

# STATE REVENUE NEWSLETTER

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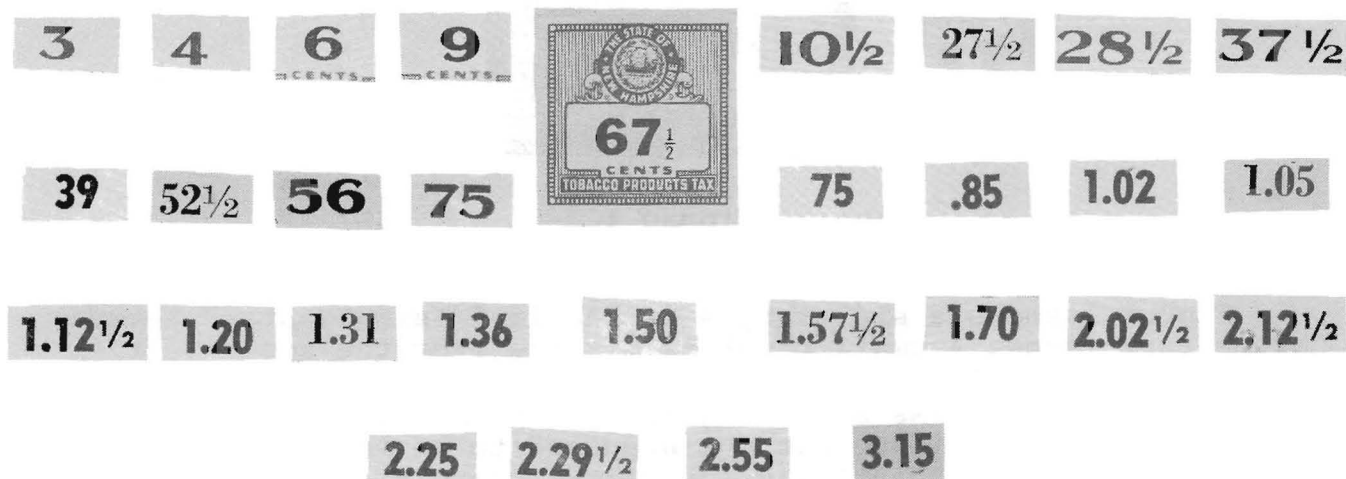
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Whole No. 171

REPRINTINGS OF THE 1947 NEW HAMPSHIRE TOBACCO TAX DECALS

by Terence Hines



In terms of both years in use (28) and number of denominations (at least 53), the series of large, square tobacco tax decals first issued in 1947 is the longest running and largest series of New Hampshire state revenues. The basic design of the stamps is in dark green (termed "Dartmouth green" in state records) with the denomination added in black.

At least one value in the series, the 75¢ value, exists with two distinct type styles used for the denomination. This is probably due to the reprinting of this denomination at some point in the series' long life. It is very likely that other denominations were also reprinted and that they, too, show distinct differences in the type styles of their denominations. Shown above are the denominations of all the values of this series in my collection, including the two types of the 75¢ value. I would appreciate it if readers would compare these two any stamps of this series in their collections. If any differences are found, please send photocopies of the stamps. I would also like photocopies of any denominations not shown here so that comparisons can be made between different collections. I will reimburse all postage and photocopy costs. My address: Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570-2799.

## NEVADA SCISSOR CUTS

by M. E. Matesen & Earl Stritzinger



Figure 1

Figure 1 shows a sad example of the 1867 "single-star" Nevada documentary issue. A small chunk is missing from the upper left corner. The stamp is creased, torn and repaired. I was about to chuck it, but there was something which kept me from doing so. Then it struck me - this issue was not supposed to be knocking around in what I would term a "partially perforated" condition. As can be readily seen, the right side of the stamp has a very sizable margin without rouletting, while the adjacent left side is, at best, "ifish." The only rouletting seen is across the top, but a glance at the base sadly shows a ragged torn separation which leaves the question of the type of separation at the base up in the air, so to speak. Obviously one stamp doesn't prove that partially imperforated varieties existed on this issue, especially considering the stamp's condition. So, where, or more specifically, how, did this "odd cut" occur?

