STATE REVENUE NEWSLETTER

ISSN 0883-6760 Volume 28, No. 3 May - June, 1990 Whole No. 194 OHIO SEED STAMPS AND TAGS By Bruce L. Whyte OHIO DEPARTMENT OF AGRICULTURE OHIO DEPARTMENT OF AGRICULTURE 1983 NO 63752 1980 NO 5720 PACKET PACKET SEED INSPECTION STAMP SEED INSPECTION STAMP Fee paid in accordance with Fee paid in accordance with Sec. 907.13, Revised Code of Ohio. Sec. 907.13, Revised Code of Ohio. \$5.00 50¢ Director of Agriculture Director of Agriculture

Spring has always been a time when people consider purchasing seed for summer crops. In Ohio from 1956 to 1983 when seeds were sold at wholesale or on consignment in packets of eight ounces or less, each container had to carry a seed inspection tax stamp. In the addenda to Hubbard's 1960 State Revenue Catalog compiled by O. R. Bloom and issued in 1969 by the State Revenue Society, a total of 14 Ohio "packet seed inspection stamps" are listed. The stampes dated 1956 through 1960 are of a 25¢ denomination while the 1961 through 1969 stamps are of a 50¢ denomination. Examples of stamped dated after 1969 witha 50¢ denomination are known and it is porbable that 50¢ stamps were issued through 1983, when the law was changed and stamps no longer required. An example of a 1983 50¢ black on pink stamp is shown above, at left.

There was also a \$5 denomination stamp. According to the Seed Inspection Section of the Ohio Department of Agriculture, \$5 stamps were first issued in the very late 1970s. I have in my collection a \$5 stamp from 1980 and it is shown above at right. The stamp is black on blue. I have reports of 1982 and 1983 \$5 stamps as well.

During the 1970s, the tax rate was 50¢ per each \$25 of wholesale value or fraction thereof, a 2% tax rate. Stamps were placed by the wholesaler on the seed packet containers such as boxes, cases, display racks, etc. The stamp had to be placed in a conspicuous location. The Seed Packet Tax Stamps were purchased in sheets of ten from the Office of the Director of the Ohio Department of Agriculture. If the wholesaler had unused stamps at the end of a year, a refund or credit was given for any stamps returned. All left over and returned stamps were destroyed at the end of each year. These stamps were required by law (Ohio Revised Code Section 907) to be placed on the retail container in a fashion that would not cause them to be destroyed upon opening. Seed inspectors did spot checks to determine if the stamps had been purchased and correctly displayed. They did not place any type of "cancel" on the stamps they inspected. Copies of these stamps showing genuine use are difficult to find. Possibly somewhere in an old rural Ohio hardware or feed store some examples of used stamps yet survive.

TSSN CLARK NO

0.1000	Ohio Department of Agriculture	Seed Inspection Fee Tag
	Attachment of tainer of seed shall of payment of 5¢ Seed Inspec	this tag to any con- be accepted as proof
	through fraud and not used in accordance with the Ohio Seed Law. All labeling information required by Section 907.03 of the Revised Code must be plainly legible on the reverse side of this tag or elsewhere on the display surface of the container.	
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The seed inspection tax generated extensive income with low administrative costs, but the use of stamps was discontinued, as noted above, in 1984. The seed inspection tax was still collected after 1983, however, through a yearly permit purchased by the wholesaler with all sales reported to the state. At the time sales were reported inspection fees were collected. The tax rate of 2% of wholesale value did not change and is still in effect today. Money collected from this tax was deposited to the credit of a permanent rotary fund called the "Seed Inspection and Laboratory Fund."

The Ohio Department of Agriculture has specific labelling requirements for seed sold in the state. These requirements are spelled out in Ohio Revised Code Section 907.03. Currently labelling and inspection taxes are noted by the use of Inspection Fee Tags which are attached to bags of seed. Like the discontinued stamps, these are required by law. They are not a replacement for the stamps, even though they serve a similar function. The tags measure approximately 2½" by 5" and are attached to cloth or paper seed bags. Six denominations are in use as follows: 1¢ light orange, 2¢ tan, 3¢ light red, 4¢ yellow, 5¢ gray and 6¢ green. The front of the 5¢ tag is shown above and the reverse below, on the next page.The seed producer or wholesaler is required to fill out the information called for on the reverse of the tag.

