

THE  
**STATE REVENUE NEWSLETTER**

Editorial Office

THE STATE REVENUE SOCIETY

4109 25TH AVENUE SOUTH-WEST

SEATTLE 6, WASHINGTON

Volume 2, Number 10

May, 1961

Whole Number 22

WEST VIRGINIA Hunting and Fishing Stamps for 1960

Due to haste in getting out the April number these were listed erroneously and we did not catch the mistake. Correct listing is as follows:

National Forest Hunting and Trapping License:

\$1.00 black on yellow, red serial number

National Forest Fishing License:

\$1.00 black on blue, red serial number

Deer-Elk-Bear West Virginia Conservation Commission Hunting Stamp, with deer head at right:

\$1.00 black on green, red serial number (Resident)

\$5.00 black on pink, red serial number (Non Resident)

Trout Stamps:

\$1.00 black on golden rod, red serial number (Resident)

\$5.00 black on white, red serial number (Non Resident)

There were no \$2.00 stamps.

All of these are from vertical panes of 5 stamps, and were issued in booklets of 5 panes.

Our thanks go to Mr. E. L. Vanderford for catching our error and giving us some additional information.

MARYLAND BIG GAME HUNTING STAMPS

On page 41 (the February number) we illustrated and listed the \$2.00 rouletted, and \$3.00 perforated. Mr. Applegate has shown us the \$2.00 black and red perforated 12, and the \$3.00 brown and green rouletted 9½. Thus each stamp comes both ways. There appears to be a slight difference in the gauge of the rouletting on the copy of the \$3.00 we have and perhaps the gauge should be called "9 to 9½" as no doubt the same machine was used on both stamps.

The first printing was 60,000 of the \$2.00 and 8,000 of the \$3.00 and was perforated. When the state authorities feared they would run out of stamps a second order was placed (continued on page 61)

STATE REVENUE NEWSLETTER  
Editorial Office

"THE STATE REVENUE NEWSLETTER"  
Official Organ of THE STATE REVENUE SOCIETY

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Managing Editor: David C. Strock, 4109 25th Ave. S. W., Seattle, Wn.

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\*\*\*\*\*

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\*\*\*\*\*  
OUR THANKS go to Mr. Applegate, Mr. Hubbard, Dr. Pruess, and Mr.  
Vanderford for notes of interest and Dr. Halliday for his article.  
\*\*\*\*\*

\$1 LOTS FOR SALE

For the Benefit of the State Revenue Society

Lot #9 - \$3 Resident and \$40 Non Resident Deer Tags of Utah  
(donated by E. S. A. Hubbard)

We still have some left of the previous lots advertised.

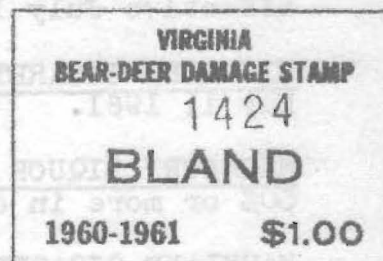
Send orders to the Managing Editor, 4109 - 25th Ave. S. W., Seattle 6  
Washington

for 13,000 more \$2.00 and 2,000 more \$3.00, which were rouletted.

These stamps are for the year ending June 30, 1961.

BLAND COUNTY, VIRGINIA, BEAR-DEER DAMAGE -

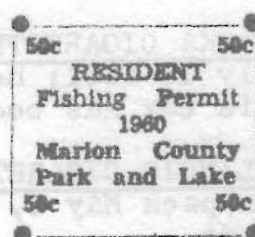
1960-1961 - \$1.00 dark blue on white, with red serial number, rouletted about 6



MARION COUNTY - 1960

50¢ Resident fishing permit, black on yellow  
50¢ Resident duck stamp, black on pink

Who can give us more details on the rouletting of these stamps? The pink one we have is imperforate on the left, rouletted about  $6\frac{1}{2}$  at the top,  $9\frac{1}{2}$  at the bottom and right. The yellow one has the  $6\frac{1}{2}$  roulette at the bottom and  $9\frac{1}{2}$  at top and left.



TEXAS MATURE CITRUS FRUIT - 1960

$1\frac{1}{2}$ ¢ orange, rouletted  $6\frac{1}{2}$  at top and bottom



NEVADA CIGARETTE TAX has been increased from 3¢ to 7¢ per pack of 20 cigarettes. The previous tax on packages of more than 20 has been repealed and the 7¢ applies to each unit of 20 or less in the package. This is effective July 1, 1961.

KANSAS INTANGIBLES TAX to provide revenue for year ending June 30, 1962, this tax - on money, notes and other evidence of debt - is levied "at the rates and in the manner provided by Kansas Statutes," effective upon publication of the statutes. Stamps again? Our information doesn't tell us.



MINNESOTA DOCUMENTARY TAX - replacing the "deed tax" imposed in 1959. The rates have not been changed. The Commissioner of Taxation is required to furnish documentary stamps for sale by county treasurers, from whom they may be purchased. Stamps must be cancelled by initials and dates. This law is effective July 1, 1961.

MISSOURI CIGARETTE TAX went from 2¢ to 4¢ per pack effective May 1, 1961.

MISSOURI LIQUOR TAXES were also increased April 28, 1961, by 50% or more in each category.

MARYLAND CIGARETTE tax goes from 3¢ to 6¢ per pack July 1, 1961. The law authorizing political subdivisions of the state to levy such taxes is repealed, effective the same date.

