

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 19, No. 4

July-August, 1979

Whole No. 141

## PENNSYLVANIA SOFT DRINK TAX

by Ronald E. Leshner

The year 1947 was a critical year for the Pennsylvania state legislature. Revenues from the tax structure established during the 1930's no longer were adequate to pay for state government. As a result many taxes were increased (e.g. cigarettes, beer), emergency taxes were enacted (e.g. liquor) and new products were taxed.

Two laws of 1947, Pamphlet Law 102 and Pamphlet Law 371 which contained amendments to the first, called for the taxing of bottled soft drinks and also syrups used to make soft drinks. The tax was to be temporary beginning June 1, 1947 and lasting until May 31, 1949. But before the tax expired the legislature passed Pamphlet Law 219 of 1949 which extended the tax another 2 years until May 31, 1951 after which the tax did in fact expire. Soft drinks included the obvious carbonated beverages, orangeade, lemonade and milk drinks (when any flavoring or syrup was added).

Bottled soft drinks were taxed at the rate of 1¢ per 12 ounces or less. Department of Revenue regulations allowed for the evidence of payment of this tax to be indicated either by stamps or tax crowns. Syrups were taxed at the rate of 1/2¢ per fluid ounce.

All the stamps provided by the Department of Revenue except two were "taxpays" showing only the size of container and these were almost certainly intended for syrups or concentrates. Most bottled soft drinks had tax crowns (printed either on the metal caps for carbonated beverages or paper for drinks such as orangeade or lemonade).



SD-1



SD-2



SD-3

Since most of the stamps available from the state have never been pictured an illustrated listing is included. The first set used in 1947 were produced by Eureka Specialty Printing Company of Scranton, better known for producing many of the modern Christmas Seals. There were eight values (Hubbard SD 1-8): 12 ounces, 1/8 gallon, 1/4 gallon, 1/2 gallon, 3/4 gallon, 1 gallon, 5 gallon and 10 gallon. A safety design containing "ESPCO" is used on all values. The designs measure 74 x 22 1/2 mm. and they are perforated 11 3/4 horizontally. A dark blue serial number (4 1/2 mm. high) is found left of center. The ESPCO, Scranton, Pa. is found at lower right. The size of the sheet is not known, but strips as large as 18 are present in the author's collection.



SD-9

In 1949 American Decalomania printed two stamps, both 1 gallon. The first (Hubbard SD9) is almost an exact duplicate of the previous Eureka product (SD6) but printed in a lighter shade of blue. The design measures 74 x 22 mm. and there is a pale safety design which reads "American Decalomania Company Inc". It is perforated 12 1/2. Like the previous set there is a black serial number (4 1/2 mm. high) to the left of center, although the numerals are much thinner. The size of the sheet is unknown. An interesting variety exists with the safety doubled (serial number 4421).



SD-10

American Decalomania also produced a longer and narrower stamp (SD10) measuring 118 x 15 mm. In all other details, it is like SD9 (including safety design, serial and perforation).



SD-11

Eureka also produced a long and narrow strip (SD 11) similar to SD10, which measures 112 x 13 mm. It too is a one gallon stamp printed in blue and perforations seem to measure 11 1/2 horizontally. The author has measured only used stamps and suspects that Eureka used the familiar 11 3/4 perforation on this stamp too. . . . The serial number measures 4 1/2 mm. high and is to the left of the left keystone and a letter "A" is to the right of this same keystone. The "ESPCO, Scranton, PA." imprint is found to the lower right of the stamp.



SD-12

A quarter barrel stamp (SD12) printed in red and measuring 76 x 13 mm. was produced by Eureka. Like the other Eureka products it has the "ESPCO" safety, a 4 1/2 mm. high serial number (this time to the right of center) and is perforated 11 3/4. The "ESPCO, Scranton, Pa." imprint is at the lower right. Sheet size is unknown. It is fairly evident that all the other stamps were used on syrups, but the quarter barrel may have been intended for root beer or birch beer. Yet there is nothing on the inscriptions that would indicate at which tax rate (syrup or bottled soft drink) this stamp was to be used.



