



State Revenue Newsletter

Vol. 32, No. 2—Whole No. 217 Official Publication of The State Revenue Society

March-April 1994

Short-Lived South Carolina Temporary Drug Stamps Include Overprint Varieties

SRS Purchased Majority of Stamps Sold; Remainder Destroyed

By Peter Martin

South Carolina began using its new decal-type marijuana and controlled substance stamps beginning February 1, with the result that all overprinted documentary stamps that had been in use since July 1, 1993, have been destroyed.



Type 2 Drug Stamp

The overprinted blue documentary stamps, in 50-cent, \$1, \$5, \$10, \$30, \$50, \$100 and \$500 denominations were hastily placed in service when the state passed "The Marijuana and Controlled Substance Tax Act." Except for the 50-cent denomination all the stamps have serial numbers. The

South Carolina Overprinted Documentary Drug Stamps

Denom.	Printed	Sold(SRS)	Balance
50¢	200	75 (49)	125
\$1	100	99 (49)	1
\$5	100	21 (21)	79
\$10	100	21 (21)	79
\$100	100	0	100
\$500	100	0	100

Balances were destroyed Feb. 2, 1994.

stamps were illustrated in the September-October *SRN* cover story.

The SRS Sales Service purchased a quantity of the four lowest denominations and, according to figures provided by Michael Dawes, the South Carolina Tax Commission Public Assistance Supervisor,

the SRS bought the majority of the 50-cent and \$1 varieties and all of the \$5 and \$10 stamps sold.

The accompanying chart provides all the sales data. It is clear that all these stamps are scarce and that if the SRS Sales Service had not purchased the \$5 and \$10 varieties none would ever be available in collector hands. The \$1 stamp was the most popular with 99 out of the 100 stamps sold.

What the chart doesn't show is that there were at least two varieties of overprints used by the state.

All of the stamps had sloppy hand overprints. The usual variety is a red four-line overprint that reads: "MARIJUANA AND CONTROLLED SUBSTANCE."

See DRUG STAMPS, Page 3

SRS Publications Division Offers Hubbard Catalog To Members

By Peter Martin

The SRS has reached an agreement with SRS founder Bert Hubbard to make his *U.S.A. State Revenue Stamps Catalog* available to SRS members through its Publications Sales Division.

Both parts of the catalog will be available at a discount for society members.

Volume 1, a reformatted reprint of the original 1960 Hubbard Catalog, covers stamps issued to 1950 while Volume 2, published in 1992, updates the listings through 1991.

The Hubbard catalog remains the only comprehensive listing of all states and the District of Columbia.

Volume I will sell for \$20 plus \$1.50 postage for members and five dollars additional for non members.

Volume 2 will sell for \$30 plus \$1.50 postage for members and an additional five dollars for non members.

Members who wish to order either of these publications may use the SRS Publications Sales order form on page 17. The order form lists all SRS publications.

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The State Revenue Society



President's Notebook

By Peter Martin

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State Revenue Newsletter is published bimonthly by Paragon Publishing Co. for The State Revenue Society. Printing is done by Pacific Press. Subscriptions cost \$10 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 1994 Paragon Publishing Co. Inc.

March-April 1994

Vol. 32, No. 2

Whole No. 217

ISSN 0883-6760

Oops!

Most members probably noted three things when they received their January-February *SRN*.

First, it arrived late. That was caused by a combination of professional commitments by both the editor and printer. We hope to catch up in the near future.

To help speed that process, I am looking for two associate editors who can assist in writing, editing and laying out the newsletter. You must have a MacIntosh or IBM compatible computer and should have some writing background. Write to me at POB 505, Springfield, VA 22150 if you're interested in helping out.

Probably the second thing you noticed was the new semigloss paper stock. The paper improves the appearance of illustrations, as well as the overall appearance of the newsletter, and also holds up much better in the mail stream.

The third item that I'm sure you noted when you opened your newsletter was that the pages were not bound in the proper sequence. The bindery error was not caught until after your newsletter was mailed.

The error can be easily corrected by pulling the staples out and reassembling the inside pages so that the right-hand pages are numbered three, five and seven.

Five lashes were recommended by a number of people but our printer felt that this punishment would be a bit severe; this time!

1994 Annual Meeting

Plans continue for the SRS annual meeting at the 1994 Philadelphia National Stamp Exhibition. The September 30 to October 2 show is held in King of Prussia, Pa., outside of Philadelphia.

The show hotel, located next to the convention center where the show is held, is the newly renovated Sheraton Valley Forge Hotel, North Gulph Road and First Avenue in King of Prussia.

The show rate is \$79 per night plus taxes. Rooms can be reserved at that rate from Thursday, September 29, through Monday, October 3. You may request single or double rooms, one or two beds and non-smoking rooms.

Reservations must be made through the PNSE Hotel Reservations, c/o Wendy Wyatt, 2708 Darby Rd., Havertown, PA 19083. Enclose a SASE when writing. Reservations must be received by August 25.

Plan now to attend!

Exhibits

If you wish to enter an exhibit at the 1994 Philadelphia National Stamp Exhibition write to PNSE Exhibits, POB 1916, Philadelphia, PA 19105 for a prospectus. There is a revenues and fiscals class. Frame fees are \$9 per frame. The deadline for receipt of entry forms and fees is August 20.

If you've entered a state revenue exhibit at a stamp show, drop me a postcard with the name of the show, the dates, your name and hometown, the name of the exhibit and the award level. I'll list the results in the *SRN*.

SRS Auction #4

Don't forget that the consignment deadline for SRS Auction #4 is July 15. Send a SASE to POB 505 Springfield, Virginia, if you need a consignment sheet.

SRS Logo

To ensure that everyone received the opportunity to vote for the new SRS logo, the deadline for receipt of votes was extended to June 30.

Dues

Your 1994 dues are due. If you haven't sent your \$10 to Secretary Scott Henault, please do so now and save the society the cost of reminders.

SRS Area Representatives

Northeast (CT, MA, ME, NH, RI, VT)

Peter Pierce

POB 560, Oxford, Mass. 01540

Southeast (FL, GA, NC, SC, VA)

Tony Crumbly

POB 219, Newell, N.C. 28126

Southwest (AZ, CA, NM)

Bert Hubbard

POB 9128, San Jose, Calif. 95157

Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

Previous Total: 219
New Members 1
Reinstatements 2
Resignations 1
Current Total: 221

New Members

1068 Ben Sawtelle
2355 Pelham Place
Oakland, CA 94611
Interests: CA, VT, MO, VA; bear hunting
Proposed by: Ron Bouse

Reinstated

408 Arthur Lifshin
130 Washington Blvd. #2E
Oak Park, IL 60302
851 John Bowman
POB 381662
Birmingham, AL 35238

S.C. Drug Stamps

Continued From Page 1

SRS Sales Director Harold Effner Jr., however noted a second variety with smaller red lettering that reads, "MARIJUANA AND CONTROLLED SUBSTANCE ACT" in five lines on 10 of the 50-cent stamps and one \$1 stamp.

Effner discovered the difference during the course of processing sales. He is not sure how many of the Type 2 variety may have been sold, so SRS members who purchased any of these stamps should check their collections.

Effner has two single 50-cent Type 2 stamps, one block of six and one 50-cent block of four with two Type 1 and two Type 2 stamps. He also has a \$1 stamp that has a Type 2 cancel. The five items will be placed in SRS Auction #4 to give all SRS members an equal chance at obtaining the rarities.

At press time, Effner had 15 \$1, two \$5 and six \$10 Type 1 overprinted stamps the SRS Sales Service inventory.

The 50-cent and \$1 stamps were printed in sheets of 20 (2x10) by the American Bank Note Co., while the \$5 and \$10 were printed in the same format by Weldon, Williams and Lick.

ARA

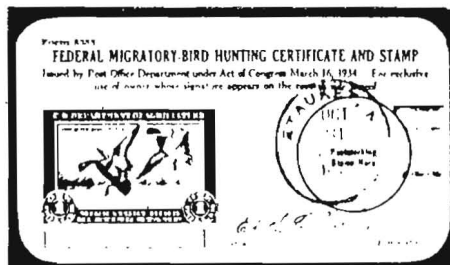
APS

SRS

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State Revenue News

Florida Selling Fish And Documentary Stamps

The 1993-94 Florida Snook and Crawfish Stamps are available from Florida (as well as the 1991-92 and 1992-93 issues) for \$2 for each stamp plus \$1.50 per order for shipping.

Write: Florida Department of Environmental Protection, Marjory Stoneman Douglas Building, 3900 Commonwealth Boulevard, Tallahassee, FL 32399-3000.

The SRS Sales Service has a limited

number of the 1993-94 stamps for \$2 each.

Florida also uses documentary stamps, whose design has not changed in a number of years. The SRS has purchased a limited number of the following values: 2-cent, 5-cent, 15-cent, 30-cent, 75-cent, \$1 and \$3.

If you are interested in the \$5, \$10, \$25 or \$100 values, contact the Department of Revenue, Revenue Accounting, Room 142 Carlton Building, Tallahassee, FL 32399-0100. (Harold Effner Jr.)

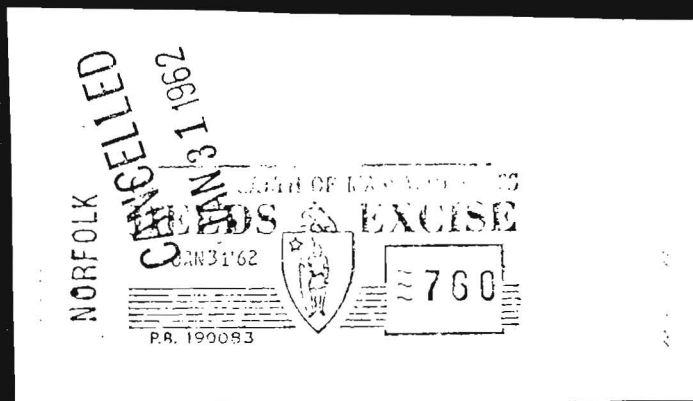


Figure 1

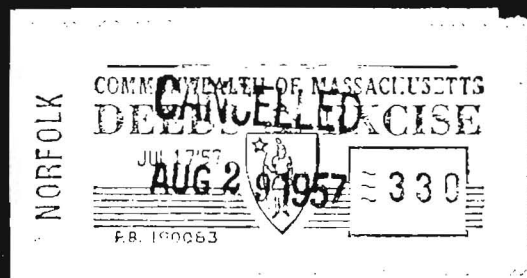


Figure 2

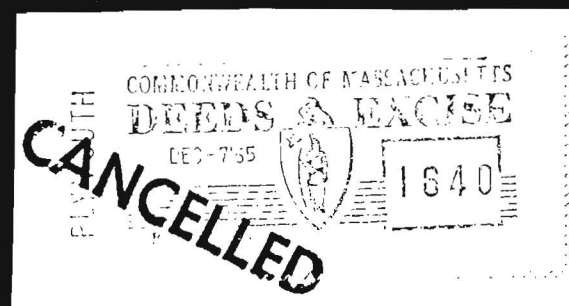


Figure 3

Massachusetts Used "Cancelled" Deed Excise Meter Tape Stamps

By Terence Hines

Many states have used meter imprints, either on tape or printed directly on the appropriate document, to indicate payment of the state real estate transfer tax. Massachusetts first issued such meter tapes in November 1955.

