

The State Revenue Newsletter

The Official Organ of the State Revenue Society

Vol. 20, No. 1

January-February, 1980

Whole No. 143

WISCONSIN OLEOMARGARINE VARIETY

by Douglas Berryman

I'd like to report the discovery of a new Wisconsin Oleomargarine Variety. Carter Litchfield has confirmed it and has given it Number O-10 on his list of Wisconsin Oleos.

The new variety is a die cut, imperforate stamp on unwatermarked white paper with pressure-sensitive adhesive. It is similar to O-9 except there is no thin printed line around the outer edge of the stamp. The state outline and printing is in green.



The presence or absence of the printed line around the edge of the stamp is indicative of the process used to produce the stamp. If the printing and cutting operations are done simultaneously on the printing press, the cutting edge as well as the printed area of the die will be inked and a thin printed line will be found around the edge. If the printing and cutting operations are done at different times, no inking of the cutting edge occurs and no thin line is found on the edge of the stamp.

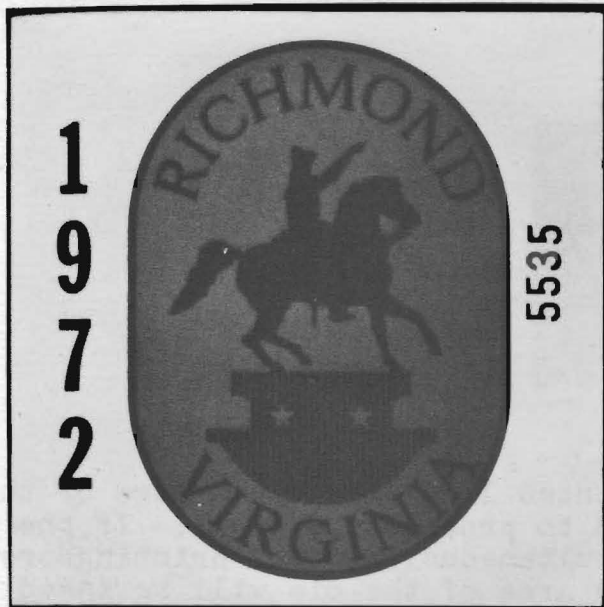
RENEW YOUR SRS MEMBERSHIP TODAY!

AUTOMOBILE UPDATE

Member Elliot Chabot has found an Aledo, Illinois Auto Tax stamp from 1952. The background is dark orange with the frame and lettering in black. The panel behind the "839" appears in brown.



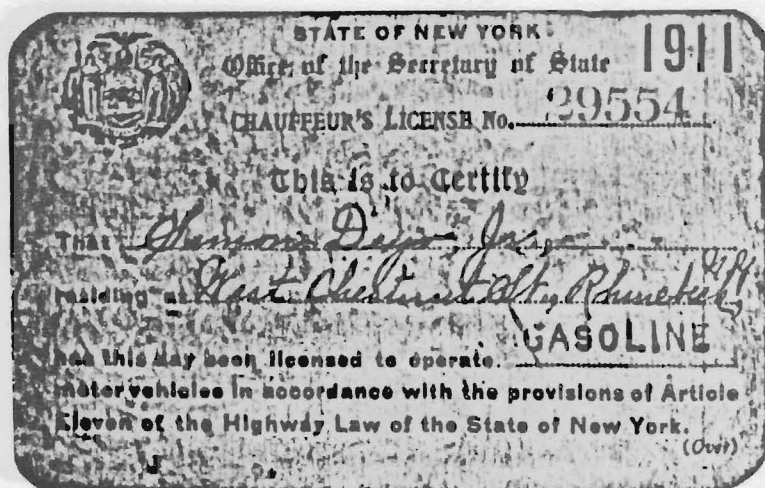
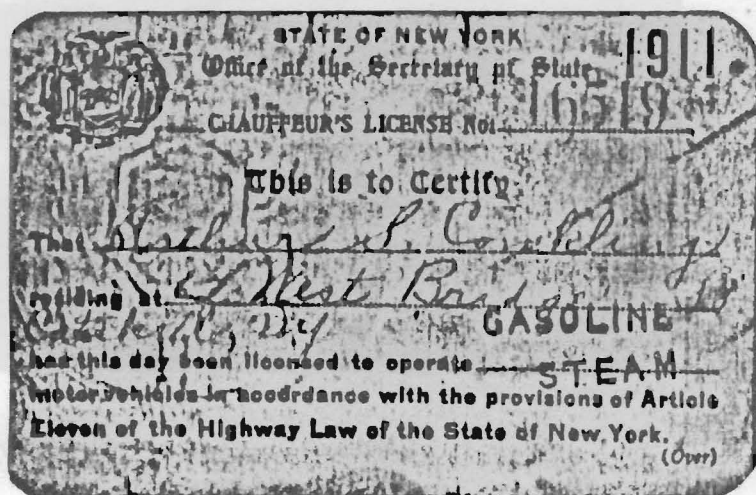
Claude M. Monteiro provides additional examples of Virginia local auto tax material with these two examples from Richmond.

