

The State Revenue Newsletter

The Official Organ of the State Revenue Society

Vol. 20, No. 3

May-June, 1980

Whole No. 145

ALABAMA "TAX ON SEALS"

by Edwin C. Kettenbrink, Jr.

To my way of thinking these first Alabama documentary tax stamps are among the most beautiful of the classic state revenues. And a nice showing of these stamps can still be put together. The \$1.00 and \$2.00 perforate values can be easily obtained, although I believe the \$2.00 value is scarcer than catalog values would indicate. The \$1.00 rouletted is a rare stamp, but there are a few of these around (one showed up in the A.R.A. auction several years ago). Examples of these stamps used on documents are certainly fine accent pieces to this type of collection as are proofs. Which leads to the problem that I would like to discuss.

Imperforate proofs (probably plate proofs) on India paper in the original colors as issued are known and were first reported in the literature by Brewster Kenyon in 1920 (and pictured here). In the same publication, Kenyon mentioned that a \$3.00 green essay of the same series had been reported, but not seen by him and he could not remember where he had seen reference to this item. Forbin (1915) and Bartlett (1910) have also referred to the supposed existence of this elusive "\$3.00 green essay". Bartlett suggested the green stamp was possibly "made for collectors" as the existing tax laws would not have required a \$3.00 stamp. The original citation to this "\$3.00 green essay" was not known to any of these three previously mentioned early authors. Anyone knowing the original source of this citation is requested to communicate with this writer.



1867. Imperforate plate proofs on india.



1867. Imperforate trial color plate proof on india.

In the summer of 1976 I was successful in obtaining an auction lot which contained proofs on India paper of the Alabama "Tax on Seals". The lot contained three imperforate specimens: The \$1.00 red, the \$2.00 blue and the \$2.00 green which I would have to classify as a trial color proof. Could it be that this \$2.00 green trial color proof is the stamp referred to by those earlier catalogers? Maybe the denomination had been reported in error and this \$2.00 green trial color proof is actually the \$3.00 green essay previously mentioned? I don't know, but it seems like a reasonable solution to a 65 year old question. Additional information is actively solicited. If any collector knows of the existence of the "\$3.00 green essay" I would urge them to report it in these pages.

For those just beginning collecting state revenues the exact citations are:

Bartlett, J. Delano, 1910, Hand Book And Check List of United States Revenue Stamps, United States Revenue Society, Springfield, Mass., 32 pp.

Forbin, A., 1915, Catalogue de Timbres-Fiscaux, Yvert & Tellier, Paris, France, 797 pp.

Kenyon, Brewster C., 1920, Documentary State Revenue Stamps of the United States, published by the author, 100 pp.

OKLAHOMA ADOPTS DUCK STAMP

(Ed. Note: Member I.L. Pfalser sends along two articles from the Tulsa World dated February 27, 1980 and April 23, 1980. The first appeared in "The Outdoor World" column by Sam Powell. The second appeared under "Outdoor Notes". Both are reprinted here with the permission of the Editor of the Tulsa World.)

STATE DUCK STAMP FINALLY HATCHES

We now, officially, have an Oklahoma waterfowl stamp.

After months, yes years of haggling and in-fighting among several state sportsmen's groups and quite a few individuals, the bill has been signed into law.

Gov. George Nigh signed the legislative proposal authorizing a state waterfowl stamp last week. After repeatedly saying last year he would not sign the bill since it represented a new tax, the Governor was apparently convinced this time that most hunters wanted it. He signed it only a few hours after it reached his desk.

The road to his office has been a very rocky, controversial one for the proposal.

Probably no issue in many decades caused so much hard feelings among sportsmen in the state. Some sides are obviously very happy, feeling they have won a major victory. Others are still quite bitter about the bill.

Regardless, we have it, and here's what the Wildlife Department says it will do for the waterfowl hunters of Oklahoma. . . .