Over the past many years, Earl Stritzinger and I have corresponded regarding the classic Nevada documentaries so it only seemed logical to turn the question over to Earl. With this short introduction, I'll turn the reins of the story over to Mr. Stritzinger, who will pursue it from here.

In reply to Matesen's inquiry, about all that can be said is that the early Nevada revenues apparently were issued either imperforate or variously rouletted. Through the years a number of studies and checklists have been made of these stamps, but no reference has been made to any rouletted issues being found part imperforated. The only exceptions are catalog listings, such as Hubbard (1960) of rouletted pairs that are imperforated vertically, but these are rare items.

More thought given to the question prompted a little research. Careful inspection of some 40 Nevada 2¢ "single star" stamps, rouletted 14 to 18, revealed that five were partially cut, presumably with scissors, even though rouletting can be clearly seen on the stamp. These five stamps are shown in Figure 2.



Figure 2

The first stamp shown above (top left) has been torn along the rouletting on three sides. However, it has been cut along the top edge, even though it is clearly rouletted about 1 mm below the cut. The next two stamps are either torn or cut along all four sides but, parallel to the bottom edge, they are clearly rouletted. Stamp # 4 is somewhat similar except it is nicely rouletted at both top and bottom. The final stamp has been cut parallel to the verticle roulette at the side of the stamp.

Additional inspection of other Nevada stamps revealed that after checking 19 "double star" issues rouletted 14 to 18, none were found cut. Finally, 52 "double star" stamps rouletted 10 were carefully examined but none were found to be cut. It appears, then, that the stamp in Figure 1 is not part perforated, but has been cut apart.

If any conclusions can be drawn from this rather limited survey, it would seem that the "scissor cuts" of the Nevada rouletted stamps are somewhat uncommon and that they appear to be confined to the "single star" issue. When a few of the S.R.S. members read this article, they may find themselves scurrying to their collections and

upon inspection will be quick to conclude that their findings differ from this review of these old classics. This story may be filed away under Nevada philatelic trivia, but it has disclosed something about these classic Nevada issues that has not been described before.

Finally, it should be noted that the rouletting on the stamps in Figure 2 has been "touched up" for emphasis and the stamps in both Figures 1 and 2 are shown enlarged 100%.

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#### MORE ON WASHINGTON STATE GAMBLING STAMPS

My article in the last issue of the Newsletter illustrated examples of two types of these stamps. One type was inscribed "Ser. 1", the other "Ser. 5". Stamps inscribed "Ser. " 2, 3 or 4 exist and are of the same design as stamps inscribed "Ser. 5."

- M. E. Matesen

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#### BRUNDAGE COLLECTION OF LOCAL REVENUES - ADDITIONAL NOTES

The following should be added to the listing of these stamps that appeared in the July-Aug./Sept.-Oct., 1983 SRN (whole # 162).

##### Alabama

Cherokee (City of)

1¢ cigarette tax, green

Lamar (County of)

5¢ excise tax, red on white, design like Griffin, GA

10¢ excise tax.

An examination of the listing of the Brundage collection will reveal color changes on the stamps of several localities. For example, the Banks, AL 1¢ cigarette tax decal is found in both green and blue. Why these color changes? According to Donald Brundage, the printer of these stamps, the color changes were made to foil counterfeiters. The Hilton Head, SC "Island Packet" ran a story on Brundage in its Dec. 19, 1985 issue (Pages 1B and 3B) which says, in part "When stamp counterfeiters tried to cash in on his success, he thought he 'might turn up missing' if he went into combat with them, but by cooperating with investigators, he saved himself and helped catch some of the crooks. 'I'd have to change from color, like from blue to green, overnight, so the counterfeiters couldn't keep up with the legal stamps' he explains."

Collectors might be on the look-out for copies of counterfeit stamps, although it is very unlikely that any have survived.