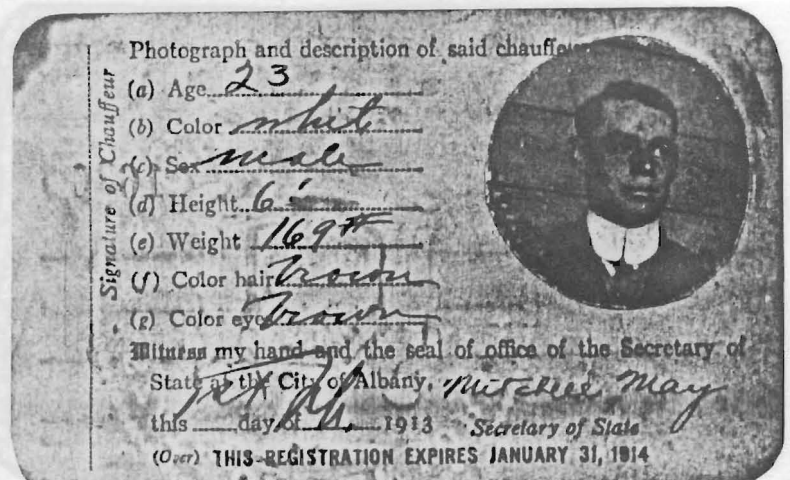
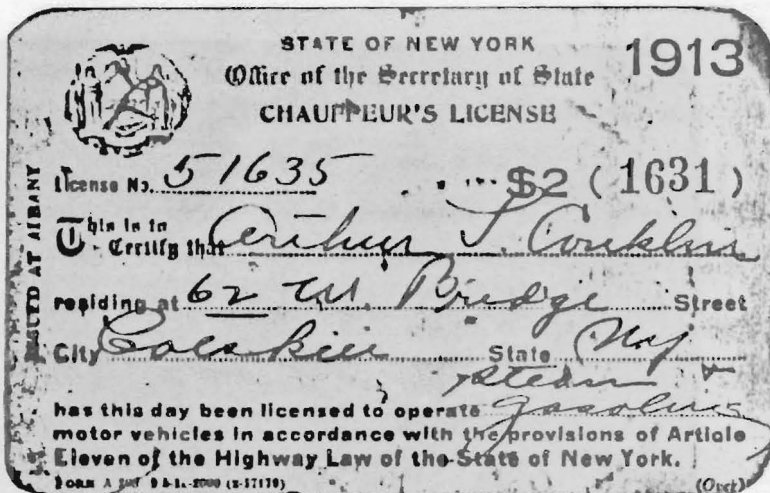


These feature black lettering in the seal on a green background. The "1972" and serial number "5535" appear in black. The 1974 issue is very similar. The 1977 issue has the date in red and the word "MAY" in the same green as the seal. The serial number remains in black. A 1976 issue is similar to the 1977 pictured here.

After submitting his original material for publication Dr. Edwin Miles has added material from New York and Oregon to his collections. Note that on the early New York Chauffeur's Licenses drivers were authorized to operate either gasoline or steam(or both) vehicles. The 1911 card is light green in color and the 1913 license is yellow. Also note that the

early licenses were issued by the Secretary of State while the later items came from the Department of Taxation and Finance, Bureau of Motor Vehicles. Later licenses are yellowish in color.





STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUREAU OF MOTOR VEHICLES

CHAUFFEUR'S LICENSE

NOT VALID UNTIL DATED AND
NUMBERED BY ISSUING OFFICE

LICENSE NUMBER—DATE OF ISSUANCE
1053580 MAY 29 4

ISSUED BY THE
STATE OF NEW YORK
BUREAU OF MOTOR VEHICLES
(Do not write in this space)

EXPIRES MAY 31, 1951

SPACES BELOW TO BE FILLED IN BY APPLICANT

ERWIN SCHADLBAUER
(Print or Type Full Name)

Street and No. **763 WASHINGTON ST**
(Other Legal Residence)

City or Post Office **NEW YORK** Zone No. **14** State **N.Y.**

ANY ALTERATION VOIDS THIS LICENSE

Date of Birth
Mo. **FEB** Day **7** Year **1898** Color **W** Sex **M**

Weight **165** lbs. Height **5** Ft. **9** In. Color of Eyes **BL** Color of Hair **BR**

Licensed to Operate
GAS
Motor Vehicles

Erwin Schadlbauer
Sign Your Name in Full — Not Initials

YOU MAY APPLY FOR RENEWAL 30 DAYS BEFORE EXPIRATION. THIS LICENSE IS RENEWABLE WITHOUT TESTS FOR ONE YEAR AFTER IT EXPIRES.

LIST CHANGES OF ADDRESS ON OTHER SIDE

NOTIFY THIS BUREAU IN WRITING OF ANY CHANGE OF RESIDENCE WITHIN TEN DAYS AFTER SUCH CHANGE OCCURS DO NOT DETACH

CHAUFFEUR'S LICENSE
This is to Certify that the person named and described on the reverse side has been licensed as a chauffeur.

CLIFFORD J. FLETCHER
Commissioner of Motor Vehicles

IMPORTANT
The holder of this License may operate only the type of motor vehicle named on reverse side hereof.

The court or clerk should record convictions below if renewal license stub is missing.

Date	Offense	Disposition	Court and Location

IF YOU CHANGE YOUR ADDRESS, CROSS OUT OLD ADDRESS ON REVERSE SIDE AND FILL IN NEW ADDRESS BELOW. NOTIFY THIS BUREAU IN WRITING OF EACH SUCH CHANGE.