The program, as outlined by game division of the Department, calls for a sunset clause, meaning they are going to have to produce in that time span, or the stamp may not be renewed by the Legislature.

The game division says it will soon begin work on 22 sites involving public lands in the state. Most will be around the big, man-made lakes.

Areas, according to game officials, with "highest development potential" for waterfowl management include these: Optima, Fort Supply, Fort Cobb, Mt. Park, Waurika, Texoma, Kaw, Keystone, Hulah, Oologah, Lock and Dam 17 on the navigation channel, Fort Gibson, Eufaula, Wister and Hugo.

Included in the overall program will be 2,400 acres for green timber management, 7,560 acres for open marsh, and 11,550 acres of uplands management. In case hunters out there are unfamiliar with what green timber means, that's the type of fabulous puddle duck habitat that has made Stuttgart, Ark., world famous.

The Department plans, they say, to build dikes and levees around some spots suitable for this type of management. Areas such as the upper end of Oologah and Eufaula, for example, can be freshly-flooded in early fall, providing a fantastic feeding area for ducks such as mal-

lards. This is the type of management Arkansas game officials have been doing for decades around Stuttgart.

In addition to providing much improved hunting opportunities for Sooner state gunners, the new waterfowl management should help the birds too.

In recent winters Oklahoma has not held any appreciable amounts of waterfowl. The great, great majority of both ducks and geese have continued on south, into more promising areas, after staying on our lakes and streams for only a relatively short time.

The reason? Simply no food or suitable habitat. A sprawling man-made lake, covering hundreds of thousands of acres, looks great to flights of mallards as they migrate south in the fall. But, after spending a few days in the area, and finding little food, they leave for better pickings.

Waterfowl which winter in areas with abundant food will also return to northern breeding grounds in much better condition. The continued existence of our continent's ducks and geese is dependent upon good habitat in both summer and winter areas.

The Oklahoma state duck stamp will be a \$4 item, required of all persons who hunt ducks here, effective Sept. 1, 1980. All of that money will stay in Oklahoma, no portion going to Ducks Unlimited.

That's the part that stirred up a great deal of controversy, and bitter feelings.

Our personal feelings on the matter remain unchanged. We are satisfied with the stamp, but always felt just a small portion should go to DU. We did not campaign for such this year though.

But, for once and for all, let's clear the air on a couple of points.

In the backroom wheeling and dealing that went on for months, and in meetings held across the state, certain individuals and organizations repeatedly said DU was trying to "rip off" the Oklahoma duck hunter. Nothing could be further from the truth.

It was also repeatedly said that Oklahoma would be one of the few states sending any such funds to DU. Here's what is happening right now nationwide, in that regard.

Of the 48 continental states, 18 had duck stamp programs (before ours) and of that number, 17 were sending money to Ducks Unlimited. Some of this was in direct funding, 11 of that number gave a small portion of the stamp money. This information, by the way, comes from Oklahoma game officials, not DU.

In a way, it's also our personal feeling that perhaps it's best DU did not receive any of the funds. Now, if there are problems with the program (and we are only wishing it the best), those same individuals and organizations which knocked DU out of the picture cannot lay any blame at its feet.

The Oklahoma game division has its work cut out for it.

Game chief Byron Moser says "we're getting right on it, going to work as soon as possible with first steps in the many areas where work will be done."

One of the next steps in this story is to select an inaugural Oklahoma duck stamp though.

Information-education chief Dean Graham will present a program to the Wildlife Commission next Monday, outlining such a plan.

"We intend to hold a contest open only to Oklahoma artists, for the first stamp," Graham told us this week. "Although this is all tentative on an okay by the Commission, we hope to get it going soon enough, to have a deadline of about

Page 36

mid-April for entries. I don't know if there will be a cash award for the winner or not, but we're hoping for such. A statewide contest will be held each year, for a new stamp."

The state stamp will look much the same as the also-required Federal waterfowl stamp. It will be sold through regular hunting and fishing license dealers in the state.