SD-13



Unlisted

Two decals, SD13 and a previously unlisted variety are clearly intended for bottled soft drinks. The 1¢ red on cream safety card measures 11 1/2 x 14 1/2 mm. is inscribed "12 oz., or less" and has a value of 1¢. The card is rouletted 6 1/2 in black. The 3¢ black (unlisted) is inscribed "36 oz. or less" and was for quart containers. Since crowns exist in 1¢, 2¢ and 3¢ denominations (2¢ would have been required for a pint) this same decal may exist in a 2¢ denomination, but none has ever been reported.



SD-14

The last state-supplied stamp (SD14) is American Decalomania's version of an earlier Eureka stamp (SD11). It measures 112 x 13 mm., is perforated 12 1/2, has the horizontal repeated "American Decalomania Company Inc." safety design and a similar red serial number (4 1/2 mm. high) with a 3 1/2 mm. pointed letter "A".

Any further information about these stamps is vital to completing the catalog listing and the author would greatly appreciate hearing from you. Address is Box 242, Pineville, PA 18946

## SOME WEIGHTY STATE REVENUES

by Elliot Charles Chabot

Weights and measures inspection stamps fall within the class of revenue stamps that are commonly seen in everyday activities, but are seldom seen in a collection. These are labels generally required by state or local law, which are normally found on gasoline pumps and grocery store scales. A few do, however, find their way into revenue collections from time to time. It is a good bet, though, that anyone who has a few of these most likely has at least one that is unique in collectors' hands.



Figure 1

Figure 1 shows the 1970's series used in Prince George's County, Maryland. The stamp is green with black lettering. It measures 50 x 50 mm. and is imperforate. One interesting aspect of the stamp is that the name of the county has been misspelled--the apostrophe-s is missing. The full inscription on the stamp reads "Dept. of Licenses and Permits/Office of Weights and Measures/ Prince George County, Maryland/ TESTED AND SEALED / 197 / DO NOT DETACH OR REMOVE / UNDER PENALTY."

Figure 2 shows the 1969 Santa Clara County, California stamp. The stamp is black on yellow, has a diameter of 49 mm. and is imperforate. Both the Santa Clara and the Prince George's stamps are the peelable, self-adhesive type used on the 1974 dove Christmas stamp.

Figure 3 shows a (very) used copy of the 1952 Stanislaus County, California stamp. This stamp, which is similar in design to the Santa Clara stamp, is orange on white paper and has a diameter of 46 mm.



Figure 2



Figure 3



Figure 4

The next stamp presents an interesting question because it is unclear as to whether it was ever issued. The weights and measures law passed by the early United States Civilian government in the Philippines required that all scales be inspected and that a "license" be given to the owner of each inspected scale. Figure 4 is a copy of the illustration used on the cover of the 1910 edition of the Philippine Bureau of Internal Revenue's Weights and Measures Pamphlet. Moving clockwise, from the top, the inscription reads "GOVERNMENT OF THE PHILIPPINE ISLANDS / LICENSE / ACT 1519 OF THE PHILIPPINE COMMISSION / INTERNAL REVENUE." The author would be most interested in hearing from anyone who might have any information or thoughts on this stamp.



Figure 5



Figure 6

Figures 5 and 6 represent a few of the weights and measures (pesi misura e marchio) stamps issued during the American occupation of Italy and Trieste at the end of World War II. While these are not normally thought of as state revenues, they are certainly local revenue stamps issued for use in an area under the control of the United States. For those who are interested in further information on these occupation weights and measures revenues, a detailed listing appears in Bush-Cass Catalog of AMG Revenue Stamps by Harry Cass and Joseph Bush.

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

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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 listed below. Dues are \$4.00 per year.

Articles, information on new issues and news of interest to the Society's membership are solicited. Send such items or other editorial correspondence to the Editor.

