

State Revenue News

Official Journal of the State Revenue Society



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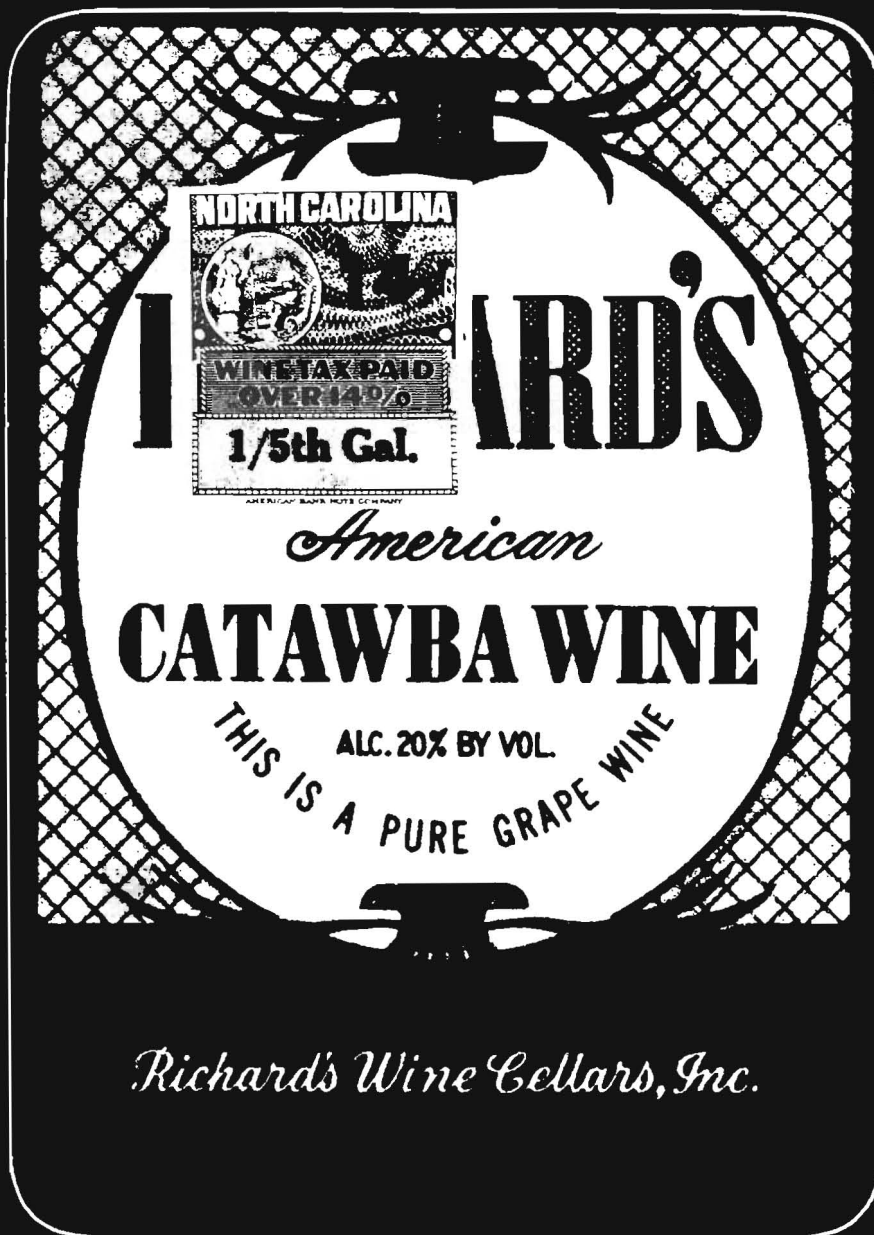
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President's Notebook

By Peter Martin

Calling All Chickens!

As you receive this issue of *SRN* it is a pleasure to announce that we are caught up and back on schedule. This issue is our 225th, another milestone.

Judging from the favorable comments I have received the change to a journal format has proven popular.

The publication schedule for 1996 is now being finalized and the tentative schedule is:

1st Quarter Egg stamps

2nd Quarter Utah

3rd Quarter Bedding stamps

4th Quarter Undetermined

The egg stamps are a particularly tough subject and we need all you chickens out there to look through your coops and scratch out a brief article or submit photocopies of stamps in your possession.

Also needed are articles and photocopies of bedding material, particularly stamps on tags and anything related to Utah revenue stamps.

The fourth quarter issue subject is still under review. Topical suggestions have included fishing, fruit, honey and 19th century documentaries, while California, Colorado, Delaware, Massachusetts, Nevada and Texas are states that have been mentioned.

Let me know what you want to see and what you can contribute. Plan on writing at least one article in 1996.

SRS Annual Meeting

The 1996 State Revenue Society annual meeting will be held during the American Philatelic Society's STAMPSHOW in Orlando, Fla., on

Saturday, Aug. 24, 1996.

Plan now to attend and to exhibit your state specialty.

Distinguished Service Award

Nominations for the 1996 SRS Distinguished Service Award, to recognize outstanding long-term service to the state revenue field should be submitted to me by Jan. 31, 1996. Include the nominee's name and the contributions he or she has made to state revenue collecting.

APS Philatelic Seminar

The American Philatelic Society will again sponsor its popular Summer Seminar of Philately, June 24-28, 1996, in State College, Pa.

The 1996 program includes a new course about revenue stamps that will be taught by ARA President and SRS Board member Ron Leshner.

For details contact the American Philatelic Society, POB 8000, State College, PA 16803.

1996 Dues Are Due

If your address label has a 1995 date, your 1996 dues are due. Dues are \$12 with a \$2 discount if your payment is received by February 15.

Don't forget to take your \$2 credit for every new member recruited during 1995. Members who have not paid by that date will be dropped from the rolls and will not receive the First Quarter 1996 *SRN*.

The SRS has enjoyed another successful year and we want you to join us as we continue to move forward with this fascinating hobby. Let's hear from you.

Happy Holidays!

North Carolina Revenues: An Overview

By Scott Troutman

As noted in the second quarter 1995 *SRN*, something unusual happened when three collectors of North Carolina material met at the WINPEX show in Winston-Salem, N.C., to compare notes.

What they discovered was that, between their three collections, they had a lot of material that had not been listed anywhere.

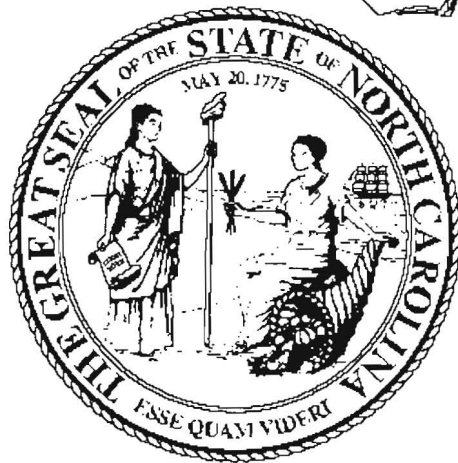
Tony Crumbley is a long time dealer and student of North Carolina postal history who collects anything related to North Carolina. It was only natural for him to expand into North Carolina revenues.

Tim McRee is a stamp collector and sportsman who got hooked on North Carolina hunting and fishing stamps. Most of what is known about them has come to light through his contacts at the North Carolina Department of Wildlife.

I am a former North Carolina resident who started collecting North Carolina revenues years ago after I bought a single laundry stamp from Tony Crumbley.

As it happened, I planned to do some research while in Winston-Salem. By chance, school was between terms and I found myself in the basement of the Wake Forest law library with the entire staff at my disposal. I wound up spending the whole day. Some of that research, aimed at trying to find when stamps were issued, appears in this issue.

Since 1909, North Carolina has issued a tremendous variety of revenue stamps for everything from commonly seen areas, like kerosene



and bedding stamps, to such far out commodities as dry cleaning and land plaster.

The reason for all this fiscal creativeness is a state constitution that requires a balanced budget. As such, the state legislators are constantly mindful that new inspection programs they impose have to pay for themselves or taxes must be raised, an unpleasant duty.

Another reason for this creativity was that for many years it was taboo to tax cigarettes and tobacco. With tobacco being the number one cash crop, and cigarette production providing jobs for huge chunks of the populace, legislators didn't even think about taxing it.

How powerful were the tobacco interests?

In Winston-Salem (home of R.J. Reynolds Tobacco, which makes Winston cigarettes) residents had difficulty buying brands from other manufacturers well into the 1950s.

It was only in 1968, with tremendous pressure from

neighboring states that were losing tax revenue because people were driving over the state line and loading up whole trucks with cigarettes, that North Carolina finally instituted a cigarette tax.

Some of the North Carolina inspection programs were on items that other states could care less about.

Linseed oil was a major product of the state, so its inspection for purity served to promote customers through the maintenance of high quality. This idea is not unique to North Carolina. South Carolina did much the same thing with their sea food inspections.

What prompted dog food inspection is still a matter of speculation. Apparently, at some point there was a problem with bad dog food being canned. Whether it was the coon dog people or people with pet canines that put this inspection program in place is unknown.

What adds to the fun of collecting North Carolina is the great variety in stamps. The hard to find early kerosene stamps are huge and printed on brightly colored papers. The gasoline and early linseed stamps are less colorful, but also quite large.

Tags were used on feed and fertilizer; meters on cigarettes, real estate taxes, wine and feed. The duck stamps are first rate with the most recent five years featuring the state's lighthouses.

This issue of *SRN* provides an in depth look at some of these issues. We hope you enjoy it.

13 North Carolina Dept. of Agriculture Commissioners Have Served Since 1877

By Tony Crumbley

Collectors of North Carolina revenue stamps find numerous commissioners' signatures on the stamps that have been issued since 1909.

Eleven varieties of revenue stamps bear the signature of the Commissioner of Agriculture.

In studying the stamps of this era it is helpful to know the dates that each commissioner was in office. Here's a brief history.

The North Carolina Department of Agriculture was created by the state's 1876-77 General Assembly.

In the bill creating the department, provisions were made for a Board of Agriculture, whose members were to be appointed by the governor.

The Board's membership was then to elect the Commissioner of Agriculture, who would serve as the head of the department. This procedure continued until 1900 when the commissioner was elected by the General Assembly.

The 1899 General Assembly then passed a bill providing for the election of the Commissioner of Agriculture in state general elections.

Leonidas Polk was chosen by the Board of Agriculture on April 2, 1877, and served until his apparent resignation in 1880. Montford McGhee was chosen by the Board to replace Polk and served until 1887.

John Robinson was elected by the Board of Agriculture on April 22, 1887, and, following subsequent reelections, served on the Board until 1895.

Samuel Patterson was elected by the Board of Agriculture June 13,

NC Commissioners of Agriculture

<u>Name</u>	<u>County of Residence</u>	<u>Term</u>
Leonidas L. Polk	Anson	1877-1880
Montford McGhee	Caswell	1880-1887
John Robinson	Anson	1887-1895
Samuel L. Patterson	Caldwell	1895-1897
James M. Mewborne	Lenoir	1897
John R. Smith	Wayne	1898-1899
Samuel L. Patterson	Caldwell	1899-1908
William A. Graham	Lincoln	1908-1923
William A. Graham Jr.	Lincoln	1923-1937
William Kerr Scott	Alamance	1937-1948
David S. Coltrane	Wake	1948-1949
Lynton Y. Ballentine	Wake	1949-1964
James A. Graham	Rowan	1964-Present

1895.