Duck and goose hunters have now joined many other state sportsmen who are paying "extra" for their particular type of hunting and fishing. The Bass Unlimited dinner held here in Tulsa this week is an example. Fishermen finally realized that if they want something special done, they were going to have to generate special, ear-marked funds.

A few waterfowlers who got up in public hearings concerning this stamp spoke in strong opposition to it. Primarily, they were opposed to more fees when the Wildlife Department is supposed to be managing our fish and game with monies raised from license fees in the first place. Kinda hard to disagree with those guys too.

Game officials say total wintering numbers of ducks in Oklahoma has dropped in the past decade, from approximately 500,000 birds to just a little over 100,000.

The Wildlife Department will now have approximately \$2.5 million to work with, over the next five years. That's the total amount of funds the stamp is expected to produce in that span. And, every dime will stay right here.

We don't expect the game division to produce miracles, overnight. Much of this management is of the long-range type, that will see benefits only over several seasons.

for example, can be freshly-flooded in early fall, providing a fantastic feeding area for ducks such as mall-

The Oklahoma duck stamp is well underway to becoming a reality, and a local artist was the winner of the first big statewide contest to select original artwork for the state's inaugural waterfowl stamp.

Patrick Sawyer of Haskell, 31-year-old fulltime professional wildlife artist, won the contest with

his entry of "pintails in flight." The acrylic painting won over a large field of 88 entries.

For winning, he will receive \$500 and 10 of the stamps featuring his work.

NEW HAMPSHIRE REAL ESTATE TAX METERS

BY Terence Hines

The New Hampshire tax on real estate transfer became effective January 2, 1968. The tax is collected by affixing meter tapes to transfer documents. The registrar of deeds in the county seat of each of the state's ten counteis has a metering machine for use in tax collection. The original design (figure 1) is still in use after 11 years. However, in this period several counties have changed the color of ink used, the type of paper used in metering machines, and a few counties have changed the number of the metering machine used. Table I details the ink colors and meter machine numbers used in each county in 1968 and 1979. The first meter imprints were all in red ink and all counties used paper that was "perforated" on all four sides. By 1979 three counties had changed to black ink. All except Sullivan County have changed to paper that is imperforate horizontally.

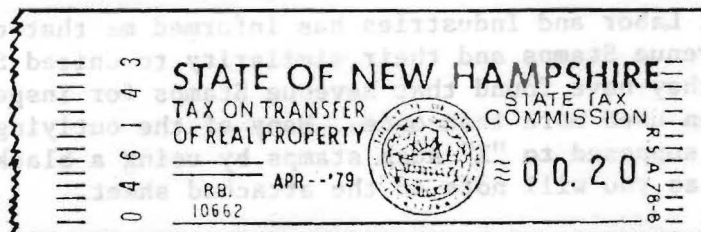


TABLE I

County	Meter # (1968)	Meter # (1979)
Belknap	10668	10668
Carroll	10664	10659
Cheshire	10667	10667
Coos	10663	10663
Grafton	10662	10662(black ink)
Hillsborough	10669	10658(black ink)
Merrimack	10660	10660
Rockingham	10665	10665(black ink)*
Strafford	10658	10666
Sullivan	10661	10661

*Rockingham County ink changed to black late 1968 or early 1969.

"UNLESS THERE IS A LAW 'AGIN' IT"

by M. E. Matesen

This question was posed by Dr. Halliday in the May, 1976 issue of the NEWSLETTER concerning the availability/acquisition of cancelled copies of his discovery of the Washington State Electrical Inspection stamps. Sorry to say there is one "agin" it. According to a ruling by the Assistant Attorney General there is no statute or provisions authorizing the release or sale of used stamps to collectors. I decided to take this one step further and directed an inquiry to Governor Dixie Lee Ray. Her response was as follows:

Mr. M. E. Matesen, Treasurer
State Revenue Society
1120 Northeast 98th Avenue
Vancouver, Washington 98664

Dear Mr. Matesen:

After receiving your letter of January 29, 1977, I contacted the Department of Labor and Industries for their comments regarding your request.