**PRESIDENT:** Terence M. Hines  
Department of Neurology  
525 East 68th Street  
New York, New York 10021

**VICE PRESIDENT:** Edwin C. Kettenbrink, Jr.  
3605 Sinclair  
Midland, Texas 79701

**SECRETARY/TREASURER/  
MEMBERSHIP:** Harold A. Effner, Jr.  
210 Eastern Way  
Rutherford, New Jersey 07070

**LIBRARIAN:** Kenneth P. Pruess  
1441 Urbana Lane  
Lincoln, Nebraska 68505

**BOARD OF GOVERNORS:** Gerald M. Abrams  
3840 Lealma  
Claremont, California 91711

**EDITOR:** David L. Drury  
3919 Enola Court  
Fort Wayne, Indiana 46809

## SECRETARY'S REPORT

### New Members:

#607 Herman, Lyle E.  
4633 Rainier Drive  
Cypress, CA 90630

No special interest yet.  
Proposed by G.M. Abrams

#608 Cunningham, Eugene E.  
Calle Tejas, R-18  
Guaynabo, Puerto Rico 00657

General, esp. those related to  
medicine and health (2 & 3).  
Proposed by ARA

#609 Curtis, David H.  
1806 Sycamore  
Killeen, Texas 76541

Duck, waterfowl, fish, bird  
and hunting(1 & 3). Proposed  
by E.L. Vanderford

#610 Cooper, Andrew C.  
4034 W. Sharon Avenue  
Phoenix, AZ 85209

All states, non-hunting(2 &  
3). Proposed by The American  
Revenuer.

### Address Changes:

Jackson, Eric A. (#345)  
PO Box 783  
Placentia, CA 90670

Trower, Paul (#353)  
2415 N.E. Madison  
Peoria, IL 61603

### Reinstated:

Ivan L. Pfalser (#237)  
Edwin C. Kettenbrink, Jr. (#220)  
William E. Avery (#519)  
Michael Karolak (#404)

Previous Membership Total	238
Dropped for non-renewal	48
New Members	4
Reinstated	4

Current Membership Total 198

### NEXT ISSUE

The next NEWSLETTER you will receive will be a special double number for the holiday season. It will contain the same amount of hard information that two issues would contain and will enable us to get even on the publication schedule again.

Featured will be a lengthy article on an Oklahoma commemorative revenue, more on bedding stamps, news of a newly-discovered Wisconsin oleo variety and much more.

## CALL FOR NOMINATIONS--ELECTION

It is time to solicit candidates for the offices of the State Revenue Society. Offices open for nominations are that of President, Vice-President, Secretary, Treasurer and two members "at large" for positions on the Board of Governors.

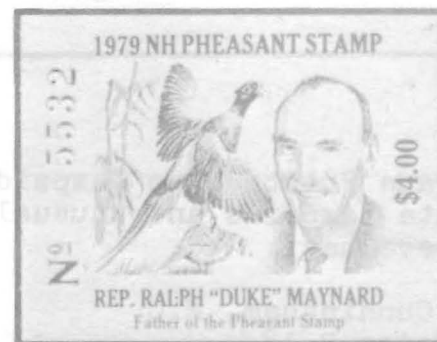
Prerequisites for nominations and balloting procedures are as follows:

- 1) Must be a member in good standing of the SRS.
- 2) Nominees must provide written acknowledgement of their willingness to be nominated for office. (Such statements to be provided to the President with the nominations).
- 3) All nominations must be received by the President not later than one month from date of receipt of this issue.
- 4) If nominations for office are not received by one month from the date of receipt of this issue, a slate of elective officers will be prepared by the Board of Governors (Article 5, SRS Constitution).
- 5) Not later than the January issue of the NEWSLETTER ballots will be provided all members in good standing. Ballots are to be returned within 30 days of receipt. Ballots received later than the stipulated 30 days will be discarded.
- 6) Write-in candidates can be voted for on the ballot provided note 2) is complied with.
- 7) Each member in good standing will have one vote for each office to be filled. The candidate having the most votes shall be elected. In case of tie votes, the Board of Governors shall have the final decision.
- 8) Election results will be published in the March, 1980 NEWSLETTER with elected officers taking office effective the first of the month following receipt of the March NEWSLETTER.

Questions or inquiries on the above should be directed to the President, Terry M. Hines. His address is in the masthead.

### 1979 NEW HAMPSHIRE PHEASANT STAMP

The 1979 New Hampshire pheasant stamp was released in August. It is illustrated here and shows a pheasant in natural colors plus a portrait in black of New Hampshire State Representative Ralph Mynard, the "Father" of the stamp. Collectors can order copies of the 1979 stamp by sending \$4 plus a stamp, addressed envelope to the New Hampshire Fish and Game Commission, 34 Bridge Street, Concord, NH 03301. Also available at face value from the Commission are the 1975(\$2), 1976(\$2), 1977(\$4) and 1978(\$4) pheasant stamps.