In most states, the meter tapes or imprints were simply affixed to the document in question and that was that. However, it appears that, for at least the first ten years of use of the Massachusetts deed excise tax meters, the meter strips were cancelled upon affixing to the actual document.

Shown in Figure 1 is a meter tape from Norfolk County dated Jan. 31, 1962, which is tied to the document by a handstamp reading "CANCELLED/JAN 31 1962." One might reasonably assume that meter tapes

would be affixed to the appropriate document, and thus cancelled, on the date they were run off the metering machine.

The meter tape shown in Figure 2 disproves this hypothesis. Also from Norfolk County, the \$3.30 meter tape is dated July 17, 1957, but it is cancelled August 29, 1957. I do not know the reason for the difference between the date the meter tape was issued and the date of cancellation, but I have one other example of this type of usage.

Figure 3 shows a meter tape from Plymouth County that is tied to the document by an undated "CANCELLED" handstamp. This indicates that there was no legal requirement for the cancellation to show the date. Further research in the Massachusetts statutes will be needed to clarify the reason

for these "Cancelled" handstamps.

It is also interesting to note that the meter strips shown here have the county name at left. Previous reports of the 1955 grey on pink safety design meter strips are of stamps with no county name. These reports are of stamps that collectors purchased directly from the State of Massachusetts so, in retrospect, it is not surprising that they lacked any county name imprint. It now appears that the great majority of meter strips actually used bore county names.

Collectors should be on the look-out for meter imprints with county names so a full listing of meter machine numbers associated with the various counties can be compiled.

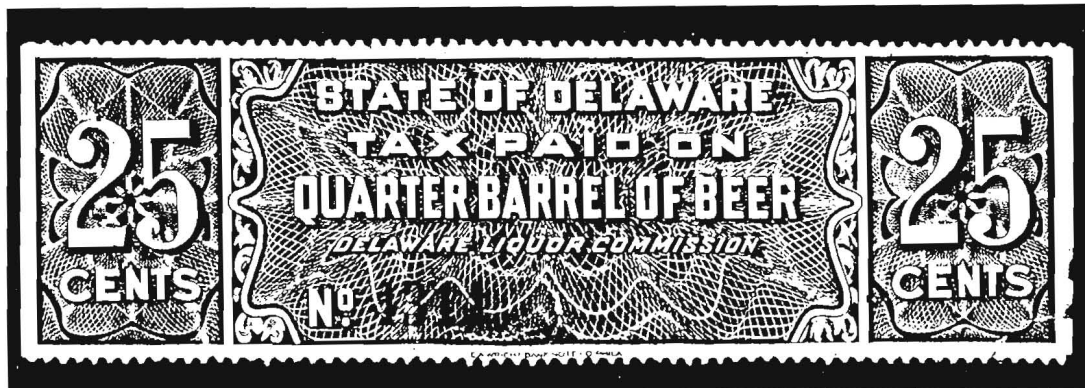
From the meter imprints reported here, it appears that Norfolk had meter # 190083 while Plymouth County had meter # 190081.

New Delaware Beer Stamp Discovered

By Ronald E. Leshner

The first Delaware set of stamps issued for the tax rate of \$1 per barrel was issued in 1933. The stamps were printed by E.A. Wright of Philadelphia and are notable for their serial numbers being printed over the design of the stamp. The serial numbers are not very legible when they are printed over a dark color (e.g., the eight-cent green (Hubbard B4) with red serial number). This situation was later corrected when a serial panel was introduced in the lower center of the stamps (Hubbard B7-11).

Both Cabot (1940) and Hubbard (1960) have listed only three varieties in the "without serial panel" issue: an eight-cent denomination for a two and one-half gallon case (Hubbard B4), a 50-cent stamp for a 1/2 barrel (Hubbard B5), and a 50-cent stamp overprinted "TRANSIT," (Hubbard B6). In light of the Delaware export liquor stamps, inscribed "Interstate Transit Stamp," it would seem apparent that this latter variety was intended for beer manufactured in Delaware for export to another state and free of tax. As such, it should probably not be listed with the rest of the beer stamps; this stamp might better be listed with an EB prefix.



The set with the serial panel (Hubbard B7-11) contains five denominations and it would seem reasonable that the earlier "without serial panel" set did too, although to date only two of the five denominations have been reported. A third denomination has now been seen: the 25-cent stamp for quarter barrels of beer.

Like the succeeding set with serial panel, the color of the stamp is blue; the serial number (4314) has been added in red. In general, federal and state quarter barrel beer stamps from the 1930s are fairly common, but such is not the case from Delaware. All the quarter barrel beer stamps from Delaware are scarce, if not rare.

The acquisition of one of the Delaware quarter barrel stamps is always appreciated, but to find one that has not previously been

reported is philatelic ecstasy!

The same level of scarcity extends to the 1/8 barrel beer stamps from Delaware, and to the three gallon denomination (at least in the 1930s) as well. It seems likely that stamps in these denominations were produced without the serial panel.

Perhaps one of the readers of this report has been fortunate enough to acquire such examples for his or her collection. If so, please let the rest of us know, so we can correct the record.

Bibliography

Cabot, G. D. (1940) *Priced Catalogue of the State and City Revenue and Tax Stamps of the United States*. Weehawken, N.J.

Hubbard, E.S.A. (1960) *State Revenue Catalog*, Portland, Maine: Severn-Wylie-Jewett.

Bedding Study Group Report

Texas Statutes Provide Bedding History

By Scott Troutman

Vernon's Civil Statutes give a full history of the Texas bedding laws and the Texas Administrative Code pictures the required bedding tags to be used.

Vernon's Civil Statutes of the State of Texas (current) Article 4476a

1. Anyone manufacturing bedding must have a permit. The permit costs \$15 the first time with a \$10 renewal fee each year.

2. Stamps are issued in lots of 500 for \$5 (one cent each). Each permit has a registration number and it must be put on stamp.

3. Stamps do not have to be used if a \$25 annual exemption fee is paid. Companies keeps records of the taxes

owed and pay them every two months.

4. Money from stamp sales goes into the general state funds.

5. The law first passed in Acts of 1939, 46th Legislature, p. 376.

6. 1949 amendments added sofa beds, studio couches, mattress pads and protectors, comfortables (comforters?), and box springs. It also established the size of the tag and that the writing had to be in English.

7. Amendments in 1955 and 1957 dealt with tag size.

8. 1967 amendments stopped allowing items from hospitals or junk yards to be "renovated." They also increased permit fees to current levels; before that they were \$5 and \$2.50. In 1967 the stamp section was completely revised to its current status.

Texas Administrative Code-Title 25 Health Services

There are lengthy sections dealing with what is to be put on the labels are far as material content. These were added effective Oct. 16, 1986, to conform with "those adopted by the majority of the states in the union, Canada, the Federal Trade Commission and the Association of Bedding and Furniture Law Officials."

Sweat shops must have been a significant problem as the "sanitary condition" clauses are clearly aimed at eliminating them.

The Hubbard Catalog lists the stamps as starting in 1939. This research indicates the laws didn't come into existence until 1948.

A Preliminary Census of Bills of Exchange Bearing California Revenue Stamps

By Michael Mahler

On April 29, 1857, the California state legislature enacted a tax on bills of exchange, to take effect the following July 1. The tax applied to all bills drawn in, but payable out of, the state. Bills of exchange were drafts made in sets of two or more; they were typically payable a considerable distance from their place of execution, made in duplicate or triplicate to allow for the possibility that one or more might be lost in transit. A full slate of 22 rates was set, from eight cents to \$200, as stated on the stamps themselves and in the tables below.

After only about ten months, the tax on bills of exchange was rescinded by the Act of April 26, 1858, effective immediately, and replaced by a tax on bills of lading. This period of exemption from tax lasted some three years.

Effective May 1, 1861, the bill of lading tax, having been declared unconstitutional earlier in the year by the U.S. Supreme Court, was formally rescinded by the state and the original slate of exchange taxes was again imposed, remaining in effect essentially unchanged until Dec. 31, 1872. An Act approved March 31, 1866, effective immediately, called for the creation of a new series of state stamps, from four cents to \$56, to replace the old circular stamps, and at the same time changed specifics regarding the tax rates on bills of exchange. However, as explained below, these rate changes almost certainly left the total tax on a set of two bills unchanged and nearly all bills were made in sets of two. Nevertheless, for our purposes, it is appropriate to consider March 31, 1866, as the beginning of a new tax period.

FIRST PERIOD (July 1, 1857, to April 26, 1858)

<u>Date</u>	<u>Drawer</u>	<u>Location</u>	<u>Type</u>	<u>Amount</u>	<u>Stamp(s)</u>	<u>Comments</u>
8¢ Rate (above \$20 to \$50)						
12/4/1857	Wells, Fargo & Co.	San Francisco	Second	\$50	8c red Second (D42)	#95,105; earliest red stamp
12/19/1857	???	???	???	\$50	8c red Second (D42)	
20¢ Rate (above \$50 to \$100)						
9/4/1857	Wells, Fargo & Co.	San Francisco	Second	\$100	20c blue Second (D35)	#90,905; earliest blue paper
9/18/1857	Wells, Fargo & Co.	Sacramento	First	\$86.50	8c blue First (D34)	Underpaid
1/16/1858	B. Davidson & Co. ¹	San Francisco	Second	\$100	20c red Second (D43)	#7861
4/17/1858	F. Alton Wheelock & Co.	San Francisco	First	\$100	20c red First (D43)	Generic form; piece missing
4/17/1858	F. Alton Wheelock & Co.	San Francisco	Second	\$100	20c red Second (D43)	Matching 2nd to above 1st
5/4/1858	Tallant & Wilde	San Francisco	Second	\$72.26	20c red Second (D43)	Tax rescinded 4/26/1858
30¢ Rate (above \$100 to \$150)						
9/4/1857	???	Sacramento	???	\$127	8c blue paper (D34)	Underpaid
12/19/1857	B. Davidson & Co.	San Francisco	Second	\$110	30c blue Second (D36)	#7537
40¢ Rate (above \$150 to \$200)						
7/15/1857	Tallant & Wilde	San Francisco	Second	\$200	40c blue Second (D15)	#3686; pale blue shade; earliest use of California stamp
10/2/1857	Fiske, Sather & Church	Sacramento	Second	\$200	40c blue Second (D15)	Stamp on back, 27 pt. star cut
4/19/1858	Wells, Fargo & Co.	San Francisco	Second	\$200	40c red Second (D45)	#118,173
60¢ Rate (above \$200 to \$300)						
8/1/1857	Tallant & Wilde	San Francisco	Second	\$300	60c blue Second (D16)	#3928; pale blue shade
80¢ Rate (above \$300 to \$400)						
2/3/1858	Wells, Fargo & Co.	Sacramento	Second	\$400	80c blue Second (D17)	#121,170
\$1 rate (above \$400 to \$500)						
9/4/1857	Tallant & Wilde	San Francisco	Second	\$500	\$1 blue Second (D40)	#4520; earliest blue paper
\$1.40 Rate (above \$500 to \$750)						
3/2/1858	Wells, Fargo & Co.	Stockton	Second	\$700	\$1.40 blue Second (D19)	#121,560
3/23/1858	Wells, Fargo & Co.	San Francisco	Second	\$583.14	\$1.40 blue Second (D41)	#101,780
\$2 Rate (above \$750 to \$1,000)						
3/20/1858	J.R. Molier & Co.	San Francisco	First	\$1000	\$2 blue First (D20)	Pale blue
\$4 Rate (above \$1,500 to \$2,000)						
9/3/1857	Alsop & Co.	San Francisco	Second	\$2000	\$4 blue Second (D22)	#1561; die cut



A 40-cent blue Second (D15) on second dated July 15, 1857; the earliest recorded usage of any California stamp.