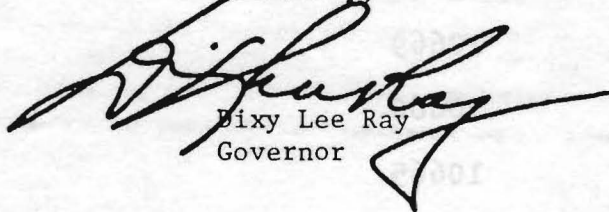
The Department of Labor and Industries has informed me that due to the nature of the Revenue Stamps and their similarity to United States Postage Stamps, they have found that Revenue Stamps for inspection purposes have been used more than once. Many of the outlying district offices that are supposed to "X" such stamps by using a black pen have their own method as you will note on the attached sheet.

For this reason, it has been the policy of that department, after the statutory time of filing, to destroy these stamps to avoid re-use.

If you are interested in acquiring Revenue Stamps for your collection, it is recommended that you visit one of the offices of the Department of Labor and Industries and purchase such stamps as you may desire for your collection purposes.

I hope you can understand the position the Department of Labor and Industries has taken on this particular situation. Thank you for giving me the opportunity to be of assistance to you in this matter.

Sincerely,



Dixie Lee Ray
Governor

DLR:fyp

Enclosure

(Return Address)

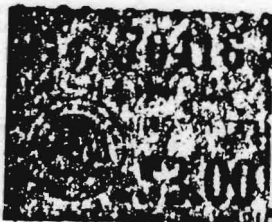
DEPARTMENT OF LABOR AND INDUSTRIES
ELECTRICAL INSPECTION DIVISION
GENERAL ADMINISTRATION BUILDING
OLYMPIA, WASHINGTON 98501

E 86395



~~This copy, with state revenue stamps affixed, must be~~
ATTENTION: mailed or delivered to the State Electrical Inspector
where the electrical installation has been made.

*Put in Service Cabinet
for Inspector*



~~This copy, with state revenue stamps affixed, must be~~
ATTENTION: mailed or delivered to the State Electrical Inspector
where the electrical installation has been made.

My only comment is: Can someone point out to me any such likeness with existing U.S. postage?

Although acquisition of used stamps at this point in time seems to be a dead end, Dr. Halliday was instrumental in providing us with excerpts from the Washington Administrative Code, a portion of which outlines the inspection fees that are charged.

WAC 294-46-402 FEES. For fee calculation purposes ampereage will be based on conductor ampacity. Voltage will be based on service conductor voltage as per National Electrical Code, Article 230-201, or load side of transformer.

INSPECTION FEES SHALL BE PAID PRIOR TO CONNECTION
BY SERVING UTILITY

* (1) The fee for new services shall be computed as follows:

Mobile Home	SINGLE MULTI-FAMILY RESIDENT (Each Family Dwelling Unit)	OTHER THAN RESIDENTIAL				
		120/208 240 volts	480-600 Volts	501 & Over Volts		
Amps	1 phase	1 phase	3 phase	3 phase	3 phase	
1- 100	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 32.00	
101- 200	20.00	20.00	24.00	32.00	56.00	
201- 300	24.00	24.00	36.00	48.00	88.00	
301- 400	32.00	32.00	52.00	64.00	124.00	
401- 500	40.00	40.00	68.00	84.00	160.00	
501- 600	56.00	56.00	84.00	104.00	192.00	
601- 800	64.00	64.00	96.00	120.00	228.00	
801-1200	76.00	76.00	112.00	140.00	264.00	
1201-1600		88.00	120.00	152.00	280.00	
1601-2000		84.00	123.00	160.00	300.00	
2001-2500		92.00	136.00	168.00	316.00	
2501-3000		96.00	144.00	180.00	332.00	
3001-4000		100.00	152.00	188.00	352.00	
4001-5000		104.00	160.00	200.00	376.00	
5001-6000		112.00	168.00	212.00	396.00	

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 duck stamps. Will buy, sell or trade. Please write or phone 1-618/877-1816

Richard T. Houk
30 Devon Hill Lane
Granite City, IL 62040

TRADE OR BUY

State hunting and fishing stamps.

