

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
4109 25TH AVENUE SOUTH-WEST
SEATTLE 6, WASHINGTON

Volume 2, Number 2

September 1960

Whole Number 14

MICHIGAN BEAR STAMP

Mr. Applegate calls my attention to the fact that the Bear Stamps were also issued in 1959 and sends an example for illustration.

The 1959 stamp is the same size and comes with the same long tab at the left and short one at the right, and is also perforated 12 all around.

\$2.00 black on white paper with red serial number



ARIZONA TROUT STAMPS have been made available to collectors by that state's game and fish department at \$1.00 each. They can be had by sending orders, with remittance, from H. M. Whitmer, Arizona Game & Fish Department, 105 Arizona State Building No. 4, Phoenix, Arizona. Single stamps, strips of five, or booklets of 10 can be had.

These were issued for the 1959-1960 fiscal year and the values are:

\$2.00 green on green paper, for residents
\$6.00 brown on yellow paper, for non residents

MINNESOTA WETLAND STAMPS were also made available to collectors by the License Section, Minnesota Department of Conservation, Centennial Office Building, St. Paul 1, Minnesota, at the rate of \$1 for single stamps, blocks of four \$4.00, or a full sheet \$10. These were for 1957.

"THE STATE REVENUE NEWSLETTER"
Official Organ of the STATE REVENUE SOCIETY

Editor-In-Chief: Elbert S. A. Hubbard, Box 278, Northridge, Calif.
Managing Editor: David C. Strock, 4109 25th Ave. S. W., Seattle, Wn.

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#39

HICKERSON, ALVAN W., JR.
1141 East Broadway, Louisville 4, Kentucky

REINSTATEMENTS

#P-3

APPLEGATE, FRANK
615 South Oakdale Avenue, Medford, Oregon

This NEWSLETTER has been delayed; however, we anticipate that the October number will be out more promptly.

Some of the members have back issues coming, and these will be in the mail shortly. Certain issues were exhausted and had to be re-run so that we will have a supply on hand for future needs.

Beginning with this issue will be found the first of three sheets covering addenda to the Illinois section of the catalog, furnished by Mr. Hubbard. These will not have the regular NEWSLETTER page numbers, and are run sideways on one side only so they may be removed, folded, and punched for insertion in your loose leaf State Revenue Catalog, if you so desire.

CALIFORNIA CIGARETTE TAX - We are told that the initiative petition for repeal of this has failed to qualify for the 1960 general election but that the same sponsor is trying again. A total of 262,789 voters' signatures must be obtained by December 12, 1960, before the proposal can be submitted to the 1961 legislature. So, we will have the tax stamps with us for a while yet, at least.

HIGH STATE TAXES - A clipping from one of the local papers from an Associated Press source says that for the first time in history, every man, woman, and child in the nation paid average state taxes of more than \$100 during the year ended June 30th 1960.

KENTUCKY CIGARETTE TAX we understand was reduced by H. B. 75, laws 1960, from 3¢ per pack to 2½¢.

FRED. E. CARVER was awarded a gold medal on his Washington apple tax stamps as well as a bronze medal for his topical collection of fruit on stamps at the recent A. P. S. show in Portland. Mrs. Carver also took a silver medal for plating of savings bank issue of China. Congratulations.

EL HUBBARD must be a busy man. We have a copy of the "Rocketdyne Skywriter" with a piece on their dance band of sixteen pieces, of which Mr. Hubbard is band director and trombone player. Pictures of the band and its members were included, which we are sorry we cannot reproduce.

FREE TO NEW SRS APPROVAL APPLICANTS!!

Your choice of one of the following:

1 - U. S. Local Revenue Catalog	Value \$1.00
2 - Revenue Catalog of any 4 states	" 1.00
3 - Mint pane Missouri S. T. Stamps	" 1.50
4 - Mint Florida Citrus Stamps	" 1.00
5 - Mint Oregon-Washington Melon and Tomato Stamps	" 1.00
6 - Washington Apple Stamps	" 1.00
7 - Mint Beer Stamps from any one of the following states: Idaho, Illinois, Kentucky, Missouri, Utah, and Washington	" 1.00

SPECIAL - One half price on any of above offers on next approval purchase only.

"THE STATE REVENOER"

Box 278

Northridge, California

DECAL REVENUE STAMPS

By Elbert S. A. Hubbard

THE DECAL STAMP is one type of stamp which our Federal Government has never attempted to use, although our states have used them extensively on many different products, primarily liquor and cigarettes.

