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THE OKLAHOMA CIGARETTE TAX STAMP OF 1939:

A Commemorative Revenue

By John C. Slater

By 1939 there was seldom anything especially unusual about the arrival of another commemorative stamp. Nor so about the arrival of another revenue issue. For nearly a century, hundreds of commemoratives had been issued in this country and nuisance taxes had been so varied that another revenue stamp was almost an expectation rather than a revelation. But what continues to be unusual is when a single stamp both commemorates historic events and represents proof of a tax having been paid. In this instance, it was commemorating the fiftieth anniversary of the initial settling of the Oklahoma Territory and fifty ongoing years of oil production in Oklahoma, plus, levying a new or increased tax on each package of cigarettes. Thus it was for the Oklahoma Cigarette Tax decalcomania--a commemorative revenue. The issue represented here does have a colorful background, and any philatelist interested in history should find this issue intriguing. Although this is not meant to be any kind of study into the history of Oklahoma's levying of taxes, the history surrounding the two dates, 1889 and 1939, and the vignette of four oil well derricks and three of their respective machinery/tool sheds will be examined.



Unused
on card



Unused
enlarged



Used
reverse side
mirror image

DUES DUE! ! 1980 membership dues in the State Revenue Society are now payable to the Treasurer. See center insert in this issue for renewal form and details.

Oklahoma's pre-1889 era, important historically to later settlement of the lands and the production of oil, was a colorful time of range riders, covered wagons, daring bank robberies and exciting train holdups. This was Indian Territory. On March 28, 1830, Congress had provided lands in Oklahoma for those Indians that had been moved from their hunting grounds east of the Mississippi River. Additionally, some 1,887,880 acres, mainly in the central and western part of the territory, were left as "Unassigned Lands" for potential needs. With this oversupply of land, land-hungry white westerners grew interested and after the Civil War their interest turned into a vast trans-Mississippian agitation. At the same time, the Indians wanted no part of any influx and had petitioned the government to restrain any settlement on these adjoining lands. The government hedged. Constituency insisted. Government relented. But until title was cleared of the Creek and Seminole owners of this tract by due process of law, no patent homestead claims could be given. Congress granted an appropriation for payment, and clear title passed to the U.S. Government. Then on March 2, 1889, President Grover Cleveland, on his way out of the White House, signed the Springer Bill placing this acreage at the disposal of claim filers. President Harrison promptly issued a proclamation announcing that the Oklahoma-to-be would not have to wait later than April 22nd for the lands to be opened to settlement. Interestingly, the then derogatory term "Sooner" came about when some settlers entered and staked claims sooner than the law allowed. But starting a new life in Oklahoma was to be a big occasion and many felt they they could not postpone settling on this prime land.

During this same era, petroleum seepages and shallow diggings, although commonplace, provided a limited(although adequate) amount of oil for lighting and medicinal

purposes. "Finds" in Oklahoma were typical of Lewis Ross' who found oil while drilling a water well to boost salt production. This took place soon after Drake's 1859 success at Oil Creek in Pennsylvania. Crude production was still very much in its infancy in Oklahoma.

Then on April 22, 1889, as a follow-up to the signing of the Springer Bill, the cavalry stationed around the periphery of the Territory, was to fire volleys signalling the noon hour so that the official, and literal, "rush" could commence. For such an auspicious occasion celebrations commenced two full days beforehand. Parties, gambling, drinking, parades, minstrel shows, and other pleasures, were in abundance. But on the final morning, last minute preparations took precedence and all modes of transportation were readied. Horses, wagons and their teams, trains, even bicycles and cows were given their final inspections. Most everyone knew about where they wanted to stake a claim but the problem was to reach that prime land before someone else arrived first. On the hour the shots rang out and there was a tremendous surge to all directions. It must have been a mad, mad world. Evening of the opening day saw the unassigned land peopled by thousands who had made the run from its borders. Oklahoma City itself experienced an influx of more than 10,000 settlers on this day. More than 50,000 people had entered the Territory and filed claims. This is what the 1889 date was all about. This was the opening of the Oklahoma Territory.

Three months after the land rush, Edward Byrd struck oil along a branch of Spencer Creek in what is now Rogers County. Overall production was increasing slightly and prices per barrel were going up. The area then favorable for drilling was generally southwest from the northcentral part of the state, near Tulsa.

During the fifty years between 1889 and 1939, as those having already settled worked their land for a sustenance and newcomers staked their own claims, individuals and companies in the petroleum industry staked their own claims. On April 15, 1897 drillers for the "Packing King", M. Cudahay of Omaha, struck a 150-barrel well in the far northwest corner of the old Indian Territory at Bartlesville. This was the first commercially successful well in Oklahoma. As needs increased, prices again escalated upwards and although some Creeks and Cherokees negotiated individual leases with outside investors and drillers, the Curtis Act of 1898 required that mineral lands be leased for the benefit of each tribe. The Indians could own and farm and have full benefit of surface land but all profits from mineral rights were spread amongst the tribes for the benefit of all. In 1905 the Glenn Pool was discovered ten miles south of Tulsa to expand production even more. Within another ten years annual production had increased to nearly 107 million barrels. By 1920 the lucrative Burbank oil strike helped the Osages become the richest tribe in the United States. Now annual production was up to 123,152,000 barrels. In 1927 Oklahoma ranked first as an oil-producing state. Crude petroleum and natural gas, both of which underlaid more than forty counties, accounted for over eighty percent of the state's mineral wealth and petroleum refining was by far the chief industry. Petroleum was the leading mineral and average annual output exceeded 185 million barrels. The popular name "The Boomer State" was a tribute to Oklahoma's remarkable development as a result of the oil boom.