Rog Beals
Box 210
Montevideo, MN 56265

WANTED

State and County duck stamps--duck stamps issued by lakes, 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 approval with prices. I'll pay return postage

Don Terrell
PO Box 743
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 OR TRADE

Pennsylvania Resident Fishing Licenses(badges) 1930-1955 for trade for Motor Vehicle related material or sale.

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

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

CHEMICAL SERVICES-TRADES

Chemist experienced in removing paint, dirt, stubborn adhesives. Will trade services for revenues. Send 5 to 10 pieces for initial evaluation. Some will be destroyed during evaluation. Receive quote for service as a per cent of material handled or offer other trades.

Auto license decals are a snap. Varnish, shellac, cellophane tape residue can not be removed.

Note--this is a hobby, not a business.

Dr. John Cahoon
P.O. Box 391
Grand River, OH 44045

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.

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.
32 Calumet Avenue
Lake Hiawatha, New Jersey 07034

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
Port Wayne, Indiana 46809

SECRETARY'S REPORT

New Members:

#628 Gilsdorf, Rev. Gordon
St. Benedict Parish
3370 Deerfield West
Suamico, WI 54173

Interest in all hunting, fishing
and game stamps(2 & 3). Proposed
by Ken Pruess

#629 Eckenrode, Joseph
RD 2, Box 198
Lewisburg, PA 17837

License plates, driver's badges,
dog, hunting and fishing licenses(all Pennsylvania). Proposed by Ed Miles

#630 McDuffie, George
1611 Long Bourne Street
Cincinnati, Ohio 45230

Ohio Sales Tax Stamps, 1934-
1962(2 & 3). Porposed by O.R.
Bloom.

#631 Trefts, Camille Rae
1573 Clarita Avenue
San Jose, CA 95130

All interets (3). Proposed by
D.C. Chapter, ARA-NAPEX '79.

Address Changes:

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

Sanford Riesenfeld (558)
9723 Wickenburg
Houston, Texas 77031

Howard D. Nelles (323)
671 Centre Street
Jamaica Plain, MA 02130

Ronald Rukstela (485)
Rt. 1, Box 189
Woodstock CT 06281

Dropped for Improper Address:

Lawrence J. Crain II (598)
Renee Marie Fowzer (463)

Previous Membership Total	212
New Members	4
Dropped	2

Current Membership Total	214
--------------------------	-----

TREASURER'S FINANCIAL REPORT 1/1/1979-12/31/79

Bank Balances on 1/1/79	1485.54
Savings	1452.21
Checking	33.33
	<u>1485.54</u>

Expenses:	
Bank charges	8.84
Stamps	76.00
President's Exp.	73.50
V-P expenses	6.00
Secretary's Exp.	69.29
Editor's Exp.	142.64
Printing	246.49
Total	622.76

Income:	
Sale of back issues	107.50
Advertisements	74.25
Dues	754.00
Sale of Stamps	50.00
Donations	3.00

Publications	96.75
Interest on Savings	97.61
Vanderford's Add.	7.00
Total	1190.11

Bank Balance in Savings 12/31/79

2052.89

Note: The checking account was closed because of excessive monthly charges. Instead, money orders are used for expenses.

