

THE
STATE REVENUE NEWSLETTER

Editorial Office

THE STATE REVENUE SOCIETY
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IOWA ISSUES TROUT STAMP

Mrs. Robert Powell has sent us a sketch of the first trout stamp issued by the state of Iowa this year, and has also sent us a copy of an article announcing the stamps, as follows:

DES MOINES, IOWA - "Glen Powers, Director of the Iowa Conservation Department, has ordered 25,000 trout stamps so that they will be available when the new trout stamp law goes into effect July 4.



"The law will require all anglers fishing in officially designated trout waters to have one of the \$2 stamps glued to the back of his fishing license. The law provides that revenue from the sale of stamps must be used for restocking trout streams.

"Powers doubts that there are 25,000 trout fishermen fishing Iowa Trout streams. Best guess is that the trout clan numbers 10,000 to 15,000 anglers.

"But Powers hopes that stamp collectors will help boost the sale of the trout stamps, thus increasing the amount of money available to improve the trout program."

BOTETOURT COUNTY UNAUTHORIZED ISSUE

Mr. Frank Applegate has shown us a 1956-57 Bear-Deer Damage stamp from this county which is from a printing unauthorized by the Board of Supervisors. This is on a license, and due to it being somewhat stained the illustration on page 53 has not come out too clearly; however, the main difference is in the two lines below the words "Botetourt County, Va." which are solid instead of dotted.

Mr. Applegate has also shown us a letter from the County officials wherein they state that although this was not an authorized printing, the stamps were accepted as valid for the times for which they were issued.

STATE REVENUE NEWSLETTER

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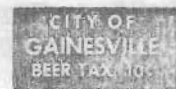
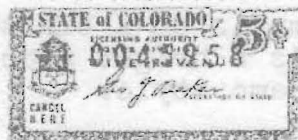
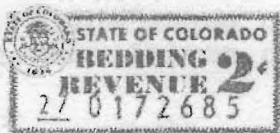
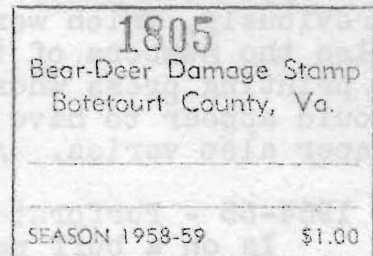
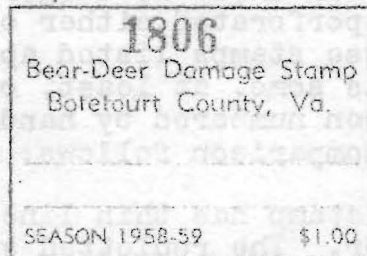
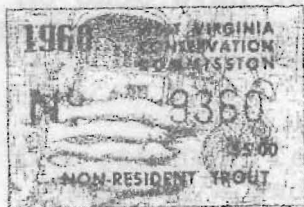
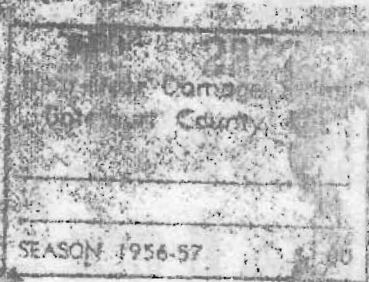
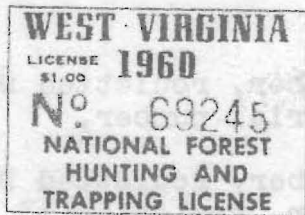
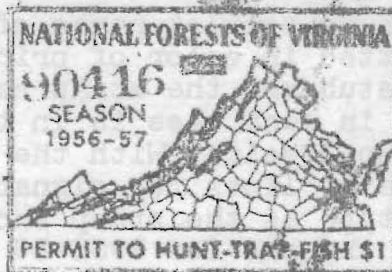
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OUR THANKS GO to Mr. Applegate, Mr. Hubbard, Dr. Pruess, and Mrs.
Powell for notes of interest and the opportunity of illustrating
the various stamps.



Commonwealth of Massachusetts
Department of Marine



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Mr. Applegate also shows us booklet panes of two, horizontal pairs as it were, rouletted in color of printing between stamps and between the stub and the stamp nearest it. The color of the rouletting in each case is in the same color as the printing of the stamp itself. With the exception of the 1955-56 stamp (which has no lines for signature, etc.) all are in the same solid line type as the stamp shown on the license, and we have illustrated the one for 1958-59 also on page 53. The 1954-55 stamp also does not have the two lines for signature.