SECOND PERIOD (April 27, 1858, to April 30, 1861)

Date	Vendor	Location	Type	Amount	Stamp(s)	Comments
Exempt from Tax						
5/18/1858	Wells, Fargo & Co.	Stockton	Second		Unstamped	
1/2/1859	Wells, Fargo & Co.	"Nevada"	Second		Unstamped	Nevada City, Calif.
2/1/1859	Wells, Fargo & Co.	"Nevada"	Second		Unstamped	
5/2/1859	Wells, Fargo & Co.	"Nevada"	Second		Unstamped	#139,904

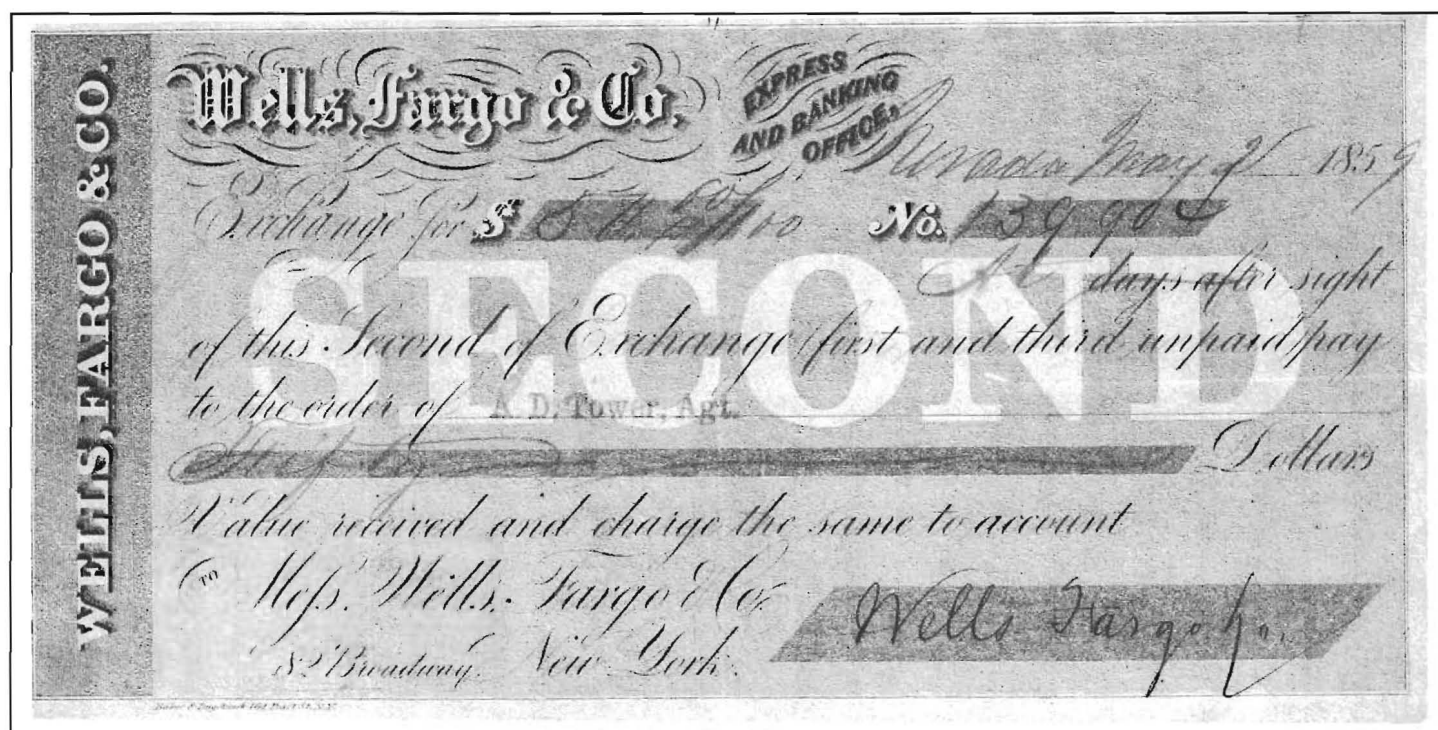
THIRD PERIOD (May 1, 1861, to March 31, 1866)

Date	Drawer	Location	Type	Amount	Stamp(s)	Comments
8¢ Rate (above \$20 to \$50)						
11/10/1862	Davidson & Co.	San Francisco	Second	(\$19)	8c Second (D80)	#3723; to Paris, 100 francs
4/11/1863	John Sime & Co.	San Francisco	Second	\$50	8c Second (D101)	#2; pink vignetted form
2/10/1864	Wells, Fargo & Co.	Grass Valley	Second	\$50	20c Second (D102?)	Overpaid
5/18/1864	Donohoe, Ralston & Co.	San Francisco	Duplicate	\$50	8c Second (D101), R5c	#9069; stamps on back
1/20/1865	Davidson & Berri	San Francisco	Second	(\$19)	8c Second (D101), R6c	#1998; to Paris, 100 francs
20¢ Rate (above \$50 to \$100)						
??/??/1862	Wells, Fargo & Co.	Georgetown	Second	\$100	20c Second	
3/12/1862	Wells, Fargo & Co.	Stockton	Second	\$60	20c Second	#242,604
5/29/1862	Wells, Fargo & Co.	San Francisco	First	\$100	20c First	#222,246
11/26/1862	D.O. Mills & Co.	Sacramento	Second	\$100	20c Second	
7/9/1863	Wells, Fargo & Co.	Sacramento	Second	\$94	20c Second, R5c	#256,695
11/30/1863	Wells, Fargo & Co.	Sonora	Second	\$100	20c Second, R5a	#280,367
2/12/1864	Donohoe, Ralston & Co.	San Francisco	Duplicate	\$73.50	20c Second (D102), R7a	#8451; stamps on back
5/3/1864	Wells, Fargo & Co.	San Francisco	Second	???	20c Second, R9c	
8/12/1864	P.A. Lamping & Co.	Downieville	Second	\$100	20c Second (R102?), R5c	
10/3/1864	Donohoe, Kelly & Co.	San Francisco	Second	\$94.96	20c Second (D116), R5c	#99; generic; stamps on back
11/9/1864	The Bank of California	San Francisco	Duplicate	\$54	8c Second (D80), R5a	#109; underpaid
4/1/1865	Wells, Fargo & Co.	Stockton	Second	\$75	20c Second (D81), R5a	#294,402
12/2/1865	Wells, Fargo & Co.	San Francisco	Second	\$100	20c Second (D102), R6c	
12/27/1865	Wells, Fargo & Co.	San Francisco	Second	\$100	20c Second (D102), R6c	#313,578; die cut
2/17/1866	Wells, Fargo & Co.	San Francisco	Second	(\$58)	20c Second (D81), R6c	To Dublin, £12; #11,413
3/7/1866	???	San Francisco	First	\$60	20c First, R6c	To Wells, Fargo & Co.



An eight-cent Second (D42) on second dated Dec. 4, 1857; the earliest recorded usage of a red stamp.

30¢ Rate (above \$100 to \$150)					
4/29/1862	Tallant & Wilde	San Francisco	Second	\$109	30c Second
5/15/1862	Sather & Church	San Francisco	Second	\$120	30c Second (D56) #44,325
2/19/1863	B. Eug. Auger	San Francisco	Third	(\$144)	30c Third (D56?) #861; to Paris, 750 francs
7/31/1863	Wells, Fargo & Co.	???	Second	\$120	30c Second, R9c #260,731
10/13/1863	John Sime & Co.	San Francisco	Duplicate	\$139.50	40c Second (D57?), R5c #152; plain gray form; overpaid
11/20/1863	B. Eug. Auger	San Francisco	Third	(\$144)	30c Third (D56?), R19c #917; to Paris, 750 francs
5/23/1864	Wells, Fargo & Co.	San Francisco	Second	\$150	30c Second, R7a #266,250
40¢ Rate (above \$150 to \$200)					
3/4/1862	Tallant & Wilde	San Francisco	Second	\$160.38	40c Second
8/9/1862	Tallant & Wilde	San Francisco	Second	\$198.48	40c Second (D57) #8726
11/29/1862	B. Eug. Auger	San Francisco	Third	(\$193)	40c Third (D57?) #840; to Paris, 1000 francs
1/29/1863	B. Eug. Auger	San Francisco	Third	(\$193)	40c Third (D57?) #856; to Paris, 1000 francs
8/1/1863	B. Eug. Auger	San Francisco	Third	(\$193)	40c Third (D57?), R23c #889; to Paris, 1000 francs
2/2/1865	Wells, Fargo & Co.	San Francisco	Second	\$199	40c Second (D104), R5c
60¢ Rate (above \$200 to \$300)					
6/13/1862	Tallant & Wilde	San Francisco	Second	\$291	60c Second (D58?) #8490
4/22/1863	Tallant & Co.	San Francisco	Second	\$249	60c Second (D107), R5c #74
9/3/1863	Donohoe, Ralston & Co.	San Francisco	Duplicate	\$247.32	60c Second U.S. stamp missing?
11/30/1863	B. Eug. Auger	San Francisco	Third	(\$212)	60c Third (D58) #919; to Paris, 1100 francs
1/3/1865	S. Rich & Bro.	San Francisco	Second	\$300	20c Second (x3) No U.S. stamp
4/1/1865	Dickson, De Wolf & Co.	San Francisco	Second	(\$203)	60c Second (D84), R5c, 23c #1166; generic; to London, £42
80¢ Rate (above \$300 to \$400)					
11/20/1862	Tallant & Wilde	San Francisco	Second	\$340	60c Second Underpaid
4/22/1863	Tallant & Co.	San Francisco	Second	\$375	80c Second (D59), R5c
8/23/1864	Wells, Fargo & Co.	Sacramento	Second	\$317.13	80c Second, R13c(x4)
2/8/1865	D.O. Mills & Co.	Sacramento	Second	\$400	80c Second (D109), R5a #21,801
4/1/1865	Dickson, De Wolf & Co.	San Francisco	Second	(\$363)	60c, 20c Second, R5c, 19c Generic; to London, £75
8/17/1865	Parrott & Co.	San Francisco	Second	\$400	80c Second (D109) No U.S. stamp
9/1/1865	Wm. F. Cushman	San Francisco	Second	\$400	80c Second (D109), R5a Generic; "T & Co." cancels, #3219
\$1 Rate (above \$400 to \$500)					
6/12/1863	Davidson & Berri	San Francisco	Second	(\$484)	\$1 Second (D118), R33c #747; to London, £100
8/2/1865	Thomas W. Williams	San Francisco	First	\$500	\$1 First (D86), R5c? Generic; "SATHER & Co." cancel



An unstamped second dated 1859. Bills of exchange were exempt from tax from April 27, 1858, until April 30, 1861.