James Mewborne was elected by the Board of Agriculture March 23, 1897, to take office on June 15. He served until his resignation, effective Jan. 1, 1898.

To complete Mewborne's term the Board of Agriculture elected John Smith on Dec. 14, 1897, to take office Jan. 1, 1898.

Patterson was elected by the General Assembly March 6, 1899. He was elected in the general election in 1900 and served, following reelection in 1904, until his death Sept. 14, 1908.

William A. Graham was appointed by Governor Glenn on Sept. 16, 1908, to replace Patterson. He was elected in the general election in 1908 and served, following subsequent reelections, until his death Dec. 24, 1923.

William A. Graham Jr., was appointed by Governor Morrison Dec. 26, 1923, to replace his father.

He was elected in the general election in 1924.

William Scott was elected in the general elections in 1936 and served, following subsequent reelections, until his resignation in February 1948.

David Coltrane was appointed by Governor Cherry on Feb. 14, 1948, to replace Scott. He was elected in the general elections of 1948 to complete Scott's term.

Lynton Ballentine was elected in the general election in 1948 and served, following subsequent reelections, until his death July 19, 1964.

James Graham was appointed by Governor Sanford on July 30, 1964, to replace Ballentine.

He was elected in the general election in 1964 and, following subsequent reelections, is still serving. Graham's tenure is the longest of the 13 North Carolina Commissioners of Agriculture.

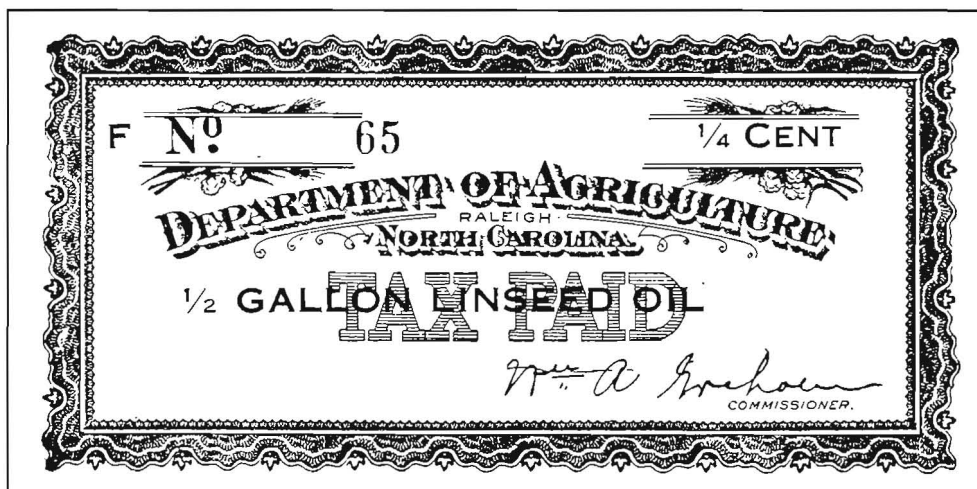


Figure 1
The Series F
stamp from the
1922 first issue.

Abuses by Manufacturers Spurred North Carolina Linseed Oil Inspection Stamps

By Scott Troutman

Linseed oil is a product that has been produced in North Carolina for centuries. It is the oil that is produced by pressing flax or linen seeds and is used heavily as a wood preservative and stain.

As North Carolina developed into a major furniture manufacturer, largely in this century, an unscrupulous practice of "cutting" linseed oil with cheaper oils developed.

Because the production of linseed oil was a major industry in the state, the state legislature adopted purity standards for the product as produced within the state, and subsequently installed inspection authority under the North Carolina Department of Agriculture.

Beginning in 1922 the Department of Agriculture began the use of stamps on linseed oil manufactured within the state.

There were six initial values in the first set, issued in two sizes. The series F stamps were for one-half gallon of linseed oil and paid an inspection tax of 1/4 cent. Figure 1 is an example of this early stamp. These stamps were 122x57mm in size, and

were made to be destroyed when the container was opened. The author has never seen an example of a used linseed oil stamp. The stamps were imperforate and did not have gum and are black printing on a white paper.

The first series' values were:

Series A	25 cents	50 gallons
Series B	15 cents	30 gallons
Series C	5 cents	10 gallons
Series D	2½ cents	5 gallons
Series E	1 cent	2 gallons
Series F	¼ cent	½ gallon

Figure 2 shows examples of two of the higher values. These were 144x67mm in size. The series C had the serial number printed in red instead of black.

These three highest value stamps are very rare, and I estimate that less than three examples of each exist. The paper on these three stamps has a yellowish tint. Edward and Broughton Printing Company of Raleigh, N.C., produced this entire series of stamps.

No examples of the remaining two values of the first series are recorded. This first series bears William A. Graham's signature.

Beginning in 1936, W. Kerr Scott

became commissioner of the Department of Agriculture and a newer series of stamps was produced.

These stamps all have black printing on a white paper and were made by the Winston Printing Company of Winston-Salem, N.C.

These stamps are all 122x57mm.

This series came as follows:

Series A	25 cents	50 gallons
Series B	15 cents	30 gallons
Series C	5 cents	10 gallons
Series D	2½ cents	5 gallons
Series G	2 cents	4 gallons
Series E	½ cent	1 gallon
Series F	¼ cent	½ gallon

The two cent stamp may have come about later as a need arose, hence it's out of sequence G serial number. All of the two-cent stamps in existence have relatively low serial numbers, indicating a low usage. The 15-cent stamp is also relatively rare.

Figure 3 shows a 2½-cent stamp with the printers imprint, "WINSTON PRINTING CO., WINSTON-SALEM N.C." inside the border on the lower left hand corner. The ½-cent, 2-cent, 2½-cent, 15-cent and 25-cent stamps also exist without the printers imprint.

Figure 4 shows a 2½-cent stamp

without the imprint. It also shows the "Large S" variety that can be found only on the 2½ cent stamp. In Figure 3, the "s" in cents is the same height as the other letters, which is normally the case. In Figure 4, the "S" is noticeably taller.

Figure 5 shows the low-value ½ stamp. Note the printer's imprint, which is larger and further left. Imprints varied in size and exact location on each denomination. These stamps were issued, as far as we know, without gum, however several values, including the ½-, 2-, and 25-cent stamps are known with a shiny gum.

The gummed stamps are in the middle of the run of serial numbers. It is not known if this was done for a specific customer by the printer, or if the gum was applied later.

In 1949, with the election of Lyn Ballentine as commissioner of agriculture, a new set of stamps was introduced. These were smaller, perforated 12½ and were 57x30mm. They featured black printing on a blue-green paper.

The new series of stamps was issued as follows:

Series C	5 cents	10 gallons
Series D	2 1/2 cents	5 gallons
Series E	1/2 cents	1 gallon
Series F	1/4 cents	1/2 gallon
Series G	2 cents	4 gallons
Series H	3 cents	6 gallons
Series I	1/8 cent	1 quart
Series J	1/16 cent	1 pint

The Ballentine stamps are shown on pages 8 and 9. Serial numbers A and B were apparently reserved for 30- and 50-gallon stamps, but they

apparently were never produced.

Two odd varieties of this series were reported by Elbert Hubbard. The first, which he found in 1964, is a 55x29mm ½ cent on a bright green surface colored paper.

A second oddball is a 58x31½mm 3-cent stamp, perforated 12, on a light blue green paper. Both of these varieties were likely the result of temporary paper shortages.

Hubbard also notes a stamp similar in appearance to the Ballentine series, but signed Coltrane. It also differs in that the corner ornament is a dot instead of a square. Only a 5-cent value (Figure 6) on light blue green paper is reported. Coltrane was agriculture commissioner in 1948, but died in office after only a year. It is entirely

possible that a Coltrane series was either produced or planned, but was pulled from usage upon his death.

This is true with North Carolina dog food and feed stamps.

Hubbard also noted in some correspondence that the linseed oil stamps may not have been produced between 1945 and 1949, partly because of war paper shortages. I cannot verify this.

Linseed oil inspection ended in 1977, however I do not think the stamps were used after Lyn Ballentine's term ended in 1964.

Another series of stamps for Commissioner James Graham would have been required and none were produced. There are also quite a few of the Ballentine sets around, indicating these were remainders.

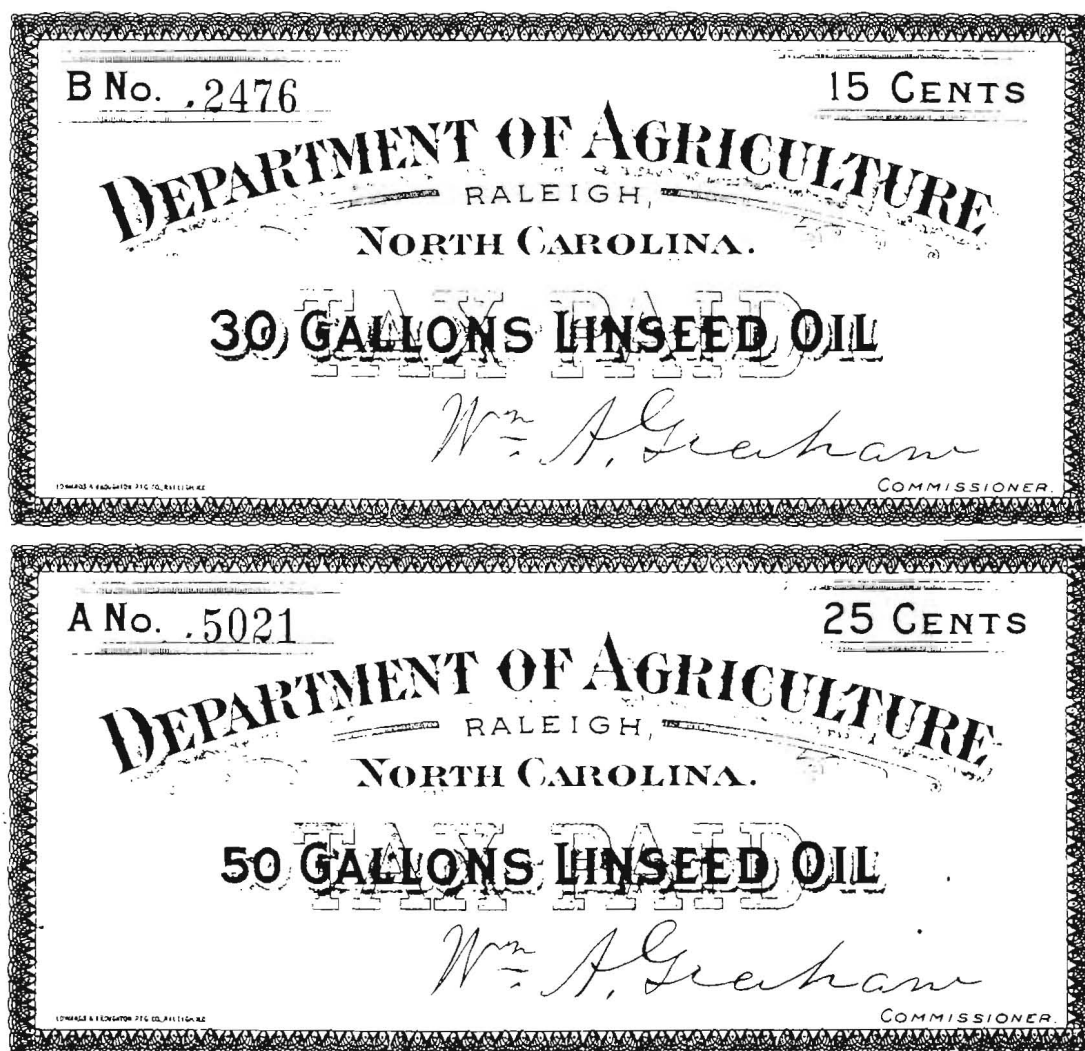


Figure 2. Two of the rare high values from the 1922 William A. Graham Set.