Harold A. Effner, Jr.
Treasurer

THE MECHANICS OF DELAY

The Editor recently received a letter from a member which deserves sharing with other members of the organization. It raises questions of immediate importance as well as a secondary, but ultimately more important, question about the SRS future. The letter is quoted exactly, omitting only names. The Editor's reply has been shortened and "tightened up" for clarity, although the spirit remains the same. The Editor's reply is his own and may not represent the views of the SRS or any of its elected officials. Comments from other members are welcome. We prefer to print letters with the writer's name included but in this case permission has not been received.

Here's the original letter:

It has been well over one year since I sent you an article for publication in the SRS NEWSLETTER on (description of article). You indicated then it would be published but it has not been (Ed Note: at the time of receipt of the letter the article in question had been printed but the letter's author had not yet received his copy). A note also appeared in the latest NEWSLETTER indicating you are out of material. What gives? I believe this article would make as interesting a story as any that have appeared over the last year.

The fact that the ARA is going to publish the new state revenue catalog, the relatively small number of SRS members, and the constant difficulty experienced in getting the NEWSLETTER out on time has convinced me that the SRS should merge into the ARA. I have discussed this with (name of a well-known state and local revenue collector) at ROMPEX and he agrees wholeheartedly with me. I think both organizations would be strengthened. I am not criticizing anyone, but it will be much easier to find one set of officers with the dedication and time necessary to keep an organization functioning than it will be to find two sets.

And the Editor's Reply:

First, as to your article: if you have not yet received the latest issue please let me know. Your article is in it. When I start asking for new material it means I am not able to see two full issues on contributions in my files. Because of printing time before the plea for material goes out, the amount of time it takes members to prepare articles and mailing time, I have to work a long distance ahead or we'll have nothing to print. Because of this, material arrives for publication in "gobs". In the past 2 1/2 weeks (mid-May, 1980) I've received three major articles about about 8 short ones, almost enough for two issues. Most material will not begin to appear until the June number, others not until the September issue. Since I cannot predict how much or how fast items will arrive, I can only use a two issue "rule of thumb" in asking for more.

Secondly, I am faced with a problem of balance. If I ran material as it arrived the last several issues of the NEWSLETTER would have been composed primarily of automobile material. Ed Miles must feel something of your frustration since I run his items in dribbles and bits. If I ran it all at once those who care little about auto items would have been exceedingly bored with the NEWSLETTER. Similarly, a large portion of our membership is Fish and Game oriented. I never seem to have enough of this category of material. When I get it, I run it quickly in the interest of keeping that segment of the membership informed and involved in the SRS.

Similarly too, I make an effort to give some geographical balance to the articles. I personally collect Indiana stamps and am less interested in Arizona or Florida. I do like Michigan, Ohio, Wisconsin, Illinois and Kentucky material too. Thus, by spreading the geographical slant of the articles around almost any member will find something about his particular interest or at least in adjacent states.

I hope this will give you some idea of the reasons why a specific article does not appear as quickly as I would like.

Concerning your suggestion that the SRS merge with the ARA I offer a couple of observations. The fact the SRS is small (and probably has a number of members who are already members of the ARA too) means there will be little space for U.S. state and local items in ARA publications. You will note now that almost nothing appears. What would appear in the future would have to compete with revenue articles about Siam, Portugal, Iceland, etc. If you think I have a "balance" problem with each NEWSLETTER the ARA Editor's problem is a whole world (literally) more difficult. The net result would be a tiny gain for the ARA and a near hiatus of U.S. state and local items in print. Again, because the SRS is small, the amount of dues revenue generated if merger was made would not permit the ARA to print the additional pages to approximate the amount of material now presented in the NEWSLETTER.

Further, from a strict political view, the few additional members the ARA would gain by merger would likely drop out almost at once since so little of interest would appear in the publications.

As to our printing schedule--a major frustration. The publication is put together by a volunteer--me. It is printed by a volunteer--Dick Bilek. I have to work and cannot give full time to the NEWSLETTER(how many people can?). Dick is a professional printer who also has to make a living. He cannot tie up his equipment on a "freebie" while his paying customers wait. Thus issues do not always get out on time.