\$1.40 Rate (above \$500 to \$750)						
10/10/1864	John Sime & Co.	San Francisco	First	\$657.30	\$1.40 First (D110), R5c	#571
7/15/1865	D.O. Mills & Co.	Sacramento	Second	\$600	\$1.40 Second (D110), R9c	#22,040
\$2 Rate (above \$750 to \$1,000)						
10/31/1864	Chas. Hare	San Francisco	Second	\$1000	\$1 Second (x2, D86), R5c	#7
\$3 Rate (above \$1,000 to \$1,500)						
7/26/1862	B. Eug. Auger	San Francisco	First	(\$1158)	\$3 First	To Paris, 6002 francs
10/22/1863	Davidson & Berri	San Francisco	Second	\$1046.67	\$3 Second (D111)	No U.S. stamp
12/6/1864	Chas. Hare	San Francisco	First	\$1400	\$3 First (D111)	#18; U.S. stamp missing?
12/22/1864	John Sime & Co.	San Francisco	Second	\$1451.45	\$3 Second (D120), R5c	#654
\$4 Rate (above \$1,500 to \$2,000)						
4/18/1863	Davidson & Berri	San Francisco	Second	(\$1936)	\$4 Second (D112?), R52b	#201; to London, £400; die cut
4/18/1863	Davidson & Berri	San Francisco	Second	(\$1936)	\$4 Second (D112?), R52b	#202; to London, £400; die cut
12/11/1863	Donohoe, Ralston & Co.	San Francisco	Duplicate	???	\$4 Second (D112), R5c	Stamps on back
\$6 Rate (above \$2,000 to \$3,000)						
11/12/1864	Tallant & Co.	San Francisco	Second	\$2380	\$6 Second (D113?), R9a	
3/10/1865	Chas. Hare	San Francisco	First	\$2500	\$6 First (D122), R5c	#23
\$8 Rate (above \$3,000 to \$4,000)						
12/15/1863	L.N. Hevenden, Master of Bark "Gratitude"	San Francisco	First	\$3,229.54	\$8 First (D92), R48c	Unique 8.2"x10.6" form; U.S. tax of 16¢ overpaid
\$10 Rate (above \$4,000 to \$5,000)						
12/31/1862	Tallant & Wilde	San Francisco	Second	\$4,487.18	\$10 Second (D93)	#9582
4/2/1863	Parrott & Co.	San Francisco	Second	\$4,462.95	\$10 Second (D93), R5c	#7381; die cut
9/3/1863	Tallant & Co.	San Francisco	First	\$5000	\$6, \$4 First (D91, 112), R5c	#620
10/2/1863	Tallant & Co.	San Francisco	First	\$4050	\$8, \$1(x2) First, R5c	#771
\$14 Rate (above \$5,000 to \$7,000)						
4/11/1863	Tallant & Co.	San Francisco	Second	\$5500	\$10, \$4 Second, R5c	#16
\$20 Rate (above \$7,000 to \$10,000)						
6/9/1863	Tallant & Co.	San Francisco	First	\$10,000	\$14, \$6 First (D91, 94), R5c	#266

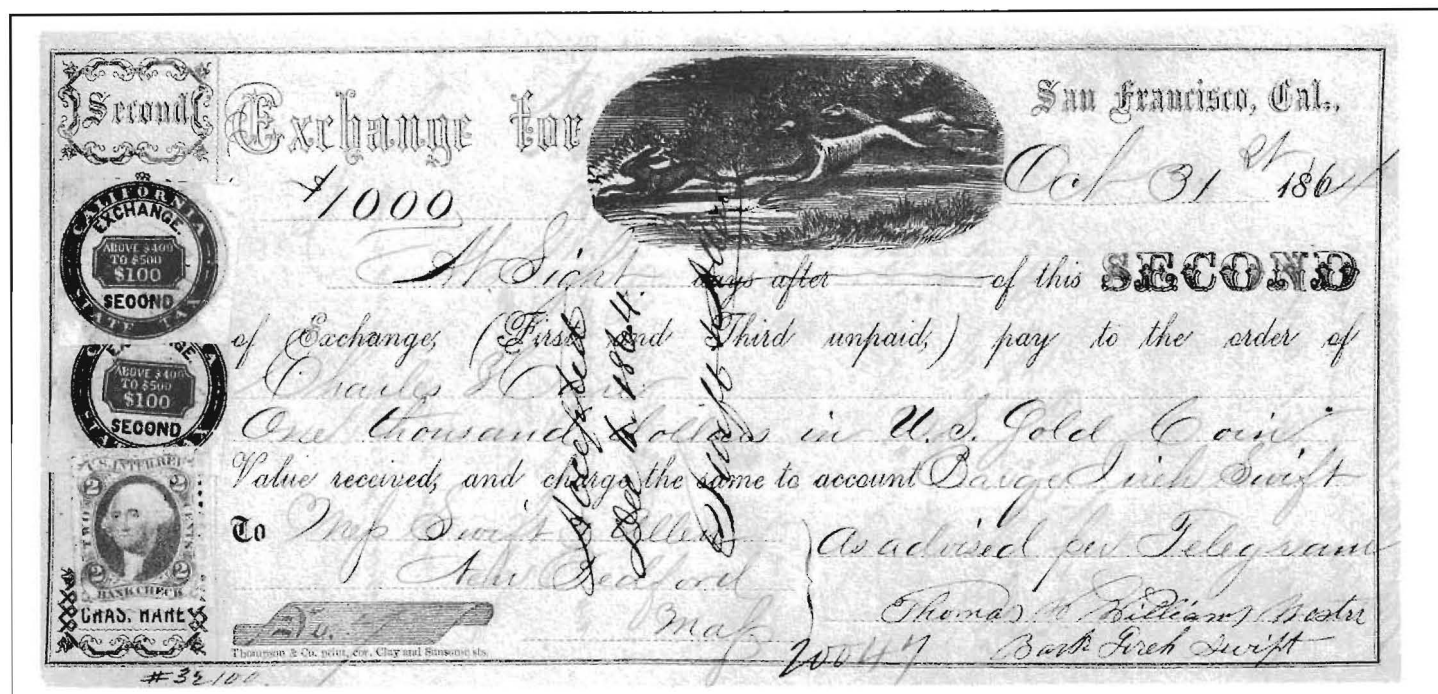


An eight-cent Second (D101) and R5c on 1863 second of John Sime & Co. with striking pink underprint.

\$30 Rate (above \$10,000 to \$15,000)						
9/2/1862	Meador, Lolor & Co.	San Francisco	Duplicate	\$12,000	\$30 Second (D70a)	#772; stamp on back
\$38 Rate (above \$15,000 to \$20,000)						
\$56 Rate (above \$20,000 to \$30,000)						
3/2/1864	Tallant & Co.	San Francisco	First	\$30,000	\$38, \$14, \$4 First (D68, 71, 112), R5a	\$1404
9/8/1864?	"Als__ Co."	San Francisco	Third	(\$24,200)	\$56 Third (D72)	Generic; to London, £5,000; 25% missing at right
\$90 Rate (above \$30,000 to \$50,000)						
2/11/1865	Bank of California	San Francisco	Duplicate	\$50,000	\$30, \$20, \$14, \$10 (x2), \$6 Second (D93-6, 113), R5b	#10508; R5b on front, Bank of Calif. cancel, ms. "T & Co. 3152"; Calif. stamps on back, "T & Co." cancels
9/16/1865	Bank of California	San Francisco	Dupl.	\$50,000	\$30, \$10(x3), \$8 (x3), \$6 Second (D93, 96, 113-4), R6c	#12440; R6c on front, Bank of Calif. cancel, ms. "T & Co. 3226"; Calif. stamps on back, "T & Co." cancels
10/2/1865	Bank of California	San Francisco	Dupl.	\$50,000	\$10, \$8 (x7), \$2 (x2) Second, R6c	#12626; underpaid by \$20; R6c on front, Bank of Calif. cancel, ms. "T & Co. 3229"; Calif. stamps on back, "T & Co." cancels
10/17/1865	London & San Francisco Bank Limited	San Francisco	Second	\$50,000	\$4 (x8), \$2 Second (D112, 119)	#71; ms. "T & Co. 3240" on front; Calif. stamps on back, "T & Co." cancel; \$56 stamp missing.

The Exchange stamps, like the bills to which they were affixed, came in sets designated "First," "Second," and "Third." It is an open question as to how much tax an individual stamp represented. For bills of, say, \$1000, taxed at \$2, did one obtain the First, Second, (and Third, if necessary) for \$2, or did each stamp cost \$2? It should be noted that the tax laws of 1857 and 1861 were ambiguous on this point, stating only that the taxes applied to "Any bill of exchange," with no indication whether this applied in the strict sense, to each bill of a set, or in the broad sense, to all the bills constituting a set.

The Act approved March 31, 1866, which called for the creation of the new general revenue stamps, also specified that bills of exchange drawn singly would be taxed at the previously established rates, but if drawn in sets of two or more, each bill of the set would be taxed at



Two \$1 Second (D86) and R5c on 1864 second of Charles Hare to Messrs. Swift & Allen, New Bedford, Mass., charged to the account of barque Jireh Swift.