- Terence Hines

## AD CORNER

NEW YORK HUNTING & FISHING. Have a good supply of NY state hunting and fishing permit stamps used, a few Federal ducks and some other state hunting and fishing stamps. I buy, sell, trade. If you are interested in buying, selling or trading, please let me hear from you. Write before sending anything. SASE please. HARRY FOWLER, BOX 376-C, STONE RIDGE, NY 12484. (1)

IOWA DUCKS IMPERF. Trade my Iowa duck stamps, 1972 and 1973 imperf. pairs, for your state hunting and fishing stamps that I need. I especially want duck stamps. I have other stamps to trade also. DALE C. STOVER, 1616 14th ST., SILVIS, IL 61282. (3)

DUCKS WANTED. All state and federal duck stamps, salmon and trout stamps, conservation and habitat stamps, turkey and quail stamps wanted. New and used, past and present. Send list and prices to JOHN KOPCHIK, JR. 5223 SOUTH LOREL AVE., CHICAGO, IL 60638. (1)

REVENUES WANTED. Wanted to buy perfined revenues, especially the stock transfer issues of NY, MA, etc. I am trying to get all issues with all perfins, so I need more than one copy of each, if the perfin differs. Multiples are also quite useful for plating and are wanted. I'm happy to go through heaps to pull out what I want, or I buy accumulations of perfined revenues. Send lots with price to ED DENSON, BOX 158 ALDERPOINT, CA 95411. Member, Perfins Club. (0)

25 CIGARETTE TRADE. New Jersey 25 cigarette stamp free for your state's 25 cigarette stamp. SASE not needed. HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON-BY-THE-SEA, NJ 07717. (1)

STATE FISH AND GAME STAMPS. Mass. archery, 1960-1971, 1973, \$5 each. Mass. waterfowl, 1984, 1985, \$1.25\* New Hampshire 1961 hunting, fishing & combination, \$1.50 the set; 1981 pheasant, \$4\*, 1984 waterfowl, \$4\*. Iowa 1985-86 trout, \$8\*. NY bowhunting, 1973-74, \$3.25\*; 1974-75, \$3.25\*; 1979-80, \$4.25\*; 1980-81, \$4.25\*; NY muzzleloading, 1980-81, \$4.25\*. Washington 1980 salmon set of 4 (\$1, \$3, \$5, \$10), \$5, 1981 set of 4, \$5. "\*" indicates stamp sold at face value. TERENCE HINES, PSYCHOLOGY DEPT., PACE UNIVERSITY, PLEASANTVILLE, NY 10570-2799. (1)

FLORIDA CITRUS. Will trade Florida citrus advertising stamp complete booklet panes of 20 stamps: 1¢ (CF41), 2¢ (CF42), 3¢ (CF43) for other state revenue booklet panes that I need. Also have partial panes of 15, \$4.00 CF29 stamps to trade. My photocopies for yours. BRUCE MOSHER BOX 3236 INDIALANTIC, FL 32903. (1)

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MICHIGAN DOESN'T USE CIGARETTE TAX STAMPS OR METERS.

Although Michigan has had a cigarette tax since at least 1950, neither meter imprints nor decals are or ever have been used to collect this tax. Taxes are collected via monthly returns.



## IN THE SCHEME OF THINGS: REVISITED

by M. E. Matesen

The July-August, 1982 issue of the Newsletter (whole # 158) contained an article under the above headline, without the "revisited," along with illustrations of two Washington state "Beer in Transit" stamps. One of these stamps, as was noted, was not listed in my 1973 Washington state revenue catalog and it prompted me to ask "where does this stamp belong in the scheme of things?"

The question derived in part from the fact that the transit stamp series had reportedly been discontinued in 1969 and the stamp listed in my catalog as EB5 was to have been the last issue. It's difficult to capture in some cliche my thoughts when I found that the stamp in question was, in fact, a current issue! Seems as if the Washington Liquor Control Board has gone back to using these stamps. They are affixed to beer containers intended for shipment outside of the state. and such beer is not subject to state taxation. This suggests that those who favor Washington brewed beers keep an eye out for these stamps on any of the suds they buy that have been shipped from the Evergreen State.