These fragile stamps are made up of several coats of lacquer printed on the gummed side of heavy paper by a silk screen process. The screen is made photographically from a multiple subject negative produced from the master drawing.

The decals are very hard to collect in used condition, often cracking into pieces when soaked (a long process) from the container. They should be mounted in Visi-Trays, or similar mounts, for preservation. Some collectors blot most of the moisture off and put them on gummed paper, after soaking them off.

Our personal preference is to collect them mint as far as possible and 'mount' them in crystal clear black stock sheets with acetate covers over the entire face. This way they may be rearranged many times with very little trouble when new items show up. The only difficulty is that the stock book must be handled with care to prevent their shifting around -- and never, never, make the mistake of putting it away upside down, or dropping it upside down, or on a side!

The relative ease of making a silk screen reproduction of the decal stamp is undoubtedly the deterrent to the Federal Government using this type of stamp. Many states have had trouble with decal counterfeits, among them, Illinois and Missouri liquor stamps and Texas cigarette. Oddly enough the Texas counterfeit was printed on thin paper instead of being made in decal form!

* * * *

Our thanks go to Frank Applegate and El Hubbard for the following recent items:

FULTON, MISSOURI, CIGARETTE TAX - Round pressure sensitive stamp, about 12½ mm in diameter.

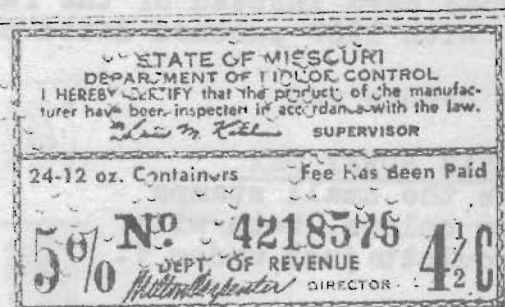
2¢ blue on white paper



MISSOURI BEER TAX stamp in a new small size - 65mm x 37mm - bi-colored, with the lettering in the top panel and the serial number in green and the rest in red. Signatures of Ketchum and Carpenter. Rouletted about 9½ in color. For 5% alcohol.

This is the last stamp listed in Mr. Hubbards addenda sheets on Missouri Beers.

4½¢ red and green, with green roulette



OHIO CIGARETTE TAX

3¢ green in same design as the 5¢ illustrated last month

OHIO BEDDING AND UPHOLSTERY - Two paper stamps which we cannot illustrate on account of their color. Square stamps, about 21 mm each way, a design similar to the one shown in Hubbards catalog, with the word "Stamp" below seal and "Department of Industrial Relations" in panel at bottom with value beyond the panel in each lower corner of the stamp. Inscribed "BEDDING • UPHOLSTERY" instead of "BEDDING STAMP." Perforated 12½.

1¢ light green on green paper
2¢ blue on blue paper

OHIO CIGARETTE TAX - Another decal in the design of the first issue paper stamps, reduced in size to about $11\frac{1}{2} \times 14$ mm. Our copy is a used one and we can tell it was on safety card but do not know the color or separation details.

3¢ green

OHIO LIQUOR SEALS - Three designs, one of which is shown. All are decals - used copies, so we cannot give the details of the card on which they come.

No Value - Red on white (illustrated)

No Value - Blue on white (like illustration but no cross hatching in number panel)

No Value - Blue on yellow (similar design but 23mm wide by 19mm high, "Department of Liquor Control" in one line, plain number panel (without cross hatching))



OHIO WINE AND MIXED BEVERAGE TAX - A new design, especially in the frames of the figures, and on grayish safety paper with diagonal bars instead of the familiar "OHIO" paper. Perforated $12\frac{1}{2}$. With 1959 punched dated cancel.

36¢ orange red

ARKANSAS HONEY TAX

I have the small stamps in new colors, both with red roulette just under 7.

1 lb. green

2 lb. violet

PENNSYLVANIA CIGARETTE

Decal on gray safety card, black rouletted $6\frac{1}{2}$.



5¢ red on white

REPRINT (by means of typewritten process) of "SPRINGFIELD LIST" of TAX PAIDS, HYDROMETERS, and LOCK SEALS, originally published in 1912 by BARTLETT and NORTON. 45 pages and index. \$2.00 post paid.

David C. Strock
4109 -- 25th Ave. S. W.
Seattle 6, Washington