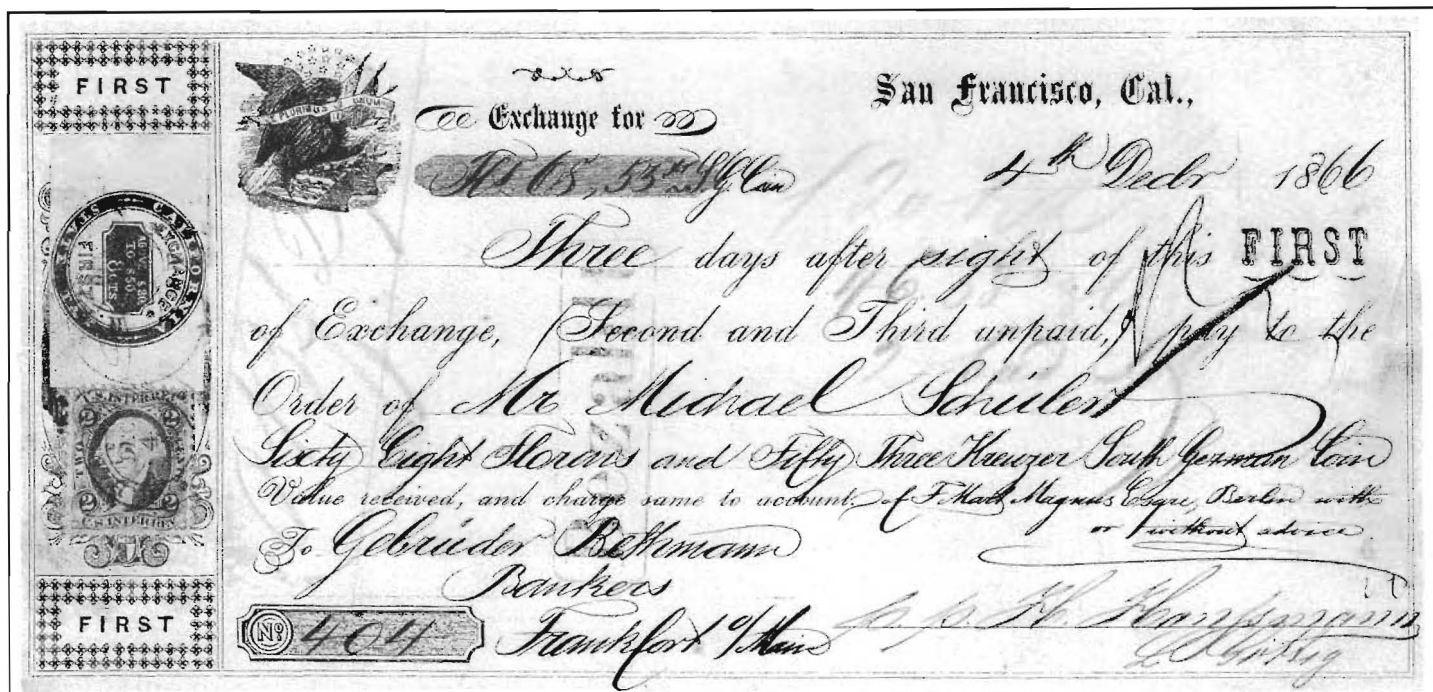
half the previous rates. Thus, for example, an original and duplicate for \$1000 would each be taxed at \$1, making \$2 for the set. It seems improbable a priori that the introduction of new state stamps was accompanied by a 50 percent reduction in the exchange taxes; more likely only the letter of the law was changed, to reflect the new format of the stamps, leaving the taxes themselves unchanged, at least for bills made in the customary sets of two (for sets of three the situation was more complicated). This suggests that the original slate of Exchange taxes must have applied to entire sets of bills, and that an entire set of circular Exchange stamps must have been sold for the unit price.

Bills from the period immediately following March 31, 1866, before the new stamps had been prepared and circulated, provide a test of this hypothesis. If it is correct, one should see the circular stamps being used exactly as before. On the other hand, if, say, \$2 First and \$2 Second stamps had cost \$2 each, instead of \$2 for the set, one would no longer expect to see them used on bills for \$1000, which were now specifically taxed at only \$1 each; surely no businessman would use stamps that had cost him \$2 to pay a \$1 tax.

The evidence presented below shows that circular Exchange stamps were in common use for some months after March 31, 1866, and in a few cases as late as May 1867. In nearly every case, they were used just as they had been before the rate change. For bills made in duplicate, one sees eight-cent circulars used to pay the four cent tax, \$2 circulars used to pay the \$1 tax, and so on. It follows that the circular Exchange stamps did not represent the amount of tax shown on their face, but only half that amount for bills made in duplicate, and only a third of the amount for bills made in sets of three; in other words, the face value of the Exchange stamps indicated the tax on an entire set of bills, not each bill of the set.

FOURTH PERIOD (April 1, 1866, to December 31, 1872)

Date	Vendor	Location	Type	Amount	Stamp(s)	Comments
4¢ Rate (above \$20 to \$50)						
12/4/1866	H. Hanssmann	San Francisco	First	(\$28)	8c First (D101)	#404; to Frankfort, 68.53 florins
5/17/1867	The Bank of California	San Francisco	Duplicate	???	4c (D180/1), R6c	
5/22/1867	Wells, Fargo & Co.	Stockton	First	\$50	8c First (D80), R6c?	#325,821; latest circular stamp
8/9/1867	Donohoe, Kelly & Co.	San Francisco	Duplicate	\$50	4c (D180), R5b	#3959; stamps on back
4/1/1868	Wells, Fargo & Co.	San Jose	Second	\$50	4c (D180/1), R15c	#325,225
10/9/1869	Wells, Fargo & Co.	Stockton	First	\$42	4c (D180/1), R15c	#358,025
12/9/1868	Wells, Fargo & Co.	San Francisco	First	\$50	4c (D180/1), R15c	#339,095
12/27/1869	Wells, Fargo & Co.	San Francisco	First	\$30	4c (D180/1), R15c	#355,594
12/28/1869	Wells, Fargo & Co.	San Francisco	First	\$45	4c (D180/1), R15c	#359,144
4/15/1870	Bank of British N. Am.	San Francisco	Second	\$25	4c rouletted (D180), R15c	#158; stamps on back



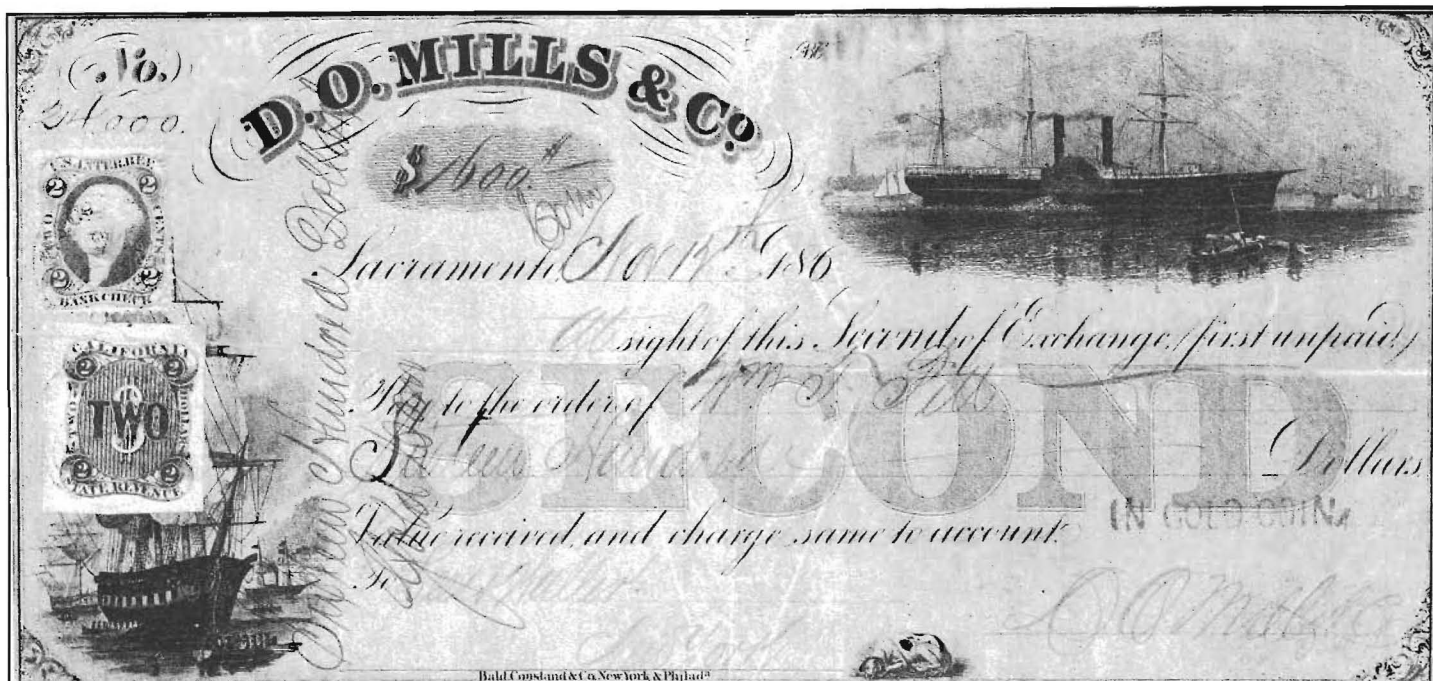
An eight-cent First (D101) and R15c on December 1866 paid First for 68.23 South German florins (about \$28). Note that as of April 1, 1866, the tax had been set at four cents per bill.