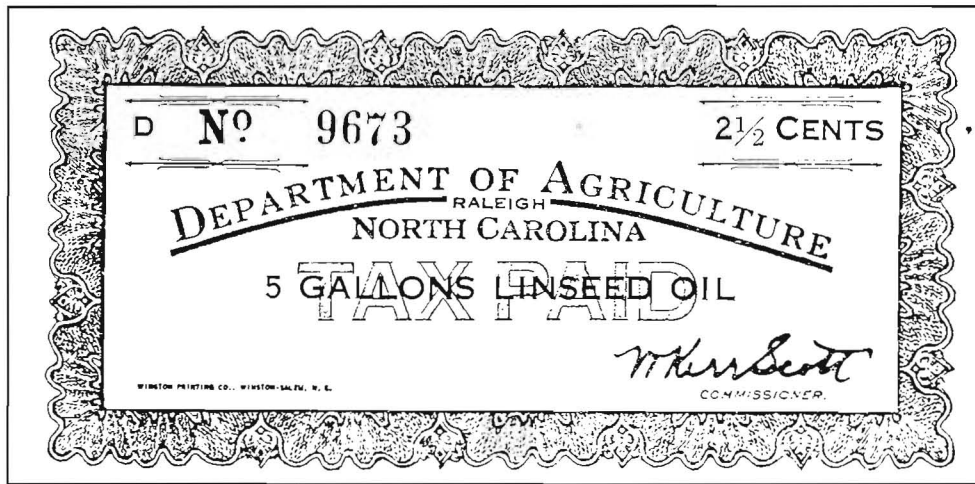


Figure 3. The 1936 normal 2½-cent stamp with printer's imprint.

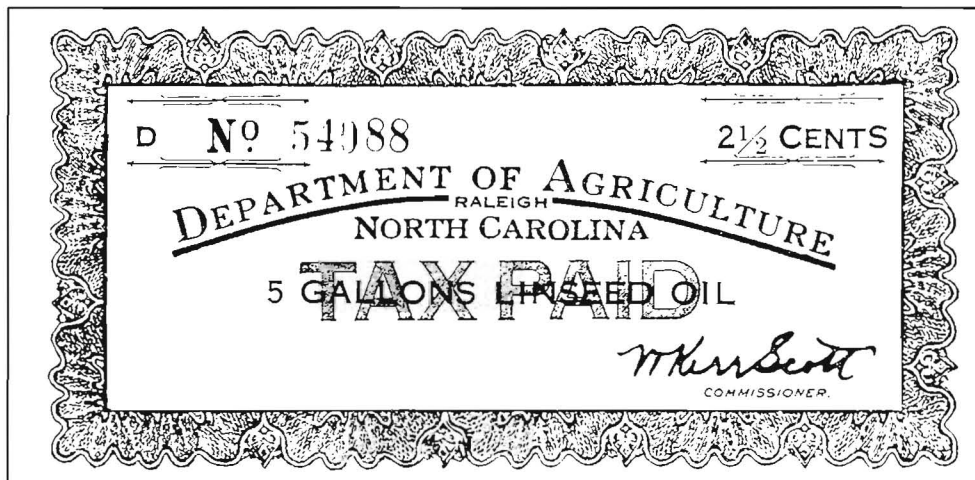


Figure 4. The 1936 2½-cent stamp large "S" stamp (in cents) without the printer's imprint.



Figure 5. The 1936 ½-cent stamp with a larger printer's imprint.



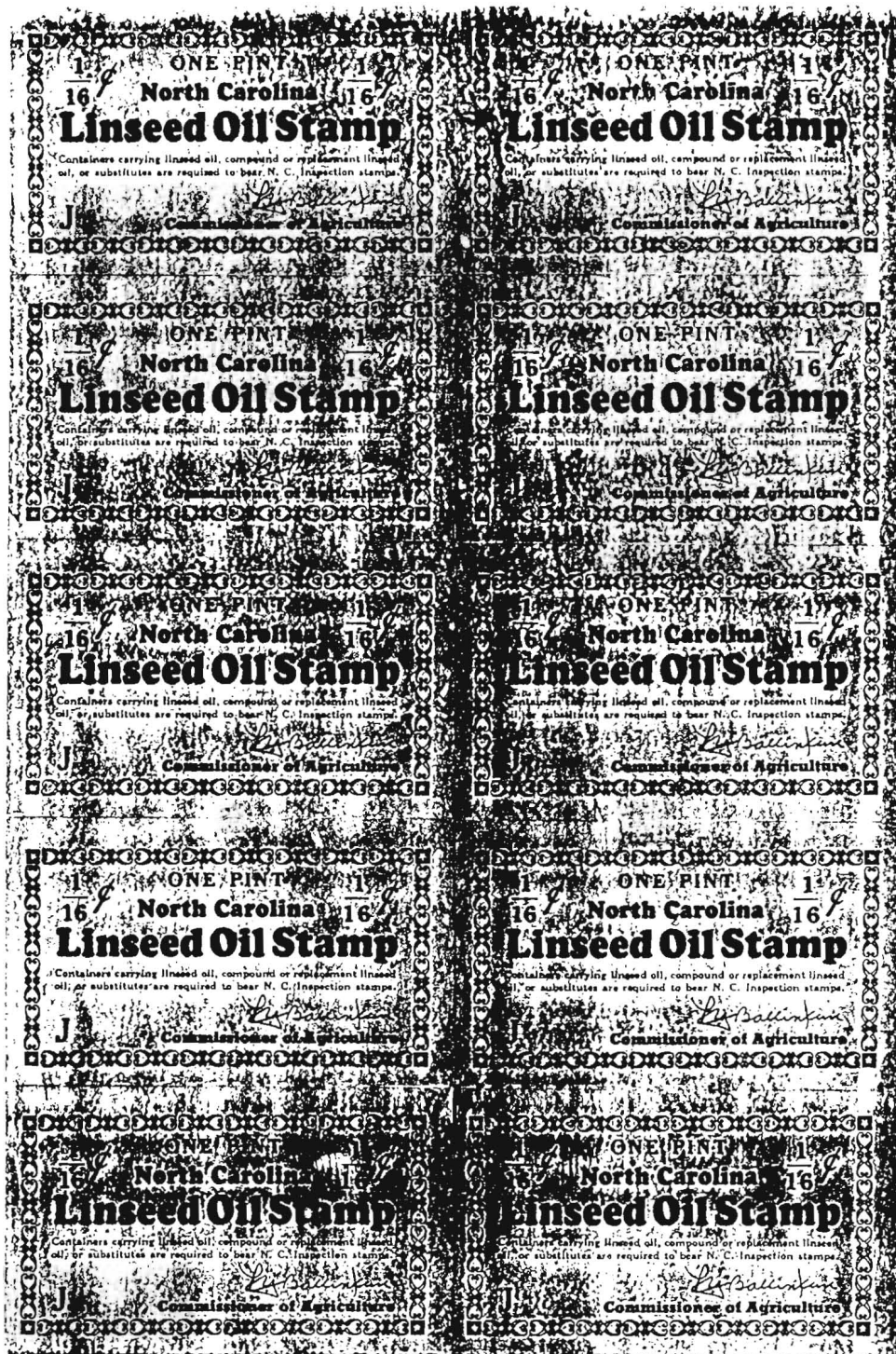
Figure 6. The rare 1948 5-cent stamp with Coltrane signature.

Linseed Oil Stamps

1949-1964



This is believed to be the last series of Linseed oil stamps. The stamps are signed by Commissioner of Agriculture Lyn Ballentine, who served from 1949-1964. Linseed oil inspection was discontinued in 1977 and no recorded examples exist with Commissioner of Agriculture James Graham's signature. Graham took office in 1964 and is still serving in that position.



A full-sized self-adhesive sheet of the 1/16-cent Ballentine series linseed oil stamps. This is the only recorded example of these stamps, which are a darker than normal green color.

North Carolina Lime and Land Plaster Stamps Support State Agricultural Goals

By Scott Troutman

Lime is, and has been, an important North Carolina product needed to improve agricultural production since the early days of the state.

The red clay soil of much of state tended to be acidic, and lime was needed to sweeten the soil. Indeed, many of the early railroads did much of their business transporting lime and guano to farm communities in need of it.

While relatively cheap and inexpensive to produce, it was only a matter of time until somebody found a way to make it even cheaper by mixing it with something inert.

Thus it was probably inevitable that the North Carolina Department of Agriculture found itself in the business of inspecting agricultural lime.

In researching the laws and the known stamps, I discovered that there are many errors, particularly on dates in the Hubbard catalog. This is an attempt to give a more correct listing.

The first lime stamps appear to have been issued in 1937 and are nearly square stamps 69 x 67 mm. printed in a dark blue-black ink on blue paper.

I have two used examples, both with usage dates in 1937. These stamps have W. Kerr Scott's signature and all are quite scarce. Figure 1 shows the 1-ton stamp with an Oct. 14, 1937 cancel.

Using my renumbering these first issues come in the following denominations:



Figure 1

L11	1 ton
L12	5 tons
L13	10 tons
L14	15 tons
L15	40 tons
L16	45 tons
L17	50 tons

In 1941, several revisions were made to the law with respect to lime. One is that land plaster was included in the inspection process. Land plaster is a finely ground up form of gypsum bearing rock that was used as a fertilizer and soil amendment.

It was now to be inspected for gypsum content. Only one land plaster stamp is known, and that is shown in Figure 2.



Figure 2

This brown stamp (Hubbard LP1), is similar in design to the 1938 North Carolina feed stuff stamps, and had W. Kerr Scott's signature and a denomination of ¼ cent per 100 pounds, or 5 cents per ton as the law read.

My belief is that this stamp was issued beginning in 1941 and not 1946 as the catalogues indicate. Its use was apparently discontinued before 1948, or else a version with a Coltrane signature should exist.

The 1941 law also provided an inspection tax for lime mixed with potash at the rate of 25 cents per ton (lime was 5 cents per ton). This means that another series of stamps could have existed, though none have been reported.

In 1944, (I am accepting Hubbard's date as correct with no way to verify it), the lime stamps were redesigned to the stamp shown in Figure 3. This may well have happened in 1941. These are 53x29mm in size and again have W. Kerr Scott's signature. Hubbard lists the color as dark blue-black on blue paper.

