

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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OHIO SALES TAX

From Mr. O. R. Bloom comes samples of the new small size stamps for this tax. He advises that currently three companies are printing the Ohio state revenues; however, those seen all bear the imprint of the one company, The Reserve Lithographing Company of Cleveland.

VENDOR'S
STUB
2
CENTS



The stamps are stapled 100 to a pack and sold by state agents to licensed retail dealers who have a retail license.

Imprint in tiny capital letters under the lower left side of the design on consumers receipt half: RESERVE LITHO CLEVELAND.

- 1¢ brown on light green paper
- 2¢ black on light green paper
- 2¢ black on pale green (almost white) paper
- 3¢ green on light green paper

The staples holding the stamps in the pack go through the center of the vendors stub, so all copies will have two small holes in this side of the stamp.

NORTH CAROLINA FEED INSPECTION

Mr. Applegate advises that stamps are no longer being used.

SOUTH CAROLINA FEED INSPECTION

From Mr. Applegate comes specimens of the stamps bearing the signature of William L. Harrelson, Commissioner of the Department of Agriculture, who took office in 1956.

Stamps are perforated 12½.



- 3 1/8 mills black (for 25 pounds)
- 6 1/4 mills brown (for 50 pounds)
- 9 3/8 mills blue (for 75 pounds)
- 1 1/4 cents red (for 100 pounds)

"THE STATE REVENUE NEWSLETTER"
Official Organ of the STATE REVENUE SOCIETY

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DUES: \$1 per year for participating membership
\$2 " " " regular membership
\$4 " " " contributing membership
\$8 " " " booster membership

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5275 North 43rd Avenue, Phoenix, Arizona

DUES - We still have a few members who have not remitted for their
dues for the year 1960-1961. The year starts with the August and
the dues should be paid by September first. May we have your remit-
tance?

This issue contains, as the last page, un-numbered, the last of a
series of three addenda sheets to the Illinois section of the Hubbard
catalog, furnished by Mr. Hubbard. If the reader so desires, he may
remove this, fold in the middle, and punch to fit the same binder
the catalog uses.

PHILADELPHIA DOCUMENTARY STAMPS

-- an "E1" Hubbard catalog listing

1937. THIN GREYISH PAPER. Short stamp, 22½x27mm. Perforated 12. (Three spurs pointing to ship -- above "M" of "MANETO" in city seal. Horizontal lines in 'box' formed by plow handles.) Prices are for either used stamps or remainders. The latter are cancelled with a horizontal line in red ink. Printer: Girard Bank Note Company, Philadelphia, Pennsylvania.

PD 1	5¢	carmine	.50
PD 2	10¢	green	.75
PD 3	25¢	light milky blue	1.50
PD 4	\$1	orange	3.50
PD 5	\$5	blue	----

1938-1941. MEDIUM WHITE PAPER. Taller stamps, 23x29 mm. Perforated 14. LITTLE SHADING ABOVE SEAL. (Three spurs, and lines in 'box' as on 1937 issue.) Printer: Chas. Elliott Company, Philadelphia, Pennsylvania. d. Perforated 12.

PD 6	5¢	light orange red	.25
d			2.50
PD 7	10¢	green (shades) (1941)	.10
a		dark green	----
d		green	RRR
PD 8	25¢	milky blue	3.50
PD 9	\$1	yellowish orange	5.00
PD 10	\$5	blue	7.50
PD 11	\$50	orange (1939)	---

1940-1954. MEDIUM WHITE PAPER. Same size, 23x29 mm. Perforated 12½. MUCH SHADING ABOVE SHIELD. (Two spurs pointing to ship; also two dashes added in ornament below shield point. No lines in 'box' except on the \$1 value. See 1937 issue.) Printer: E. A. Wright Bank Note Company, Philadelphia, Pennsylvania. p. Printers imprint below stamp.

PD 12	5¢	carmine (shades)	.05
a		deep carmine	.25
b		brown red	.75
c		claret	---
p		carmine (shades)	.75
PD 13	25¢	blue (shades)	.20
a		milky blue	---
b		deep blue	---
c		grey green (shades)(1951)	.20
d		milky grey green	.75

PD 14	50¢	bright orange (shades) (1954)	1.00
PD 15	\$1	yellowish orange (shades)	.35
a		orange yellow	1.00
PD 16	\$5	milky blue (shades)(1947)	1.50
a		blue	---
p			---

LARGER - 35x41mm (1953):

PD 17	\$10	violet	2.50
a		purple	2.50
b		bluish purple	2.50
c		brownish purple	1.50
PD 18	\$50	orange	5.00
PD 19	\$100	red lilac (few used)	?
a		red scroll overprint*	7.50

LARGER - 1 3/4 x 1 5/8 inches (serially numbered)(1953)

PD 20	\$500	terra cotta	----
PD 21	\$1000	chocolate brown	----

* This is a control identification added when a sheet was found to be missing.