On a closing note, the inscription that was referred to in the original article, "LIQ-351-12" that appears at the lower left corner of each stamp simply denotes a form number which is used by the state to place printing orders. These stamps are issued in packets of 10,000 stamps each.

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### SRS OFFERS 1960 "STATE REVENUE CATALOG" CUTS

The SRS has about 50 of the original metal on wood "cuts" used to illustrate Hubbard's 1960 "State Revenue Catalog." They are the cuts used to illustrate the Nebraska, Texas, Washington state and Wisconsin sections. They may be purchased for \$2 each from SRS President Terence Hines, Psychology Department, Pace University, Pleasantville, NY 10570-2799. Checks should be made payable to the State Revenue Society. This is a rare opportunity to own an extremely unusual piece of philatelic "literature."

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### NEW MASSACHUSETTS 25 CIGARETTE DECAL

Massachusetts has issued a 25 cigarette decal. The design is similar to the current 20 cigarette decal (Hines Type C1), the only difference being in the denomination. It is printed in black on a pink background and is a heat transfer decal.

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### BIBB COUNTY, GEORGIA BEER DECAL

The illustrated decal (shown actual size) is green on cream safety card.



# STATE WATERFOWL, CONSERVATION OR HABITAT STAMPS

by E. L. Vanderford

During the past year or so I have been overwhelmed with letters from collectors confused by the classifications assigned to these stamps by print and stamp vendors. Some of these vendors, eager to gain the highest prices for their wares, blatantly advertise their creations as state duck stamps even though they are not required to hunt anything. Other stamps that are required to be able to hunt numerous types of game, including waterfowl, mysteriously become state "duck" stamps. Some state officials quietly go along with these deceptions and thereby help reap the golden harvest from collectors.

Most collectors will agree that anyone is entitled to collect whatever he or she desires. But it is also true that a buyer is entitled to an honest description of what is being purchased.

It is hoped that the following classifications for these stamps will be of assistance in identifying these often confusing and misrepresented stamps.

## I. WATERFOWL STAMP REQUIREMENTS.

1. The stamp must be issued by a governmental authority, i.e., federal, state, county, etc.
2. Purchase of the stamp must be required in order to hunt waterfowl.
3. The major purpose of the stamp must be to permit the hunting of waterfowl. Small game, game bird, conservation or habitat stamps that incidentally permit the hunting of waterfowl do not qualify as duck or waterfowl stamps.

Examples of a few genuine state duck stamps include, California, 1971-72 to the present; Delaware 1980-81 to the present; Florida 1979-80 to the present; Illinois 1975-76 to the present; Indiana 1976 to the present; Iowa 1972 to the present.

## II. COMPULSORY PURCHASE AND/OR HABITAT STAMP REQUIREMENTS.

1. The stamp must be issued by a governmental authority as above.
2. Purchase of the stamp must convey some hunting, fishing or outdoor activity privilege.
3. Funds from the sale of the stamps must be used for conservation, habitat or other wildlife programs.

Examples of this type of stamp include Indiana 1980-1985 \$1 Game Bird and Habitat stamps, Iowa 1979-1985 \$3 Habitat stamps, Minnesota 1957 \$1 Wildlife Lands stamp, Nebraska 1977-1985 \$7.50 Habitat stamp and Wyoming 1984 and 1985 \$5 Conservation stamps.

## III. VOLUNTARY PURCHASE CONSERVATION AND/OR HABITAT STAMPS.

1. The stamp must be issued by a governmental authority as above.
2. Purchase of the stamp must not convey any hunting, fishing or outdoor activity privilege.
3. Purchase of the stamp must be on an entirely voluntary basis.
4. Funds derived must be used for conservation, habitat or other wildlife programs.

Examples of voluntary purchase conservation/habitat stamps include: Colorado 1974-1979 Conservation stamps, Maryland 1985 \$5 Endangered Species and Nongame Wildlife stamps, Mississippi 1975 \$5 Conservation stamp, Montana 1980-81 \$2 Bird Art stamps, New York 1985 \$5.50 Conservation stamp, showing Canada geese, North Carolina 1983-84 and 1985-86 \$5.50 Conservation stamps, Pennsylvania 1983-1986 \$5.50 Conservation stamps. It should be noted that the last three stamps are often offered as genuine state duck stamps, which they clearly are not.

