

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
4109 25TH AVENUE SOUTH-WEST
SEATTLE 6, WASHINGTON

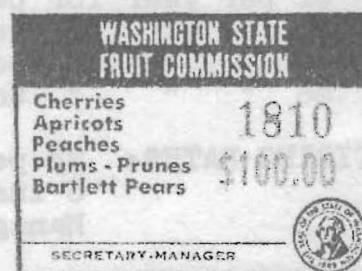
Volume 2, Number 5

December, 1960

Whole Number 17

WASHINGTON FRUIT STAMPS

Mr. "El" Hubbard has shown us the \$100 value in red, and we illustrate it here. This is the first one of these high values we have seen. It is the third one of this value, the first being green and the second orange.



In addition to being a little larger than the low values, it has a space for the signature of the Secretary-Manager of the Commission.

The serial number is in red lilac and the value in orange. The stamp is imperforate on all sides.

NORTH CAROLINA FEED INSPECTION - Stamps are no longer used for this purpose.

SOUTH CAROLINA no longer uses fishing (Oyster) stamps. This state still uses liquor stamps but they are not for sale except to wholesalers.

OKLAHOMA - The same situation applies in Oklahoma regarding the liquor stamps.

NEW MEXICO LIQUOR stamps have been discontinued.

NEW MEXICO CIGARETTES - We have three decals, all on yellow safety card, black rouletted 8. The first, now out of use, we cannot illustrate because of its color. It is black on green, with the sun on a white background and a white ornament at each side, NEW MEXICO above and 20/CIGARETTES/TOBACCO TAX below. It and the black on yellow stamp shown have a value of 4¢ and are used in Santa Fe (and possibly Taos) only where the city adds its 1¢ tax to make a total of 5¢. The black on blue stamp in the same design is for the state wide tax of 5¢ and is used outside of these cities.



- 20 cigarettes, black on green and white
- 20 cigarettes, black on yellow and white
- 20 cigarettes, black on blue and white

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

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Managing Editor: David C. Strock, 4109 25th Ave. S. W., Seattle, Wn.

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

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OUR THANKS GO to Mr. Applegate, Mr. Hubbard, and Mr. Vanderford for
the illustrations and information published in this issue.

\$1 LOTS FOR SALE

For Benefit of The State Revenue Society

- Lot 1 - Washington Fruit, 3 number blocks Mint
(Face Value 64¢) donated by "El" Hubbard \$1.00
- Lot 2 - Ohio 2¢ Sales Tax Imperforate Pair (no serial
number) donated by Lee Combs, Sr. \$1.00
- Lot 3 - Kansas - 2 different unused early Feed Tax Tags
(rarely appear on market) donated by "El" Hubbard \$1.00

THE STATE REVENUE SOCIETY, Editorial Office
4109 25th Avenue S. W., Seattle 6, Washington

COMBS COLLECTION DONATED TO SMITHSONIAN INSTITUTE

The outstanding State revenue decal collection of SRS
Vice-President, Mr. Lee Combs, has been donated to the
Smithsonian Institute as a Memorial to his son, Lee Hefner
Combs.

Lee was killed in an auto tragedy in 1959 while returning to
California from Harvard for his summer vacation.

This collection is undoubtedly by far the most complete of
its kind in existence. The collection was primarily single
stamps with a sprinkling of full panes; however, it contained
literally hundreds of unique, or nearly unique, items.

Mr. Combs and his son formed one of the top collections of
U. S. and U. S. State revenues. It is highly fitting that
this permanent tribute should be paid to his son through
placing the collection in the Smithsonian Institute.

It may not be generally known to philatelists that Lee, Jr.,
was an outstanding young man in many ways other than phila-
telic. His intelligence rating was very high, up in the
genius range, yet he had a humility and bearing which never
made his intelligence overbearing. Unusual for geniuses, he
had outstanding ability in sports as well as nearly every-
thing which held his interest, and his interests were many
and varied. Those of us who were privileged to know him
will long cherish his memory. - by E. S. A. Hubbard.

HUBBARD U. S. STATE REVENUE CATALOGS

LOT	NO.	INCLUDES	PRICE
A	2	Alaska and Hawaii	\$.75
E	7	Eastern States (Delaware, Maryland, New Jersey, New York, Ohio, Pennsylvania, West Virginia)	1.00
M	13	Midwestern States (Iowa, Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri, Nebraska, S. Dakota, N. Dakota, Oklahoma, Texas, Wisconsin)	2.50
N	6	New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont)	1.00
S	11	Southern States (Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia)	2.00
W	11	Western States (Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming)	2.00
	50		\$9.25
B	50	Bargain Special, All States, \$9.25 value	\$5.00
I	1	Individual States	\$.25
P	18	Pack of different small states	\$2.00
L		Local Revenues	\$1.00

(Note: Kansas, Michigan, Mississippi, and Tennessee are yet to be delivered to the author)

"EL" HUBBARD, BOX 278, NORTHRIDGE, CALIFORNIA

ILLINOIS "DAILY USE" HUNTING STAMPS - Mr. E. L. Vanderford tells us that our comments in the June number to the effect that these were issued from 1955 on, should have read "from 1953 and up." The 1959 and 1960 issues were raised to \$3 and \$5 respectively.