--Terence Hines

# CLASSIFIED ADVERTISING

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

SPECIAL DISPLAY RATES: 1 page - \$6.00; 1/2 page - \$3.50; 1/4 page - \$2.00.

Send payment and copy to Harold A. Effner, Jr., Secretary-Treasurer, 210 Eastern Way, Rutherford, NJ 07070

## WANTED

### U.S. DUCKS

Used-signed plate number singles

RW 1	RW 29
RW 2	RW 36
RW 3	RW 37
RW 4	RW 38
RW-5	RW 39
RW 6	RW 41
RW 10	RW 42
RW 11	RW 43
RW 12	RW 44
RW 27	RW 45
RW 28	

Will Swap or Buy

Peter G. Huntsman  
18 Fuller Street  
Montpelier, VT 05602

## Wanted

State and Federal duck, trout, bear, etc. stamps. USED on licenses. Also need federal duck plate number singles. Will purchase or exchange number for number or Brookman value for Brookman. Working on all number, all position collection (there are 306) and prefer to swap. Also trying to make collection of each federal duck stamp on license and a duck(any year) for each state. Need about 35 states-What have you?? I'm not a dealer but will sell my duplicate plate number singles if necessary.

H.W.C. Furman  
1 Lafayette Court  
Camden, SC 29020

Will Trade Puerto Rico Taxpays for State taxpays and unusual state revenues.

Eugene Cunningham, M.C.  
Calle Tejas R-18  
Mallorca, Urb  
Guaynabo, Puerto Rico 00657

## WANTED

Automobile Windshield Stickers. Either inspection or registration stickers, metal dashborad discs, early or unusual license plates and auto-related items.

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

WANTED

New England state revenue stamps from all six  
New England states. I need many common stamps.  
Also need mint and used decals and cigarette meters.  
Please send price list, or approvals

Terence Hines  
Department of Neurology  
525 East 68th Street  
New York, NY 10021

FOR SALE

Revenue stamped paper,  
Stocks and bonds.

US. and Foreign. Send for  
list.

Jack Curry  
PO Box 7395  
Jersey City, NJ 07307

wrappers were first placed on cig-  
arettes there was a problem to solve  
in getting stamps to stick to the  
cellophane.

The newest thing in cigarette  
stamps is the one issued in South  
Dakota. This state has issued what  
is called "Transfer Stamps".  
Seventeen million of them have been  
issued in a small oval shape about  
3/3(sic) x 5/8 inches in size.  
These new stamps come in perforated  
sheets and are broken up into blocks  
of ten. The dealer then moistens  
the block and slides the stamp off  
of the surface to which it adheres  
on to the cellophane wrapper where  
it sticks. They are much like the  
old-fashioned transfer pictures  
which we used to buy at a penny a  
sheet and transferred to our arm or  
hands.

When these new stamps are trans-  
ferred on to the cellophane one can  
barely feel them as, they seem to  
become a part of the cellophane  
just as though the stamps were print-  
ed directly on the cellophane. This  
new type of stamp prevents re-use  
or recovery of the stamp.

HISTORICAL PERSPECTIVE

Harold Effner, Jr. sends along  
this item which appeared in the  
September 9, 1933 issue of Linn's  
Weekly (as it was known then).  
This sounds like the beginning of  
cigarette decals--can anyone  
confirm if this is the first is-  
sued?

State Tax Stamps

The issue of cigarette tax  
stamps is followed in numerous  
states, and when the cellophane

## IN PRAISE OF FREEBIES

After a long hiatus, the editor deserts his glue pot and blue pencil for the typewriter to launch a paen of praise for the "lowly" freebie. Well--if not exactly a freebie, at least some very inexpensive investments. Like the political phrase "there's no free lunch" the same must be said for state revenues.

But careful perusal of the pages of the NEWSLETTER will show that over the past year members could have acquired a Michigan deed bearing a Real Estate Transfer Tax meter, 10 New Jersey Cigarette meters and 3 New England cigarette decals--simply for the cost of the postage. (And look carefully this month, because another freebie is being offered).