1.
2.
3.
Renewal applications may be secured at offices of Bureau of Motor Vehicles located at any County Clerk's office except in the counties of Albany, Kings, Queens and New York or at:

504 CENTRAL AVE., ALBANY 1
320 SCHERMERHORN ST., BROOKLYN 17
STATE OFFICE BLDG., BUFFALO 2
910 ERIE BLVD., E., SYRACUSE 1

155 WORTH ST., NEW YORK 13
147-12 89TH AVE., JAMAICA 2
55 BROAD ST., ROCHESTER 4
231 BLEECKER ST., UTICA 3

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUREAU OF MOTOR VEHICLES

CHAUFFEUR'S
LICENSE

LICENSE NUMBER—DATE OF ISSUANCE
1072462 MAY 31 1951

NOT VALID UNTIL DATED AND SIGNED BY THE
NUMBERED BY ISSUING OFFICER DATE OF ISSUE WITH OFFICIAL SEAL
BUREAU OF MOTOR VEHICLES

EXPIRES MAY 31, 1954

SPACES BELOW TO BE FILLED IN BY APPLICANT

ERWIN SCHODLBAUER
(Print or Type Full Name)

Street and No. 763 Washington St
(Give Legal Residence)

City or Post Office New York
Zone No. 1st State N.Y.

ANY ALTERATION VOIDS THIS LICENSE

Date of Birth Feb 17 1896 Color W Sex M

Weight 160 lbs. Height 5 Ft 10 1/2 Color of Eyes BL Color of Hair GR

Erwin Schodlbauer
(Sign Your Name in Full — Not Initials)

YOU MAY APPLY FOR RENEWAL 90 DAYS BEFORE EXPIRATION. THIS LICENSE IS RENEWABLE WITHOUT TESTS FOR ONE YEAR AFTER IT EXPIRES.
LIST CHANGES OF ADDRESS ON OTHER SIDE M.V.-3-A

NOTIFY THIS BUREAU IN WRITING OF ANY CHANGE OF RESIDENCE
WITHIN TEN DAYS AFTER SUCH CHANGE OCCURS
DO NOT DETACH

CHAUFFEUR'S LICENSE

This is to Certify that the person named and described on the reverse side has been licensed as a chauffeur.

CLIFFORD J. FLETCHER
Commissioner of Motor Vehicles

The court or clerk should record convictions below if renewal license stub is missing.

Date	Offense	Disposition and Fine	Court and Location

IF YOU CHANGE YOUR ADDRESS, CROSS OUT OLD ADDRESS ON REVERSE SIDE AND FILL IN NEW ADDRESS BELOW. NOTIFY THIS BUREAU IN WRITING OF EACH SUCH CHANGE.

1. WOODSTOCK N.Y.
2. ~~ALCO~~
3. ~~ALCO~~

Renewal applications may be secured at offices of Bureau of Motor Vehicles located at ANY COUNTY CLERK'S OFFICE except in the counties of Albany, Kings, Queens and New York or at:

604 CENTRAL AVE., ALBANY 1
320 SCHERMERHORN ST., BROOKLYN 17
STATE OFFICE BLDG., BUFFALO 2
910 ERIE BLVD. E., SYRACUSE 1

155 WORTH ST., NEW YORK 13
147-12 89TH AVE., JAMAICA 2
55 BROAD ST., ROCHESTER 14
231 BLEECKER ST., UTICA 2

THIS LICENSE EXPIRES MARCH 31, 1922

SIGNATURE OF LICENSEE

THE LICENSEE IS HEREBY LICENSED TO DRIVE
A *[Signature]* VEHICLE

NEW YORK STATE CHAUFFEUR'S No. *40399*

THIS LICENSE MUST BE CARRIED AT
ALL TIMES AND SHOWN ON DEMAND

LICENSE NUMBER MUST CORRESPOND WITH NUMBER ON DRIVER'S BADGE

DOCUMENT No. **12771** \$1.00

CITY OF NEW YORK
PUBLIC HACK DRIVER

LICENSE No. **17538** ORIGINAL

9/1921



Edward Schenck
LICENSEE

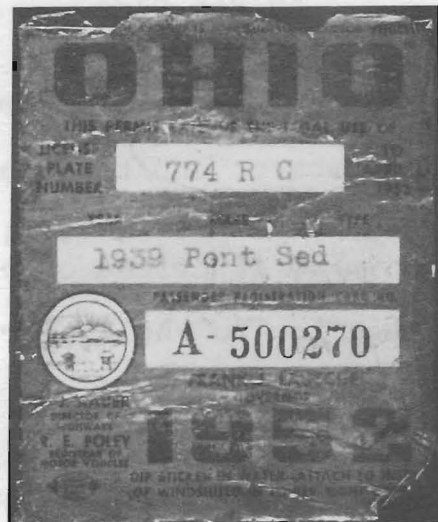
John J. Schenck
COMMISSIONER
445 So. 4th Ave