The blue paper has many shades and used copies which have had their gum removed, tend to develop a pinkish cast.

These stamps came in the following tonnages: 1, 2, 3, 4, 5, 10, 15, 25, 30, 40, 50, 100 tons. The 100-ton variety has only fairly recently surfaced and appears to be quite rare.

Within this issue there is a light blue paper variety. This paper is very pale compared with the other stamps and has almost a light green cast to

it. This paper has been seen on stamps with the following values: 1, 2, 3, 4, 5 tons.

I have a copy of the 2-ton stamp with the light blue paper that has the stamp printed in blue ink. Only the tonnage is in the black ink. This implies that the stamps were printed without tonnage initially and the tonnage was added later.

This may also be the reason why, on many of the stamps, the tonnage appears a darker black than the rest of the printing.

Another collector has shown me an imperforate variety of this stamp that measured 64x38 mm. The stamp he showed me was for 40 tons, but the tonnage was in a smaller size print than on the normal stamps.

This second set of lime stamps I catalog:

<i>LI8</i>	1 ton
a.	1 ton, light blue paper
<i>LI9</i>	2 tons
a.	2 tons, blue ink, light blue paper
<i>LI10</i>	3 tons
a.	3 tons, light blue paper
<i>LI11</i>	4 tons
a.	4 tons, light blue paper
<i>LI12</i>	5 tons,
a.	5 tons, light blue paper
<i>LI13</i>	10 tons
<i>LI14</i>	15 tons
<i>LI15</i>	25 tons
<i>LI16</i>	30 tons
<i>LI17</i>	40 tons
a.	40 tons, imperf tonnage in small print
<i>LI18</i>	50 tons
<i>LI19</i>	100 tons

In 1948, D.S. Coltrane was elected commissioner of the North Carolina Department of Agriculture.

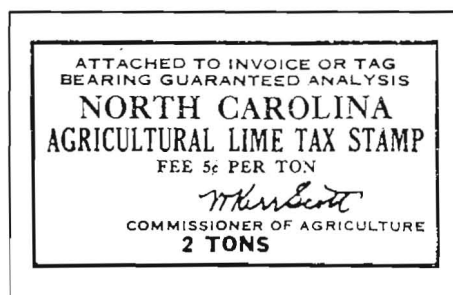


Figure 3

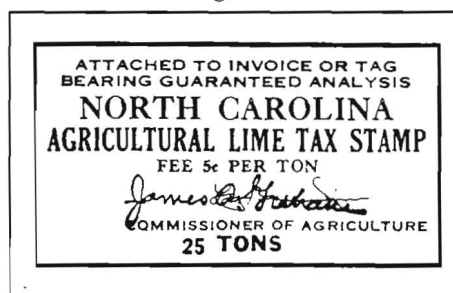


Figure 4

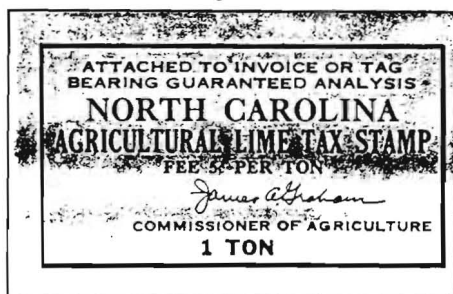


Figure 5

A lime series of Coltrane stamps should exist, but none have ever been reported. Coltrane died in 1949, so all Coltrane stamps are rare.

Lyn Ballentine succeeded Coltrane in office in 1949.

That same year the legislature modified the laws on lime to no longer require the use of stamps, installing a registration system instead. Records were maintained by the producers and the tax was collected periodically.

Note that the law did not repeal the use of stamps, but provided an easier method for handling large tonnages.

To date only two values of lime stamps with Ballentine's signature have been reported. The printing on these stamps was blue on blue paper with the tonnage in black. These should list as:

<i>LI20</i>	1 ton
<i>LI21</i>	2 ton

Figure 4 shows an interesting stamp. In 1964, James A. Graham became the commissioner.

In the figure, a 25 ton Ballentine stamp has a James A. Graham signature in black ink over Ballentine's signature.

Elbert Hubbard informed me these were essays he acquired. He indicates there were 5 copies of the 25 ton value, one copy of a 40 ton and one copy of a 100 ton stamp.

I have seen two of the 25-ton copies. I am not sure how to list these.

Note that this may imply that a full set of Ballentine stamps were produced, just never used given the law change.

There was indeed a set of James A. Graham's issued. These are again the same size, but were rouletted 9 1/2 instead of being perforated.

Values recorded to date are 1, 2, 5, 10 and 30 tons. The stamps are blue on blue paper. The tonnage is printed in a dark blue or blue black. Figure 5 shows a Graham signature.

These last issue stamps should catalog as:

<i>LI22</i>	1 ton
<i>LI23</i>	2 tons
<i>LI24</i>	5 tons
<i>LI25</i>	10 tons
<i>LI26</i>	30 tons

The lime stamps end with James Graham as in 1981 the law was changed again. He was still in office. This time the law specifically ended the use of the lime stamps.

As I have noted, there are many "missing" North Carolina lime stamps that could exist. If you find one please write to me at my address on the masthead.

N.C. Seed Stamp Background Clarified

By Tim McRee

In response to a letter of inquiry I sent to the North Carolina Department of Agriculture in April 1987, I received the following information about the state seed stamp.

The reply came in May of that year from James M. Warren, who was the seed program administrator at the time.

He advised that the two-cent seed stamp illustrated here was the only one that he was aware of. The



imperforate stamp measures 1 1/4 by 5/8 inch and is green on yellow with black lettering.

The rectangular stamp is inscribed, "NORTH CAROLINA," at the top and "FEE PAID" at the bottom. The central wording is, "SEED STAMP TO BE USED ON SEEDS MAN'S LABEL IN LIEU

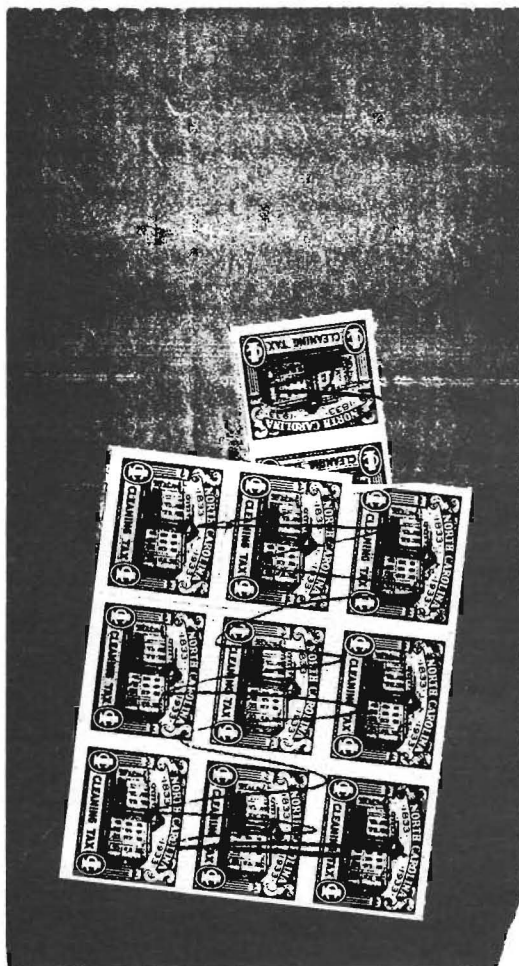
OF N.C. SEED TAG."

The stamp bears the signature of Commissioner of Agriculture James A. Graham.

To the best of Warren's knowledge the stamp was issued in 1973 and was still in use in 1987. The stamps were sold by the Department of Agriculture for two cents each, in any quantity, plus postage.

The stamps were printed in self-adhesive rolls of 500 by Recco Tape and Label Co., POB 5228, West Columbia, S.C. 29171.

Featured Usage



CAROLINA TOWEL SUPPLY CO.
7th and Graham Sts. Phone 2-2864 Winston-Salem, N. C.

Date 9-29 1938
Name J. W. H. H. H.
Address _____ Route No. 10

DELIVERED	ARTICLES	NET'D	UNIT PRICE	AMOUNT
13	Coats		15	1.90
	Rx Coats			
	Vests			
6	Bibs		4	2.40
	Aprons			
	Soda Towels			
	Kaps			
	Head Bands			
	Gowns			
	Pants			
	Shirts			
	Face Towels			
	Hot Towels			
	Hair Cloths			
75	Bath Towels			
97	Hand Towels			
	Table Tops			
33	Table Cloths			
1.81	Washings			
1.90	Sheets			9.08
93	Pillow Cases			
36	Spreads			11.27
	Individuals			1.2
	Roller Towels			
	Chair Backs			
10279				11.39

Signed _____
AMERICAN SALES BOOK CO., INC., ELIZABETH AND NIAGARA FALLS, N.Y.

Illustrated (reduced to 75 percent) is the front and back of a 1938 laundry receipt with twelve cleaning tax stamps (one is underneath) paying the correct tax for \$11.39 in laundry service. The tax was one cent for each dollar. This exceptional item comes from the award winning "North Carolina Revenue Stamps" exhibit of SRS Secretary Scott Troutman. The usage is believed to be the largest multiple of stamps on a cleaning tax document.

Tax Rates Listed For North Carolina Wine Stamps

By Scott Troutman

Since 1937, both fortified and unfortified wine have been taxed by the North Carolina.

While the dates associated with the stamps issuance were fairly well established through 1951, after that time things are not so clear, as indicated by the question marks after the dates in the Hubbard *State Revenue Catalog*.

This research was to try and establish the dates when taxation rates changed, hence requiring new stamps. In doing this, I focused on the fortified wine, knowing that rate changes typically were done for both types at the same time.

The 1951 law went into effect October 1 of that year and set the taxation rate on fortified wine at 40-cents per gallon.

A note in the tax law indicated that no stamps under four cents were to be issued.

Hubbard notes the existence of two different decals with printing "WINE/INVENTORY/1-10-51". These were used to inventory wine in stock at the date the law went into effect and indicated tax payment of the additional 16 cents per gallon. A stamp (no color given) with no value but overprinted "WINE/10-1-51" also exists.

The next change in the law came in 1955 when the fortified rate was increased to 70 cents per gallon. The state issued two sets of stamps, a red set for unfortified wine (not over 14% alcohol) and a green set for the fortified wine.

The unfortified wine was taxed at the rate of 60 cents per gallon. One of these red stamps is illustrated in the 1992 edition of the Hubbard catalog. A green stamp is illustrated on the cover of this issue. Both were



North Carolina Wine Stamps

Year	Fortified		Tax per Gallon		Fort., NC Produced	
	Rate	Stamps	Rate	Stamps	Rate	Stamps
1937	30¢	S, M	10¢	S, M	-	N
1941	24¢	S	?	N	-	N
1951	40¢	S	?	?	-	N
1955	70¢	S	60¢	S	-	N
1967	60¢	?	?	N	-	N
1979	70¢	?	?	N	5¢	?

S=Stamps Issued, M=Meters Used, ?=None recorded, N=No or not applicable

overprinted in black with the tax paid and the size of the bottle or jug. This tax law also stated no stamps under a value of 6 cents were to be used.