The tax rate varies as a function of seed type and the law requires that each person who attaches tags to a seed package which weighs less than 100 pounds shall attach one or more tags so that the total value of the tags is nearest the amount of tax. The present inspection tax rates are as follows. For small grains and soybeans, 4¢ per 100 pounds. For corn and grain sorghum, 5¢ per 100 pounds. For alfalfa, clover, grass or mixtures containing any

upon opening. Seed inspectors did sort checks he determine if the stamps had been purchased and correctly displayed. They did not place any type of "correct" on the stamps blow inspected. Coules of these

of these, and all others not mentioned, 10¢ per 100 pounds. Correspondence regarding the stamps and tags described in this article is most welcome and should be sent to the author at 7577 Feder Rd., Galloway, OH 43119.

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	Grown in (State)
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	Vendor
1000	Address
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AMERICAN BANK NOTE CO. ARCHIVES TO BE SOLD

The front page story in the April 9, 1990 issue of Linn's Stamp News reports that the entire archives of the ABNC will be sold at a series of public auctions starting later this year. The auctions will be run by Christie's, the famous New York auction house. Linn's reports that "Artists' renderings, models, essays, vignettes, color samples, as well as printing proofs in various forms, including sheets and varieties heretofore unavailable in the philatelic market..." In addition to printing stamps for dozens of coutnries, the ABNC has printed state revenues for dozens of states. It is certain that proofs, essays, specimens and the like of state revenues printed by ABNC will be offered for sale. How these items will be lotted is unknown at this time. The first sale is schedlued for Sept. 12-15 and the run of sales will last for a period of 18 months. Obviously there is a great deal of material in the ABNC archives! State revenue collectors will have to watch the sales carefully to see when state revenue material is offered. If time permits, advanced word of state revenue lots in these sales will be given in the Newsletter. More direct information on sales can be obtained directly from Christie's Stamp Department, 502 Park Ave., New York, NY 10022.

Use the SRS Library for your research. A full listing appeared in the Nov.-Dec. 1989 Newsletter.

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BOOK REVIEWS

STATE REVENUE CATALOG 1960. ENHANCED REPRINT. By Elbert S. A. Hubbard. Published 1989. Available from the author, Box 9128, San Jose, CA 95157, for \$25.

Hubbard's classic "State Revenue Catalog" was published in 1960 and has been out of print for more than 20 years. Thus, this reprint of that classic is welcome, especially to those collectors who do not have their own copy of the original edition. However, in spite of the term "enhanced reprint" in the title, this is nothing more than a photocopy of the original work in a different, and much less convenient format. A few pages of advertising fluff are the only additions. The original catalog was printed on $5\frac{1}{2}$ " by $8\frac{1}{2}$ " pages. This reprint consists of all the original pages photocopied onto $8\frac{1}{2}$ " by 11" sheets. The sheets are arranged such that there are two of the original pages on each side of a sheet. The sheets are punched for a three ring binder. The actual listings have copied well but the illustrations have often suffered badly. Still, at \$25 the book is worth it just to have a copy of the original catalog in reprint if you don't already own a copy of the original.

1988 SUPPLEMENT U.S.A. STATE REVENUE STAMPS. By Elbert S. A. Hubbard. Published 1988. Available from the author, Box 9128, San Jose, CA 95157, for \$35.

As the title indicates, this is a supplement to the original 1960 Hubbard catalog. It contains much useful information and thousands of stamps not previously listed. The format is the same as that of the reprint of the basic catalog reviewed above. That is, there are photocopies of 5½" by 8½" pages laid two per side of an 8½" by 11" sheet and the sheets are punched for a three ring binder. The "skeleton" of this supplement consists of the various addenda to the original Hubbard catalog published by the State Revenue Society between 1960 and 1975. Numerous more recent stamps are listed in additional listings. Unfortunately, the format of these additions is really terrible. They are crammed in here and there in a manner that makes this the single most sloppy publication I have ever seen. The illustrations are often totally unclear. Still, this publication contains a great deal of previously unpublished information. The updated listings are certainly not complete, a near impossibility in the state revenue field, but they do list stamps listed nowhere else. One can only wish that the author had taken a little more care with the physical characteristics of this publication. A copy of this publication as well as of the reprint of the 1960 Hubbard catalog reviewed above, has been purchased for the State Revenue Society Library and is available for loan to SRS members.

