the officials." Hence, in course of time some of these found their way into unauthorized hands. This is the original source of what sheets Dr. Lee has, they having come to him as a gift many years ago and long before he became interested in stamps as such.

Following up a lead contained in a letter from Hon. Sam Davis, who was

State Controller from 1898 to 1906, I had a certain party then in Nevada with whom I had previously had acquaintance and whom I know to be reliable call on Mr. Davis and inquire into the matter of remainders still on hand. Here is an extract from his report made February 6, 1905:

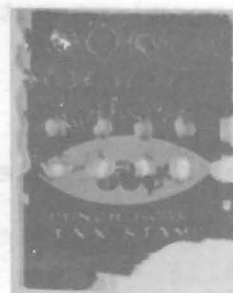
UNLISTED U.S. POSTAGE STAMP



Pictured here is an Ohio Sales Tax Stamp belonging to member Ed Dobbins. It certainly appears that it was used to mail a letter and was postmarked accordingly.

One wonders how this could have slid past the postal workers. The paper to which it is attached is typical envelope stock so apparently someone tried an "experiment" that worked.

How long will it be before its assigned a Scott number?



POCATELLO, IDAHO

A 50¢ punchboard tax decal has been seen. This is in black with light green lettering.

--Terry Hines

NORTH DAKOTA

An unlisted 11¢ cigarette tax decal has been seen. It is maroon on cream safety card.

--Terry Hines



Photo 150%

The editor recently acquired this metal holder for Ohio Sales Tax receipts. It came fully equipped with a large packet of the entire receipt in each space. These were removed to facilitate photographing.

The heavy metal clamps at the left are secured with wing nuts and the bottom of the dispenser has four rubber feet, most likely so it would not mar a sales counter or desk top.

The bottom clamp has been removed to show the simplicity of the device. Measurements are the same size as the photo.

When this item was purchased there were a few others of varying sizes available. Any member interested may write the editor for further information





Figure 1



Figure 2



Figure 3

Photos 150%

ARKANSAS

Wine tax decal, new design, 1/2 gallon red lettering on buff on cream safety card. Black serial number. (Figure 1).

Liquor Tax decal, same design as above, 1/5 gallon black on green.

Liquor tax paid, Morley signature, .625 (1/4 gallon), black on salmon on cream safety card. (Figure 2).

Same design as above but unreadable signature on green card:

.504(1/5 gallon)

.63(1/4 gallon)

5¢ cigarette tax, paper stamp, one large perf at top and bottom, brown. (Figure 3).

--Terry Hines

HALEYVILLE, ALABAMA

1¢ black and green tobacco tax decal is illustrated here.

--Terry Hines



RICHARD M. BILEK
1515 SO. HIGHLAND
ARLINGTON HTS., IL 60005

BULK RATE
 U.S. POSTAGE

PAID

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 ILLINOIS 60056
 PERMIT No. 21

RETURN POSTAGE GUARANTEED