1954-1960. SHORTER OR SMALLER STAMPS. \$50 and \$100 values are serially numbered. Printer: E. A. Wright Bank Note Company, Philadelphia, Pennsylvania

PD 22	1¢	green (16½x22mm)(1954)	.10
PD 23	1¢	light green (22x27mm)(1959)	.10
PD 24	10¢	light green (22x27mm)(1959)	.25
PD 25	\$10	gray (22x29mm) (1958)	---
PD 26	\$50	orange (22x29mm) (1960)	---
PD 27	\$100	magenta (22x29mm) (1960)	---

REVENUE "ACTION" SALE

1. On a postcard, send your U. S. or State wants worth \$1 or more each and quote price you wish to pay.
2. We send you a postcard stating items available.
3. You send check for items you still need.
4. We send stamps, unconditionally guaranteed to please you.

Approvals of lower priced stamps available.

HUBBARD'S CUPBOARD
Box 278
Northridge, California

MOUNTS FOR DECALS - Mr. George D. Cabot sends us samples of the Visi-Tray Mounts in white instead of the usual black, and tells us that the maker will manufacture them in white on special order "in quantity" at about double the price of the usual black ones. They are especially nice for display of meters and it eliminates the necessity of cutting a piece of white paper and inserting it in the mount behind the meter. Although he doesn't say so, we presume that they may be had from him.

Mr. Applegate has been kind enough to send us letters from some of his correspondents and we quote from them as follows:

VERMONT - Bryant-Pollard Co. reports that this state has taken to the rubber stamp for tax purposes on cigarettes (meaning meters, we presume), sells liquor itself so needs no stamps, and has no documentary taxes. So there is nothing in the stamp line. There are plenty of taxes but all paid in cash.

MISSISSIPPI - The state writes that Mr. Bert Barnett served as state auditor from 1944 to 1948, and it was during his term that the law was passed requiring stamps on mineral leases.

When a new supply of stamps was ordered by the auditor who succeeded Mr. Barnett, the name was left off since there were always some stamps brought forward into the new administration.

The approximate date of issuance of the stamps without the signature was 1948.

There are no other stamps remaining as of November 1, 1960, with Barnett's signature except the 1 and 3¢ values.

We have seen the following, all perforated 12½, so far:

5¢ violet
20¢ brown
50¢ dark blue



NORTH CAROLINA - the State Business License stamps to be used in the machines comes in rolls of 10,000 5¢ stamps for the old type Adco Machine, and 30,000 5¢ stamps for new new type Adco Machine. Rolls are not broken by the state and the wholesale dealers are not permitted to sell stamps. Their supply of 15¢ and 30¢ Business License, and 3¢ and 4¢ Beer and Wine Stamps is exhausted and it is doubtful if any more will be purchased.

We have been shown a new type of cigarette stamp - one that is applied by the heat sealing method, or fusion stamp as it is called, which is applied by a special machine using heat. That of New Mexico we attempt to illustrate here, although the picture may not come out too well. In appearance it is very like a decal except that instead of being on card, it is on a wax paper with a safety design. The upper half of the face is covered by what appears to be cellophane, or some similar plastic film.

The stamp is black on yellow orange, with yellow orange safety design on the wax paper backing. Looking at it through the paper from the back, the design appears to be a bluish green.



Mr. Applegate advise us that he has used copies of almost the identical design for:

Indiana, black on green
 Illinois, black on blue
 " black on yellow
 orange
 Maryland, black on blue
 " black on white
 California, black on yellow
 orange

Texas and South Carolina also have them but he has not as yet seen them.

All of these are inscribed "20 Cigarettes" with no money value shown.

The New Mexican is 5¢ in value and comes in rolls of 1000.

GEORGIA FERTILIZER INSPECTION

Dr. Kenneth P. Pruess shows us the 50 lbs. Fertilizer tax tag for Georgia, signature of Tom Linder, with serial numbers above the design. These tags are on brown kraft paper with light brown patches. (Patches are the rings for reinforcement around the holes.)

He has also shown us some new items in Washington Honey seals and labels which we will endeavor to show and describe in an early issue.