Reviews by Terence Hines

BUY STAMPS AT FACE FROM THE SRS - SEE FULL LISTING IN THE JAN.-FEB. 1990 NEWSLETTER.

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ per word over 25. No charge for name and address. Three insertions for the price of two; five for the price of three. Short trade ads accepted free for one insertion. These may be resubmitted. Send all ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

- WANTED: CANADIAN fish and game stamps. Especially those from Alberta. Will trade my RWs, early state ducks (mint or used) or trout stamps. ROG BEALS, BOX 195, HENNING, MN 56551 (4).
- STATE DUCK STAMPS. New issues for \$1.00 over state agency cost no minimum. Send SASE for information and complete, comprehensive price list. Satisfaction guaranteed. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (0).
- PAYING TOP PRICES for Nebrasks Upland Game Bird stamps, 1958, 1959, 1960 and 1962. Also buying and selling all Nebraska hunting and fishing stamps, plus all state duck stamps. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (0).
- LICENSE PLATES, CHAUFFEURS' badges, disabled veterans keychain tags, automobile registration windshield stickers, bicycle sidepath license, auto related items WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019 (6).
- FOR SALE: New CATALOG OF OHIO R5 SCRATCH MARKS. Shows 160 different varieties of scratch marks on this sales tax receipt from 1935. Approximately 1/3 never before reported. 26pp, 8½" x 11", spiral bound, \$4 postpaid. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (1).
- BEGINNER NEEDS to build collection with inexpensive seals, revenues, etc. - all "back of the book" items. Send lists, or submit on approval if possible. DAN MAGRINO, 11 DEACON PLACE, CRESSKILL, NJ 07626 (2).
- UTAH DEER TAGS. Six different for sale. Over \$90 face, \$5. Sheets of 10 each, \$45.00. Buying used state duck stamps. STEVE POTTER, 310 STATE STREET, LEMONT, IL 60439 (0).
- INDIANA WANTED. Single copy of 1961, 1963, 1964 and 1966 trout stamps for my collection. Mint or used. Will pay cash. JACK STEWART, 2404 LAUREL DRIVE, CINNAMINSON, NJ 08077 (2).
- STATE DUCKS BOUGHT AND SOLD, new issue service. Specializing in state ducks since 1983. Free list - postage appreciated. No souvenir stamps. Contact MICHAEL LANG, 1613 16TH AVE., NW, WILLMAR, MN 56201 (612)-235-7690 (3).

FLORIDA MANAGEMENT AREA HUNTING STAMPS

By Terence Hines



Florida management area hunting stamps were first issued for the 1951-52 season. For the years 1954-1965 stamps were replaced by printed forms. The issues up through those for the 1971-72 season are listed in Vanderford's 1973 "Handbook of Fish and Game Stamps." This article updates that listing through the stamps for the 1985-86 season. This article would not have been possible without the considerable help of John Stewart and E. L. Vanderford. They provided much of the information for the following listing, as well as providing the stamps for illustration.

The Florida management area stamps make up a complex series, especially since the start of the 1970s. Each year different stamps were issued for adult and "under-age" hunters. In addition, for most years a "duplicate" stamp was issued. This stamp was presumably sold when a hunter lost the original stamps. During the 1972-73, 1973-74 and 1974-75 seasons separate stamps were issued for several specific management areas within the state. These are listed after the state-wide stamps. Finally, two different types of lettering have been found in the serial numbers. Type 1 lettering has serifs on the "N" of "No." preceeding the serial number. Type 2 lettering has no serifs. Type 1 lettering is much more common. John Stewart is of the opinion that type 2 lettering was applied by handstamp and that the handstamping was done to replace numbers that were damaged in printing. Illustrated at the top of this article are the three stamps for the 1973-74 season. The \$2.50 under-age stamp and the 25¢ duplicate stamp show type 2 lettering while the \$10 adult stamp shows the normal type 1 lettering. of 10 each, 34

I. STATE WIDE STAMPS.

1972-73. Like 1973-74 issue, with turkey design. \$2.50 underage, brown on white, type 1 lettering. \$10 adult, blue on white, type 1 lettering.