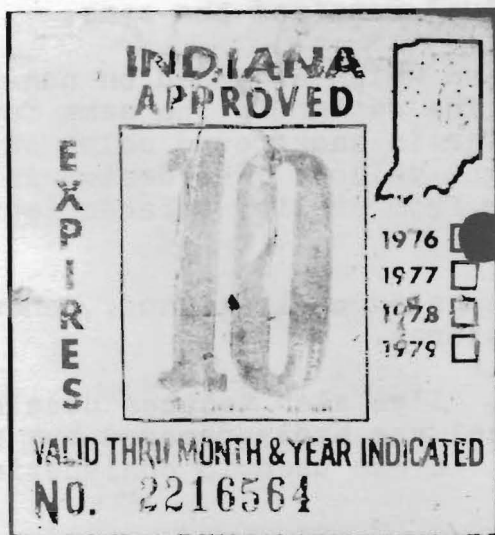


Charles H. Hermann reports a 1945 Chicago Vehicle Tax windshield sticker for vehicles of 35 horsepower or less. It is red in color with a black serial number and measures 82 x 51 mm. He also reports a horizontal oval decal from the City of Moline, Illinois. It features a drawing of a plow and the words "The Plow City" and "Expires Aug. 1, 1953". Color is maroon on white and measures 72 x 51 mm.

The late Charles Hermann provided two items from his extensive collection of note. The Ohio decal, the use of which does not appear on the face of it, is green in color. Can anyone tell us why it was required?



The Indiana Inspection Stickers pictured here will be no more. The recently-ended session of the state legislature has repealed the law requiring yearly inspections by state-approved mechanics. While the law does not take effect immediately because of a statutory waiting period, the Indiana State Police have declared they will not arrest anyone for not having a current valid inspection sticker, but will arrest anyone driving an unsafe vehicle under the definition provided by Indiana law.



DATE 12-6-75	STATION NO. 7210
VEHICLE I.D. NO. ● 1L3943J18524	
MILEAGE 36,973	
MECHANIC'S SIGNATURE & NO. [Signature]	

Incidentally, the Editor will testify on behalf of the company that manufactured the Indiana stickers that the adhesive used is superb. Removal of outdated stickers without destroying them is nearly impossible. Anyone have any secrets on this problem?

LOUISIANA STATE TOBACCO TAX

by Bob Olds

The following information has been gathered from the Louisiana Almanac(1979-1980 edition) and the author's observations.

The current tax rates on tobacco and tobacco products are:

Cigars: 1)8% of net invoice if priced at \$120 per thousand or less
2)20% of net invoice if priced over \$120 per thousand

Tobacco: 33% of invoice price to wholesaler

Cigarettes: 11¢ per pack of 20

These taxes are paid by the first dealer handling the items within the state of Louisiana. At the retail level, stamps appear only on cigarettes. Those stamps are applied to each pack by the wholesale house. Several issues are currently in use.

The usual Pitney-Bowes meter imprints are found on conventionally-sized packs(domestic regulars, kings, and 100's). In the past year(my total experience with both the state of Louisiana and state revenue collecting)I've only seen these imprints in black and there have been no design changes.

A small decal about 9 mm x 9 mm is in use on conventionally-sized packs and recently is also used on domestic 120mm cigarettes. About July 1, 1979 the background color of this decal was changed from red to green, but the design(printed in black or dark blue) remained the same.

Two other current decals have been seen which are used on non-conventional packs(120 mm and imported brands). The design is the same for both and printed in black. The two stamps differ in background color only--one being a deep rose red and the other a bright yellow. The design is very similar to the "hour glass" shape familiar from earlier tobacco issues (however the background is a rectangle).

I have not seen any state tobacco stamps on cigars, snuff, chewing or smoking tobacco on the shelves of retail stores.

One other observation worthy of note. I've seen tobacco decals used to pay the state Soft Drinks Tax. The decal was badly damaged but recognizable as a recent purple tobacco issue. It was used in conjunction with the current 1/2¢ soft drink decal.

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, 32 Calumet Avenue, Lake Hiawatha, New Jersey 07034

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

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

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-

Wine and Whiskey labels

Wanted-

Maine Duck and Fish Stamps

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

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.

Wallace B. Mitchell
163 Church Street
Watertown, Massachusetts 02172

WANTED

All states, Duck, Fish & Game
stamps. Will trade, sell or buy
any duplicates, one or collection.
Mail price list or approvals.

For my collection need Michigan
Bear Stamps issued 1959-63.

For Trade:

Have early S.D., W.V., Calif.,
Iowa and few early Michigan trouts
for Wis., Minn., Ark., Fish &
Game Stamps.

Write to:

Frank Sunday
P.O. Box 82
Mikado, MI 48745

WANTED

State and County duck stamps; Duck
stamps issued by lakes or game
management areas-Alberta, Canada-
Canadian Prairie Provinces-early
Iowa, Michigan, Mississippi, pre-
1970 Illinois, Colorado, North
Dakota, Marion County, Kansas
Ducks.

State hunting licenses, used with
duck stamps attached. Send on ap-
proval with prices. I'll pay re-
turn postage.

Don Terrell
P.O. Box 743
Camden, SC 29020

TRADE OR BUY

State hunting and fishing stamps.

Rog Beals
Box 210
Montevideo, MN 56265

RENEW YOUR SRS MEMBERSHIP TODAY! !