10¢ Rate (above \$50 to \$100)						
4/6/1866	Tallant & Co.	San Francisco	First	\$98.77	\$20 First (D95)	#4085; \$20 mistaken for 20¢!
6/28/1866	B.F. Hastings	Sacramento	Duplicate	\$100	20c Second (D81 or 102)	U.S. stamp?
11/2/1866	Wells, Fargo & Co.	Sacramento	Second	\$100	20c Second (D81), R15c	#222,844
2/8/1867	The Bank of California	San Francisco	Duplicate	???	10c (D183), R6c	
2/19/1867	Wells, Fargo & Co.	Folsom	First	\$100	20c First (D81), R6c	#298,762
3/21/1868	Wells, Fargo & Co.	San Francisco	First	\$100	10c (D183), R15c	#333,356
10/23/1868	Wells, Fargo & Co.	San Francisco	First	\$60	4c (D180/1), R15c	Underpaid
9/3/1869	Wells, Fargo & Co.	San Francisco	First	\$100	10c (D183), R15c	#347,876
9/6/1869	Wells, Fargo & Co.	San Francisco	First	\$60	10c (D183), R15c	
4/28/1870	D.O. Mills & Co.	Sacramento	Second	\$100	10c (D183), R15c	
10/24/1871	B. Davidson & Co.	San Francisco	Second	(\$100)	10c (D183), R22c	#5209; to Berlin, 145 thalers; 0.5" missing at right
15¢ Rate (above \$100 to \$150)						
9/17/1866	The Bank of California	San Francisco	Second	(\$144)	30c Second (D82), R15c	To London, £30; printed in black, not orange; stamps on back
10/31/1866	Wells, Fargo & Co.	San Francisco	First	\$150	30c First (D103), R6c	#315,310; die cut
11/3/1866	Wells, Fargo & Co.	San Francisco	First	\$130	30c First (D82), R6c	#307,989; die cut
11/7/1866	Wells, Fargo & Co.	San Francisco	First	\$125	30c First (D103), R6c	#308,025; die cut
11/7/1866	Wells, Fargo & Co.	San Francisco	First	\$150	30c First (D103), R6c	#315,325; die cut
11/8/1866	Wells, Fargo & Co.	San Francisco	First	\$110	30c First (D103), R6c	#308,039; die cut
11/27/1866	Wells, Fargo & Co.	San Francisco	Second	\$150	15c (D184), R5c	#308,350
1/4/1867	Abel Guy	San Francisco	Second	(\$110)	30c Second (D116), R15c (x2)	#404; to Paris, 570.6 francs
4/17/1867	The Bank of California	San Francisco	Duplicate	???	15c (D184), R6c	
5/17/1867	B. Eug. Auger	San Francisco	Third	(\$144)	30c Second, R15c (x2)	To Paris, 750 francs
7/18/1867	Tallant & Co.	San Francisco	Second	\$150	15c (D184), R5a	
9/9/1867	Wells, Fargo & Co.	San Francisco	First	\$137	10c (D183), R6c	#312,138; underpaid
1/13/1869	Tallant & Co.	San Francisco	Second	\$150	15c (D184), R5a	#7124
4/8/1869	Tallant & Co.	San Francisco	Second	\$150	15c (D184), R5a	#7324
20¢ Rate (above \$150 to \$200)						
10/30/1866	Wells, Fargo & Co.	San Francisco	First	\$200	40c First (D104), R15c	#307,948; die cut
10/31/1866	Wells, Fargo & Co.	San Francisco	Second	\$200	40c Second (D104), R6c	#315,313; die cut
11/2/1866	Wells, Fargo & Co.	San Francisco	Second	\$200	40c Second (D104), R6c	#307,985; die cut
11/9/1866	Wells, Fargo & Co.	San Francisco	First	\$200	40c First (D104), R6c (x2)	#238,654 (ms.); die cut
11/9/1866	Wells, Fargo & Co.	San Francisco	First	\$175	40c First (D104), R6c	#308,074; die cut
3/8/1867	Gustavus Taylor	San Francisco	First	\$200	20c (D185), R6c	#3251; ms. on plain paper
6/8/1869	Tallant & Co.	San Francisco	Second	\$175	20c (D185), R5a	#7504
7/8/1869	Tallant & Co.	San Francisco	Second	\$175	20c (D185), R15c	#7590



A \$20 First (D95) and R5a on December 1866 first for just \$98.77. The \$20 stamp evidently was inadvertently used in place of a 20-cent stamp!

30¢ Rate (above \$200 to \$300)						
10/18/1866	The Bank of California	San Francisco	Duplicate	\$276	20c (D185), R6c	Underpaid
11/9/1866	Wells, Fargo & Co.	San Francisco	First	\$216.40	60c First (D107), R6c	#308,093; die cut
11/9/1866	Wells, Fargo & Co.	San Francisco	First	\$300	60c First (D107), R6c	#315,344; die cut
5/17/1867	The Bank of California	San Francisco	Duplicate	???	30c (D186), R6c	
10/5/1867	The Bank of California	San Francisco	Duplicate	\$300	30c (D186), R15c	
11/9/1866	Wells, Fargo & Co.	San Francisco	First	\$221.75	30c First (D103), R5c	#308,062; die cut; underpaid
2/21/1868	The Bank of California	San Francisco	Duplicate	\$211.80	20c (D185), R15c	Underpaid
9/2/1868	Tallant & Co.	San Francisco	Second	(\$242)	30c (D186), R25c	#6821; to London, £50; stamps on back; U.S. tax underpaid 1¢; third attached, unstamped!
5/20/1869	The Bank of California	San Francisco	Duplicate	\$250	20c (D185), R15c	Underpaid
?/2/1869	The Bank of California	San Francisco	Duplicate	\$300	30c (D186), R15c	#3955
12/9/1869	Tallant & Co.	San Francisco	Second	\$300	30c (D186), R15c	#8123; stamps on back
2/2/1870	Wells, Fargo & Co.	San Francisco	First	\$300	4c (D180/1), R15c	#359,722; underpaid!
12/3/1870	D.O. Mills & Co.	Sacramento	Second	\$300	40c (D187), RN-C1	#27082; overpaid
??/??/1871	The Bank of California	San Francisco	Second	(\$242)	20c (D185), R15c	To London, £50; in black; underpaid
40¢ Rate (above \$300 to \$400)						
11/6/1866	Wells, Fargo & Co.	San Francisco	First	???	80c First, R6c	
11/9/1866	Wells, Fargo & Co.	San Francisco	First	\$400	80c First (D109), R6c	#308,076; die cut
11/30/1866	Tallant & Co.	San Francisco	Second	\$325	40c (D187), R5a	#4888
11/13/1868	Tallant & Co.	San Francisco	Second	\$350	40c (D187), R6c	#6966
4/2/1869	Donohoe, Kelly & Co.	San Francisco	Duplicate	\$353.30	40c (D187), R15c	#6248; stamps on back
50¢ Rate (above \$400 to \$500)						
9/8/1866	Tallant & Co.	San Francisco	Second	\$437.50	50c violet (D189), R5a	#4615; earliest rectangular
11/9/1866	Tallant & Co.	San Francisco	Second	\$460.50	50c violet (D189), R5a	#4818
2/7/1867	B. Davidson & Co.	San Francisco	Second	(\$484)	50c lilac (D190), R36c	#2283; to London, £100
2/7/1867	B. Davidson & Co.	San Francisco	Second	(\$484)	50c lilac (D190), R36c	#2289; to London, £100
7/3/1868	Tallant & Co.	San Francisco	Second	\$500	50c brown (D188), R5a	
5/31/1869	Tallant & Co.	San Francisco	Second	(\$484)	50c yellow (D191), R32c	#7472; to London, £100; stamps on back; third attached, unstamped!
1/24/1870	Wells, Fargo & Co.	San Francisco	First	\$500	4c (D180/1), R15c	#359,555; underpaid!
70¢ Rate (above \$500 to \$750)						
9/13/1867	Hentsch & Berton	San Francisco	Second	(\$627)	70c orange (D194/5), R??c	To Geneva, 3,250 francs
12/18/1867	Tallant & Co.	San Francisco	Second	\$625	50c violet (D189), R5a	#6095; underpaid
1/10/1868	Tallant & Co.	San Francisco	Second	\$625	70c orange (D194), R5a	#6155



A \$2 purple (D207) and R6c on 1867 second. Surprisingly, no higher denominations rectangular has been recorded so far on a bill of exchange.

70¢ Rate (above \$500 to \$750) continued						
4/4/1868	Wells, Fargo & Co.	Marysville	Second	\$700	50c violet, 20c (D185, 189), R15c	#332,025; rare combination
4/13/1868	D.O. Mills & Co.	Sacramento	Second	\$750	50c brown, 20c (D185, 188,) R6c	#24,900; rare combination
9/12/1868	Tallant & Co.	San Francisco	Second	\$750	70c orange (D194), R5a	
??/??/1868	Bank of British N. Am.	San Francisco	Second?	(\$518)	70c orange (D194/5), U.S. 10c & 2c stamps	To London, £107
??/28/1870	D.O. Mills & Co.	Sacramento	Second	\$600	70c brown (D196), R15c	#2456
??/??/1870	Wells, Fargo & Co.	San Francisco	???	\$600	4c (D180/1), R15c	Underpaid!
\$1 Rate (above \$750 to \$1,000)						
9/28/1866	Tallant & Co.	San Francisco	Second	\$875	\$1 dark violet (D199), R5a	#4678
11/3/1866	Wells, Fargo & Co.	San Francisco	First	\$800	\$1.40 First (D110), R6c	#238,644 (ms.); die cut; underpaid
11/7/1866	Wells, Fargo & Co.	San Francisco	First	\$1000	\$2 First (D119), R6c	#308,021; die cut; see below
11/7/1866	Wells, Fargo & Co.	San Francisco	Second	\$1000	\$2 Second (D119), R6c	#308,021; die cut; matching 2nd to above 1st
6/8/1867	Tallant & Co.	San Francisco	Second	\$875	50c violet, 40c (D187, 189) R5a	Underpaid
10/29/1867	Tallant & Co.	San Francisco	Second	\$875	\$1 violet (D199), R5a	#5931
6/29/1868	Tallant & Co.	San Francisco	Second	(\$968)	\$1 puce (D198), R42b	#664; to London, £200; stamps on back; third attached, unstamped!
9/29/1868	Tallant & Co.	San Francisco	Second	\$880	\$1 violet (D199), R5a	
1/18/1870	D.O. Mills & Co.	Sacramento	Second	\$1000	\$1 orange yellow (D202), R15c	#2433
\$1.50 Rate (above \$1,000 to \$1,500)						
7/28/1869	The Bank of California	San Francisco	Duplicate	\$1430.69	\$1 orange yellow, 10¢ (D183, 202), R15c	#2252; underpaid
2/7/1867	B. Davidson & Co.	San Francisco	Second	(\$1452)	\$1.50 (D204), R52b	To London, £300; #2286
\$2 Rate (above \$1,500 to \$2,000)						
10/30/1866	Wells, Fargo & Co.	San Francisco	First	\$2000	\$4 First (D112), R15c	#307,961; die cut?
11/12/1867	D.O. Mills & Co.	Sacramento	Second	\$1600	\$2 purple (D207), R6c	#24,000
8/28/1868	Bank of British N. Am.	San Francisco	Second	\$2000	\$2 (D206/7), R15c	To Montreal; stamps on back
9/11/1869	Wells, Fargo & Co.	Stockton	First	\$1800	40c(x5, D187), R15c (x2)	#350,185

\$3 Rate (above \$2,000 to \$3,000)

\$4 Rate (above \$3,000 to \$4,000)

Oklahoma Using Vending Machine Stamps

By Scott Troutman

Some time in the 1980s Oklahoma got into the sales tax business as a way to raise state revenue. But, like most states doing it for the first time, they didn't have all the bugs worked out. Vending machines were among the biggest loopholes.

The laws, as originally enacted, charged the owner-operators of vending machines with paying sales tax just like any other business. The problem was that most vending machines are owned by small-time operators and this was an all cash business.