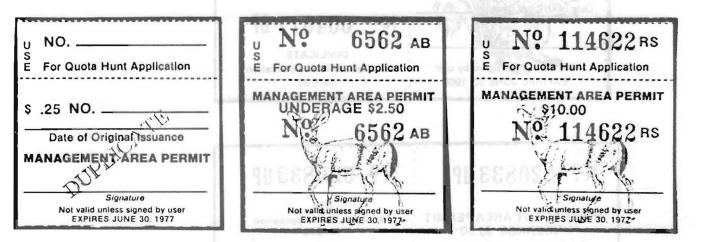
1973-74. Shown above.

25¢ duplicate stamp, red on white, text only, type 2. \$2.50 under-age, grey on white, squirrel design. Type 1 and 2 lettering known.

\$10 adult, brown on white, squirrel design. type 1.

1974-75. Like 1973-74 issue, but design of buck deer head. 25¢ duplicate stamp, red on white, text only, type 1. \$2.50, blue on white, type 1. \$10, green on white, type 1.

1975-76. Like 1973-74 issue, but design shows turkey. 25¢ orange on white, duplicate, text only, no serial number. \$2.50, black (or dark grey?) on white, type 1 and 2 lettering known. \$10, brown, type 1 and 2 lettering known.

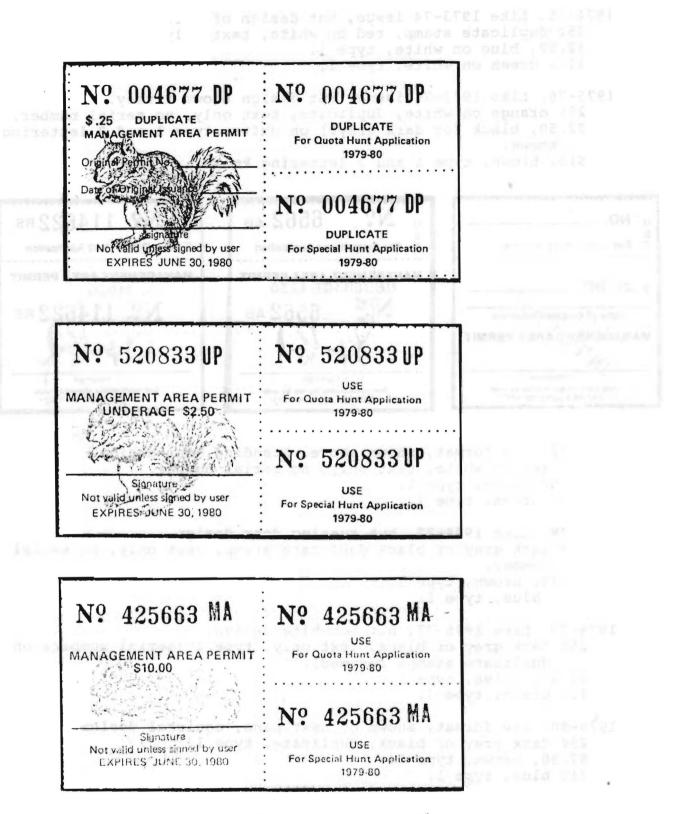


- 1976-77. New format, shown above. Standing deer design. 25¢ red on white, text only, no serial number. \$2.50 brown, type 1. \$10, green, type 1.
- 1977-78. Like 1976-77, but running deer design.
 25¢ dark grey or black duplicate stamp, text only, no serial
 number.
 \$2.50, brown, type 1.
 - \$10, blue, type 1.

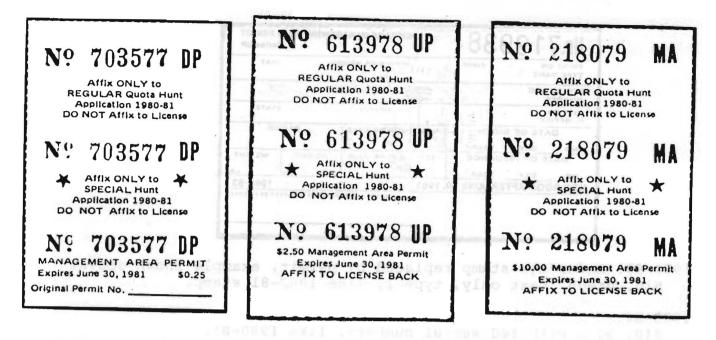
1978-79. Like 1976-77, but bobwhite design.
25¢ dark grey or black, text only, type 1 (serial numbers on
 duplicate stamps resumed).
\$2.50, olive, type 1.
\$10 green, type 1.