W A N T E D T O B U Y

4¢ 10¢ 25¢ 50¢ \$1.00

NEVADA REVENUE STAMPS USED
ON CHECKS OR CD'S

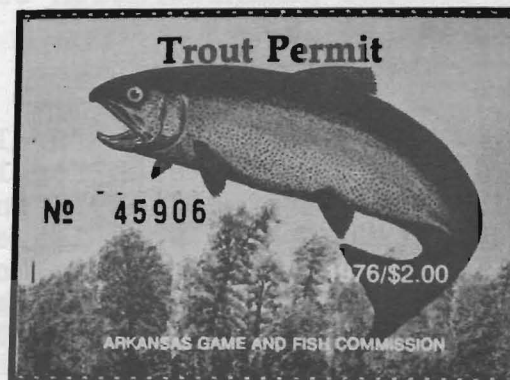
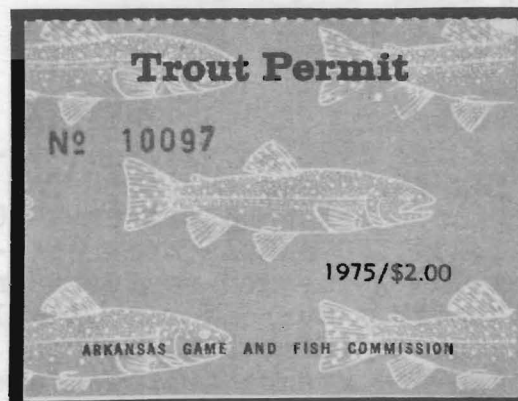
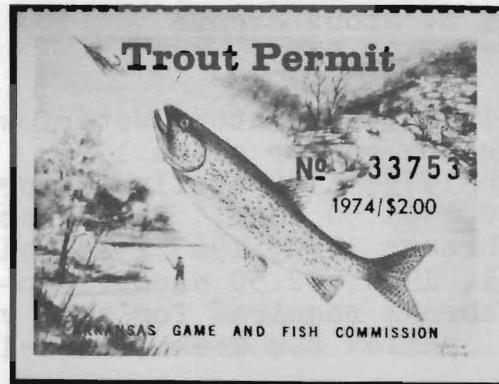
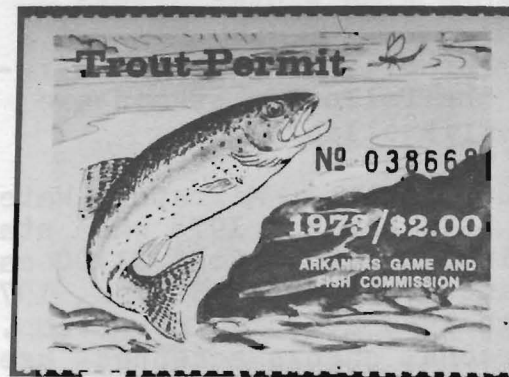
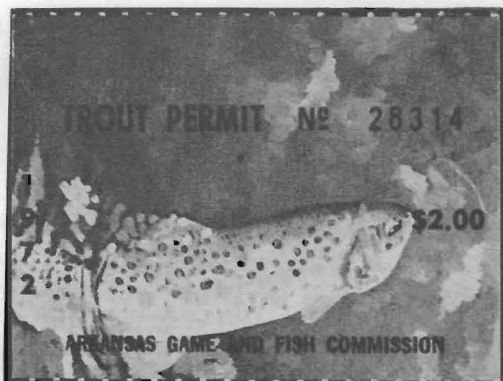
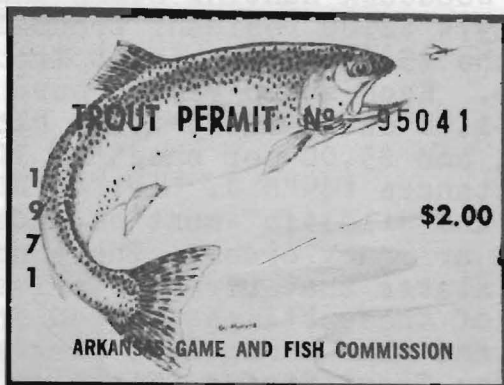
J I M R E Y N O L D S
BOX 12324 TUCSON, AZ 85732

ARKANSAS TROUT PERMITS

Member Scott McClung sends along the pictured Arkansas trout permits for the years 1971-1976. These are NOT stamps; they have no adhesive material on the back and are not intended to be affixed to any other license or document.

It is possible copies of these are still available from the Arkansas Game and Fish Commission, Game and Fish Commission Building, Little Rock, Arkansas 72201.

Mr. McClung also believe there may be at least one type of \$5 archery hunting permit available. Please be sure to enclose a SASE when inquiring about this material.



AVIALABLE FISH & GAME STAMPS

Member Sylvia P. Tompkins reports the following stamps are currently available:

South Dakota. Migratory Waterfowl, 1976 through 1978 when stamp was discontinued. Cost \$1.00 each. Pheasant Restoration Stamps, 1977 through 1980 at \$5.00 per stamp. No personal checks accepted- use money order or cash.

Department of Game, Fish and Parks

License Division
1429 E. Sioux Avenue
Pierre, SD 57501

Illinois. Migratory Waterfowl Hunting Stamps for years 1975 through 1979; 1980 available April 1, 1980. \$5.50 each. Salmon stamps 1976 through 1979; 1980 available April 1, 1980. \$2.50 each. Separate checks required for each years issues. Allow two weeks for delivery.