Fine, with a cost of 60¢ you have added items to your collection, which if not exactly on your beaten path, at least offer new insights into the wondrous realm of governmental taxing genius.

The editor's venture with the Michigan Transfer meters offers a case in point. He got 20 replies. He exhausted his supply of available examples (garnered from his brother, the attorney). He met (via the mails) some very nice people. He traded with one member some of his Indiana Intangibles for some liquor decals he normally would never have run across based on "what have you got I might want" query that came with the request for the freebie. Finally, he had the satisfaction of knowing that some SRS members read the NEWSLETTER carefully enough to find a tiny announcement stuck at the bottom of an inside page.

As a bonus, about half the people replying asking for the freebie enclosed a duplicate or two from their collections which added to the editor's holdings (and knowledge). And no trade was even hinted in the notice.

The bottom line is this--if you have a large supply of some state revenue how about letting the rest of the SRS membership know you have them through the NEWSLETTER. Just send an example to the editor for photographing along with your name and address and see what happens.

The editor thoroughly enjoyed his experience. Perhaps you will too. And remember, even if the item is "common" someone 1000 miles away may not know it exists. For instance, of the over 40 states that issue cigarette meters, the editor has examples from only 13. Does that give any of you the idea?

If enough reply we can start a "Freebie of the Bi-month Club."

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### 1940-1941 VIRGINIA NATIONAL FOREST STAMP STILL A MYSTERY

Jack Hall reports that his efforts to find out more about the design and color of the 1940-1941 Virginia National Forest stamp have come to a dead end.

Asked by E.L. Vanderford to attempt to gather more data on this item, Jack contacted the Virginia Fish and Game Commission.

The Assistant Director, Mr. Cross said he knew one was printed and that somewhere he had one. Which still doesn't tell us the design or color.

Can anyone else help?

THE ENGINE'S WARM, TIME TO START TRAVELING

The automobile-related items provided by Dr. Edward Miles in his original project to outline the basic areas of types and methods used to tax, regulate, license and otherwise bring the "horseless carriage" under governmental purview is completed with this issue. But much is left to be said. In an upcoming number, Dr. Miles provides additional material on California licenses. Many members have contributed additional data ranging from examples to snippets of data on dates of use, etc. which will appear in the next issue of the NEWSLETTER.

Truly Dr. Miles has gotten the engine warm. But with 50 states hard at work regulating the automobile it will take help from many more interested people to get the momentum rolling.