By 1939 oil and gas production and refining continued to be of prime importance. Oklahoma's two million residents were well aware of this importance and what fifty years of determination and effort

had played. So much so that a spectacular reenactment celebrated the 1889 Settlement Rush and the Eleventh Annual INTERNATIONAL PETROLEUM EXPOSITION celebrated the continuing positive effect of the state's petroleum industry. Oklahomans were attentive to any overt way to express their feelings. And this commemorative stamp was one of the more impressive. This is what the 1939 date was all about. It celebrated fifty years of toil and success for both the settlers and the oil industry.

The stamp's design and printing were commissioned to the G.R. Meyercord Company of the State of Oklahoma. Meyercord had both experience and reputation for their artist, Mr. Samuel Scharke, was well known for his intricate designs of beauty and historical relevance which had, at the same time, successfully thwarted counterfeiting. Although the Company considers its various printing processes proprietary in nature, review of the two patents referred to in the mirror image of the decal's reverse side, is both interesting and descriptive. Mr. Meyercord's patent for a "Nonreusable Decalcomania" covered a printing and adhesion process that precluded the easy removal and reuse of any revenue issues. There was also Mr. Ernest H. Huntress' "Marking Device" patent which Meyercord used whereby the application of ultra-violet rays could detect an embedded fluorescent die used for identification.

About fourteen years ago the Meyercord Company relocated and in so doing many records dating back to 1866 were misplaced. Included was information regarding the dates, quantities, plate markings, and proofs of this issue. It is reported that printing was not done in rolls of 60,000 as now, but lithographed in sheets. Since the printing of decalcomanias at that time usually employed the use of Bavarian limestone and a flat-bed press, this issue was more than likely produced this way. If not,

then zinc sheets would probably have been fitted on a rotary press.

The 12 1/4 x 12 1/4 mm. medium blue design is superimposed on an off-white background and its rigid perforated carrier-backing is medium yellow. The design shows a copyright signature but the Copyright Office can locate no record. E.S.A. Hubbard, in his 1960 catalog of State Revenues, assigned the number "C26" to this issue. The stamp appears to be quite difficult to locate. This is probably due to two factors. Limited interest to date and general rarity. Although individual copies have been part of

various collections, as often happens interest has seldom been piqued. At the same time, forty years must have taken its toll on so fragile an item.

For readers who have information to add, or any corrections, they are encouraged to write the author at 4498 Melborne Drive, Columbus, GA 31907. An SASE would be appreciated. Additionally, for those who think they may be interested in collecting petroleum-related issues, revenue or postage, there is an active group, the Petroleum Philatelic Society International, about which information is readily available.

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1980 DUES ARE NOW PAYABLE. SEE CENTER INSERT IN THIS ISSUE.

by Harold A. Effner, Jr.

Virginia and Its Municipalities

This article will concentrate on the State of Virginia and the 20 municipalities/counties that have their own tax on cigarettes. Included in this article is a summary of the information that has appeared in previous articles in the NEWSLETTER.

The current tax rate per pack of twenty cigarettes is as follows:

State of Virginia	2 1/2¢	originally 3¢, effective 8/1/60 but do not know when the rate changed
Alexandria	10¢	Originally 7¢, increased 7/1/75
Arlington County	5¢	
Bristol	2¢	Effective 3/1/68
Chesapeake	3¢	
Clifton Forge	2¢	
Fairfax	5¢	Effective 7/1/70
Fairfax County	5¢	
Falls Church	7¢	
Franklin	5¢	
Hampton	10¢	
Herndon	5¢	
Lynchburg	5¢	
Newport News	10¢	Originally 2¢, increased to 5¢ 7/1/69, further increased to 10¢ 7/1/70
Norfolk	10¢	Originally 2 1/2¢, increased to 5¢ 7/1/69, further increased to 10¢ 7/1/70
Portsmouth	10¢	Was 4¢, increased to 7¢ 5/1/69, further increased to 10¢ 7/1/70
Pulaski	4¢	There was also a tax on cigars, those that retail from 7-14¢, tax was 1¢, 15-30¢, 3¢. Also tax on smoking and chewing tobacco or snuff, 1¢ on 20¢ retail price or fraction thereof
Roanoke	2¢	
Suffolk	5¢	
Vienna	5¢	
Virginia Beach	10¢	

This article will be divided into four parts

- I. State of Virginia
- II. Northern Virginia Cigarette Tax Board. This board(NVCTB) controls Alexandria, Arlington County, Fairfax, Fairfax County, Falls Church, Herndon and Vienna.
- III. Eastern Virginia. This is merely a geographical breakdown that I'm using. The localities included here are Chesapeake, Franklin, Hampton, Newport News, Norfolk, Portsmouth, Suffolk and Virginia Beach.
- IV. Western Virginia. This, too, is merely a geographical breakdown that I'm using. The localities contained here are Bristol, Clifton Forge, Lynchburg, Pulaski and Roanoke.

(I sent inquiries, plus a self-addressed stamped envelope to all of these areas and only received a reply from the state and seven municipalities--three of whom said "No". I never heard from the rest, so some of the information contained here is either from my collection, or has been provided to me by other collectors.)

I. State of Virginia

There are two different meters currently in use(refer to figure 1). The smaller one is the more popular as it can be readily used in conjunction with a small meter from one of the municipalities.