Please understand it can be done. If the membership is willing to live with the old mimeograph style of publication issues will appear on a regular basis. But the graphics will be a disaster area. The SRS is blessed with a highly competent printer in its membership and I believe it would be foolish not to utilize this boon to its fullest.

Hopefully this will clarify some of the things you are rightfully concerned about. Please feel free to comment to me or offer further suggestions.

(Eds. Note: Just as this issue of the NEWSLETTER was being readied for the press, a further communication from this member reached the Editor. It will appear in a forthcoming issue.)

MOBILE HOMES TAX STAMPS

by Donald J. Brundage

The accumulation of information on Mobile Homes Tax stamps is a tedious undertaking. There is no rule to follow for Mobile Home stamps by cities, counties and some states. Usually it is a decision made at the local level to raise additional revenue. Some cities and counties tax Mobile Homes when state laws prohibit such a tax.

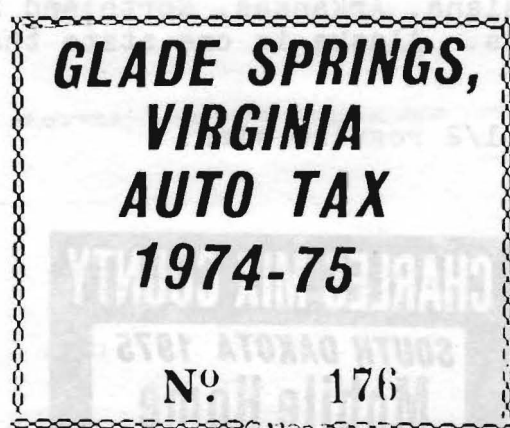
Minnesota permits some counties to tax Mobile Homes. Many Virginia cities and counties place such taxes. Counties in Alabama, Tennessee, Georgia, Colorado, Washington, Idaho, Louisiana, Arkansas, North and South Carolina require purchase of such tax stamps. Alaska is one state that issues a tax stamp for Mobile Homes.

The samples that appear below are all 1/2 regular size.

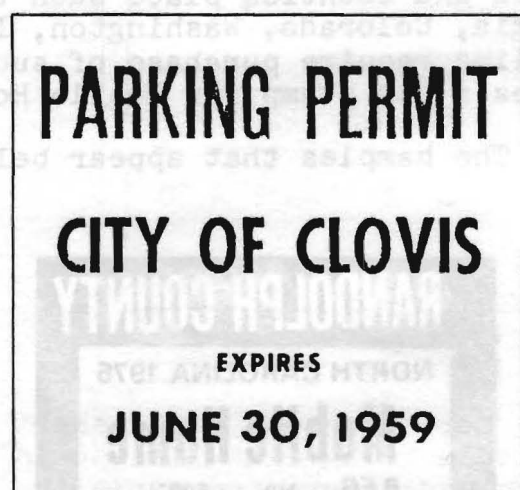




The following miscellaneous items from my collection may be of interest to the members. All are reproduced here full size.