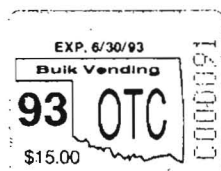
Without an inspector to go around with each vendor, there was no way to tell if a bubble gum machine netted \$5 a month or \$500 a month. Given the revenues that were coming in, it appeared that everything from gum balls to soft drinks was moving mightily slowly.

In 1988 the state legislature got around to trying to patch up this hole in their tax code by proposing to eliminate the sales tax on vended products and instead requiring a tax stamp annually to operate a coin operated vending machine.

Those who were present tell me the state house was flooded with lobbyist's from every soft drink manufacturer in the state. Coke and Pepsi were highly agreeable to a high tax rate which would force many of the smaller machine operators out of business. In effect, they were willing to sell their products dirt cheap in vending machines for the opportunity to limit or wipe out the competition.

On the other end of the spectrum were the small, part-time operators. Many gum ball machine operators had less than 20 machines that they worked in their spare time. This included many handicapped individuals for whom the machines provided a modest income.

On May 9, 1988, the Oklahoma Tax Commission unveiled the new rules that represented a compromise for both sides.



Effective July 1, 1988, all coin-operated devices (with the exception of pay phones, parking meters, gas and electric meters and newspaper vending boxes) were required to have a stamp or decal affixed to them.

A music or amusement device (including all video games and juke boxes) required a \$50 annual decal. So too did any machine vending something costing more than 25 cents. This covered all the soft drink machines and most food dispensers.

A bulk vending rule was put in to cover machines dispensing items such as ballpoint pens, combs, cigarette lighters, prophylactics, filled capsules, peanuts, gum balls, mints, perfume or novelties. (Curiously most hotels in Oklahoma have perfume vending machines, something I have not run across elsewhere). These "Bulk Machines" with their multiple slots and any machine dispensing items costing under 25 cents were taxed at a \$10 per year rate.

The small vendors complained that they were still being unfairly taxed given their revenues and a change was made to the law in late 1990. This is currently reflected in Statue 68, subsection 1503 of the Oklahoma code.

Coin operated music, amusement and vending machines requiring a coin of 25 cents or more had to get a \$50 stamp.

For each bulk vending device with between one and five distributing mechanisms, a \$15 stamp is now required. Bulk machines with more than five dispensing mechanisms must get a \$15 stamp for every five slots or part thereof they have. A single slot machine vending something less than 25 cents must have a \$2 stamp.

For machines that would be in service only a short period (less than thirty days) a special stamp was to be made with a cost of 1/10 the normal annual rate. This covered machines used at fairs, carnivals and other short duration activities.

The stamp shown is the July 1992-June 1993 \$15 stamp. It is orange with black printing and is a die cut self adhesive. The colors change from year to year.

The \$50 stamp is about twice this size and is also orange. The \$5 stamp is blue or gray blue and \$2 stamp is green. Both are marked "Bulk vending." I have not seen the special stamp.

For machines put into service during the tax year, the fee is prorated by month, but the same tax stamps are used.

Fines for being caught operating a machine without a tax stamp are \$200 and/or thirty days in jail (per machine). In addition to the tax stamps, operators must also have an operators permit, which costs \$200 annually. Only operators are allowed to purchase the stamps.

The author wishes to acknowledge the help of Chris Small, who runs a string of 13 bubble gum machines, for the history of the laws (much of which he was involved in making).

Bibliography

1 "New Legislation, May 9, 1988" Oklahoma Tax Commission, Business Tax Division, 2501 Lincoln Blvd., Oklahoma City, Okla., 1988.

2. "Permanent Administrative Rules for Taxes on Coin Operated Devices, Rules 15.001.00-15.013.00", Oklahoma Tax Commission, 2501 Lincoln Blvd., Oklahoma City, Okla., 1988.

3 "Oklahoma Uses Vending Machine Tax Stamps" Ivan Pfalser, *State Revenue Newsletter*, March-April 1991, page 4.

4. "The Statutes of Oklahoma 1991", Section 68, sub section 1503.

\$5 Rate (above \$4,000 to \$5,000)

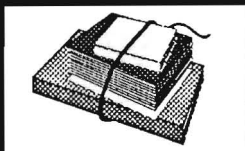
\$7 Rate (above \$5,000 to \$7,000)

\$10 Rate (above \$7,000 to \$10,000)

5/29/1866 Clark & Perkins San Francisco First \$8000 \$14 First (D94), R6c? #16; underpaid by \$3

Note: All accompanying illustration are shown reduced in size. Readers able to make additions to this list are asked to write the author at 2721 2nd St., Santa Monica, CA 90405. The author plans to produce a catalog for these issues when research is complete.

¹ Davidson & Co., and later Davidson & Berri, acted as agents for N.M. Rothschild & Sons. All recorded bills signed by Davidson or Davidson & Berri are on printed form of Rothschild & Sons, with ornate "N M DE R" horizontal at left.



Library Notes

By Peter Martin

Revenue Intro, Sales Tax Token Books Available

An Introduction To Revenue Stamps by Bill J. Castenholz. 1994, 96 pp., 5 1/2 by 8 1/2, perfect bound, \$6.50 plus \$1.15 postage from Castenholz and Sons, 1055 Hartzell St., Pacific Palisades, CA 90272.

Bill Castenholz has done his usual fine job in producing an introductory revenue book that is sure to spark interest in this collecting specialty.

In his foreword, Castenholz notes that he was forced to compromise in his effort to provide a useful book that could be economically produced. The vast field of state revenues were barely touched on and foreign revenues not included at all. Those limitations can be accepted, but then the book should more appropriately have been titled "An Introduction to U.S. Revenue Stamps." Even that title would have been misleading because many categories that are widely collected, listed in the *Scott Specialized Catalogue* and included on album pages were totally excluded.

Included in the missing are the duck, boating, firearms transfer, cigarette tube, potato tax, customs, consular service fee, and narcotics categories, among others. These categories should have been shown in a section similar to the taxpays, which introduced this topic with single illustrations

of many different categories.

To be sure all the main categories are there: the embossed stamps, first three issues; documentary and proprietaries; reds, greens and silver tax; the battleships; beer stamps; cordial and wines; and playing card stamps. Two pages for state revenues are included.

Also, revenue stamped paper, Castenholz's specialty (he publishes an exceptional series of books on this topic), has 12 pages devoted to this topic. Only the first issue and the match and medicine sections get more coverage.

One other item missing from this introductory book is a section on where to go for additional information. There is a brief bibliography in the back of the book and a passing mention of the American Revenue Association, but no more.

The material contained in the book is sure to hook many new collectors, but they are left dangling. An expanded bibliography by topic; a list of revenue organizations, publications and dealers would have been helpful. Allowing dealers to place ads in the book might have helped to underwrite the additional pages needed to round out the publication. The illustrations, which are generously sprinkled throughout the book, are all top quality and add significantly to this publication.

Despite its missing elements, the book is sure to be a hit and will make a great gift for revenue and non-revenue collectors alike.

Peter Martin

United States Sales Tax Tokens and Stamps: A History and Catalog by Merlin K. Malehorn and Tim Davenport. 1993, 390 pp., 8 1/2 by 11, hard bound. \$49.95 plus \$3.50 postage from Jade House Publications, POB 265, Bryantown, MD 20617.

This extensively researched book has quickly become the definitive work in its field. All known sales tax tokens and stamps used in the United States are included.

While most of the book covers tax tokens, a field more attuned to numismatics, a number of sections include philatelically related stamps such as the numerous Ohio sales tax receipts and punchcards, the Michigan, Pennsylvania and Washington sales tax receipts and the Nebraska cinderellas.

Organized by state the book includes a numbering system, rarity scale and excellent illustrations throughout. A history and reference listing are included for each state.

If this specialty is your cup of tea, this book is a must.

Peter Martin

ATTS News

The January-March 1994 issue of the *American Tax Token Society Newsletter* includes a December 1993 *ICAR Newsletter* reprint about Ohio sales tax stamps, two supplement sheets for the *United States Sales Tax Tokens and Stamps: A History and Catalog* reviewed above and a listing of publications offered by the ATTS.

For additional information write *The ATTS Newsletter*, 6837 Murray Lane, Annandale, VA 22003.

Duck Tracks

The First Quarter 1994 *Duck Tracks* featured state duck coverage from New Mexico, Rhode Island, Montana,

Tennessee, Oklahoma, and Nevada and a two page article about a 1919 Indiana hunting and fishing license that listed early state laws.

Duck Tracks is the official publication of the National Duck Stamp Collectors Society. For information write to NDSCS secretary Tony Monico, POB 43, Harleysville, PA 19438.

ICAR Newsletter

The February 1994 *ICAR Newsletter* has a one-page article about the theory behind the Hubbard scarcity code used in the Hubbard State Revenue catalog and a feature about the lost state of Franklin, now part of Tennessee.

For information about the *Interstate*

Cinderellas and Revenuers Newsletter contact ICAR, Box 9128, San Jose, CA 95157-0128.

Catalogs

Michael Jaffe Stamps has come out with its 1994 Spring Special Edition of Quack! Quack!, the company's state and federal duck stamp catalog. Included are federal and state duck stamps and prints, Indian reservation stamps and state fish stamps. The 24-page catalog includes information about Jaffe's state duck new issue service, several brief features and specialty sales items.

For a copy of the catalog write: Michael Jaffe Stamps Inc., POB 61484, Vancouver, WA 98666 or call (800) 782-6770.

State Revenue Society

Publications

Publications available from:

SRS Publication Sales

Harold Effner Jr.

27 Pine Street

Lincroft, N.J. 07738

Add 75 cents per item for postage.

- | | | |
|----|--|-------|
| 1. | <i>Washington State/Cities Revenue Catalog</i>
M.E. Matesen, 1973, 27 pp.
\$2.25 (Non-member price \$4) | _____ |
| 2. | <i>Kansas State Revenue Catalog</i>
Charles J. Bellinghausen, 1972, 18 pp.
\$2.25 (Non-member price \$4) | _____ |
| 3. | <i>Nebraska Revenue Stamps</i>
Kenneth P. Pruess, 1972, 18 pp.
\$1.75 (Non-member price \$3) | _____ |
| 4. | <i>Revenue Stamps of the New England States</i>
Terrence Hines, 1984, 76 pp.
\$11.50 (Non-member price \$14.50) | _____ |
| 5. | <i>Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog</i>
E. S. A. Hubbard, 1960, 24 pp.
\$1 (Non-member price \$2) | _____ |
| 6. | <i>Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Through December 1976</i>
(Supplement to Vanderford's 1973 catalog)
E. L. Vanderford, 1977, 8 pp.
\$1. (Non-member price \$2) | _____ |
| 7. | <i>Scott 1991 Federal and State Duck Stamp Catalogue</i>
Scott Publishing Co., 1990, 188 pp., color
\$4.95 Orig. \$19.95 (Non-member price \$6) | _____ |
| 8. | <i>History of Oleomargarine Tax Stamps and Licenses in the United States</i>
Carter Litchfield, 1988, 128 pp., hardbound
\$22 plus \$1.50 postage (Non-member price \$27.50) | _____ |
| 9. | <i>U.S.A. State Revenue Stamps Catalog, Volume 1</i>
(Reprint/reformat of 1960 catalog)
Elbert S.A. Hubbard, 1960, illus., three-hole punched
\$20 plus \$1.50 postage (Non-member price \$25.) | _____ |
| 10 | <i>U.S.A. State Revenue Stamps Catalog, Volume 2 (1950-1991 issues)</i>
Elbert S.A. Hubbard, 1992, illus., three-hole punched
\$30 plus \$1.50 postage (Non-member price \$35.) | _____ |

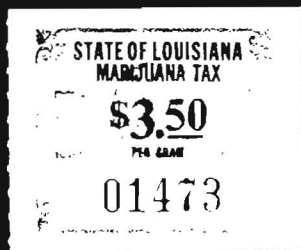
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TOTAL

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SRS SALES

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an *. Make checks payable to the State Revenue Society. Mail orders to SRS Treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.