In 1967 a curious thing happened: the tax was lowered!

This law also did away with the use of stamps on unfortified wine and beer as well. But it said nothing about what to do on fortified wine. It is not clear at all whether the state continued using stamps on fortified wine and, if they did, what they used.

What caused this drop in tax rates? First, was the coming of the cigarette tax, which lowered the need for wine tax revenue. Second, was the start up of wine making operations within the state for the

first time since the Civil War.

In 1979 the fortified wine tax was raised back to 70 cents per gallon (24 cents per liter). This, however, now only applied to wine not produced in the state. Fortified wines produced inside the state paid a new, lower, tax of 5 cents per gallon.

This tax law also has two interesting exemptions. One is that there is no tax on sacramental wines. I find this curious as I can't picture a church using a fortified wine in their communion.

The other was an exemption for wine sold to ocean going ships. This apparently was part of an effort to attract tour ships. Above is a table of the tax rates for easy reference.

North Carolina Stamps Go To The Dogs

By Tony Crumbley

Most state taxes connected with dogs help pay for the control of loose dogs. Often this is part of the license fee for the tag that the dog wears.

In North Carolina, however, we are blessed with a tax on food for "mans best friend." The canned dog food tax is an inspection tax that attempts to insure that Fido's food is fit for a dog to eat. For example, the regulations required the food to meet specific standards for meat content and fat content.

In 1939, North Carolina State Law, Chapter 307, Sections 1-13, set the guidelines that required a 2-cent tax to be charged for each 48-can case of dog food. Only moist dog food was to be taxed.

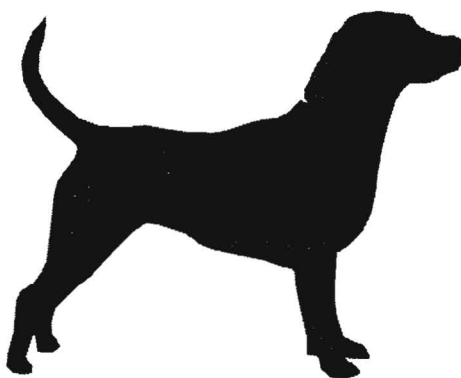
The law required each case to have an appropriate tax stamp applied. Stamps were generally available for both 24-and 48-can cases. This law stayed in effect until July 1, 1973, when a new commercial feeds law was passed. Chapter 771, Sections 1-21, removed the requirement for stamps to be applied.

Section 11 of these general statues indicated that an inspection fee at the rate of two cents per 48 cans shall be paid to the state through a quantity filing. This removed the need for the stamp.

In 1988 the rate was changed to three cents and remains in effect today.

These fees were put in place to fund the Commissioner of Agriculture's inspection programs for all feeds.

The first canned dog food stamps appeared in 1940. From then, until 1973, eleven major varieties and seven minor varieties were issued.



Toward the end of the usage period of the 1940 stamps, the control and serial numbers were deleted.

The 1948 stamp with David Coltrane's signature is comparatively rare because Coltrane was in office less than a year to fill out the term of W. Kerr Scott, who had died in office.

The Winston Printing Company is believed to have printed all the issues.

A variety of papers, designs and perforations were used.

The following stamps are known to have been issued. Catalog numbers are from E.S.A Hubbard's 1992 *U.S.A. State Revenue Stamps*.

1940

William Kerr Scott signature. Black design on surface printed white paper. 61x41mm. Perforated 12½. Serial number in black.

DF1 1 cent, gray green. E control number in black.

- a. red serial number, E control
- b. red serial number, G control

DF2 2 cent, deep carmine. D control.

- a. orange, D control
- b. orange, F control

1942?

Same design as DF1-2, but with no

control or serial numbers.

DF3 1 cent, gray green

- a. green

DF4 2 cent, orange

1948

David S. Coltrane signature. 54x36mm

DF5 2 cent, orange

1949

Lyn Ballentine signature. New colored paper and new sizes and designs.

DF6 1 cent, green, 60x90mm

DF7 2 cent, lt. orange, 54x37mm

1949?

Ballentine signature. Hyphen-hole rouletted 9½. Railroad track design. 54x36mm.

DF8 2 cent, pale yellow

- a. perf 12½

1964

James A. Graham signature. Hyphen hole rouletted 9½. 54x36mm.

DF9 ½ cent, light blue

DF10 1 cent, green

- a. pale green

DF11 2 cent, pale yellow

Note that on the railroad track design, the perforated varieties probably preceded the hyphen-holes. It is believed that the Winston Printing Company switched their equipment over at some point between 1949 and 1964.

With the repeal of the canned dog food stamp law in 1973, North Carolina ended an interesting era of stamp issuance.

Other varieties may exist. If you have an unknown variety, please write the author in care of the *SRN* editor.

North Carolina Dog Food Stamps



DF2



DF3



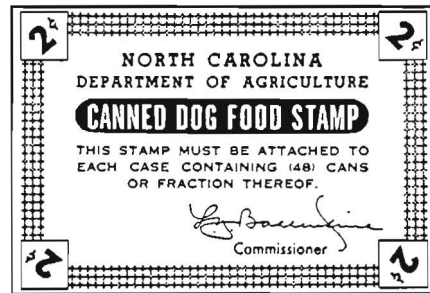
DF5



DF6



DF7



DF8



DF9

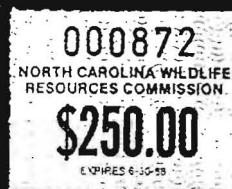
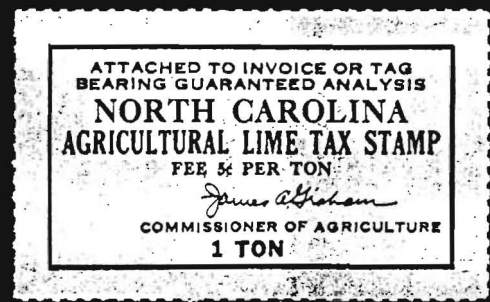
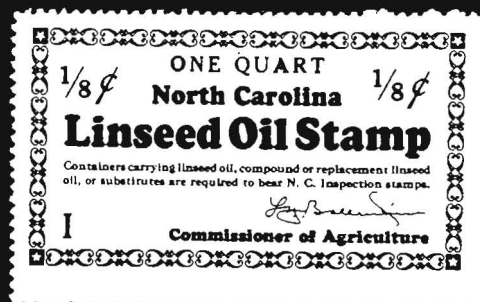
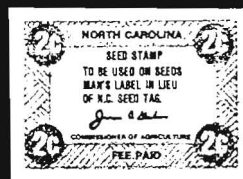
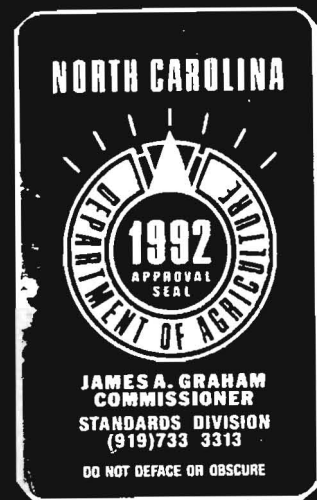


DF10

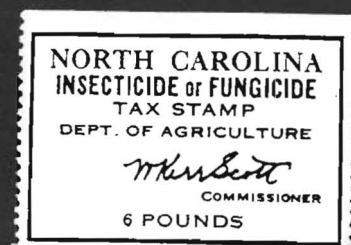
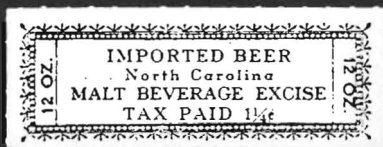
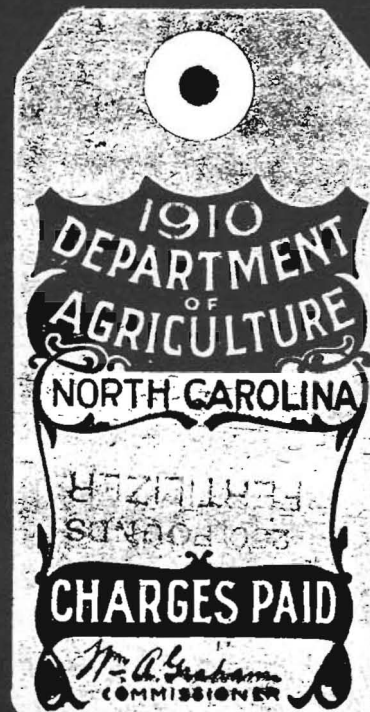
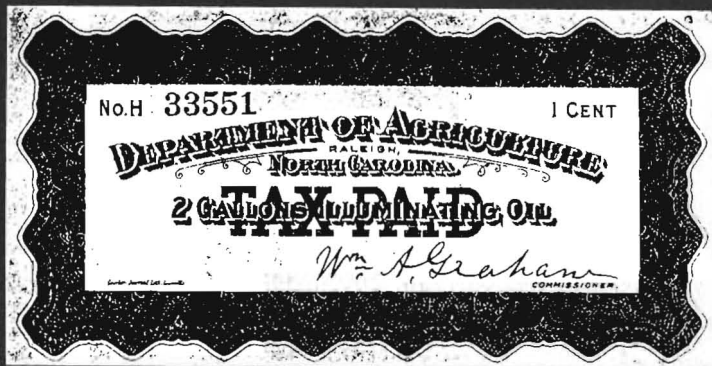
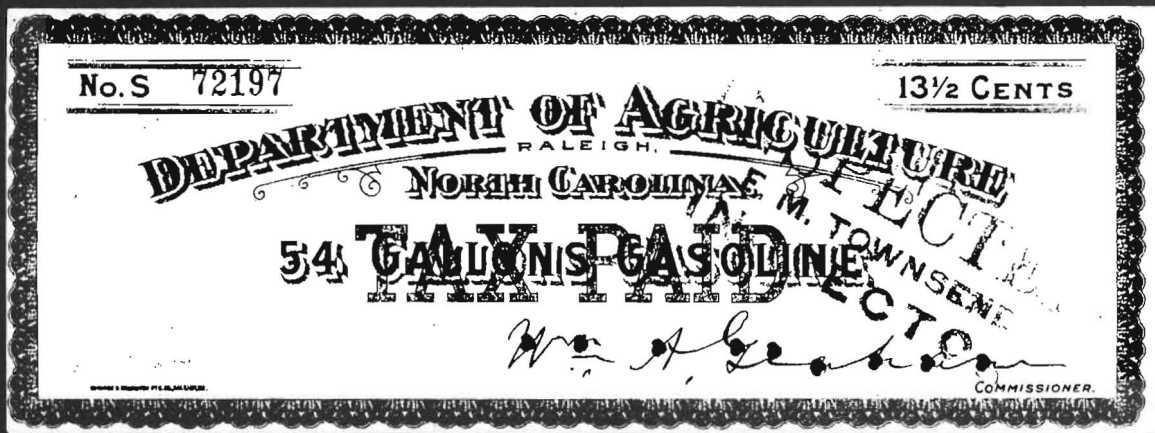


DF11

North Carolina



Revenue Stamps



Oklahoma Vending Stamps Issued in Six Denominations



By Peter Martin

The Oklahoma Vending stamps reported by Scott Troutman in the March-April 1994 *SRN* actually come in six different varieties and colors. The stamps are administered by the Business Tax Division of the Oklahoma Tax Commission.