A list of those shown us follows:

- 1954-55 \$1 green on yellow with red serial number, rouletted $9\frac{1}{2}$
- 1955-56 \$1 brown on bright green with brown serial number, rouletted $9\frac{1}{2}$
- 1956-57 \$1 green on orange with red serial number, rouletted $9\frac{1}{2}$
- 1957-58 \$1 black on blue with red serial number, rouletted 13
- 1958-59 \$1 black on white with red serial number, rouletted 13
- 1959-60 \$1 green on yellow with red serial number, rouletted $9\frac{1}{2}$

The type used generally in these is larger than on stamps seen previously, which were perforated either on three or four sides. Also the numbers of these stamps listed appear to have done on a printing press whereas some, at least, of the perforated stamps would appear to have been numbered by hand. The color of the paper also varies. A comparison follows:

1954-55 - Perforated stamp has thin line serial numbers, and is on a buff paper. The rouletted stamp has a heavier style number (of the same type as used in 1958-59) and the paper is yellow

1955-56 - Perforated stamp is on a bluish green paper while the rouletted stamp is a bright green. The serial numbers are more nearly the same style.

1956-57 - Perforated stamp has more red in the orange color of the paper, and the rouletted stamp has "No." before the serial number.

1957-58 - The difference in paper is not great, and the difference in serial number is clearness of the impression on the rouletted stamp as compared with the perforated stamp. The figures, too, are slightly different, although of the same style.

1958-59 - The perforated stamp is missing in our collection, so we cannot make a comparison.

1959-60 Here again we do not have a perforated stamp at hand for comparison. The rouletted stamp has a serial number in somewhat condensed thin line figures with the "N?" preceding it.

MICHIGAN TROUT STAMP for 1961 is illustrated on page 53. This is \$2.00 in value, engraved in black, with imprint of Security-Columbian Banknote Co. The subject is a lure, "The Adams," with the natural insect at the left and the artificial "fly" at the right.

WEST VIRGINIA hunting and fishing stamps for 1960 are also shown.

National Forest Hunting and Trapping License:

- \$1.00 black on yellow, red serial number
- \$2.00 black on blue, red serial number

Deer-Elk-Bear West Virginia Conservation Commission (somewhat similar to National Forest) with head of deer at right:

- \$1.00 black on green, red serial number
- \$5.00 black on pink, red serial number

Trout Stamps, as illustrated on page 53:

- \$1.00 black on golden rod, red serial number
- \$2.00 black on white, with red serial number

All of the West Virginia stamps listed are perforated $12\frac{1}{2}$ horizontally only

COLORADO BEDDING stamp shown is 2¢ blue, red serial number, on white paper with blue safety design, perforated 12

COLORADO LIQUOR in the small design, with signature of Geo. J. Baker, serial number in dark blue across the upper part of the stamp, perforated $12\frac{1}{2}$

5¢ dark violet brown on white paper with green safety design

22½¢ yellow brown on white paper with yellow brown safety design

PENNSYLVANIA TROUT STAMP for 1960, non resident, with no face value shown, perforated 12, light blue on buff with dark blue serial number

GAINESVILLE BEER TAX illustrated is a decal, green with white lettering, on white paper, face value 10¢

UTAH OLEOMARGARINE STAMPS - Dr. Kenneth Pruess sends us photographs of two types of these as shown at the bottom of page 53, and says they are now being sold by the state at \$1 per book of 50, orders to be sent to the attention of K. P. Barney. He tells us that the state lists six values as being available, but that he has received seven: Uncolored 30 lb, 32 lb. and colored 20 lb, 23 lb, 24 lb, 30 lb, and 36 lb., and that one should keep his eyes open for the two types shown, as well as for gum varieties and minor flaws.

The main difference between the two types shown is, of course, the size of the bee hive, and the spacing of the words "STATE OF UTAH" in the background.

WASHINGTON CIGARETTE TAX STAMPS have been counterfeited on a large scale. The stamps referred to are no doubt the meter variety though the sources of information do not say. The decals are seldom seen any more.

According to articles in the local papers during February and March the loss to the state was in the neighborhood of \$17,000 and it is the first such major cigarette tax counterfeit operation discovered since the state began taxing cigarettes.

Distribution of the cigarettes was on a wide scale by two companies operated by the man accused - one in Seattle and one in Spokane, and the stamps were found in vending machines in four different counties.

Authorities siezed "about ten vending machines, dozens of cartons of cigarettes with counterfeit stamps, and two vehicles." Four rubber hand stamps were found bearing the counterfeit impressions, which it was claimed were purchased in Lewiston, Idaho, for \$100.