Both of these meters exist in purple. No denomination is indicated on these, or on any of the meters used in the municipalities. The only indication is either Tax Paid (small design) or 20 Cigarettes (large design)

CM1 (small design) all purple

4200	4212	4704	4714	4729
4201	4230	4707	4715	4730
4204	4234	4709	4716	4734
4206	4239	4710	4718	4737
4207	4702*	4711	4721	4738
4210	4703	4712	4723	(29)



Figure 1

*also reported in blue.

CM2 (large design) all purple

29839	29874	40842
29850	29877	43842
29851	29881	43849
29853	29902	43856
29863	29903	(14)



There are three stamps currently in use for the State of Virginia, a blue decal which is used on the vast majority of cigarette packs and two stamps (10 cigarettes blue, 1 1/4¢; 20 cigarettes red, 2 1/2¢). These are used when the stamps are applied by hand(that is what the order form said). Refer to figure 2.



II. Northern Virginia Cigarette Tax Board

There has been one meter reported for Alexandria, in the form of a city/state meter (refer to figure 12 for an example). These types of meters, according to the state laws, are no longer allowed, but all existing meters at the time of the prohibition can still be used.

CM1 (large design-city/state)

42712 blue (1)

Currently, a black and yellow decal is used in all seven areas covered by the NVCTS. The design of each is identical--yet there are different tax rates throughout the area ranging from 5¢-10¢. Refer to figure 3. This decal represents both the state and the NVCTS tax.



Figure 3

Both this decal and the blue one used throughout Virginia are machine applied and can be purchased from the state, but only in complete rolls of 30,000.

III. Eastern Virginia

Chesapeake: In March 1971 (State Revenue NEWSLETTER #93, page 143) Terry Hines reported that only meters were used. There is no other data available

Franklin: There is no data available

Hampton: In March, 1971 it was reported there was a 20 cigarette red and white decal on yellow safety card, black roulette 8. There is no other data available.

Newport News: In March, 1971 it was reported that there was a 10¢ yellow and red decal. Cigarette meters have been reported in the small design, refer to figure 4.

CM1 (small design) all purple

4514

4546

4547

4602

(4)



Figure 4



Norfolk:

In March, 1971 it was reported there was a 10¢ black and white decal. The current decal is red and white. Refer to figure 5. A cigarette meter has been reported in the small design in red. In March, 1971 it was indicated that the current meter color was purple. Refer to figure 5.

CM1 (small design) all red

4590 (1)



Figure 5

(Note: the State of Virginia meter is in blue, not the usual purple).

Portsmouth:

The history of the Portsmouth cigarette and tobacco stamps/meters is the best documented. In June, 1960 it was reported there was a 2¢ yellow-green decal on yellow card, black roulette 8.

In July, 1960, it was reported there was a Tobacco Tax that was effective July 1, 1959 which was recinded on September 1, 1959. These stamps are all black roulette 9 1/2. Refer to figure 6.

1¢ black on white
2¢ black on orange-yellow
5¢ black on light blue-green
10¢ black on yellow
50¢ black on orange
\$1 black on blue

In March, 1971, additional data on the decals was reported.

3¢ red	5¢ on 4¢
4¢ on 3¢ red	5¢
4¢	7¢
	10¢

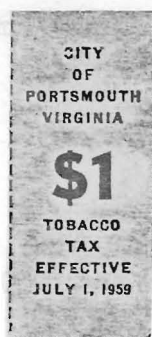


Figure 6

Currently the tax rate is 10¢, yet the current stamp (which appears to be a very poor imitation of the common tobacco leaf design) shows a denomination of 20¢. This is a printer error, the stamp should show 20 cigarettes. This decal is brown on white. Refer to figure 6.

Meters have also been reported in the usual small design. Refer to figure 6.

CM1 (small design)

4344 purple
4510 red
4570 purple
4599 purple (4)

Suffolk: There is no data available.

Virginia Beach: In March, 1971 it was reported there has been a 5¢ green and white decal and that in current use was a 10¢ on 5¢ green and white decal. The current decal is a 10¢ black and green decal. Refer to figure 7.

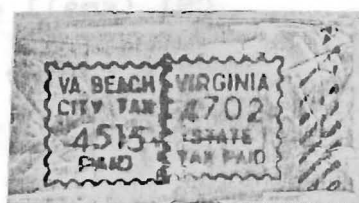


Figure 7

Meters come in two designs, small and city/state.
Refer to figure 7 for example of the small design

CM1 (small design)

4360 purple
4515 red

CM2 (large design-city/state)

25379 red (3)

Cities Replacement: A small meter has been discovered in use in this area of Virginia and confirmed by the State Department of Taxation; it bears the inscription "Cities Replacement." Refer to figure 8. This same meter number will also be reported for Colorado. This meter could have been used anywhere in the tidewater area of Virginia (Chesapeake, Newport News, Norfolk, Portsmouth). Similar to the NVCTB decal, this meter could represent a tax from 3¢-10¢.

CM1 (small design)

6641 purple (1)

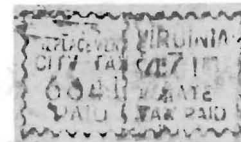


Figure 8

IV. Western Virginia

Bristol: The current decal is a 20 cigarettes red and white. Refer to figure 9 (it is a bad copy). Meters are also used in the usual small design. However, the only example seen to date has been printed over a large design State of Virginia meter. I guess there is no quality control. Refer to figure 9

CM1 (small design)

???? Purple (1)

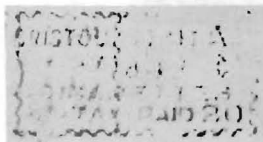


Figure 9

Clifton Forge: The decal currently in effect is green on white. Refer to figure 10. There is no other data available.