ALASKA CIGARETTE tax is raised from 5¢ to 8¢ a pack effective July 1, 1961; however, we believe no stamps are involved as this tax has been paid by reports.

ILLINOIS CIGARETTE TAX "temporarily" increased from 3¢ to 4¢ per pack May 1, 1961. The increase is for Korean veterans funds.

NEW MEXICO CIGARETTE TAX is increased from 5¢ to 8¢ per pack effective July 1, 1961.

WASHINGTON CIGARETTE TAX was raised from 6¢ to 7¢ per pack on April 15, 1961. Dealers were required to take inventory and pay the additional taxes by report.

COLORADO WINE AND SPIRITUOUS LIQUOR TAXES after May 31, 1961, will be paid by report and not by stamps. The requirements for purchase and affixation of Malt, Vinous, and Spirituous liquor stamps have been repealed.

WASHINGTON APPLE STAMPS - In addition to his article on the \$10 values elsewhere in this issue, Dr. William R. Halliday has given us earlier dates of use for the following stamps than have appeared previously in the NEWSLETTER:

- \$ 5.00 turquoise green, serial #43, used Nov. 29, 1957
- \$35.00 - serial #2 used Nov. 1957
- \$39.90 - serial #9 used Dec. 1957

EXCHANGES - Mr. R. W. Lichtenberger, 1003 Second Street, Brilliant, Ohio, thinks it would be a good idea to have a small section for trades or free items in the NEWSLETTER. He also says he has some of the new Ohio sales tax receipts in the small 1, 2, and 3¢ values he is willing to send on receipt of a stamped addressed envelope.

THE \$10.00 MULTICOLOR APPLE TAX STAMPS OF WASHINGTON  
by Dr. William R. Halliday

At the time of Fred Carver's recent monumental study of the apple stamps of Washington, it was believed that two \$10.00 dark blue stamps were the only ones that had been issued. The serifed Type 1 (figure 1) was issued in 1948, and was replaced late in 1951, since #252 was cancelled January 2, 1952, by type 2 (figure 2) with tall numerals and a small \$ sign.

During the publication of this series, it was found that current bills of lading bear a different type of \$10.00, with tall numerals and a large \$ sign (figure 3). As Fred indicated in his addendum, this stamp appears to have come into use about June, 1960. In daylight, it is seen to be a much brighter blue than the earlier issues, and has other minor differences besides the \$ sign. The serial numbers which I have seen range from 90 to 287.

This month (April, 1961), I have found still another \$10.00 blue, intermediate between the latter two types, and distinct from both. Essentially, it differs only from the type 2 in having a tall \$ sign, and a new set of serial numbers. #244 was cancelled Jan. 17, 1957, so the stamp probably came into use late in 1956. I have copies of serial #2, but no clue as to their date of use.

Following the classification in my recent article in the SRS NEWSLETTER, the third (1956) stamp probably should be a part of the 1955-60 set, and the fourth, a separate 1960 issue.



Figure 1



Figure 2



Figure 3

ALASKA WINE AND LIQUOR taxes have been raised although we believe no stamps are involved and taxes are paid by report.

KANSAS LOCAL TAXES are specifically forbidden as far as city excise taxes are concerned, by a law effective July 1, 1961.

IDAHO BEER TAX may be paid by report method instead of by stamps, effective May 2, 1961. The Tax Collector has been given the power to authorize such method of payment; however the taxpayer must adhere to one method or the other and cannot use stamps if he elects to use the reporting method.

NORTH DAKOTA ALCOHOLIC BEVERAGE TAX - There is a change of the method of payment here, too, effective October 1, 1961. The tax will be paid by the wholesale dealer by report each month and stamps will no longer be used. A credit will be allowed for unused tax stamps on hand at the effective date.

The expiration date of the additional 1½ tax on beer and some liquors which was to have gone into effect July 1, 1961, has been extended to July 1, 1967.

ARKANSAS HONEY TAX of 0.5% per pound of honey has been repealed. This act was approved February 6, 1961.

EL HUBBARD has sent us clippings announcing the first meeting of the Rocketdyne-Al stamp club and he was given a nice write up in the company magazine. Mr. Hubbard is also involved in a second company dance band.


PENNSYLVANIA LOCAL REAL ESTATE AND DEED STAMPS are covered by a supplement to Hubbard's catalog in this issue of the NEWS-LETTER. The Missouri addenda will be continued next month.

If any of our readers can add to the listings we would be pleased to hear from them and record any such additions.

INDIANA SEED TAX TAGS - Dr. Pruess has shown us some of these, all similar to the illustration.

A - For Unmixed Alfalfas, Clovers or Grasses

B - For All Agricultural seeds except Alfalfa, Clovers and Grasses

	B - For All Agricultural Seeds except Alfalfa, Clovers and Grasses	
	Wyatt Seed Co. Inc. Petersburg, Indiana	
	Lot 74	
	DUBOIS WINTER OATS	
	Purity	99.00 Germination 85%
	Inert	.65 Tested Aug. 1960
	Weed	.10 Origin Indiana
	Crop	.25 Ill. permit 1101
	See Other Side	

C - For Any Mixtures of Alfalfas, Clovers and Grasses

We have seen "A" Not more than 25 pounds, black on orange red  
"B" " " " 75 " " " manila  
"C" " " " 25 " " " green