Illinois Department of Conservation

605 Wm. G. Stratton Building
400 South Spring Street
Springfield, IL 62706

Washington. Salmon Angling License for 1978 and 1979 available for \$5.00 per set of 4 for each year. Set consists of \$3.00 annual, \$10.00 annual non-resident, \$5.00 3-day non-resident and \$1.00 1-day. Current year is also available at face value but the 1- and 3-day stamps must be date validated before issuance, unless they have expired.

Department of Fisheries

115 General Administration Bldg.
Olympia, WA 98504

Maine. Pheasant stamps for 1973 through 1980 at \$1.00 each for 1973 and 1974, \$3.25 for 1976-1979 and \$5.50 for 1980. None were issued in 1975. Atlantic Sea Run Salmon stamps for 1974 through 1980, resident \$1.00 and non-resident \$15.00 each. Resident stamps for 1980 can

only be purchased by a resident until after the December 31 expiration date.

Department of Inland Fisheries and Wildlife

284 State Street
Augusta, Maine 04333

Kansas. Quail stamps for the years 1948, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961 and 1962 at \$.50 each. Supply of early years limited. Upland game bird stamps for 1961 and 1963 through 1973 at \$1.00 each.

Kansas Fish & Game Commission
Box 54A, RR 2
Pratt, Kansas 67124.

Member Harold Effner sends along the latest announcement of the New Jersey Division of Fish, Game and Wildlife concerning available stamps. Currently being offered are the 1975 Woodcock Hunting Stamp and the 1974 \$2.00 resident Trout Stamp and the \$5.00 Non-Resident Trout Stamp. Each stamp may be purchased for \$1.00 each, \$2.00 for a block of four, and \$5.00 per sheet of 10. Remittances to "N.J. Div. of Fish, Game and Wildlife" must be made by check or money order. The announcement states that revenue derived from sale of these stamps is used for fish and game management programs. Address Trout Stamps, Division of Fish, Game and Wildlife, Box 1809, Trenton, New Jersey 08625.

H.B. Hutton and Ron Rukstela have both supplied information concerning the 1979 Missouri Waterfowl stamp. The 1979 stamp will be available for 90 days from the January 31, 1980 expiration date or until the supply is exhausted. Contrary to previous policy the price is being held at the \$3.00 face value with only the 40¢ issuing fee being dropped. Reminders are to be destroyed.

The stamp was designed by Department artist Charles Schwartz and appears in blue, gray and brown. Orders may be placed with

Missouri Department of Conservation, Fiscal Section, P.O. Box 180, Jefferson City, Missouri 65102



Mr. Hutton also notes that the 1979 Trout Stamp is available. These bear a \$4.40 face value but can be purchased from the address above for \$1.00 each, \$8.00 for a sheet of 10 and \$25.00 for a book of 50

The 1979-1980 Tennessee Waterfowl stamp is currently available according to Mr. Rukstela. These stamps are on heavy stock with pressure sensitive adhesive and can be peeled from the card which bears a matching serial number. Unlike other states the Tennessee stamp does not have to be signed on the face but on the license card. Revenue collectors who

LICENSE NO. 5002212	TYPE 51	AGENT NO. 00001	TYPE 51
\$2.30	6/30/80		RESIDENT WATERFOWL LICENSE
TOTAL COST	EXPIRATION DATE		

PEEL OFF STAMP AND APPLY TO PROPER HUNTING AND FISHING LICENSE

TENNESSEE WILDLIFE RESOURCES AGENCY

21220

EXPIRES JUNE 30, 1980

RESIDENT \$2

MIGRATORY WATERFOWL STAMP

SIGNATURE OF LICENSEE

LICENSE NO. 6080032	TYPE 67	AGENT NO. 00001	TYPE 67
\$5.30	6/30/80		NON RESIDENT WATERFOWL LICENSE
TOTAL COST	EXPIRATION DATE		

PEEL OFF STAMP AND APPLY TO PROPER HUNTING AND FISHING LICENSE

TENNESSEE WILDLIFE RESOURCES AGENCY

23008

EXPIRES JUNE 30, 1980

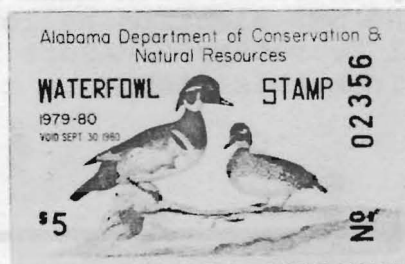
NON-RESIDENT \$5

MIGRATORY WATERFOWL STAMP

79-80

SIGNATURE OF LICENSEE

insist a stamp be cancelled as proof of use may have a bit of a problem. With a face value of \$5.00 for the Non-Resident and \$2.00 for Resident, the stamps carry a 30¢ issuing fee reflected on the license card. Direct inquires to Tennessee Wildlife Resources Agency, Box 40747, Ellington Agricultural Center, Nashville, TN 37220.



Alabama has issued its first Waterfowl Stamp for 1979-1980. Illustrated with a pair of wood ducks it bears a \$5.00 face value according to Mr. Rukstela. Inquiries about purchase can be directed to Alabama Department of Conservation and Natural Resources, Division of Game and Fish, 64 North Union Street, Montgomery, Alabama 36104.