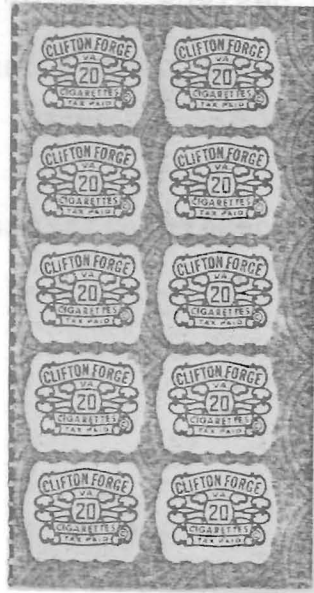


Figure 10

Lynchburg: In March, 1971 it was reported there was a 3¢ red and white decal on cream safety card, black roulette 6 1/2. The only meter reported is in the large city/state design.

CM 1 (large design-city/state)

20245 purple (1)

Pulaski: In March, 1971 it was reported that the following Tobacco Tax decals (black on plain imperf card) were in use: 1¢, 2¢, 3¢, 4¢, 5¢, 6¢, 7¢, 8¢, 9¢, 10¢, 11¢, 12¢, 13¢, 14¢, 15¢, 24¢, 27¢, 36¢, 44¢, 45¢, 48¢, and 60¢. Also, Cigar Tax decals were reported (blue on plain imperf card) in use: 1¢, 2¢, 3¢, 4¢, 5¢, 6¢, 7¢, 8¢, 9¢, 10¢, 15¢, 25¢, 50¢, \$1 and \$1.50.

Currently the cigarette tax decal is red on white. Refer to figure 11. A cigarette meter has been reported in the usual small design. Refer to figure 11.

CM1 (small design)

4322 red (1)



Figure 11

Roanoke:

In March, 1971 it was reported there was a 2¢ blue and white decal on yellow safety card, black roulette 8. Meters have been reported in both the small and large-city/state designs. Refer to figure 12.

CM1 (small design) all purple

4316
4595

CM2 (large design-city/state) all purple

20149
20358

(4)

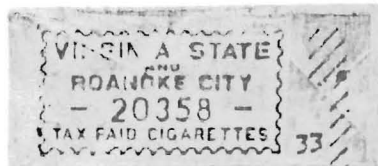
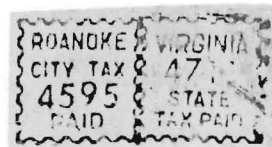


Figure 12



I have received requests for a copy of my master list. I would be glad to make photocopies of it (if you can read my handwriting). Since I only want to stand at the photo machine once, I'll accumulate all orders received within one month after receipt of this NEWSLETTER). The cost will be \$2 for each copy including postage.

Also, I have received requests to establish a small group to trade cigarette meters. If interested, drop me a line and a SASE and tell me what you think. Address in masthead.

The master list currently contains 3398 meters.

I can offer at face value the following decals:

Virginia 1 1/4¢ blue
2 1/2¢ red

Norfolk 10¢ red

Virginia Beach 10¢ green

Portsmouth 10¢ brown

Clifton Forge 2¢ green

Total cost 35 3/4¢ (Make it 36¢ please). Please enclose a SASE with all orders. Also, I have a few (very few) extra copies of Virginia and some localities. These, too, can be had for the same SASE. Address in masthead.

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. State and Federal Duck Stamps

Federal: Plate number singles, mint or used:

RW2 131982
RW25 166753

State: North Dakota, all issues
Mississippi, 1976

Have some items to trade if you care to send a list.

Walace B. Mitchell
163 Church Street
Watertown, Massachusetts 02172

TRADE

Trade my Wisconsin Duck and Trout stamps for your extra Federal Ducks and State Ducks. SASE please.

C.R. Bendl,
PO Box 73,
Suring, Wisconsin 54174

Wanted-

Wine and Whiskey labels

Wanted-

Maine Duck and Fish Stamps

Harry L. Borkowski
1935 Chene, Box 1412
Detroit, MI 48207

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

October 1979 REVENUE LIST - THIS LIST CANCELS ALL PREVIOUS LISTS!

Listed here are a few items taken at random from our expanding revenue stock. All are MINT NEVER HINGED unless stated otherwise.

POSTAGE and INSURANCE(if wanted) are extra. Returns to be made within 7 days if not satisfied!