The foregoing listings in no way concern the unofficial conservation labels or "stamps" issued by individuals or private societies.

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#### NEW YORK CITY AND CITY PLUS STATE 25 CIGARETTE DECALS

The New York tax laws now permit the sale of packs of 25 cigarettes. The illustrated heat transfer decal is blue on a purple background. The decals used on packs of 25 cigarettes sold in New York City are of the same design, but are inscribed "STATE & / CITY OF / NEW YORK" and are black on a brown background.



Enlarged 100%

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#### KENTUCKY 25 CIGARETTE DECALS

The illustrated heat transfer decal is black on yellow. The illustrated copy is, alas, faulty. A second type of 25 cigarette heat transfer decal is also used in the state. This is black on a dark green background and is too dark to illustrate. The design has the state seal at the top, flanked by "TAX" on the left and "PAID" on the right, all in black. Below this there is a black bar with "KENTUCKY" in dark green. Below this is the inscription "25 CIGARETTES 25" in black.



Enlarged 100%

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#### ALEXANDER CITY, ALABAMA

Illustrated is a 2¢ black on olive green heat transfer decal from this city. The date of usage of this stamp is not known.



Enlarged 100%

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#### BRENT, ALABAMA

These are more from the Brundage collection and are of the standard tobacco leaf design: ½¢ tobacco tax, green, inscribed "TOWN OF / BRENT," 2½¢ tobacco tax, green, inscribed "CITY OF" and 10¢ cigar tax, green, inscribed "TOWN OF".



# IOWA 1984 TROUT AND MIGRATORY WATERFOWL SE-TENANTS

by Terence Hines

Spectacular se-tenant pairs and blocks of the 1984 Iowa trout and migratory waterfowl stamps have appeared on the market recently and seem to be getting rather high prices. Four lots of these items were offered in Sam Houston Philatelic Auctions' auction # 17 of



Figure 1.



Figure 2.

April 20, 1985. Lot 1319 was a horizontal pair of the 1984 migratory waterfowl stamp, imperf. between and with one stamp in the pair inverted relative to the other. This lot had an estimate of \$100 and brought \$60. Lot 1320 was identical to lot 1319 and also brought \$60. Lot 1321, shown in Figure 1, enlarged about 50%, is a block of four of the 1984 migratory waterfowl stamp, imperf. vertically and horizontally and with the stamps on one side of the block inverted relative to the stamps on the other side. I do not find an estimate or realized price for this lot in my notes. Lot 1322, shown in Figure 2, also enlarged about 50%, is the most spectacular of these items. It consists of two 1984 trout and two 1984 migratory waterfowl stamps, each inverted relative to its mate. The block is imperf. between both vertically and horizontally. The estimate on this lot was \$500 and it sold for \$360.

A call to the Information and Education Section of the Iowa Conservation and Wildlife Department elicited the story of the origin of these unusual items. The Department was not satisfied with the printing of a portion of the original order for the 1984 trout and migratory waterfowl stamps that was supplied by the state printer. The original stamps were supplied in booklet format and in some booklets the perforations were badly out of line. A request was made for an additional 2000 stamps to make up for those spoiled. The state printer supplied these additional stamps in sheet format and arranged the sheets any way convenient, thus creating the relative inverts, se-tenants, etc. The lack of perforations is probably due to the fact that the printer expected the sheets to be cut apart between the imperforate stamps before sale. Word of these oddly formatted sheets got out and individuals purchased the unseparated items.



MUNICIPAL. Shown actual size, this decal is dark blue on plain yellow card, black roul. 8. It bears no state or city name and may have been used as a sample by one of the companies that printed local tax decal stamps. It may also have been an emergency stamp that could be sent to any town that ran out of its own decals.