Alabama			New Hampshire						
Cigarette			Cigarette	.22		Suffolk	.1875	10/\$1.88	
20 cig	.165	10/1.65					.20	10/\$2	
25 cig	.20625	10/2.07	New Jersey				.25	10/\$2.50	
Muscle Shoals	.25	5/\$1.25	Trout 1987	\$1		Virginia Beach	.20	10/\$2	
	\$1.00	10/\$10.	Non-res. trout-1987	\$1			.25		
Sheffield	.50	5/\$2.50	Pheasant-1987	\$1		Washington			
Playing cards	.10	10/\$1	New Mexico			Waterfowl-1990		\$5	
Arizona			Waterfowl-1991	\$7.50		Waterfowl-1991, 2 diff.		\$6 ea.	
Cigarette Stamps, heat fusion decal	.225	10/\$2.25	Waterfowl-1993 Souvenir Sheet	\$37.50		West Virginia			
1935-12¢ malt liquor, used (Cat B2)						Hunting & Fishing-1988 (9)		\$5.70	
Red on pink, Moore sig.	.50 ea.		New York						
Arkansas			Stock Transfer	.01	Free				
Waterfowl (from booklet)-1989	\$7		North Carolina			*Bingo Cards-\$1.50 ea. (plus .75 postage)			
Connecticut			Marijuana	\$3.50		1985, 86, 87, 88, 89, 90, 91, 92, 93			
1993 Wildlife			Oklahoma						
Sheet variety (# <50001)	\$5.30		1964-1 pint liquor taxpaid (Cat. L4)						
Hunter variety (# >50000)	\$5.30		Block of 4, unused	\$5					
Florida			Plate block of 4, unused	\$7.50					
Documentary			Rhode Island						
.02, .05, .15, .30, .75, \$1, \$3			Cigarette-10 cig	.185	10/\$1.85				
Snook-1992, 93	\$2 ea.		-20 cig	.37	10/\$3.70				
Crawfish-1993	\$2		-50 cig	.925	10/\$9.25				
Georgia			Waterfowl-1993 Souvenir Sheet		\$37.50				
City of Griffin .05 Excise Tax									
	Free		South Carolina						
Idaho			Marijuana and Controlled Substance,						
Upland Game-1988	\$5.50		overprinted doc.	\$1, \$5, \$10					
Indiana			South Dakota						
Real Estate	\$5		Fishing and Senior Fishing License						
Iowa			stamp-1988	Free					
Marijuana	\$5		Vermont						
Louisiana			Cigarette	.22	10/\$2.20				
Res-Waterfowl-1992, 93	\$5.25								
Non-res Wtrfowl-1992, 93	\$7.75		Virginia						
Marijuana	\$3.50		Local Cigarette, panes of 10						
Maryland			Chesapeake	.15	10/\$1.50				
Cigarette Tax	.36	10/\$3.60	Clifton Forge	.04	10/.40				
Minnesota				.05	10/.50				
Marijuana	\$3.50			.06	10/.60				
Missouri			Newport News						
*Trout-1990, 91, 92, 93	\$4 ea.		20 cig	.15	10/\$1.50				
*Waterfowl-1990, 91, 92, 93	\$4 ea.		25 cig	.1875	10/\$1.88				
			Municipal	.225	10/\$2.25				
			Norfolk	.15	10/\$1.50				
			Portsmouth	.15	10/\$1.50				

***Thanks to Bert Hubbard, Ken Preuss and Tim McRee for their donations to benefit the SRS.

SRS Sales Philosophy

Why does the SRS purchase these stamps?

The following "rules of thumb" apply:

—there is a discount for a large order (a discount that can be passed on to SRS members).

—the sale of the stamps will expire before SRS members can be notified in the newsletter.

—the stamps are non-fish and game (e.g. wine, liquor, cigarette).

—the stamps are fish and game stamps that are not readily available.

—there is a minimum purchase requirement.

Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two; five for the price of three. Send all Ad Corner copy and payment to State Revenue Society Treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

FREE MINT NEVER-HINGED South Dakota 1975 \$35.00 Non-Resident Big Game stamp when requesting South Dakota Hunting and Fishing stamps on approval. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (0)

CHAUFFEURS BADGES WANTED. Also license plates, Disabled Veterans and B.F. Goodrich key chain tags, paper licenses and auto registrations, inspection and registration windshield stickers. DR. EDWARD H. MILES, 888-8TH AVE., NEW YORK, NY 10019 (5)

BEDDING STAMPS WANTED. On tag or off, mint or used. Also, historical information about these issues for use in preparing a reference book. If you have items for sale or trade, send with your asking price. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (1)

ORIGINAL DOCUMENTS wanted bearing any pre-1920 state revenues. Also pre-1950 documents bearing Stock Transfer stamps or New York secured debt or investment stamps. Buy, trade, correspond. MICHAEL MAHLER, 1725 THE PROMENADE #204, SANTA MONICA, CA 90401 (0)

NEW ENGLAND CIGARETTE METERS WANTED. Maine 20 cig. green, orange and black; NH 4 1/2-cent black, 7-cent black, 7-cent orange, 7 1/2-cent black,

7 1/2-cent blue, "A" purple, "B" purple, "B" black; RI 3-cent red; VT 20 cig. green. Paying \$3 each. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514 (1)

BEAUTIFUL, MULTICOLORED \$40 large pictorial 1992-93 Sportsman Stamp from North Carolina, unsigned on license, showing a turkey in flight, \$5 each. Also, \$20 and \$15 denominated stamps for \$1 each. All three stamps \$6. Same available for 1991-92, 1990-91, 1989-90. All 12 stamps for \$20. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (2)

FOR SALE—CANADA ALBERTA hunting revenue stamps. I have 23 different available for \$4 each. I have others available for higher prices. I will consider trades for you Canadian hunting or fishing revenue stamps, state hunting or fishing stamps, federal duck stamps, better U.S. or Canadian coins or better U.S. or Canadian stamps. DALE STOVER, 2320 KINGSBURY DRIVE, EAST MOLINE, IL 61244 (2)

BUY-SELL-TRADE HUNTING AND FISHING stamps and licenses. Ducks-trout-fishing, etc. Price list for LSASE. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (5)

ARIZONA ONE-GRAM MARIJUANA STAMP \$5. Plate number block of four \$75. There's a different stamp for controlled substances, but NO ONE has ever bought one. They aren't expensive, but you have to

buy a whole sheet of 50. If enough people write and say they are willing to pay \$15 for one, I will buy a sheet. Highest bidder gets the plate number block of four. RICK LOOMIS, POB 1467, SCOTTSDALE, AZ 85252 (1)

FOR SALE—SELLING OUT collection and accumulation of many years—SD 1959-78, mint & used; NE game birds 1955-76, mint & used; TN trout 1960-70, sold as a set; MA archery deer 1960-74, mint; IA trout 1964-76, n.g., very good; KS upland birds 1961-73, mint & used; TX dove 1971-78, mint; KY trout, 1972-77, mint; NJ trout, 1953-74, mint; VA big game 1939; AZ trout 1960-75, mint; DE trout 1958-75, mint; CA fishing 1958-78, mint; MI trout 1948-77, mint, sold as a set; MI trout 1948-85, many duplicates, passbooks with duck stamps and trout; many other states not listed. Send SASE with two stamps for eight-page price list to FRANK SUNDAY, POB 83, MIKADO, MI 48745 (3)

FOR SALE—1976 MI DUCK STAMP \$12 each. Have many MI duck used and on passbook. 1976 & 1977 ND waterfowl stamp \$8 each. 1985 & 1987 Canada duck stamp \$12 each. Send SASE with two stamps for price list to FRANK SUNDAY, POB 83, MIKADO, MI 48745 (3)

WANTED: SOUTH CAROLINA BUSINESS LICENSE stamps. Will buy or trade. Particularly interested in stamps on ammunition boxes or playing card decks. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (6)

The American Revenue Association

Membership includes a subscription to *The American Revenuer*, use of the ARA library and sales department and participation in ARA auctions.

For an application write to:
The American Revenue Association
The Secretary
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Back issues of the *State Revenue Newsletter* are available for \$1 or 6 for \$5 (postpaid). Special: One copy of each available issue for \$30.

Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first and send a SASE.

Send all requests to Harold A. Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

The following back issues are available:

Issue	Date	Issue	Date
160	1-2/83	198	1-2/91
161 *	3-6/83	199	3-4/91
162 *	7-10/83	200	5-6/91
163	11-12/83	201	7-8/91
164 *	1-4/84	202	9-10/91
166 *	7-10/84	203	11-12/91
167	11-12/84	204	1-2/92
170	5-6/86	205	3-4/92
182	5-6/88	206	5-6/92
185	11-12/88	207	7-8/92
186	1-2/89	208	9-10/92
187	3-4/89	209	11-12/92
188	5-6/89	210	1-2/93
189	7-8/89	211	3-4/93
190	9-10/89	212	5-6/93
191	11-12/89	213	7-8/93
192	1-2/90	214	9-10/93
193	3-4/90	215	11-12/93
194	5-6/90	216	1-2/94
195	7-8/90	* double issue,	
196	9-10/90	counts as two	
197	11-12/90	issues	

License News

By Dr. Edward H. Miles



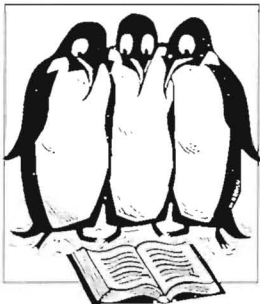
Shown are three bicycle licenses. From the top: An Elmira, N.Y., license used circa 1916; a star-shaped license used in Palmyra, Pa.; and a 1940-41 license used in Waukegan, Ill.

State Revenue Society
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