STATE REVENUES:**CALIFORNIA:**

1957	\$2.00 Colorado River Permit	.95	1963*	\$1.00 Fishing Stamp	.40
	Same Booklet Pane of 2	1.75		Same Booklet Pane of 5	1.75
1974	\$1.00 Dog Training Permit	.40	1964*	\$1.00 Fishing Stamp	.40
1975	\$1.00 Dog Training Permit	.40		Same Booklet Pane of 5	1.75
1976	\$1.00 Dog Training Permit	.40	1965*	\$1.00 Fishing Stamp	.40
				Same Booklet Pane of 5	1.75
1973	\$1.00 Duck Stamp	.40	1966*	\$1.00 Fishing Stamp	.40
	Same Booklet Pane of 5	1.75		Same Booklet Pane of 5	1.75
1974	\$1.00 Duck Stamp	.40	1967	\$1.00 Fishing Stamp	.40
	Same Booklet Pane of 5	1.75		Same Booklet Pane of 5	1.75
1975	\$1.00 Duck Stamp	.40	1968	\$1.00 Fishing Stamp	.40
	Same Booklet Pane of 5	1.75		Same Booklet Pane of 5	1.75
1976	\$1.00 Duck Stamp	.40	1969	\$1.00 Fishing Stamp	.40
	Same Booklet Pane of 5	1.75		Same Booklet Pane of 5	1.75
1977	\$1.00 Duck Stamp	.40	1970	\$1.00 Fishing Stamp	.40
	Same Booklet Pane of 5	1.75		Same Booklet Pane of 5	1.75
1977	\$5.00 Duck Stamp	.50	1971	\$1.00 Fishing Stamp	.40
	Same Booklet Pane of 5	2.25		Same Booklet Pane of 5	1.75
1960*	\$1.00 Fishing Stamp	.40	* = these stamps have toning due to gum.		
1961-W*	\$1.00 Fishing Stamp	.40	Will supply best in stock at all times!		
	Same Booklet Pane of 5	1.75	1974	\$5.00 Non-resident Sport Fish. Lic.	.50
1961-S*	\$1.00 Fishing Stamp	.40		Same Booklet of 5	2.50
	Same Booklet Pane of 5	1.75	1974	\$15.00 Non-res. Sport Fish Lic.	.75
1962	\$1.00 Fishing Stamp	.40		Same Booklet of 5	3.75
	Same Booklet Pane of 5	1.75	1974	\$4.00 Resident Sport Fish. Lic.	.40
			1975	\$5.00 Non-res. Sport Fish. Lic.	.50
				Same Booklet of 5	2.50

1975	\$15.00 Non-res. Sport Fish. Lic.	.75
	Same Booklet of 5	3.75
1975	\$4.00 Res. Sport Fish. Lic.	.40
1976	\$5.00 Non-res. Sport Fish. Lic.	.50
	Same Booklet of 5	2.50
1976	\$15.00 Non-res. Sport Fish. Lic.	.75
	Same Booklet of 5	3.75
1976	\$4.00 Res. Sport Fish. Lic.	.40
1977	\$5.00 Non-res. Sport Fish. Lic.	.50
	Same Booklet of 5	2.50
1977	\$15.00 Non-res. Sport Fish. Lic.	.75
	Same Booklet of 5	3.75
1977	\$4.00 Res. Sport Fish. Lic.	.40
1974	\$2.00 Pheasant Stamp	.40
1972	\$2.00 Trout & Salmon Stamp	.40
	Same Booklet Pane of 5	1.75
1974	\$2.00 Trout & Salmon Stamp	.40
	Same Booklet Pane of 5	1.75
1975	\$3.00 Trout & Salmon Stamp	.45
	Same Booklet Pane of 5	2.00
1976	\$3.00 Trout & Salmon Stamp	.45
	Same Booklet Pane of 5	2.00
1977	\$3.00 Trout & Salmon Stamp	.45
	Same Booklet Pane of 5	2.00

ILLINOIS:

1975	\$5.00 Waterfowl Stamp	7.50
1976	\$5.00 Waterfowl Stamp	7.50
1977	\$5.00 Waterfowl Stamp	7.50
1978	\$5.00 Waterfowl Stamp	7.50
1979	\$5.00 Waterfowl Stamp	7.50
1976	\$2.00 Salmon Stamp	3.00
1977	\$2.00 Salmon Stamp	3.00
1978	\$2.00 Salmon Stamp	3.00
1979	\$2.00 Salmon Stamp	3.00

TEXAS:

1971	\$3.00 Dove Stamp	.30
	Same Booklet Pane of 10	2.75
1972	\$3.00 Dove Stamp	.30
	Same Booklet Pane of 10	2.75

Advertisement

1973	\$3.00 Dove Stamp	.30
	Same Booklet Pane of 10(folded)	2.75
1974	\$3.00 Dove Stamp	.30
	Same Booklet Pane of 10(folded)	2.75
1975	\$3.00 Dove Stamp	.30
	Same Booklet Pane of 10(folded)	2.75
1976	\$3.00 Dove Stamp	.30
	Same Booklet Pane of 10	2.75
1977	\$3.00 Dove Stamp	.30
	Same Booklet Pane of 10	2.75
1978	\$3.00 Dove Stamp	.30
	Same Booklet Pane of 10	2.75
1975	\$3.25 Archery Stamp	.35
	Same Booklet Pane of 10(folded)	3.00
1976	\$3.25 Archery Stamp	.35
	Same Booklet Pane of 10	3.00
1977	\$3.25 Archery Stamp	.35
	Same Booklet Pane of 10	3.00
1978	\$3.25 Archery Stamp	.35
	Same Booklet Pane of 10	3.00

WISCONSIN:

1979	\$3.25 Waterfowl Stamp	5.00
------	------------------------	------

FOREIGN:

AUSTRALIA:

1973	\$2.00 Quail Stamp (1st issue)	2.00
	\$3.00 Duck Stamp	2.50
	\$10.00 Deer Stamp	3.00
1974	\$2.00 Quail Stamp	2.00
	\$3.00 Duck Stamp	2.50
	\$10.00 Deer Stamp	3.00
1975	\$2.00 Quail Stamp	2.00
	\$3.00 Duck Stamp	2.50
	\$10.00 Deer Stamp	3.00
1976	\$2.00 Quail Stamp	2.00
	\$3.00 Duck Stamp	2.50
	\$10.00 Deer Stamp	3.00
1977	\$2.00 Quail Stamp	2.00
	\$3.00 Duck Stamp	2.50
	\$10.00 Deer Stamp	3.00
1978	\$2.00 Quail Stamp	2.00
	\$3.00 Duck Stamp	2.50
	\$10.00 Deer Stamp	3.00

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

This double issue has depleted the available store of publishable material. If you have anything in the works please send it to the editor. Address in masthead.