1979-80. New format, shown on next page, squirrel design.
25¢ dark grey or black, duplicate, type 1.
\$2.50, brown, type 1.
\$10 blue, type 1.

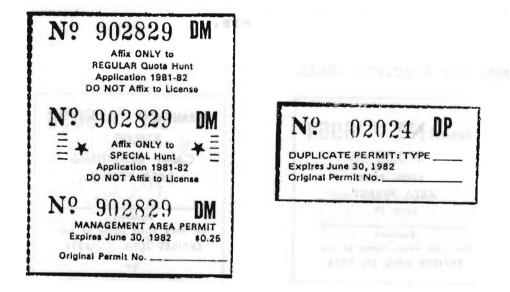
Format used for 1979-1980 standed will



Format used for 1979-1980 stamps only.



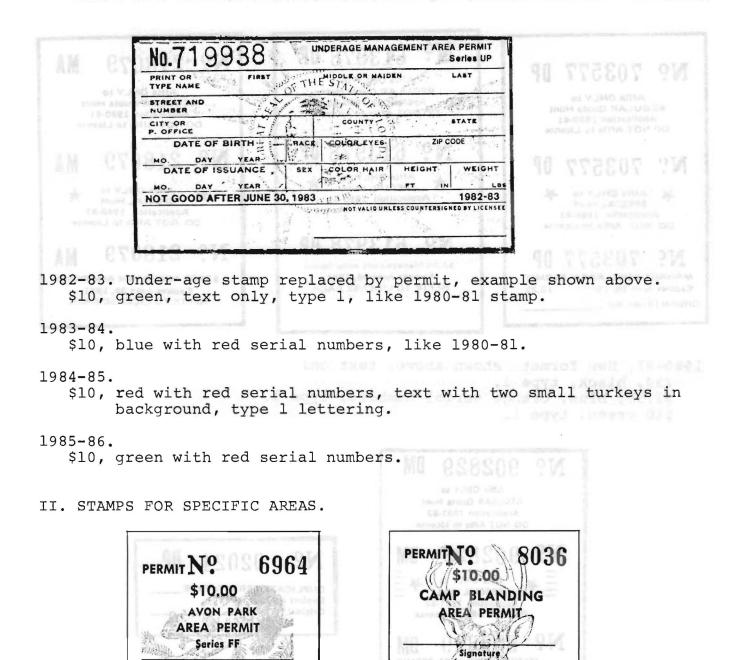
1980-81. New format. shown above, text only. 25¢, black, type 1. \$2.50, blue, orange serial numbers, type 1. \$10 green, type 1.



1981-82. Like 1980-81 format, but two types of "duplicate" stamps, both shown above.

25¢ purple, orange-red serial #s with "DM" following number, type 1. These were used for duplicate management area stamps.

- 25¢ black, red serial numbers, type 1, DP following number. These were used as duplicates for all other stamps, including the state duck stamp.
- \$2.50 brown, orange-red serial numbers, type 1. \$10 orange, red serial numbers, type 1.



1. AVON PARK.

Signature

Not valid unless signed by user EXPIRES JUNE 30, 1974

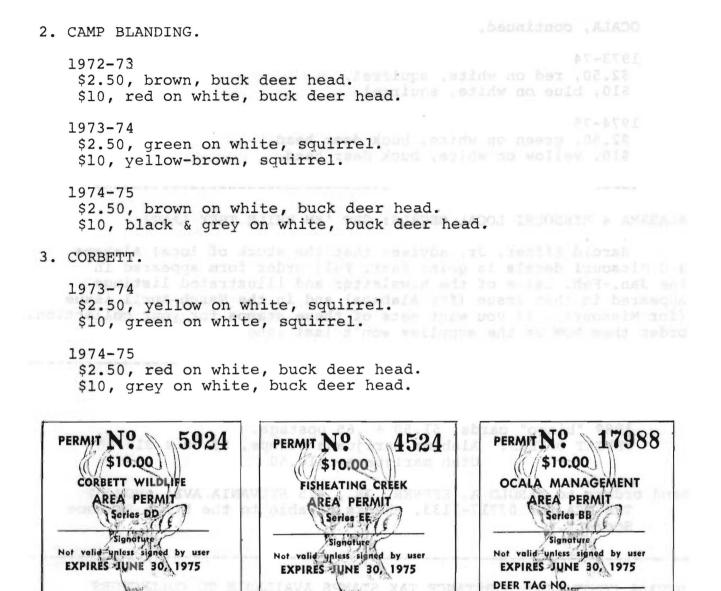
1973-74

\$2.50, grey, squirrel design. \$10, brown on white, squirrel design. 1974-75

Not valid unless signed by user

EXPIRES JUNE 30, 1973

\$2.50, blue on white, buck deer head. \$10, blue on white, buck deer head.



