

THE
STATE REVENUE NEWSLETTER

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U. S. STATE DOCUMENT STAMPS
Article Number 1

By Elbert S. A. Hubbard

Did you ever hear of Yazoo County? -- Or the Yazoo river, which runs through it? How about Pearl River County, or Leake County, Copiah, Issaquena, Walthall, or Amite? Well, in case you were not aware of it, these are all counties of Mississippi.

Familiar names used for Mississippi Counties are: Bolivar, Jackson, Jefferson, Jefferson Davis, Jones, Lincoln, Madison, Perry, Scott, and even Smith! Two names of present States were used also: Georgia and Washington.

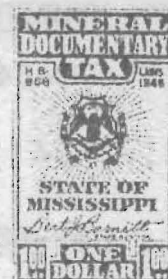
Did you realize that thirty-nine or more Mississippi Counties contained mineral or oil claims?? -- Also did you know that some Mississippians have a terrible time spelling Jefferson?

All of these facts come to light in the study of the "Mineral Documentary Stamps" (1946) of Mississippi. The method of cancellation gives us all of these county names, since nearly all of the used stamps are cancelled with a handstamp of the county name, usually preceded by the word "Cancelled."

Some Mississippians will take offense at the statement about the misspelling of Jefferson; however, the proof lies in the fact that every used stamp seen to date from the counties of Jefferson and Jefferson Davis have Jefferson misspelled. These stamps are all handstamped "JEFFERSON COUNTY" or "JEFFERSON DAVIS COUNTY."

These stamps have been non-existent on the philatelic market for years in used condition, but a recent find has made some available for study and for collections.

The stamps come in five by five sheets of 25 stamps with straight edges on all but the left side of the sheet. This makes twelve completely perforated stamps to a sheet and thirteen straight-edges! (continued on page 17)



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The last page of this NEWSLETTER contains the second of three sheets covering catalog addenda to the Illinois section, furnished by Mr. Hubbard. These do not carry the regular page numbers and may be removed, folded, and punched for insertion in your catalog, if you so desire. The third sheet will appear with the next NEWSLETTER.

U. S. STATE DOCUMENT STAMPS
(continued from page 15)

There are some interesting shade varieties in most values, but the 20¢ value is the only one which was completely changed in color. The original lemon yellow color was extremely difficult to see, so the stamp was later changed to brown. The lemon yellow stamp is very scarce.

Some consistent and interesting plate flaws exist in most values; however, none have been found in the 1¢ pink, 3¢ orange, 20¢ lemon yellow, or 20¢ brown stamps. The 1¢ pink and 20¢ lemon yellow stamps are too hard to see and the 3¢ orange and 20¢ brown are too scarce for proper examination.

The flaws found to date exist in only one position of the sheet, except for the 50¢, with the flaw by "H" of "HB." The latter variety appears in every stamp in one vertical row of the sheet.

MISSISSIPPI "MINERAL DOCUMENTARY TAX" STAMPS

D1	1¢ dull rose to pink	?	.10
D2	3¢ orange	?	RRR
D3	5¢ lavender		.20
a	flame-like flaw at right of shield		
b	two dashes beside "S" of "STATE" (also spot on first "Y")		
c	broken "T" of "DOCUMENTARY"		
D4	20¢ lemon yellow		---
D5	20¢ brown		.35
D6	50¢ dark blue		.45
a	light blue		---
b	diagonal line through "M", "C", and "T" in top panel		---
c	line above "r" or "Barnett" (stamp at left of "b" variety)		---
d	dash in front of "1946"		---
e	flaw by "H" of "HB". (2 of 5 are straight edged)		---
f	break in left outer frame (top is straight edged)		---
g	dash by "H" of "HB" (right side is straight edged)		---
h	color spot in "O" of right "50" (also white line through "MISS" and spot in base of first "Y". (right side is straight edged)		---

D7	\$1 carmine	.75
a	broken frame and line in left "1.00"	---
b	dash in frame by right \$1.00"	---
c	spot in first dot under left "1.00"	---
d	white spot below left "1.00"	---
e	broken inner frame at left near center (stamp above variety "a")	---
f	spot in left border (second stamp to right of variety "a")	---
D8	\$5 greenish slate	3.00
a	pale greenish slate	5.00
b	pale slate green	---
c	broken frame below left "5"	RRRR