RENEW YOUR SRS MEMBERSHIP TODAY! !

FOR SALE

Revenue stamped paper--Stocks and Bonds--U.S. and Foreign

Send for list.

Jack Curry
P.O. Box 7395
Jersey City, NJ 07307

Wanted

Automobile Windshield Stickers, either inspection or registration stickers

Metal Dashboard Discs

Early or Unusual License Plates

Other Auto-Related Items.

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

FIRST, the BAD NEWS. The California DMV information stamps listed in the May-June issue of the NEWSLETTER are sold out.

NOW, the GOOD NEWS. The SRS bought 10 more sets. If you want your copies of the 4 values--25¢, 50¢, 75¢ and \$1--send your check for \$2.50 (face value) to Terence Hines. Address in masthead.

No more will be purchased. First come, first served.

MORE ON BEAR-DEER DAMAGE STAMPS

Jack Hall notes that Highland County, Virginia has issued a \$5 non-resident Bear-Deer Damage stamp in addition to the other counties who have utilized these stamps mentioned in the last issue of the NEWSLETTER.

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 from

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:

#611 Hansen, Richard R.
1621 Cunningham
Santa Clara, CA 95050

General. Responded to ARA
Yearbook

#612 Olds, Robert S.
PO Box 904
Luling, LA 70070

All US state and territories,
Missouri Local revenues (2 & 3).
Proposed by Terence Hines.

#613 Hosang, Joachim
Hauptstr. 50
D3339 Sollingen,
West Germany

Hunting stamps. (2 & 3). Pro-
posed by E.L. Vanderford

#614 Polfsky, Daniel
20 Eva Lane
Plainview, NY 11803

General. Proposed by G. M.
Abrams.

Address Changes:

R. Donald Terrell (#603)
Palmetto Trading Post
PO Box 743
Camden, SC 29020

John M. Forgue (#378)
DOICC Box 935
FPO
Seattle, WA 98773

William A. Smiley (#446)
417 W. Edgewater
Portage, WI 53901

Ford E. Wilson (#231)
Apt. 5 Harmony House
PO Box 826
Brewster, WA 98812

Gregory Tanico (#507)
8-18 117th Street
College Point, NY 11356

Reinstatements:

Edward B. Tupper (#183)
Ernie Miller (\$490)
Kenneth Trettin (#555)

Resigned:

David Curtis (#609)

Deceased:

George T. Turner (#21)

Previous Membership Total	198
New Members	4
Resigned	1
Deceased	1
Reinstatement	3
	<hr/> 203
Current Membership Total	203

Thanks are extended to Edward B.
Tupper for his donation to the
SRS.

ELECTIONS

The official ballot for officers and members of the Board of Directors appears is an insert in the center of this issue. Under the Constitution and By-Laws of the State Revenue Society each member is entitled to one vote for each office to be filled. Further, write-in candidates are acceptable if the write-in ballot contains a letter from the person solicited stating they are willing to serve.

The nominees are:

President: Terence Hines
Vice President: Edwin C. Kettenbrink, Jr.
Secretary/Treasurer: Harold A. Effner, Jr.
Board Member: Gerald M. Abrams
Board Member: Kenneth Pruess

For the information of the membership the offices of Librarian, currently held by Kenneth P. Pruess, and Editor, currently David L. Drury, are appointed by the President and serve at the pleasure of the President and Board of Directors.

Further details concerning the election procedure appeared in the July issue of the NEWSLETTER.

We urge you to cast your vote on the ballot provided within 30 days and mail it with your dues renewal to the Secretary/Treasurer.

DUES

Under the Constitution and By-Laws of the State Revenue Society membership dues are payable as of January 1st of each year. Part of the center insert of this issue constitutes a renewal form to be filled out and returned to the Secretary/Treasurer along with a check.

Members who have recently joined the Society may check their membership cards to see when their dues are next payable. Questions concerning this can be addressed to the Secretary/Treasurer.

Note that the dues amount remains unchanged for 1980. The \$4 price has to be one of the best bargains going today. Much exciting material will be appearing in the next few months concerning state and local revenues and we suggest renewing immediately. The normal procedure followed by the Secretary/Treasurer is to stop all mailings of the NEWSLETTER to those who have not paid with the March issue of each year.

Renew now!!

NEW YORK LIQUOR TAX STAMPS

by Kenneth P. Pruess

Liquor tax stamps were issued in New York under two different laws. Although the stamps are well known to collectors, I have never seen any details on their history.

1903 Pharmacist's Liquor

The 1903 law (2) providing for the pharmacist stamp is just one of many amendments to the 1896 "Liquor tax law" (1). This amendment provided for a change in fees for liquor tax certificates and provided for a 10¢ tax stamp to be used by pharmacists under certain conditions. The certificates have been described by Leshner (5) and Shedrowitz (7).

The law states that a licensed pharmacist could sell liquor not to exceed 1 pint per person on the same day if a doctor's prescription was presented. Each sale had to be recorded in a book giving the date of sale, name and address of purchaser and kind and amount of liquor.

The State Commissioner of Excise was to issue to certificate holders, upon application, suitable stamps which were to be affixed to each bottle. This implies that stamps were not available to the general public and there seems a logical reason for this restriction. Unused stamps do exist but whether acquired during, or after, the time of this law was in effect is unknown to me.

A further provision of the law was that the holder of a pharmacist's certificate could sell without a prescription except during prohibited hours. My interpretation is that such sales were not subject to the tax.