Randy Ross is the administrative director of the business tax division that oversees the vending stamp program. His signature is on the special event stamp.

John Brandon is the state's business tax compliance officer who actually processes the vending stamp applications. In fact, due to budget cuts, he is the only person handling this program except for two assistants who are detailed during the early part of the renewal season. He also handles farming for the state.

Brandon was very helpful in trying to piece together the history and purpose of this program.

The stamps are self-adhesive decals and were first used in 1988 for the 1989 fiscal year (FY). Oklahoma's fiscal year runs from July 1 to June 30.

The vending stamps were authorized under Title 68, Article 15, Sections 1501-1512 of the Oklahoma Statutes which covers "Coin-Operated Music and Amusement Devices." They are required in lieu of payment of sales taxes on the items dispensed.

Except for the first year, the stamp design has remained the same with only the year, expiration date and printing color changing annually.

Denominations are \$50 (Type A), \$15 (Type C), \$10 (Type B), \$5,

31 143-R-94
TYPE

() A () B () C () D () E

SPECIAL

0943

OKLAHOMA TAX COMMISSION
 2501 Lincoln Boulevard
 Oklahoma City, OK 73194-0010

**DECAL TO OPERATE COIN DEVICE UNDER TITLE 68 O.S.
 1991, AS AMENDED, SECT. 1503.**

NOTICE - This decal shall not make lawful the operation of any device, the operation of which is made unlawful under the laws of this State.

Randy Ross
 Director, Business Tax Division

This decal is effective as of the date punched below and expires in
 () 30, () 60, () 90, () 120, _____ days

MONTH :	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
DAY :	01	02	03	04	05	06	07	08	09	10	11	12
	13	14	15	16	17	18	19	20	21	22	23	24
	25	26	27	28	29	30	31					

NOT VALID AFTER JUNE 30, 1995

The 1994-95 Oklahoma Special Event Vending stamp.

(Type D) \$2 (Type E) and Special Event.

Brandon reports that in most years about 80 percent of the printed stamps were sold. Compliance varies throughout the state's 77 counties.

Printing quantities have been unchanged since the start of the program, except for 1996 when the original 25,000 stamp printing of the \$5 stamp had to be supplemented by a 15,000 reprinting.

"This is the first year we've run out of a stamp," Brandon noted. He attributes the additional demand to the increased competition caused by more people getting into the bulk vending business, especially for health related machines like prophylactics and hygiene pads that are placed in restrooms.

Normally obsolete stamps are shredded within 30 days of the end of the fiscal year.

Few mint examples exist, although the \$5 denominations are

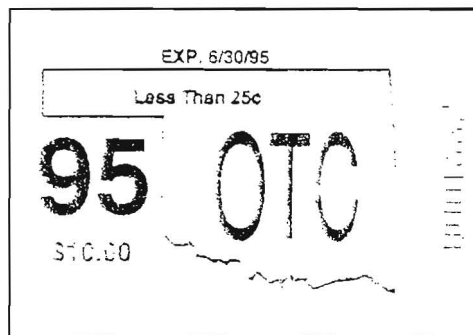
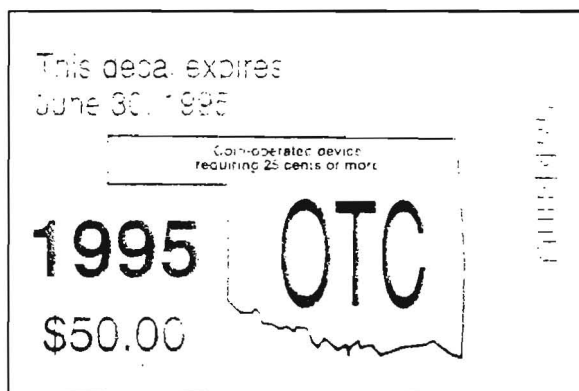
often taped with their original backing material inside bubble gum and similar machines.

The \$50 stamps are usually applied to the outside of soda and vending machines but, occasionally, some can be found taped inside. Venders often apply new stamps on top of previous years' stamps. There is no satisfactory way to separate stamps in this condition.

Interested collectors should contact one or more of the major vending companies at the end of the fiscal year to obtain copies.

In the statutes, coin-operated vending devices are defined as:

"any and all machines or devices which, upon the payment or insertion of a coin, token or similar object, dispenses tangible personal property, including but not limited to cigarettes, candles, gum, cold drinks, hot drinks, sandwiches, chips. It shall not mean vending machines or devices used exclusively for the purpose of selling services, such as pay telephone booths, parking meters, gas and electric meters or



The five regular issue Oklahoma Vending stamps: \$50, \$15, \$10, \$5, \$2

other distribution of needful service."

Coin-operated bulk vending devices are defined as:

"a machine or device which, upon the payment or insertion of a coin, token or similar object, dispenses to the purchaser ballpoint pens, combs, cigarette lighters, prophylactics, filled capsules, peanuts, gum balls, mints, perfume or novelties."

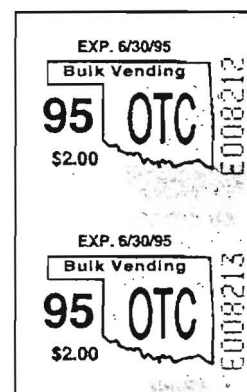
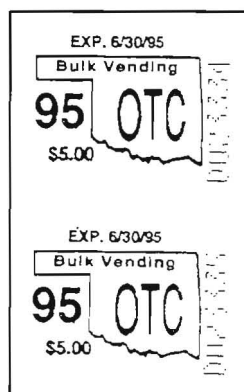
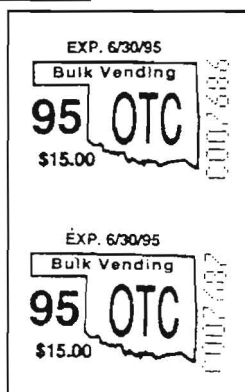
Music devices are defined as:

"any and all mechanical device which render, cause to sound, or release music where the same may be heard by one or more public patrons, and each separate loudspeaker, phonograph, juke box, or outlet from which such music emits shall be construed to be a separate 'music device' as herein defined; except in the case where the music emits from more than one speaker transmitting from the same music-producing mechanism, in which case the several outlets or speakers in each place of business shall be collectively considered one such music device."

Coin-operated amusement device is defined as "any and all nongambling mechanical or electronic machine,, which upon the payment or insertion of a coin, token, or similar object, provide music, amusement, entertainment, including, but not limited to, such games as pool, phonographs, video television, shooting galleries, pinball, foosball, bowling, shuffleboard, and any other amusement device with or without a replay feature which can legally be shipped interstate according to federal law."

Coin-operated devices include coin-operated music devices, coin-operated amusement device, coin-operated vending devices and coin-operated bulk vending devices.

Section 1503 identifies the fees required for the stamps.



"A. Every person who owns and has available to any of the public for the operation, or who permits to be operated in or on his place of business, coin-operated devices shall pay for such privilege an annual fee. A fee shall be required for each machine, regardless of the number of coin slots, if the machine, upon insertion of a coin, token or similar object, provides music, amusement or entertainment or dispensed one or more products separate and apart from any other provider of music, amusement or entertainment or dispenser of one or more products. The test to determine whether the machine can operate separate and apart from any other shall be whether the provider or dispenser can still function it separated for the others to which it is attached. When multiple machines are placed on a single stand, a decal shall be required for each machine as provided in Section 1501 et seq. of this title. The annual fee required shall be as follows:

1. For each coin-operated music device or coin-operated amusement device, Fifty Dollars (\$50.00);
2. For each coin-operated vending device, requiring a coin or thing of value of twenty-five cents (\$0.25) or more, Fifty Dollars (\$50.00);
3. For each coin-operated vending device requiring a coin or thing of value of less than twenty-five cents (\$0.25), Ten Dollars (\$10.00);
4. For each coin operated bulk vending

device which vends one or more products through a single distribution mechanism requiring a coin or thing of value of twenty-five cents (\$0.25) or more, Five Dollars (\$5.00);

5. For each coin-operated bulk vending device which vends one or more products through more than one but not more than five distribution mechanisms, requiring a coin or thing of value of twenty-five cents (\$0.25) or more, Fifteen Dollars (\$15.00). For each coin-operated bulk vending device which vends one or more products through six or more distribution mechanisms, the appropriate number of fifteen-dollar decals will be required. The number of decals required shall be determined by dividing the number of distribution mechanisms by five and rounding to the next highest whole number; and

6. For each coin-operated bulk vending device requiring a coin or thing of value of less than twenty-five cents (\$0.25), Two Dollars (\$2.00).

B. The annual fee required by this section shall be in lieu of sales tax levied pursuant to Section 1350 through 1372 of this title.

C. In those instances where it is shown to the satisfaction of the Tax Commission that a coin-operated device, upon which an annual fee is imposed, will be placed available for use by the public for a definite but limited period of time of less than One (1) year, such as where displayed in

connection with fairs, carnivals, and places of amusement that operate only during certain seasons of the year, The Commission may issue a special decal therefor. Such special decal may be issued for any number of thirty-day periods less than a full year, and shall indicate that it is a special decal; and shall be for one or more thirty-day periods and shall state the precise dates for which issued and shall not be transferred from one machine to another. The fee shall be computed and paid on the basis of one-tenth (1/10) of the annual rate for the type of device operated, for each thirty-day period for which such special decal is issued. In the event the mechanical device is made available to the public for a period beyond that for which the special decal is issued, then the full year's fee, as set out in Section 1506 of this title, shall be due.

Amended by:

Laws 1982, c. 292 '1, eff. July 1, 1982

Laws 1988, c. 47, '2, operative July 1, 1988.

Laws 1990, c. 174 '1, eff. July 1, 1990.

Exemptions are provided for coin-operated vending devices that:

1. are owned by and located in a public or private school, a church or a government entity;
2. dispense only newspaper or periodicals;
3. dispense only postage stamps;
4. are on federal military bases.

The penalty for operating a coin-operated device without a decal affixed is payment of the proper license fee plus \$100 per machine.

In addition, coin-operated devices without a decal displayed may be seized by the state, along with any cash left in the machine, and upon a hearing may be forfeited to the state. If forfeited to the state, the machine(s) will be sold in the county where they were seized and the proceeds will go to (1) the payment of costs incident to the seizure and sale, (2) the payment of any taxes, including penalties, that have accrued against the device and (3) the balance, if any, remitted to the owner.

Any cash found in the machine is forfeited as an additional tax penalty.

The owner of a machine without a decal may also be found guilty of a misdemeanor and subject to a fine of up to \$200 and imprisonment in he county jail for up to 30 days or both.

The application of a tax sticker does not legalize a prohibited device and, if such a fee is paid, it will not

be refunded.

The Tax Commission also requires a permit for the sale and distribution of coin-operated devices.

The annual distributors permit fee is \$200. To obtain a permit, applicants must: have been a resident of Oklahoma for two years preceding the date of application; not be a convicted felon; obtain an Oklahoma Sales Tax Permit; be an owner or partner in the business; and obtain a \$5,000 surety bond to ensure that all taxes will be paid.