Brass Tag



South Dakota Parks



Red and White



Red and White



Blue and White



Blue and White



Blue and White



Red and White



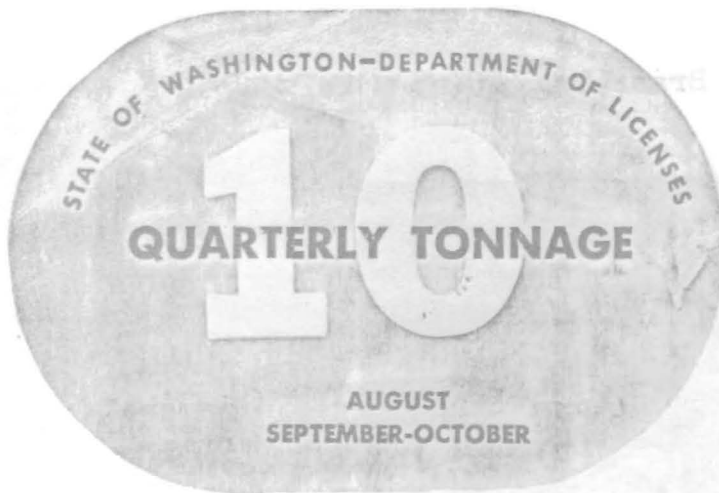
Yellow and Black



Red and White



Blue and White



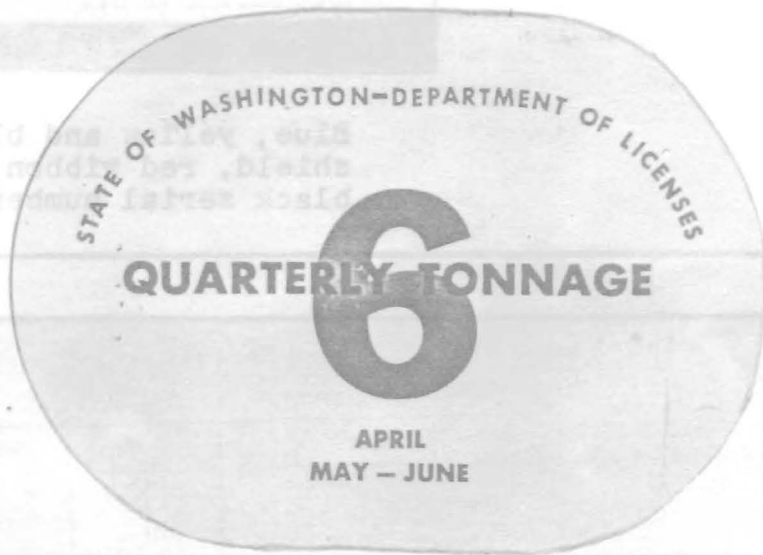
Bright green with black lettering on white paper

Light blue with black lettering on white paper





Red with black lettering on white paper

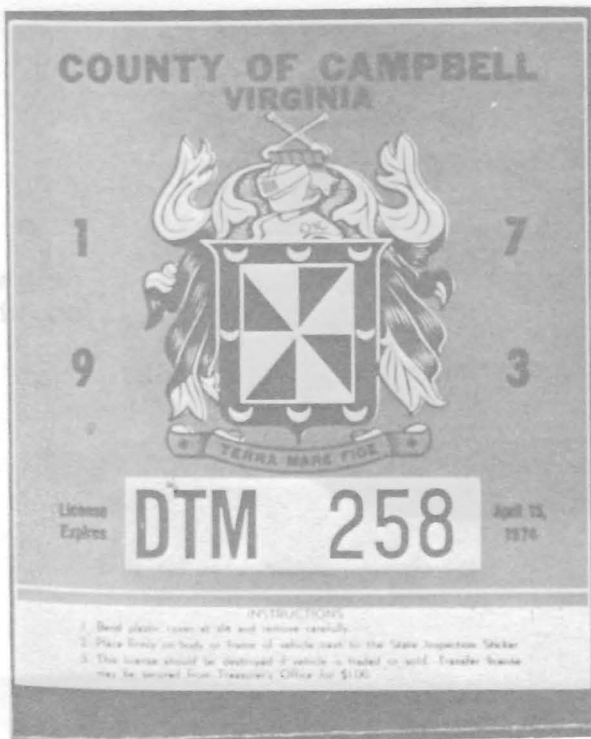


Red Numeral with black lettering on white paper



As promised elsewhere in this edition of a receipt for the sale of stock bearing both New York State and the stock transfer stamps. I have several dozen similar receipts dated 1940 and will be glad to send one to any member sending a legal-sized stamped, addressed envelope. My address is on the rearhead.