* * * *

A SIMPLE CLASSIFICATION OF THE MULTICOLOR APPLE TAX STAMPS OF WASHINGTON

By Dr. William R. Halliday

Because of the beauty, interest and partial easy availability of the multicolored Washington Apple Tax stamps, it is certain that much more will be written about them following Fred Carver's monumental report. To the neophyte, however, these stamps may readily appear unduly baffling as to arrangement and classification. The following may assist:

1942 set ($9\frac{1}{2}$ x $6\frac{1}{2}$ roulette). Seal grey-green, printing Type I

$\frac{1}{2}$ ¢, 1¢ black, $\frac{1}{2}$ ¢, 5¢ dirty yellow green, 10¢ dark purple, 25¢ 50¢ blue, \$1(*) light grey blue, \$2, \$5, \$8 orange, \$11.97

1944 values ($6\frac{1}{2}$ x $6\frac{1}{2}$ roulette) Seal grey-green, printing type I variant.

\$12.32 grey, \$12.36

1945 set ($9\frac{1}{2}$ x $9\frac{1}{2}$ roulette) Seal grey-green, printing Type I

1¢ grey, 5¢ yellow-green, 10¢ light purple, 25¢, 50¢ red-orange, \$1(*) light grey-blue, \$2, \$5, \$8 olive green, \$11.97

1946 value ($6\frac{1}{2}$ x $6\frac{1}{2}$ roulette) Seal bright-green, printing Type I variant.

\$12.32 magenta

1948 values ($6\frac{1}{2}$ x $6\frac{1}{2}$ roulette) Seal bright green, printing Type I variant

\$10(*) dark blue, \$20.55

1950 values ($6\frac{1}{2}$ x $6\frac{1}{2}$ roulette) Seal bright green, printing Type II

\$19.95, \$23.94(*)

1951-1952 values ($6\frac{1}{2}$ x $6\frac{1}{2}$ roulette) Seal bright green, printing Type III variant

\$10(*) dark blue, \$24.00

1955 value ($6\frac{1}{2}$ x $6\frac{1}{2}$ roulette) Seal bright green, printing Type III.

\$23.94(*)

Additional 1955 values ($9\frac{1}{2}$ x $9\frac{1}{2}$ roulette) Seal grey-green, printing Type III.

\$31.92, \$32.00

Set 1955-1960 ($9\frac{1}{2}$ x $9\frac{1}{2}$ roulette) Seal bright green, printing Type III.

\$1 light blue, \$5 green, \$10 bright blue, \$25, \$35, \$38.64, \$39.90, \$40.00

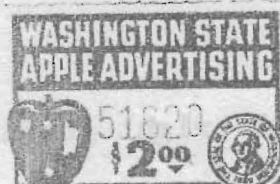
(*) indicates different stamps with approximately the same colors appearing in different types of print.

It may be noted that the 1944 and 1946 values show the same varieties of Type I printing, while the 1948 values are different from both. The 1951-52 variant of Type III printing varies only in having a small "\$" rather than an elongated one.

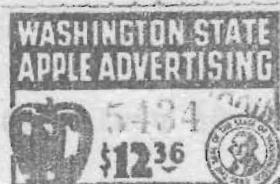
It is of some interest that aside from the additional 1955 values, all of these stamps issued after the 1945 set carry a bright green seal, whereas all those issued through 1945 carry the grey-green seal.

The Type II printing was used only for the 1950 values, with Type I prior to this and Type III subsequently.

For illustrations of the three types, see the next page.



1942
Type I



1944
Type I Variant



1948
Type I Variant



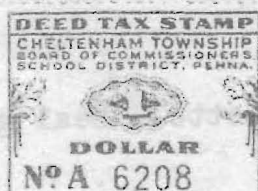
1950
Type II



1957
Type III



HERMANN, Missouri
Cigarette Tax, round
die cut pressure
sensitive stamp
2¢ blue



CHELTEHAM TOWNSHIP - DEED
TAX STAMP - perforated 11 3/4
\$1.00 red, red serial number



CORDELE, Georgia - BEER
TAX - decal on cream card
black rouletted 6 1/2
5¢ blue black



BALTIMORE, Maryland (City)
TOBACCO TAX dated 1957
perforated 11 3/4
4¢ orange

QUAKERTOWN BOROUGH - DEED
TAX STAMP - Same design as
Cheltenham (both have imprint
of E. A. Wright Bank Note Co.

5¢ blue, red serial number
\$1 red " " "
\$5 brownish orange, red serial
\$20 green, red serial number

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