Anyone who doesn't comply is subject to fines of twice the permit fee required and ineligibility to apply for permit for two years. Purchasing or selling a replay game, except for personal use, is a felony.

All revenues from the vending decal program go into the state's General Revenue Fund.

Cities, municipalities and towns are authorized to levy license or occupation taxes upon the devices, owners or premises, in an amount not exceeding 75 percent of the fees imposed.

Oklahoma Vending Stamp Colors

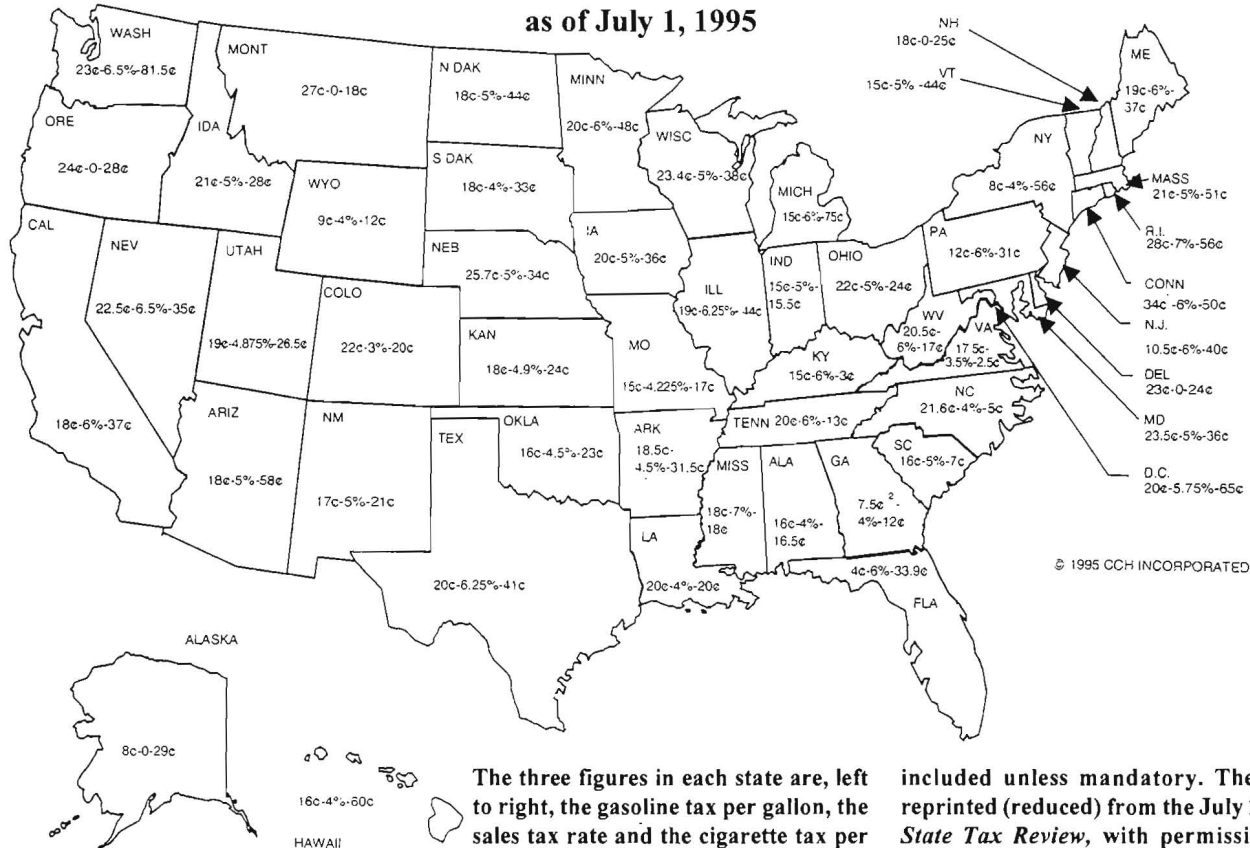
Denom.	FY89 1989	FY90 1990	FY91 1991	FY92 1992	FY93 1993	FY94 1994	FY95 1995	FY96 1996
\$2				Tan?	Green			Orange
\$5				Orange?	Blue		Yellow?	Dk. Blue
\$10	Green	Green	Green	Green	Green	Green	Green	Green
\$15				Lt. Green?	Orange			Green
\$50	Black	Red			Dk. Blue	Red	Green	Lt. Blue
Event	Green	Green	Green	Green	Green	Green	Green	Green

Oklahoma Vending Stamp Quantity Printed

Denom.	FY89 1989	FY90 1990	FY91 1991	FY92 1992	FY93 1993	FY94 1994	FY95 1995	FY96 1996
\$2	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
\$5	25,000	25,000	25,000	25,000	25,000	25,000	25,000	40,000
\$10	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
\$15	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
\$50	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Event	1,000	1,000	1,000	1,000	1,000	1,000	1,000	2,000

State Gasoline, Sales and Cigarette Tax Rates

as of July 1, 1995



The three figures in each state are, left to right, the gasoline tax per gallon, the sales tax rate and the cigarette tax per package. Local tax rates are not

included unless mandatory. The map is reprinted (reduced) from the July 25, 1995, *State Tax Review*, with permission from Commerce Clearing House Inc., Chicago.



Color Variety of Texas Sweet Potato Inspection Stamp Identified by Collector

By Scott Troutman

Mac Mateson sent in this Texas sweet potato inspection stamp.

It is printed in brown ink on a light green paper and is rouletted 7 at top and bottom (7 nibs per 20 mm in case you forgot what that means). This indicates it came in strips or

rolls. The design is 100mm x 30mm and is the same as Hubbard listed SP1 variety, except that SP1 is printed in black ink.

Discovery Bay

It is thought that these stamps were used in the 1940s to indicate that the sweet potatoes were free from a major weevil infestation at the time. The Hubbard *USA State Revenue Catalog* indicates the stamps were discontinued around 1945.

Louisiana Law Stamp Proofs

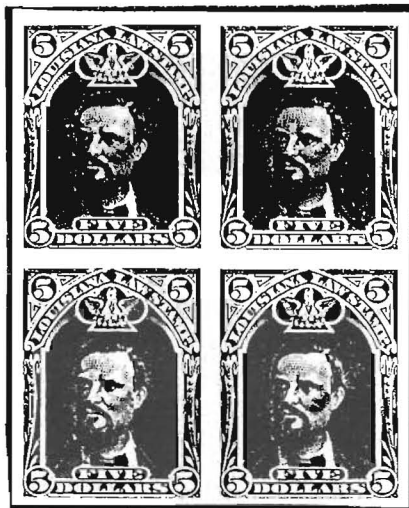
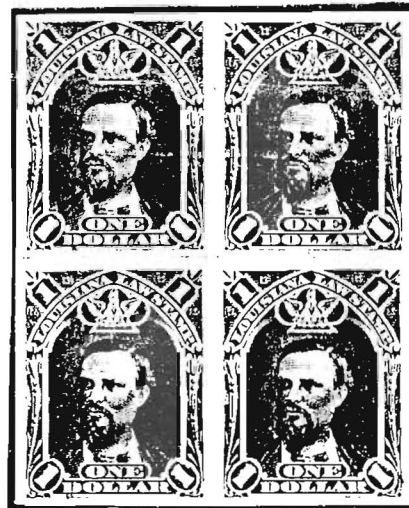
Illustrated are a set of blocks of four of 19th Century Louisiana law stamp proofs on India paper.

The proofs, one of two proof sets acquired by an SRS member, appear identical, except for their color. Colors are: five cent, vermilion; 10 cent, black and brown; 25 cent, green; 50 cent

ultramarine; 50 cent, dark blue; \$1, yellow brown, \$2.50 plum, \$2.50, brick red; \$5, black. The color difference on the 50 cent and \$2.50

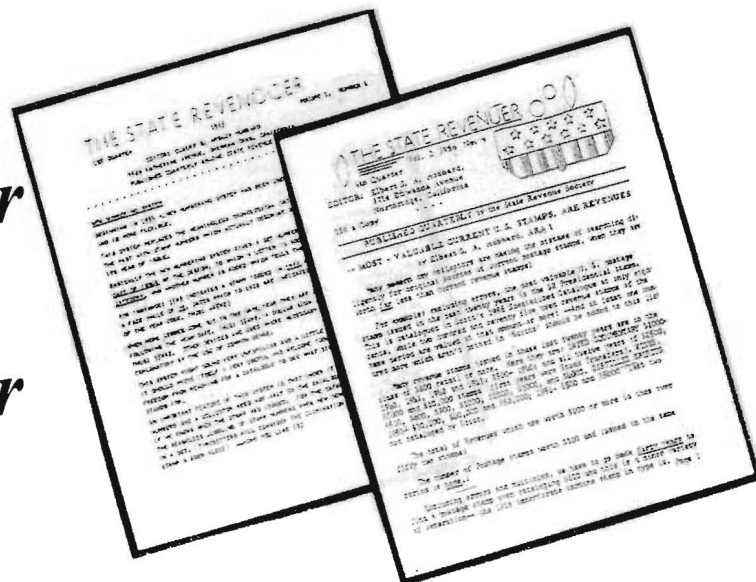
stamps are easily seen. For the others there may be a slight variation, but not enough to distinguish them on that basis.

The collector would like to get additional information about these proofs. SRS members who can help are asked to respond in care of the editor.



Index to: *The State Revenoor* 1955 *The State Revenuer* 1956

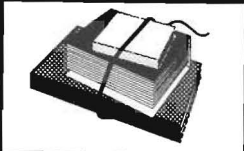
By Scott Troutman



These two publications, recently acquired by the SRS Library, were the put out by the fledgling State Revenue Society and were edited by SRS Founder E.S.A. Hubbard. Seven quarterly newsletters were produced, including a combined third and fourth quarter 1955 issue. The eight-page issues were in a 7 x 8½ inch format. The publication name changed to *the state revenuer* beginning with the first quarter 1956 newsletter. These publications contain considerable information on the stamps and tax laws of the time. An index to these periodicals will appear in a forthcoming work by Dick Riley to be published by American Revenue Association. However, the Riley listing will not break down the tax law information by state. Here, I have done so, listing the issue by year and volume number. I have only listed items where the information may be of use to a researcher. Early cataloging attempts found in these periodicals are not included as they have long since been corrected and expanded upon.