WISCONSIN. Shown enlarged 100% is the current(?) 10 cig. water transfer decal. The color is apple green.

OHIO. Shown actual size is the current water transfer decal. It is blue and yellow on white. The yellow is limited to the panels around "OHIO" and "20".

**Table 6**  
**State Cigarette Tax Rate Changes Since July 1, 1950**  
**Through November 1, 1985**

State	Year first enacted	Rate July 1 1950	Changes	Rate Nov. 1 1985
AL	1927	3¢	3-4¢ 7/1/55; 4-6¢ 10/1/59; 7¢ 10/1/65; 7-10¢ 10/1/67; 10-12¢ 9/30/69; 12-16¢ 7/28/80; 16-16.5¢ 7/1/84	16.5¢
AK*	1949	3¢	3-5¢ 1/1/59; 5-8¢ 7/7/61; 8-16¢ 10/1/85	16¢
AZ	1933	2¢	2-6.5¢ 7/1/65; 6.5-10¢ 3/22/68; 10-13¢ 7/1/74; 13-15¢ 7/1/84	15¢
AR	1925	4¢	4-6¢ 3/9/51; 6-8¢ 3/5/65; 8-12.25¢ 4/21/69; 12-25-12.75¢ 7/1/70; 12.75-17.75¢ 3/22/71; 17.75-21¢ 3/18/83	21¢
CA	1959	0	3¢ 7/1/59; 3-7¢ 8/1/67; 7-10¢ 10/1/67	10¢
CO	1964	0	3¢ 7/1/64; 3-5¢ 6/1/65; 5-10¢ 7/1/73; 10-15¢ 7/1/77; 15-10¢ 7/1/78; 10-15¢ 11/1/83	15¢
CT	1935	3¢	3-4¢ 2/1/56; 4-3¢ 11/1/56; 3-5¢ 7/1/61; 5-6¢ 7/1/63; 6-8¢ 7/1/65; 8-16¢ 7/1/69; 16-21¢ 8/23/71; 21-26¢ 8/1/83	26¢
DE	1949	2¢	2-3¢ 10/1/53; 3-5¢ 11/1/61; 5-7¢ 8/1/65; 7-11¢ 7/1/69; 11-14¢ 8/1/71	14¢
DC	1949	1¢	1-2¢ 7/1/54; 2-3¢ 11/1/66; 3-4¢ 12/1/69; 4-6¢ 12/1/72; 6-10¢ 12/1/75; 10-13¢ 7/1/76	13¢
FL	1943	5¢	5-8¢ 7/1/63; 8-15¢ 4/1/68; 15-17¢ 7/1/71; 17-21¢ 7/1/77	21¢
GA	1923	5¢	5-3¢ 7/1/51; 3-5¢ 7/1/55; 5-8¢ 3/1/64; 8-12¢ 4/1/71	12¢
HI*	1939	2.9¢	2.9-3.9¢ 1/1/60; 3.9-8¢ 7/1/65 (Rate is 40% of wholesale price)	27¢
ID	1945	3¢	3-4¢ 5/4/55; 4-5¢ 7/1/59; 5-6¢ 7/1/61; 6-7¢ 5/19/63; 7-9.1¢ 7/1/72	9.1¢
IL	1941	3¢	3-4¢ 8/1/59; 4-3¢ 6/8/60; 3-4¢ 5/1/61; 4-7¢ 8/1/65; 7-9¢ 8/1/67; 9-12¢ 8/1/69	12¢
IN	1947	3¢	3-4¢ 6/1/63; 4-6¢ 5/1/65; 6-10.5¢ 7/1/77	10.5¢
IA	1921	2¢	2-3¢ 7/1/53; 3-4¢ 7/4/59; 4-5¢ 7/4/63; 5-8¢ 7/1/65; 8-10¢ 8/1/67; 10-13¢ 3/13/71; 13-18¢ 7/1/81; 18-26¢ 10/1/85	26¢