4. FISHEATING CREEK.

1973-74. \$2.50, grey, squirrel. \$10, red on white, squirrel.

1974-75 \$2.50, dull yellow on white, buck deer head. \$10, green on white, buck deer head.

5. OCALA.

1972-73. \$2.50, brown, deer head. \$10, green on white, deer head. OCALA, continued. 1973-74 \$2.50, red on white, squirrel. \$10, blue on white, squirrel. 1974-75 \$2.50, green on white, buck deer head. \$10, yellow on white, buck deer head.

ALABAMA & MISSOURI LOCAL DECALS: GET 'EM WHILE THEY LAST!

Harold Effner, Jr. advises that the stock of local Alabama and Missouri decals is going fast. Full order form appeared in the Jan.-Feb. issue of the Newsletter and illustrated listings appeared in that issue (for Alabama) and in the March-April issue (for Missouri). If you want sets of these stamps for your collection, order them NOW as the supplies won't last long.

AVAILABLE FROM THE SRS:

1989 "bingo" cards, \$1.50 + .65 postage. REPEAT OFFERS: Alabama marijuana stamps, \$3.50 & \$17.50. Utah marijuana, \$10.50

Send orders to HAROLD A. EFFNER, JR., 425 SYLVANIA AVE. AVON BY THE SEA, NJ 07717-1133. Checks payable to the State Revenue Society.

NEVADA CONTROLLED SUBSTANCE TAX STAMPS AVAILABLE TO COLLECTORS

There are three different stamps in Nevada's set of drug stamps. One is for a gram or fraction of a gram of marijuana and has a face value of \$100. A second stamp is for a gram or fraction of any other controlled substance and the face value is \$1000. The third stamp has a face value of \$2000 and is for 50 dosage units of a controlled substance not sold by weight or portion. These prices are a little steep for the SRS, even the \$100 pot stamp. But if any member buys any of these, please be sure to let the Editor know the design of the stamp! These can be ordered from the Tax Examiner, Revenue Division, Nevada Dept. of Taxation, Capitol Complex, Carson City, NV 89710-0003.

---- Harold A. Effner, Jr.

180, brown, deer hand 10, green on white, deer head

LOCAL REVENUE ADDENDA: MORE FROM ALABAMA, MISSOURI AND VIRGINIA

By Harold A. Effner, Jr.

Since the listings of Alabama and Missouri local tax stamps appeared in the last two issues of the Newsletter, some additional stamps from these two states have become available. They are listed and illustrated (140% of actual size) here. All are available at face value from the SRS. Orders may be mailed to me at 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133. Unless otherwise stated, stamps are sold as singles or as panes of ten. Stamps of a self-adhesive format are sold as singles only. A couple of Virginia issues are also offered. Stamps are for tobacco unless otherwise noted.

I. ALABAMA

Albertville, 1¢ red, no safety design. l¢ red, with safety design. Aliceville, l¢ red, "thin" design. l¢ red, "thick" design. Allgood, 1¢ blue, self-adhesive. Altoona, 2¢ blue, beer tax, panes of 12. Baldwin County, 2¢ red. Brilliant, 5¢ blue, self-adhesive. Citronelle, 2¢ green Gadsden, 2¢ red, heat transfer decal, not illustrated. Geraldine, 2¢ red, 4¢ red, 6¢ red, 8¢ lilac. Guin, 5¢ black, self-adhesive. Hamilton, 4¢ blue, self-adhesive. 50¢ blue. Muscle Shoals, 4¢ cigar, brown. 4¢ tobacco, brown. 25¢ blue, pane of 5. \$1 blue Notasulga, 4¢ blue, self-adhesive. Saraland, 2¢ "Municipal" blue heat transfer decal, not illustrated. Sheffield, 50¢ purple, pane of 5. Sulligent, 2¢ blue, blue card. Sylvania, 2¢ light blue, self-adhesive. Trinity, 4¢ red, self-adhesive. Waterloo, 1¢ black, blue card. 2¢ red, blue card.

