

THE  
**STATE REVENUE NEWSLETTER**

Editorial Office

THE STATE REVENUE SOCIETY

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MICHIGAN APPLE ADVERTISING TAX

Mr. Joseph Markey has shown us a 3¢ apple advertising tax card from this state, with both stamp and other printing in lilac. He tells us that these are found loose inside the boxes of apples rather than being fastened to the outside of the box.

The stamp itself is the same as has been used for a number of years for the cards, as well as the second set of adhesive stamps, and is the first one to come to the writer's attention in a value other than 1¢. Perhaps there are some 2¢ values coming between the 1¢ and the 3¢. Who can enlighten us?



NEW JERSEY CIGARETTE TAX is the first tax change that has come to our attention for the new year, it having been put into effect January 6, 1961. This is an increase from 5¢ to 6¢ per pack. It is scheduled to revert to 5¢ after June 30, 1962, if a bond issue for state institutions is approved by the voters this coming November.

No doubt there will be a good many stamp tax changes this year. Forty-two different state legislatures convened in January and the proposals noted so far would bring about quite a number of increases.

"THE STATE REVENUE NEWSLETTER"  
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Our thanks go to Mr. Hubbard and Mr. Markey for news and the opportunity to illustrate the items shown in this issue.

CALIFORNIA CIGARETTE TAX initiative petition for repeal did not receive the required number of signatures to place it before the 1961 legislature.

During the year 1960 the following new taxes and changes were noted:

VIRGINIA Cigarette Tax, 3¢ per pack, effective from August 1, 1960, until June 30, 1962.  
Cigar Tax - small cigars weighing not over 3 pounds per thousand, 1¢ per 10 cigars; other cigars at rates from \$1 per thousand where retail value is 3 1/3¢ each or less, to \$13.50 per thousand on those selling for over 20¢ each.

KENTUCKY Cigarette Tax, reduced effective July 1, 1960 from 3¢ to 2.5¢ per pack.

RHODE ISLAND Cigarette Tax raised on June 1, 1960, from 5¢ to 6¢ per pack; and also a 1¢ per pack floor stock tax on cigarettes in stock on that date.

KENTUCKY Alcoholic beverage excise taxes, effective March 25, 1960, ceased to be collected by means of stamps and are now collected on a report basis.

SOUTH CAROLINA made permanent temporary increases levied in 1959, which were due to expire June 30, 1960, on cigars, cigarettes, beer, wine, malt and malt extracts.

VIRGINIA increased the tax on beverages of not more than 3.2% alcoholic content from July 1, 1960, until June 30, 1962, in barrels from \$3.10 to \$4; bottles of not more than seven ounces from \$0.015 to \$0.01875;

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LIMITED OFFER OF  
FULL MINT SHEETS!!

WASHINGTON FRUIT STAMPS

10 different sheets (200 stamps) \$20.00

\$1 1947 issue, full sheet of 20 \$ 7.50

Both Lots for only \$25  
(Mailed flat, by insured mail)

HUBBARD'S CUPBOARD

8714 Etiwanda, Northridge, California



bottles of more than seven but not more than twelve ounces from \$0.02 to \$0.025; bottles of more than twelve ounces, from 1 2/3 mills to 2 1/2 mills per ounce.

Manufacturers, bottlers and wholesalers were required to file a report of crowns, lids, and tax stamps on hand July 1st; also an inventory of merchandise on hand and pay the additional taxes.

Alcoholic beverages sold through the state liquor stores and wine sold to licensed retailers was also subject to a 10% increase in taxes.

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#### EARLY STATE EXCISE STAMPS

By "El" Hubbard

Most state excise stamps were issued after 1930. Those issued for taxes on commodities prior to 1930 were:

Arkansas 66 starting in 1924 on Tobacco, Georgia 26 from 1924 on cigarettes and oysters, Iowa 16 from 1921 on cigarettes, Kansas 34 from 1927 on tobacco, Louisiana 11 from 1926 on tobacco, Michigan 9 from 1929 on malt; Missouri 48 from 1901 on beer, New York 13 from 1903 on liquor, North Dakota 9 from 1925 on cigarettes, South Carolina about 60 from 1923 on business license, South Dakota 15 from 1923 on cigarette and malt, Tennessee 93 from 1925 on cigarettes and malt, Utah 17 from 1923 on cigarettes and oleo.

States issuing their first excise stamps after 1930 are, in order of their first such issue: 1930 - Mississippi; 1931 - Florida, Ohio, and Texas; 1932 - Alabama, Maryland, and West Virginia; 1933 - Arizona, Colorado, Delaware, Indiana, Wisconsin; 1934 - Illinois, Maine, Minnesota, New Mexico, Washington and Wyoming; 1935 - California, Connecticut, Idaho, Nebraska, Nevada, Oklahoma, Pennsylvania; 1936 - Kentucky and Vermont; 1937 - North Carolina; 1938 - Virginia; and 1939 - Rhode Island.

The total number of state excise stamps issued prior to 1930 is about 416 stamps. However, the job of assembling a complete collection, of them alone, is practically insurmountable! --On the other hand, many can be picked up for little or nothing, depending upon the interest and knowledge of the present owners.