KS	1927	3¢	3-4¢ 4/1/57; 4-6¢ 4/1/64; 6-8¢ 5/1/65; 8-11¢ 7/1/70; 11-16¢ 7/1/83; 16-24¢ 10/1/85	24¢
KY	1936	2¢	2-3¢ 7/1/54; 3-2.5¢ 7/1/60; 2.5-3¢ 7/1/70	3¢
LA	1926	8¢	8-11¢ 8/1/70; 11-16¢ 7/1/84	16¢
ME	1941	4¢	4-5¢ 7/1/55; 5-6¢ 7/1/61; 6-8¢ 7/1/65; 8-9¢ 7/1/67; 9-10¢ 11/1/67; 10-12¢ 6/1/69; 12-14¢ 7/1/71; 14-16¢ 7/1/74; 16-20¢ 9/22/83; 20-28¢ 10/1/85	28¢
MD	1958	0	3¢ 7/1/58; 3-6¢ 7/1/61; 6-10¢ 6/1/75; 10-13¢ 7/1/80	13¢
MA	1939	5¢	5-6¢ 7/29/58; 6-8¢ 1/1/65; 8-10¢ 3/3/66; 10-12¢ 6/2/69; 12-16¢ 5/1/71; 16-21¢ 7/1/75; 21-26¢ 7/1/83	26¢
MI	1947	3¢	3-5¢ 8/1/57; 5-6¢ 2/1/60; 6-5¢ 7/1/61; 5-7¢ 7/1/62; 7-11¢ 4/1/70; 11-21¢ 5/1/82	21¢
MN	1947	4¢	4-5.5¢ 8/1/59; 5.5-7¢ 7/1/61; 7-8¢ 5/21/63; 8-13¢ 5/30/69; 13-18¢ 10/31/71; 18-23¢ 7/1/85	23¢
MS	1930	4¢	4-5¢ 3/1/55; 5-6¢ 7/1/58; 6-8¢ 7/1/62; 8-9¢ 7/1/64; 9-11¢ 7/1/73; 11-18¢ 6/1/85	18¢
MO	1955	0	2¢ 1/1/56; 2-4¢ 5/1/61; 4-9¢ 7/15/69; 9-13¢ 8/13/82	13¢
MT	1947	2¢	2-4¢ 12/7/50; 4-5¢ 2/25/57; 5-8¢ 7/1/57; 8-12¢ 3/5/71; 12-16¢ 7/1/83	16¢
NE	1947	3¢	3-4¢ 9/20/57; 4-6¢ 6/1/63; 6-8¢ 4/1/65; 8-13¢ 4/28/71; 13-14¢ 8/30/81; 14-18¢ 5/1/82	18¢
NV	1947	3¢	3-7¢ 7/1/61; 7-10¢ 7/1/69; 10-15¢ 7/1/83	15¢
NH	1939	2.5¢	2.5-3¢ 7/1/51; 3.5-4.5¢ 7/1/65; 4.5-7¢ 7/1/67; 7.8-5¢ 7/1/70; 8.5-10.5¢ 7/7/71; 42% of retail price to 12¢ 7/1/75; 12-17¢ 8/15/83	17¢
NJ	1948	3¢	3-5¢ 4/1/56; 5-6¢ 1/6/61; 6-7¢ 5/23/61; 7-8¢ 6/1/63; 8-11¢ 6/16/66; 11-14¢ 6/4/68; 14-19¢ 5/16/72; 19-24¢ 6/18/82; 24-25¢ 7/1/83 (surtax escalator)	25¢
NM	1943	4¢	4-5¢ 7/1/55; 5-8¢ 7/1/61; 8-12¢ 7/1/68	12¢
NY	1939	3¢	3-5¢ 4/1/59; 5-10¢ 4/1/65; 10-12¢ 6/1/68; 12-15¢ 2/1/72; 15-21¢ 4/1/83	21¢
NC	1969	0	2¢ 10/1/69	2¢
ND	1925	5¢	5-6¢ 7/1/51; 6-7¢ 7/1/63; 7-8¢ 7/1/65; 8-11¢ 7/1/69; 11-12¢ 7/1/79; 12-18¢ 4/1/83	18¢
OH	1931	2¢	2-3¢ 3/1/56; 3-5¢ 6/1/59; 5-7¢ 9/1/67; 7-10¢ 8/19/69; 10-15¢ 12/20/71	14¢