CALIFORNIA CIGARETTE TAX stamps are shown us by Mr. Vanderford, both in meter form and decal or heat applied stamps. We will not try to illustrate them as we had difficulty with the New Mexico illustration in the last issue. The California stamp is almost identical in size and shape. They have the state seal in the center, CALIFORNIA in a curved line over the seal, TAX 20 PAID/CIGARETTES in two lines under the seal. They are black on yellow, with a pink safety design on the backing which comes off on the cellophane all around the stamp, making

a border all around the stamp from one eighth to one quarter inch wide. This safety design is an interlocking horizontal oval reading STATE OF between two lines above, and CALIFORNIA between two lines below.

The meter imprints shown us are printed in green with "20" at each end, and inscribed CALIFORNIA/29191/TAX PAID/CIGARETTES in four lines, all surrounded by a wavy line. The number is the meter number and, of course, varies. A couple of them have an additional imprint outside the design at the right, one with horizontal lines and one with diagonal lines. We do not know the significance of these in this particular case. We know of this additional imprint being used in other states at a time of tax change to denote that the new rate was paid; however, we do not believe the tax rate in California has been changed.

Mr. Vanderford tells us that the stamps are sold to banks only and by them to licensed distributors only.

Denominations are:

1½¢, sold in sheets of 100 stamps each. (Single sheets are sold)

3¢, sold in sheets of 100 stamps each. (Single sheets are not sold - minimum sale is pad of 10 sheets)

3¢, sold in rolls of 30,000 stamps each.

This latter seems to be the usual form the distributors buy them in, and which makes it difficult to get mint copies. This same situation of large rolls seems to apply to the stamps of other states as well.

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WASHINGTON APPLE STAMPS were the subject of an article in the November 26th issue of Weekly Philatelic Gossip, by Fred. E. Carver.

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ABSOLUTE SATISFACTION GUARANTEED
(Not one lot returned to date)

\$75 FACE VALUE ALL DIFFERENT MINT REVENUES (some full panes and sheets) ONCE IN A LIFETIME BARGAINS AT ONLY \$10 PER LOT.

* Ask for Lot: A, B, C, or D. (No duplication across lots.)
or all four for \$35!

* Every revenue collector should own these fine lots, if only for the trading value.

* I will gladly pay \$10 for any similar, but different, lot.

* Immediate refund if you are not more than pleased.

* Low priced approvals accompany lots.

"El" Hubbard, Box 278, Northridge, California

NEBRASKA UPLAND GAME BIRD STAMP

Dated 1961, perforated 12½
\$1.00 black

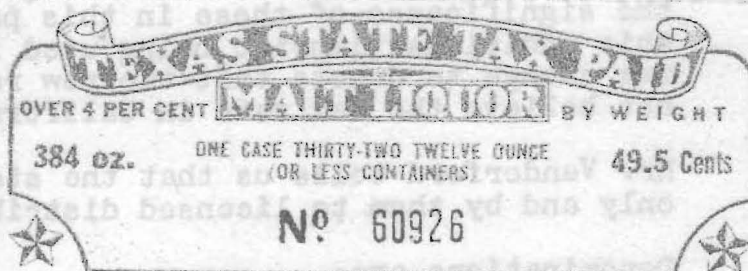


ILLINOIS DAILY USAGE STAMP

Dated 1959, perforated 12½, same design as before
\$3.00 black on green design, red serial numbers, buff paper
\$5.00 black on orange red design, red serial numbers,
green paper

TEXAS MALT LIQUOR - over 4%

Rouletted 7, paper stamps
21 66/100¢ orange, black
serial number, for 168
oz., 1 case 24 7-oz.
or less containers
49.5¢ olive gray, black
serial number, for 384
oz., 1 case 32 12-oz.
or less containers



The serial number on the 21 66/100¢ value are large, with
serifs, while the numbers on the 49.5¢ value are narrow
and sans-serif.

TEXAS WINE

All are paper stamps, rouletted 7
NATURAL AND CARBONATED

79.2¢ green for 2.4 gallons
NOT OVER 14%

31.68¢ orange yellow, for 2.4 gallons

39.6¢ dark gray green, for 3 gallons

52.8¢ brown for 4 gallons

NOT OVER 24%

63.36¢ blue for 2.4 gallons

79.2¢ red for 3 gallons

\$1.056 violet for 4 gallons

All the wines have a serial number in the color of the stamp



TEXAS CIGARETTE TAX

Decals on pink safety card, clear rouletted 6½

4¢ blue for 10 cigarettes

8¢ green for 20 cigarettes

The 4¢ is a vertical design 9½ x 17 mm, with star above and
numeral of value below, while the 8¢ is a horizontal design
of the same size with the numeral of value on its side
reading "8¢" when the stamp is turned with the left end at
the bottom. Both have black serial numbers running the long
way of the stamps. The 4¢ is rouletted all around each stamp,
while the 8¢ is in strips of ten, rouletted between strips
but not between stamps.