Terence Hines



Blue, yellow and black shield, red ribbon, and black serial number

DE COPPET & DOREMUS, 42 BROADWAY

NO. OF SHARES	STOCK	PRICE	EXTENSION	TAX		AMOUNT
				FED.	STATE	
20	BP	12 1/4	245 00	.80	.60	

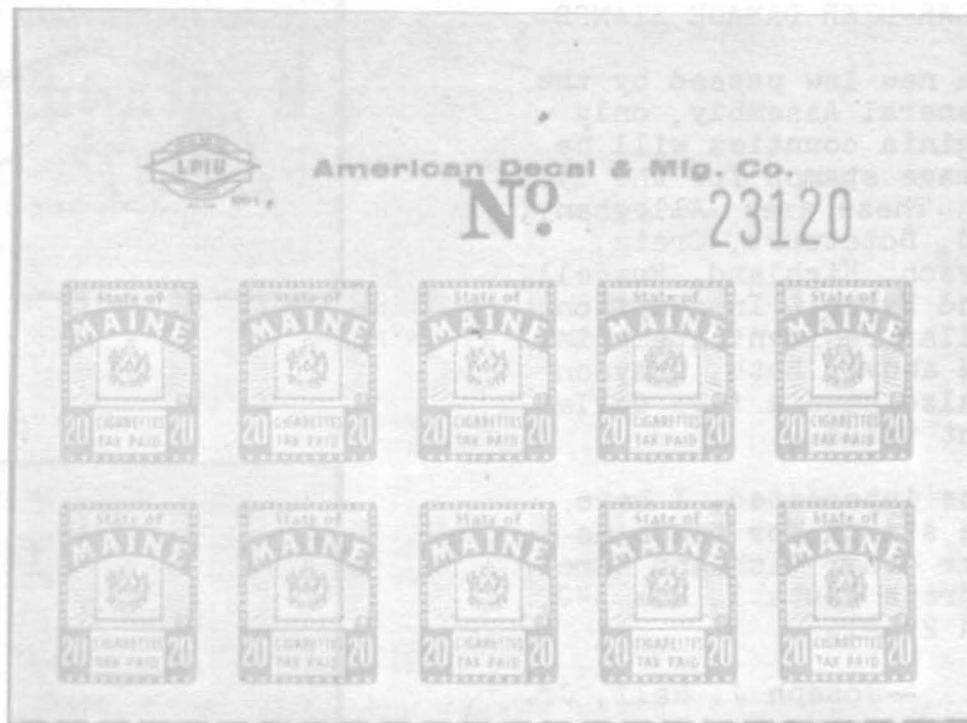
RESERVE YOUR TICKET

THE AMOUNTS SHOWN ARE ALL NEW YORK STATE TAXES

REPRESENT THE FEDERAL TAX WHICH ARE

FREEBIE OF THE BI-MONTH

As promised elsewhere in this edition of the NEWSLETTER, illustrated is a receipt for the sale of stock bearing both New York State and Federal stock transfer stamps. I have several dozen similar receipts dated 1937 to 1940 and will be glad to send one to any member sending a legal-sized stamped, addressed envelope. My address is on the masthead.



New and different printings of the previous Maine cigarette tax decals have recently been put into use. Currently a bright red and a bright blue 20 cigarettes tax paid decal are in use. The design (see pane of 10 shown above enlarged to approximately 150%) is the same for both colors and is the same as previously used decals. The new printings differ mostly in their much brighter color. The red decal sells for 2¢ each, the blue for 16¢ each, the latter being the present tax rate on a pack of 20 cigarettes. The reason for the 2¢ decal is unclear.

In addition to the color differences, the new printing of the blue decal is different from the earlier issue in two other respects. First, the new printing is by the American Decal & Manufacturing Co. where the earlier work was done by the American Decalomania Co. Second, the grey safety lettering on the cream card stock on which the decals are printed is different in the two printings. The earlier emission safety reads "STATE OF MAINE CIGARETTE TAX" in reversed letters. The current issue has a safety inscription that reads simple "REVENUE TAX STAMPS" in inverted letters.

An interesting constant variety can be seen on the second decal in the first row of each pane of 10 on both the red and the blue decals and on both their printings. On this stamp there are only 14 white dots in the row of dots at the top of the design. On all the other stamps in the pane there are 15 dots in this row. The missing dot at the right end of the row leaves a rather obvious gap. This variety is probably a "secret mark" designed to foil would-be counterfeiters. Similar tiny, but constant varieties can be found on decals of many other states.

VIRGINIA BEAR-DEER DAMAGE STAMPS

Due to a new law passed by the Virginia General Assembly, only eleven Virginia counties will be issuing damage stamps for the 1979-80 season. These are: Alleghany, Bath, Bland, Botetourt, Craig, Giles, Grayson, Highland, Russell, Tazewell and Wythe. In addition, the one dollar resident stamp issued by the above, Bath, Grayson and Wythe also have a five dollar Non-resident value.



For those interested, I have some damage stamps for trade as well as some other Fish and Game items. Address Route 1, Box 340, Radford, VA 24141.

—Joseph J. Hall, Jr.



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

BULK RATE  
U.S. POSTAGE  
**PAID**  
MT. PROSPECT,  
ILLINOIS 60056  
PERMIT No. 21

RETURN POSTAGE GUARANTEED

At the top of the stamp is the number 1257. The bear is walking to the right. The word 'BLAND' is written across the bear's back. At the bottom of the stamp, it says 'SEASON 1979-80' and '\$1.00'.