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 Membership Chairman. 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.

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THANKS FOR THE HELP!

Elsewhere in these pages appears a lengthy list of available fish and game items provided by several different people over the past few weeks.

It is this type of response that makes this publication a success. It is literally impossible for one person (the editor) to begin to make all the contacts needed to keep current with new issues and sales of obsolete stamps. So thanks to you all and keep up the good work.

In all cases the editor endeavors to give credit to those who provide information. It is possible that someone may get slighted with material slipping through editorial "cracks" or when a large body of information on a variety of topics is included in one letter. Its a help that anyone sending material to put one subject on one piece of paper. It is easier to deal with 3 sheets on 3 topics than 1 sheet on 3 subjects.

Because the Secretary/Treasurer is deeply involved with dues renewals and SRS election ballots the usual Secretary's Report is omitted from this issue.

The editor would welcome some longer articles if anyone has something in the works. At the moment there are only a few pieces awaiting publication in this category and more are needed.

DUES REMINDER!

Don't wait to renew your SRS membership for 1980. If you have not already done so, mail your \$4.00 renewal to the Secretary/Treasurer.

For those who do not remember to renew the next issue is the last one they will get.

LOUISIANA LOTTERY

by Frank L. Applegate

(Editor's Note: The following originally appeared in the June 8, 1921 Mekeel's Weekly Stamp News and is reprinted here with the permission of that Journal's editor.)

"An Act to License the Vending of Lottery Tickets" was passed by the Louisiana Legislature on February 17, 1866. It fixed a license fee of ten thousand dollars on anyone vending lottery tickets in the state. No local companies could be established, but outside companies paying the fee could have branches in the state up to ten. This Act also provided that every ticket sold should be signed or stamped by the Auditor, who was to receive a fee of five per cent of the value of the ticket, and that all license and fee funds thus received should be used for the Charity hospital, up to fifty thousand dollars per annum, and above that to the general fund. On February 20th another Act was passed authorizing the Auditor to have stamps prepared in different denominations and sold to vendors of lottery tickets, each vendor to give bonds in the amount of \$20,000. Three weeks later (March 22, 1866), an ammendatory act was passed, providing that stamps must represent five percent of the value of each ticket, and should be cancelled upon sale of the ticket.

All records in reference to the lottery stamps have been long since destroyed. We do not know who made them, nor how many were issued, nor how many there were in a sheet. Only a few stamps remain to tell the tale. Three donominations of what has always been accepted as the first issue are known, all lithographed in blue. Strangely, the name of the state does not appear, and stranger still, the center oval is occupied by the Masonic emblems--square and compass surrounding the letter G. Nobody knows why the device was used for stamps intended for circulation in a strong catholic community. Quite likely this was their downfall, for they could not have remained in use for more than a few days or weeks at the most. The design follows closely that of the First Issue United States revenues, 1 cent to 20 cents, which was a popular design among state issues about this time, California and Nevada also adopting it. On the top ribbon is the word AUDITOR, at the bottom LOTTERY STAMP, on each side CENTS, and numerals of value in the four corners on transverse ovals.

March 1866: Lithographed, imperforate on white wove paper 23 x 28 mm.

5¢ dull blue

7 1/2¢ dull blue

12 1/2¢ dull blue

Which would represent the tax on tickets selling for \$1.00, \$1.50 and \$2.50 respectively. They are rare. Mr. Kenyon says only three copies of the 5¢ exist. Of the other two denominations the 12 1/2¢ is rarer than the 7 1/2¢.

These stamps were soon replaced by the green series, with a pelican feeding her young as the center feature. This series has always been listed as of 1867 issue, but I have a 7 1/2¢ very plainly cancelled with a circular dating stamp April 6, 1866. This was only fifteen days after passage of the Act requiring cancellations, and but thirty-seven days after the Auditor was authorized to procure stamps. Outside the central oval these stamps are of the same size and general design as the blue ones, although not identical in both denominations. All used copies that I have seen are on white wove paper.

April (?) 1866. Lithographed, imperforate on white wove paper 23 x 28m

7 1/2¢ green
12 1/2¢ green

The 7 1/2¢ stamps commonly seen are unused with gum. Presumably these are remainders, but the color and general appearance, as well as the paper, differ from the set listed above. They would hardly be reprints and yet I do not recall seeing any cancelled copies

7 1/2¢ yellow green on yellowish paper

The law was repealed in August, 1869.

A TAX BREAK FOR STATE REVENUE COLLECTORS?

by Kenneth P. Pruess

Taxes paid to a State are legitimate deductions on your federal form if you itemize deductions. Now if you purchase revenue stamps directly from a state, you are paying a tax. Right? So hang on to your receipts.

The popular hunting and fishing stamps would not ordinarily be considered a tax. But don't let that bother you. If you buy such stamps from a State without gaining any hunting or fishing privileges, then you are making a contribution to wildlife conservation. You have probably seen ads for the stamps offered by National Wild Turkey Federation in which they state that your contribution is tax deductible. Why should stamps issued by a state be treated any differently?

Any tax lawyers in the audience? I would be pleased to receive your reaction(address in masthead). If you try this and get audited, see your own lawyer or tax consultant. I assume no responsibility beyond proposing the idea!