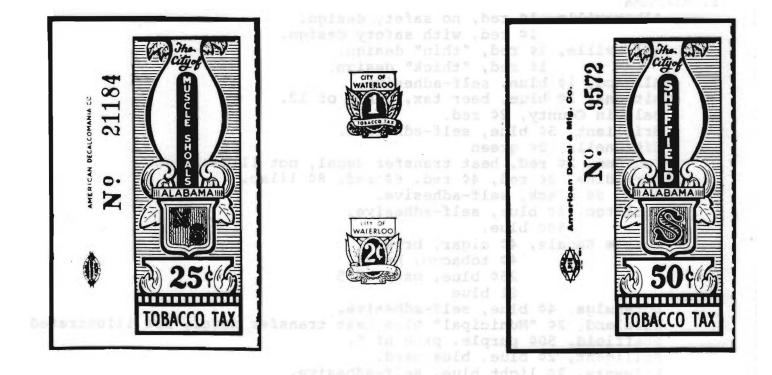
II. MISSOURI

Fairfax, 2¢ green. 2¢ green, self-adhesive, but in panes of 10. Knob Noster, 2¢ self-adhesive, blue Sugar Creek, 4¢ blue, 5¢ orange. Union, 3¢ green, self-adhesive. Wentzville, 3¢ blue, self-adhesive.

III. VIRGINIA

Wytheville, "Tax Paid" (3¢), green. "Tax Paid" (4.5¢) red, heat transfer decal, not illustrated.





MISSOURI

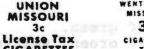


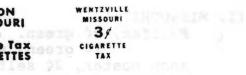






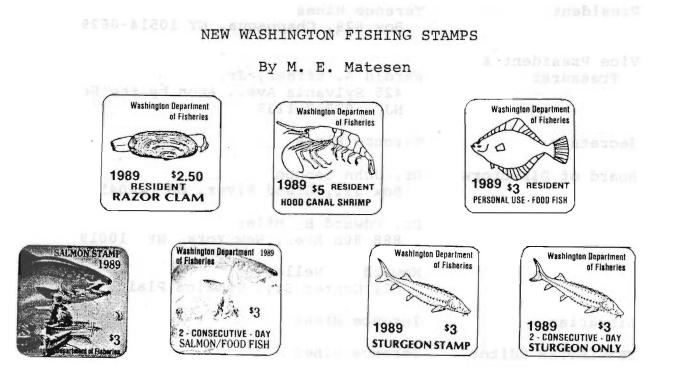






ALABAMA





In 1989 Washington state issued three new sets of fishing stamps, in addition to the usual sets for salmon and sturgeon fishing. All the 1989 Washington fishing stamps are die cut and have self-adhesive gum. In the following listing the basic designs on all the stamps, unless otherwise noted, are in black. The color named refers to the background color of the stamp. The three new stamp sets are as follows: RAZOR CLAMS. \$2.50 resident, bright pink; \$10 non-resident,

purple. These stamps are required to take razor clams only. Clam tags were issued in previous years and will be issued again starting in 1990.

HOOD CANAL SHRIMP. \$5 resident, grey; \$15 non-resident light blue. Hood Canal is an inland waterway located on the costal side of the state.

PERSONAL USE - FOOD FISH. \$3 resident, blue; \$9 non-resident white. Included in the catagory of "food fish" is a wide range of salt and fresh water species, including salmon and sturgeon. Since separate stamps are also issued for salmon and sturgeon (see below) these stamps will be found in interesting combinations on licenses. SALMON STAMPS. \$3 brown; \$3 2 consecutive day, pink. STURGEON STAMPS. \$3 green; \$3 2 consecutive day, yellow.

NOTE: These obsolete issues are available to collectors at \$5 per set from the Department of Fisheries, Attn: Recreational Licenses, 115 General Administration Building, Olympia, WA 98504. Limited quantities of some pre-1989 sets are also available. Request a full list from the Department. President

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Terence Hines

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(194) RICHARD M. BILEK 1515 SOUTH HIGHLAND ARLINGTON HEIGHTS, IL 60005

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