OK	1933	5¢	5-7¢ 7/1/61; 7-8¢ 7/1/65; 8-13¢ 4/1/68; 13-18¢ 7/1/79	18¢
OR	1966	0	4¢ 7/1/66; 4-9¢ 2/17/72; 9-16¢ 12/1/81; 16-19¢ 6/1/82; 19-27¢ 10/1/85	27¢
PA	1935	4¢	4-5¢ 10/1/55; 5-6¢ 6/1/59; 6-8¢ 6/1/63; 8-13¢ 10/16/67; 13-18¢ 1/15/70	18¢
RI	1939	3¢	3-5¢ 6/1/58; 5-6¢ 6/1/60; 6-8¢ 6/1/64; 8-13¢ 7/1/68; 13-18¢ 6/1/75; 18-23¢ 3/15/82; 23-23.4¢ 7/1/85	23.4¢
SC	1923	5¢	5-3¢ 7/1/51; 3-5¢ 7/1/59; 5-6¢ 7/1/69; 6-7¢ 7/1/77	7¢
SD	1923	3¢	3-3.25¢ 7/1/55; 3.25-5¢ 7/1/59; 5-6¢ 7/1/63; 6-8¢ 7/1/65; 8-12¢ 7/1/69; 12-14¢ 7/1/79; 14-15¢ 7/1/81; 15-23¢ 7/1/85	23¢
TN	1925	3¢	3-5¢ 4/2/51; 5-7¢ 6/1/63; 7-8¢ 6/1/67; 8-13¢ 6/1/69;	13¢
TX	1931	4¢	4-5¢ 9/6/55; 5-8¢ 9/1/59; 8-11¢ 7/1/65; 11-15.5¢ 10/1/69; 15.5-18.5¢ 7/1/71; 18.5-19.5¢ 10/2/84; 19.5-20.5¢ 9/1/85	20.5¢
UT	1923	2¢	2-4¢ 2/19/54; 4-8¢ 7/1/63; 8-10¢ 7/1/79; 10-12¢ 7/1/82	12¢
VT	1937	4¢	4-5¢ 7/1/57; 5-7¢ 7/1/59; 7-8¢ 7/3/63; 8-10¢ 7/1/65; 10-12¢ 6/1/69; 12-17¢ 8/15/83	17¢
VA	1960	0	3¢ 8/1/60; 3-2.5¢ 9/1/66	2.5¢
WA	1935	4¢	4-5¢ 5/1/55; 5-6¢ 6/1/59; 6-7¢ 4/15/61; 7-11¢ 6/1/65; 11-16¢ 6/1/71; 16-20¢ 7/1/81; 20-20.8¢ 5/1/82; 20.8-23¢ 8/1/82	23¢
WV	1947	1¢	1-4¢ 7/1/51; 4-5¢ 7/1/56; 5-6¢ 7/1/61; 6-7¢ 4/1/68; 7-12¢ 7/1/70; 12-17¢ 6/1/78	17¢
WI	1939	3¢	3-4¢ 7/1/55; 4-5¢ 7/1/57; 5-6¢ 9/1/61; 6-8¢ 8/15/63; 8-10¢ 8/1/65; 10-14¢ 9/1/69; 14-16¢ 11/5/71; 16-20¢ 8/1/81; 20-25¢ 5/1/82	25¢
WY	1951	0	2¢ 7/1/51; 2-3¢ 7/1/57; 3-4¢ 7/1/59; 4-8¢ 7/1/67	8¢

\* Alaska became a state January 3, 1959; Hawaii, July 4, 1960.

STATE CIGARETTE TAX RATE TABLE.

The table on the previous page is reproduced from the 1985 (vol. 20) edition of the Tobacco Institute's annual "The Tax Burden on Tobacco." The volume summarizes a great deal of information on both state and federal tobacco taxes in its 200 pages. A copy of the book is available in the SRS Library.

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