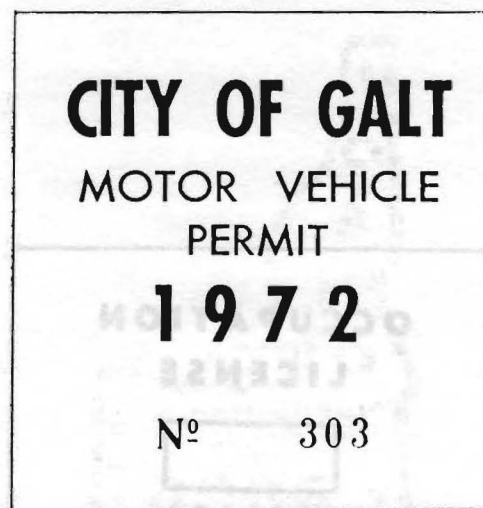
Colors unknown



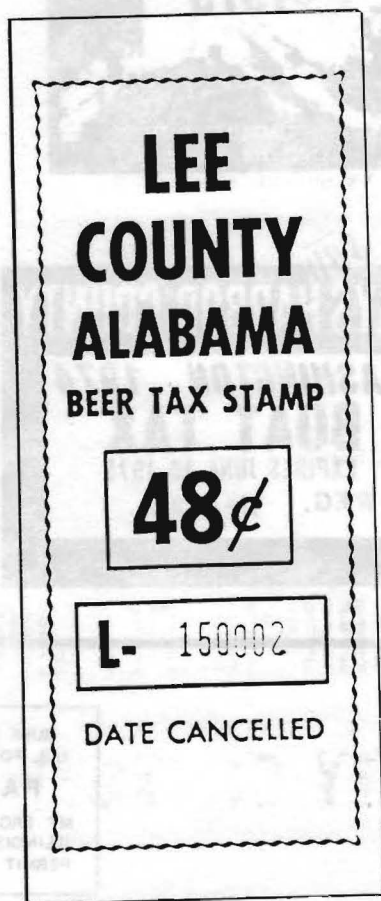
City of Clovis,
Missouri. Red on
off-white.



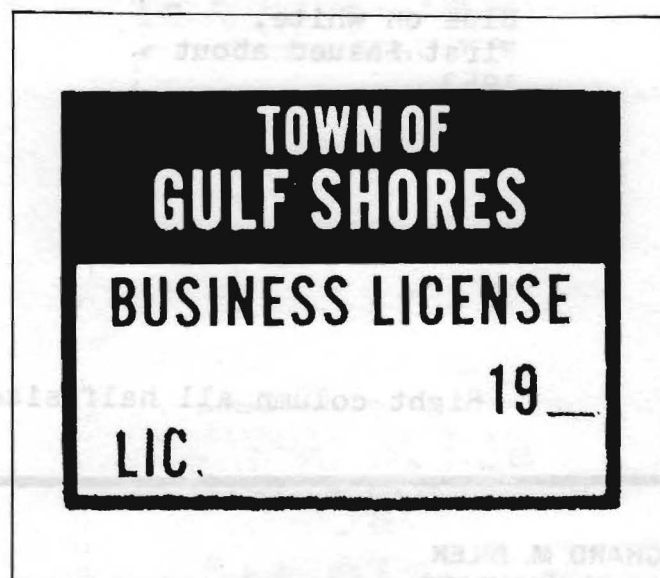
City of Lakeland,
Georgia. Black on
cream.



City of Galt,
Missouri. Black
on white.



This beer tax stamp had a short life span being first issued in 1957 and discontinued early in 1960. This specimen was placed on a carton of beer in 1957. The printing is black on white with the serial numerals in red.



Town of Gulf Shores,
Alabama. Found in
1975. Black on white.

**OCCUPATION
LICENSE**



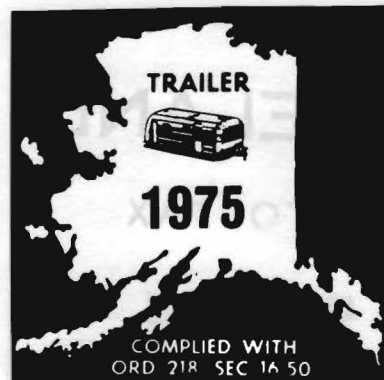
DOLLARS

FOR YEAR _____

RECEIPT NO. _____

**CITY OF
ALAMOGORDO, N. M.**

Blue on white.
First issued about
1953.



GRAYS HARBOR COUNTY

WASHINGTON 1974

BOAT TAX

EXPIRES JUNE 30, 1975

REG. No 212

Right column all half-size.

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

RETURN POSTAGE GUARANTEED

BULK RATE
U.S. POSTAGE
PAID

MT. PROSPECT,
ILLINOIS 60056
PERMIT No. 21