An Idaho man also has been charged with the sale of cigarettes bearing counterfeit Washington stamps in the state of Washington

RHODE ISLAND CITY AND TOWN INTANGIBLES TAX has been confirmed by the legislature, correcting a law which apparently repealed such authority given the cities and towns. How these taxes are levied is not known and we have seen no stamps - but the possibilities are present.

IDAHO CIGARETTE AND BEER TAXES has been boosted. The tax on cigarettes were from 5¢ to 6¢ per pack, and beer from \$3.10 to \$4.65 for each 31 gallon barrel. The law was approved February 18, and is effective July 1, 1961.

PENNSYLVANIA CIGARETTE TAX - The commission allowed dealers has been reduced from 4% on purchases of \$100 or more, has been reduced to 1.5%. The tax itself remains at a total of 6¢ per pack, but is now made up of a 5¢ permanent tax and a 1¢ temporary tax instead of a 4¢ permanent and two 1¢ temporary taxes. No change in the total tax, but a possible reduction when the Korean veterans bonus is paid off.

WYOMING CIGARETTE TAX is increased from 3¢ to 4¢ a pack effective May 20, 1961.

INDIANA MALT BEVERAGE TAX Effective July 1, 1961, it shall no longer be necessary to affix stamps evidencing the payment of the excise tax to barrels, kegs, cases, and cartons. The stamps are to be affixed to a monthly report to be filed with the Alcoholic Beverage Commission by the 15th of each month. Brewers located in states which require affixation of stamps shall be required to affix Indiana stamps also.

WEST VIRGINIA CIGARETTE TAX has been temporarily increased to 6¢ a pack beginning July 1, 1961. The tax now in force, 5¢ a pack, was to drop to 4¢ per pack after June 30, 1962.

WASHINGTON LIQUOR TAX, effective April 15, 1961, was increased by 1.1¢ per fluid ounce or fraction. All sales are through state owned liquor stores and tax stamps are not used.

MICHIGAN STATE APPLE STAMPS may be obtained from

Michigan State Apple Commission
201½ East Grand River
East Lansing, Michigan

at face value. In ordering, a stamped addressed envelope should be enclosed. The following are available, "in any number of stamps that you wish."

Cards - 3 cents

Adhesive stamps - 1½ cent, 1 cent, 2 cent, 3 cents, 5 cents, 10 cents, 25 cents, 50 cents, \$1.00 and \$5.00.

"All stamps except the 3 cent cards are gummed stamps with the printed outline of the state of Michigan, plus the denomination. Each denomination is in a separate color. Their size is 1 1/2 inches x 1 3/4 inches."

Tax at present is 3¢ per bushel or 6¢ per hundred pounds and

is required to be collected by stamps or combination grade and apple advertising stamps (the cards), used in one of the following methods:

- A - Adhesive stamps attached to bill of lading, shipping receipt, invoice or other documents accompanying the load, or to the individual containers.
- B - Combination grade and apple advertising stamps, or adhesive stamps properly cancelled and attached to individual containers.
- C - On retail deliveries by grower, either on his own premises or by express, by attaching and cancelling, daily, the proper amount of adhesive stamps to a ticket of release, furnished by the Commission, which shall be certified and turned in to the commission at the end of each month.

It seems that growers not wishing to participate in the advertising program may apply for refunds of the cost of stamps used, although he still has to use them.

The act under which this tax is levied is "Act 87, Public Acts of 1937 as amended by Act 274, Public Acts of 1955, and known as the "Baldwin Apple Act."

There was imposed on apples grown in the years 1939 through 1954, an assessment of 1 cent per bushel or 2 cents per 100 pounds. For apples grown in 1955 and thereafter the assessment was 2 cents per bushel or 4 cents per 100 pounds. The regulation No. 3 showing the 3¢ per bushel or 6 cents per 100 pounds, was effective November 14, 1959, although some of the cards I have seen in the 3¢ value were dated as early as February, 1959, so the rate must have changed earlier than November, 1959.

The law provides that the rate may be changed by vote of the growers themselves, but not more than 1 cent per bushel or 2¢ per 100 pounds in any one year.

FLORIDA FERTILIZER TAX - Mr. Applegate has shown me a letter from the Florida Department of Agriculture stating that a "10 ton" stamp had been in use for about two years prior to the date of the letter, August 15, 1960. He also shows me a pair of these (horizontal) imperforate between, rouletted about $9\frac{1}{2}$ top and bottom. The design is the same as other Florida fertilizer stamps, as is the size.