ARKANSAS DOCUMENTARY STAMPS

by Hermann Ivester

In Act 239, approved March 12, 1969 the Arkansas Legislature imposed a tax on transfers of real estate for which the price exceeded \$100.00. The tax rate applied to the selling price was \$1.50 for each \$500.00 or fractional part thereof. The tax was effective July 1, 1969 and had to be evidenced by documentary stamps affixed to the deeds prior to being recorded. The design of the stamps issued under this 1969 Act is the same as that of the the second series pictured and described in the January, 1977 NEWSLETTER on page 20. A set of 22 stamps was issued pursuant to this Act. The outline of the state is white, the denominations and serial numbers are black, and the lettering and outside portion of the stamps are various colors. They were issued in booklet panes, rouletted 6 1/4. They are approximately 25 1/2 x 25 1/2 mm., but the dimensions vary because of variation in the positioning of the rouletting(especially the vertical dimensions). I have numbered the first series as follows:

1969, First Issue:

D1	\$1.50	blue	D9	31.50	green	D17	300.00	pink
D2	3.00	blue	D10	45.00	yellow	D18	600.00	pink
D3	4.50	blue	D11	60.00	yellow	D19	900.00	orange
D4	6.00	red	D12	75.00	yellow	D20	1200.00	orange
D5	7.50	red	D13	105.00	burnt orange	D21	1500.00	orange,
D6	10.50	red	D14	120.00	burnt orange			beige
D7	15.00	green	D15	150.00	burnt orange	D22	3000.00	silver
D8	22.50	green	D16	225.00	burnt orange			

The 1969 tax was in effect until March 15, 1971 when Act 275 of 1971 changed the tax rate applied to the selling price to \$1.10 for each \$1,000.00 or fractional part thereof (a rate approximately the same as the expired federal tax).

This Act was approved March 15, 1971 and the new tax rate was effective immediately, catching state officials without properly denominated stamps on hand. Until new stamps could be printed the stamps of the first series were revalued in pen by striking through the printed denomination and writing a new value above the printed one. In at least one instance a new value was placed on stamps by means of a handstamp and ink pad.

The new denominations corresponded with denominations in the second series of 22 stamps. For example, the seventh stamp in the first series was revalued to correspond to the seventh stamp in the new series. This system was apparently used by local clerks upon instruction of the State Revenue Department. I hope to come up with a memo or letter of instruction to this effect from a most helpful employee there. There may well have been local deviations from the instructions in one or more of the 75 counties but I am not aware of any at this time. I consider this usage to be legitimate provisional usage and have numbered the provisional stamps as follows:

1971 Provisionals

D23	\$1.10	on	\$1.50**	D34	\$33.00	on	\$75.00
D24	2.20	on	3.00*	D35	38.50	on	105.00*
D25	3.30	on	4.50*	D36	44.00	on	120.00
D26	4.40	on	6.00*	D37	49.50	on	150.00
D27	5.50	on	7.50*	D38	55.00	on	225.00
D28	6.60	on	10.50*	D39	82.50	on	300.00
D29	7.70	on	15.00*	D40	110.00	on	600.00
D30	11.00	on	22.50*	D41	165.00	on	900.00
D31	16.50	on	31.50*	D42	220.00	on	1200.00
D32	22.00	on	45.00	D43	550.00	on	1500.00
D33	27.50	on	60.00	D44	1100.00	on	3000.00

*Stamps I have in my collection, either on document or verified usage prior to removal.

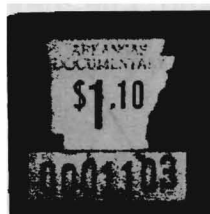
**Overprinted with rubber handstamp

The distribution of the new series of stamps throughout the state began on March 26, 1971. The emergency situation lasted only a very short time and it is possible, or perhaps probable, that some of the stamps of the first series were not used provisionally. The second issue is, fortunately, still in use and those stamps are thus more readily obtainable.

1971 Second Issue

D45	\$1.10	blue
D46	2.20	green
D47	3.30	red
D48	4.40	yellow
D49	5.50	burnt orange
D50	6.60	purple
D51	7.70	blue
D52	11.00	green
D53	16.50	red
D54	22.00	yellow
D55	27.50	burnt orange

D56	\$33.00	purple
D57	38.50	blue
D58	44.00	green
D59	49.50	red
D60	55.00	yellow
D61	82.50	burnt orange
D62	110.00	purple
D63	165.00	blue
D64	220.00	green
D65	550.00	red
D66	1100.00	yellow



Anyone interested in supplying information to me or learning more details concerning these stamps is invited to write to me at 5 Leslie Circle, Little Rock, Arkansas 72205. I will respond to any letter containing a SASE. I have most stamps in the second issue in used condition to trade for other Arkansas stamps, U.S. revenues or U.S. taxpays.

Editor's Note: John Harden helped with the original identification of colors of these stamps. Generally he agrees with Mr. Ivester except on D49 Harden describes the color as beige, D53 as orange-red, D55 and D 61 as gold. These variations probably represent an ever-present difficulty in accurately describing a color when seen by two different pair of eyes and in different printing inks and minor variations in ink "depth" found during any usual press run.

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