This it seems that the pharmacist stamp was primarily to identify liquor purchased on Sunday, an election day, or from 1 to 5 a.m. as being legal sales. The only trick would be getting a doctor to write a prescription and finding a pharmacist open. This law became effective on May 8, 1903 and was repealed effective June 1, 1905 (3). Thus stamps were in use for only 2 years and only a very small part of the liquor traffic would have been subject to the tax. I would be most interested in hearing from persons who have copies which show clear cancellation dates.



These stamps bear different serial letters (probably indicating sheet position?) and additionally Charles Hermann informed me that there are 2 different sizes of serial numbers (possible different printings?).

1920 Prohibition Liquor Tax

This law provided for the legal sale of liquor for medicinal, scientific and sacramental purposes and placed a tax on such liquor (4). Colors of stamps were set by the law--red for domestic and black for import. Tax rates, however, were identical:

Alcoholic content by weight

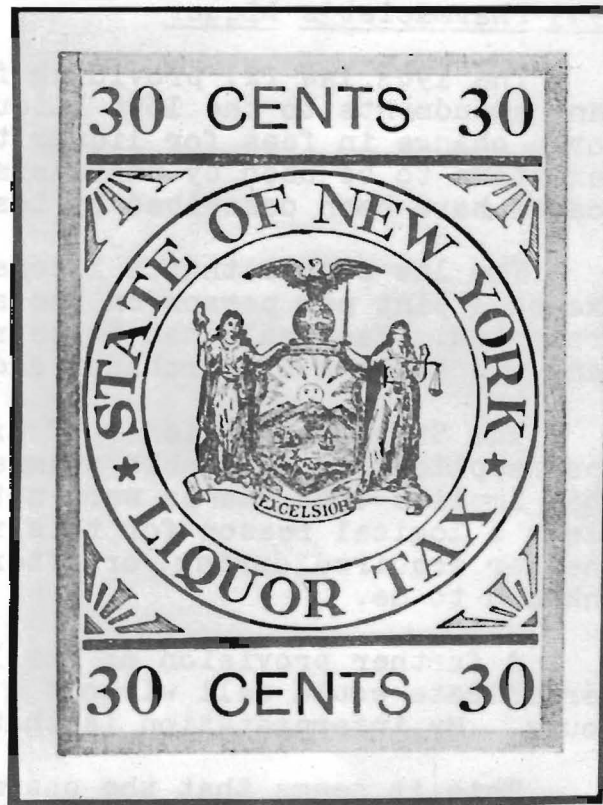
Tax Rate

up to 3%
3-14%
14-21%
over 21%

50¢ per 31 gal. barrel or fraction
10¢ per gallon
20¢ per gallon
30¢ per gallon

Denominations of stamps were at the discretion of the State Commissioner of Excise as were the provisions for affixing and canceling stamps. I am not sure how these stamps were used as they were quite large and would not seem designed for affixing to bottles.

These stamps probably had a short life. While I could find no changes in the law affecting stamps, my belief is that usage ended May 4, 1921. In the case of *People vs. Cook* (6) it was ruled that the law insofar as permitting liquor traffic upon payment of a tax was void. It is interesting that 2 sets of these stamps appeared during the one year of use. The reduction in size in the second set is the best clue that stamps were in fact intended to be affixed to bottles.



A word of caution to collectors. There are abundant examples of stamps masquerading as L9 with "Specimen" overprint. These are on much whiter paper than the genuine stamps but in other characteristics closely resemble the originals. Close inspection of the two side by side is needed to find the many slight variations in thickness of lines, etc. Owners of Hubbard's 1960 catalog might wish to correct a typographical error. The second set measures 66 x 90(not 99) mm.

References:

1. Laws of New York. 1896. Chapter 112.
2. Laws of New York. 1903. Chapter 115.
3. Laws of New York. 1900. Chapter 678.
4. Laws of New York. 1920. Chapter 911.
5. Leshner, R.E. 1975. New York State Liquor Tax Certificates. State Revenue Newsletter 15(2): 19-22.
6. *People vs. Cook*. 197 Appellate Div. New York Supreme Court 155.
7. Shedrowitz, S.G. 1975. New York Special Tax Paid Revenues. State Revenue Newsletter 15(1), Supplement 1.

RENEW YOUR MEMBERSHIP IN THE STATE REVENUE SOCIETY TODAY!!

MORE ON BEDDING STAMPS

In the July, 1977 issue of the NEWSLETTER a photograph of a New York bedding stamp on tag appeared with a notation that members might wish to send in other examples.

The first "wave" of replies appeared in the March 1978 issue; which in turn produced another string of short informative articles and specimens.

So here goes round three. Hopefully this will prompt still other members to check their holdings and send along material that has not appeared in the first three listings.

Ohio Bedding Error

Member Tim Knies informs us that 2 of the 6 distinctive Ohio stamps contain an error. The first is on the 1¢ value, green on green paper, perf 12 1/2, design size about 21 mm.x 21 mm. Under the seal on the left side the word "BEDDING" is misspelled "BEDDNIG". The same spelling mistake appears on the 2¢ value, blue on blue surface paper, perf 12 1/2 and the same design size as above.



BE4



BE5

regular

error

To date, no blocks or sheets with the errors have been discovered, but the late Charles Hermann of Tujunga, California believed they were produced in sheets of 100 with a number of errors in each sheet.

It seems that some of the Ohio stamps, if not all, may have been printed by the Direct Paper and Manufacturing Co. of Dayton, Ohio. It has not yet been determined if this company produced the errors however.

The photographs of the regular issue and the errors printed here was provided by Charles Hermann.

South Carolina Bedding Inspection Stamps

Charles Hermann noted to us that the 2¢ purple, roulette 7 and the 2¢ purple roulette 9 1/2 South Carolina Bedding Inspection Stamps are now obsolete. The law has been repealed and the state destroyed all remainders. In Mr. Hermann's opinion there will be scarce items before long.

Oklahoma and Colorado



Member Guy Rossi sends along these examples of bedding stamps from the two states. The Oklahoma stamp is similar in design to BE1, however this example is a 5¢ value and BE1 is a 1¢ value. The Colorado specimen is BE2 which appears in blue or blue-violet.

North Carolina Bedding Insepction Stamps

SRS President Terence Hines provides the following material on North Carolina bedding stamps.

Since they were first issued in 1937 at least 7 different bedding inspection stamps have been utilized in North Carolina. Only five of these have been reported and two of these only in small notes in the NEWSLETTER. A detailed listing of the seven known issue appears below. BE1 is illustrated here and all other stamps are of this basic design.

1937 Perf. 12

BE1 2¢ dark green
a. perf. 12 1/2
b. Olive green, perf. 12 1/2

194? Perf. 12 1/2. "May 20, 1775" in state seal is encircled by thin line

BE2 1 3/5¢ green

194? Perf. 12 1/2. "May 20, 1775" in seal not encircled by line.

BE3 1 3/5¢ green

196? Roulette 9 1/2

BE4 2¢ green

197? Roulette 9 1/2

BE5 2 4/10¢ green



WISCONSIN OLEO AND PHARMACEUTICAL LIQUOR DECALS

by Douglas Berryman and Carter Litchfield

A previously unknown design variation on the Wisconsin oleomargarine and pharmaceutical liquor tax decals from the 1950's has been discovered. The 15¢ oleo decal (O-2 on Litchfield's 1968 Wisconsin oleo tax stamp checklist) and the 1/2¢, 1¢ and 2¢ pharmaceutical liquor decals (an unreported design) from this period share a common shield design but have different inscriptions (see Figure 1). In most of these decals both the triangles under "WISCONSIN" are shaded with slanting lines. Closer study, however, has now turned up copies having a hollow right triangle. One's first reaction is to attribute this change to improper reproduction during the printing process. But since the hollow triangle variety appears on all three pharmaceutical liquor values as well as the oleo decal, it is a consistent design change that revenue collectors will want to note.

SHADED
RIGHT
TRIANGLE

HOLLOW
RIGHT
TRIANGLE

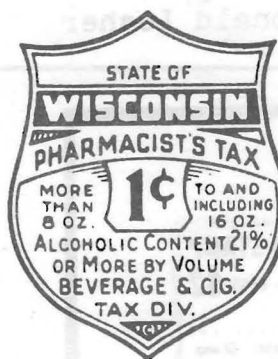
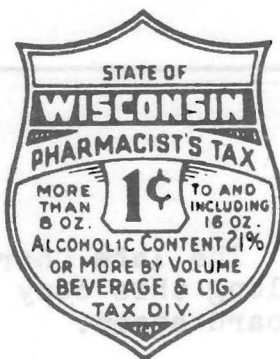
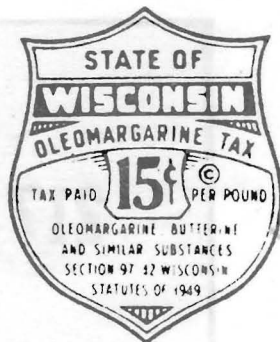


Figure 1

All eight possible stamps have been seen:

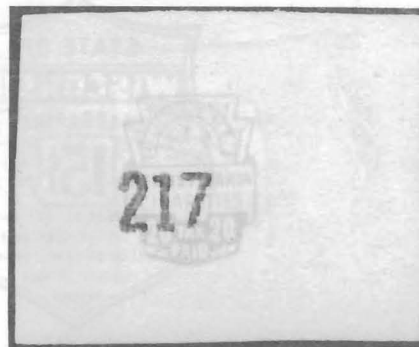
		Shaded Right Triangle	Hollow Right Triangle
Oleomargarine	15¢ green and white	X	X
Pharmaceutical Liquor	1/2¢ red and white	X	X
	1¢ blue and white	X	X
	2¢ green and white	X	X

During the 1960's, the Wisconsin oleo tax stamps underwent minor design and color changes almost annually. Presumably these changes were intentional and probably served to designate either the printer or the year of issue for the stamps. It is possible, therefore, that the hollow right triangle design was a similar device which had a specific meaning to the Wisconsin tax authorities in the 1950's. An alternative possibility is that the hollow triangle variety was a single defective subject in the master pane of shield designs used to make both the oleo and pharmaceutical liquor decals. An unused pair or larger multiple of the hollow triangle variety would be necessary to check this hypothesis, but none have been found to date.

Whatever the reason for their existence, the hollow triangle varieties are altered stamp designs that merit a separate catalog listing. Specific catalog numbers will not be assigned, however, until more is known about their dates of use. Any comments or information from other state revenue collectors would be appreciated. Write Doug Berryman at 110 Le Tendre Avenue, Port Edwards, WI 54469.

NEW PA. CIGARETTE DECAL

In 1978 a new water decal used on the "thin" packs of cigarettes appeared in Pennsylvania. The design measures 12 x 15 mm. and is turquoise on white. The design is similar to other decals used over the last thirty years except that the white background goes far beyond the design and the overall rectangle measures 13 x 17 mm.



--Ronald Leshner



The late Charles Hermann sent along this copy of an Alaska Punchboard stamp.

Anyone have similar items??

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

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