Abbreviations:

Year	No	State	Topic	Notes	Year	No	State	Topic	Notes
	b&w		beer and wine					sales	sales tax
	c&c		cigars and cigarettes					stock	stock transfer
	cig.		cigarettes					tob.	tobacco
	doc.		documentary						
	mineral		mineral documentary						
	realty		realty transfer						
1955	3-4			when states issued first stamps	1955	1	MS	c&c	tax rates changed
1956	2		excise	early state excise stamps	1955	1	MS	tob.	tax rates changed
1955	3-4	AL	mineral	tax unconstitutional	1955	3-4	NC	beer	tax rates
1955	3-4	AR	cig.	tax curiosity	1955	3-4	NC	liquor	new tax rates
1955	1	AR	liquor	tax repealed	1955	1	NE	beer	stamps discontinued
1956	2	AZ	fishing	border fishing stamp	1956	2	NJ	cig.	tax increase possible
1955	1	AZ	liquor	cities may tax liquor	1955	1	NM	cig.	tax rate change
1955	3-4	CO	cig.	Pueblo city tax	1956	1	OH	cig.	tax raised
1956	2	DC	wine	tax rates	1956	2	OH	cig.	tax raised, reasons why
1955	3-4	DE	cigars	tax repealed	1955	3-4	OR	cig.	tax levied
1956	2	FL	cig.	Appalachicola tax stamp	1955	3-4	PA	cig.	tax increases
1955	3-4	FL	fruit	tax rates	1956	4	PA	doc.	Philadelphia doc. stamps
1955	3-4	FL	wine	new taxes	1955	3-4	PA	realty	tax law clarification
1955	1	GA	c&c	tax rate change	1956	2	PA	sales	stamps to be used-opposition
1955	1	ID	cig.	tax rate change	1956	3	PA	sales	use of stamps put off
1955	3-4	ID	cig.	tax rate change	1955	3-4	SC	beer	tax rate change
1956	3	IL	beer	contract for beer stamps	1956	2	SC	liquor	temporary tax expiring
1956	3	IL	cig.	cigarette stamp counterfeiting	1955	1	SD	b&w	tax rate change
1956	2	IL	hunting	stamp usage	1955	3-4	TX	beer	tax increase
1955	3-4	IL	liquor	sales to armed forces	1955	3-4	TX	cig.	tax changes
1956	3	IL	liquor	contract for liquor stamps	1955	3-4	UT	beer	stamp use discontinued
1955	3-4	KY	liquor	stamp use ended	1955	3-4	UT	cig.	tax rate change
1955	3-4	LA	frogs	tax repealed	1955	3-4	UT	liquor	liquor control decal
1956	1	MA	deed	how used	1955	3-4	UT	oleo	case stamps
1955	3-4	MA	meters	first use as state revenue	1955	3-4	WA	apples	tax rate change
1955	1	MA	stock	tax repeal	1955	1	WA	cig.	tax rate change
1955	3-4	ME	cig.	tax increased	1955	3-4	WI	cig.	cigarette paper tax repealed
1955	3-4	MN	tob.	tax levied	1956	1	WV	cig.	tax raised



Library Notes

By Peter Martin

Duck Tracks

The Third Quarter, 1995 *Duck Tracks*, journal of the National Duck Stamp Collectors Society, features the results of the first NDSCS state duck stamp design poll won by Alaska.

For information, write NDSCS, POB 43, Harleysville, Pa. 19438

U.S. Tax-Stamp Review

The October 1995 *U.S. Tax-*

Stamp Review features illustrations of Ohio seed inspection stamps, Alabama weights and measures decals and a 5-cent Clara City, Minn., beer tax stamp. Note that the October issue mistakenly repeats the August date on the cover page. The October issue starts with page R49.

For information about the Interstate Cinderellans and Revenuers, write ICAR, Box 9128, San Jose, Calif. 95157-0128.

ATTS Newsletter

The Third Quarter 1995 *ATTS Newsletter* includes a list of new finds, items for sale and a reprint of the Ohio Sales Tax Turns 60 article that appeared in the 2nd Quarter 1995 *SRN*.

For American Tax Token Society information contact Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003

Society Profile

American Tax Token Society

An organization with considerable crossover appeal for state revenue collectors is the American Tax Token Society (ATTS), formally established in January 1971.

The Ohio sales tax stamps are perhaps the biggest example of this cross fertilization.

Sales tax tokens (and other exonumismatic and philatelic pieces used in the process of collecting sales taxes) were used in several state, primarily the Midwest, South and Southwest during the 1930 and 1940s.

Although in some cases they were legal until the early 1960s, for the most part, tokens were discontinued shortly after World War II. Except for occasional political pieces opposing a proposed sales tax in one of the few states still lacking one, the



collecting field is closed in the sense that no more tokens are being issued and none are in public circulation.

However, there continue to be new discoveries of unknown pieces, major die varieties, a wide variety of historical materials and other items.

With a few exceptions, the quantity of any given token in almost uncirculated condition is so great that tokens for a general collection remain within easy financial reach.

The purpose of the ATTS is to gather and disseminate information about sales tax tokens, script, cards, stamps and related material. As is

true in many exonumismatic subjects, members of the ATTS specialize in a variety of activities. Some collect only types, others study varieties, a few focus on a specific state. There are members who enjoy researching old newspaper files for articles about issuances and there is a modest amount of trading, buying and selling.

The society publishes a quarterly newsletter, the *ATTS Newsletter* edited by Merlin K. Malehorn, in which historical, technical and organizational information is provided.

The society has about 130 members. Dues are \$8 per year or \$160 for a life membership

For information write: ATTS, 6837 Murray lane, Annandale, VA 22003.

License News

By Dr. Edward Miles



Florida

Florida used chauffeur badges from 1917-1939. The first one was undated. The fee was \$2. The registration numbers on the issued paper license matched the numbers on the badge. Shown is the 1924 badge.

St. Louis, Missouri

A 1910 license for a two-horse wagon.

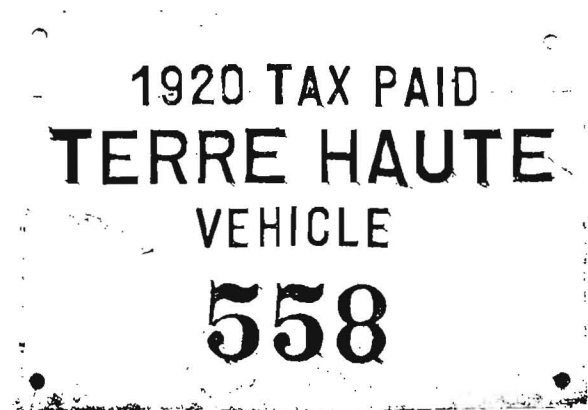


Saratoga Springs, New York

Shown is a 1921 Saratoga Springs automobile license. Many New York cities taxed residents for automobiles registered in the city. A metal tag was provided as proof that the tax had been paid. New York City currently uses a windshield sticker.

Terre Haute, Indiana

A 1928 Terra Haute license plate (taxpaid) is illustrated. This city license was used in conjunction with the 1920 Indiana license plate only if you lived or worked in Terra Haute. Other cities had their own tax license plates.



Southeastern Area Report

By **Tony L. Crumbley**

Since my last update I've attended eight stamp shows in the Carolinas and Virginia with my new duties of following what's going on in the area of state revenue collecting.

I attended these shows with my eyes wide open looking for state stamp stocks and state revenue collections. I was overwhelmed with the lack of stamps. No one had any stock of state revenue stamps! I was offered one small envelope of maybe a dozen NY stock transfers and located a small number of South Carolina deed transfers. Maybe next quarter will prove differently.

My last *SRN* report did bring about a turn of events. I received a phone call from member John Willis, whom I had not heard from in nearly ten years. John and I had a nice two-hour phone conversation and plan on a regional meeting. Perhaps we'll be able to invite Tim McRee to join us.

A recent phone call to the North Carolina Secretary of Agriculture's office attempting to research a state revenue stamp provided some interesting information.

The office confirmed that the two-cent seed stamp was indeed a coil issue that came in rolls of 500 (\$10) and that the large number of remainders were destroyed several years ago.

The office also informed me that there was one seed company still operating in North Carolina that was still using the stamp. The company's accounting system was not up to par for them to move away from stamps. I'll follow up on this. Perhaps I can get each of you a pack of flower seeds with the a stamp attached.

27/Fourth Quarter 1995

Secretary's Report

By **Scott Troutman**

The State Revenue Society membership report is listed below:

Previous Total	204
New Members	0
Reinstatements	1
Deaths	0
Resignations	0
Dropped NPD	0
Dropped Other	0
Current Total	205

New Members

None this period.

Last number assigned is 1085

SRS Auction #6 Consignments Being Accepted Until March 15

SRS Auction #6 consignments are being accepted until March 15. Consignment sheets are available by sending a SASE to: POB 270184, Oklahoma City, Okla. 73137.

Consignment rules are:

1. A 10 percent commission will be deducted from the final bid price when payment is made to the seller. The SRS auctions will be without reserves. Consignors may bid on their own material and, if the consignor buys back his own lot, he will be charged only the 10 percent seller's commission and for return postage and insurance costs.

2. Each lot must be packaged in a separate glassine or envelope.

3. All material submitted must have a detailed inventory using the consignor inventory available by sending a SASE to the auction manager. Material received without an inventory sheet will be returned to the sender at the sender's expense. The auction manager will not set estimated prices. To identify states use their two digit postal

Reinstatements
369 Dorothy Clifton

Address Changes

536 Gerald I. Krupnikoff
148 Lakeshore Dr.
Brookfield, CT 06504

982 Gerald L. Derksen
615 S. Alton Way
Denver, CO 80231

1001 Harold Ford
Box 871009
Stone Mountain, GA 30087

abbreviations. Use standard auction abbreviations (a list is available from the auctioneer).

4. The auction manager reserves the right to reject any consignments.

5. Unsold lots will be returned to the owner following the close of the auction. Postage for returned lots will be charged to the seller. Payments for lots sold will be made after all buyer payments are received.

**Send name/address corrections
to: SRS Secretary Scott
Troutman
Box 270184,
Oklahoma City, OK 73137**

SRS Area Representatives

Northeast (CT, MA, ME, NH, RI, VT)
Peter Pierce
POB 560, Oxford, Mass. 01540
Southeast (FL, GA, NC, SC, VA)
Tony Crumbley
POB 219, Newell, N.C. 28126
West (AZ, CA, NM, OR, WA)
Bert Hubbard
POB 9128, San Jose, Calif. 95117

State Revenue News

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. *Washington State/Cities Revenue Catalog*
M.E. Matesen, 1973, 27 pp.
\$2.25 (Non-member price \$4)
2. *Kansas State Revenue Catalog*
Charles J. Bellinghausen, 1972, 18 pp.
\$2.25 (Non-member price \$4)
3. *Nebraska Revenue Stamps*
Kenneth P. Pruess, 1972, 18 pp.
\$1.75 (Non-member price \$3)
4. *Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog*
E. S. A. Hubbard, 1960, 24 pp.
\$1 (Non-member price \$2)
5. *Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Through December 1976*
(Supplement to Vanderford's 1973 catalog)
E. L. Vanderford, 1977, 8 pp.
See "Free For All" Column
6. *History of Oleomargarine Tax Stamps and Licenses in the United States*
Carter Litchfield, 1988, 128 pp., hardbound
\$22 plus \$1.50 postage (Non-member price \$27.50)
7. *U.S. A. State Revenue Stamps Catalog, Volume 1*
(Reprint/reformat of the 1960 catalog)
Elbert S.A. Hubbard, 1960, illus., three-hole punched
\$20 plus \$1.50 postage (Non-member price \$25.)
8. *U.S. A. State Revenue Stamps Catalog, Volume 2 (1950-1991 issues)*
Elbert S.A. Hubbard, 1992, illus., three-hole punched
\$30 plus \$1.50 postage (Non-member price \$35.)

POSTAGE

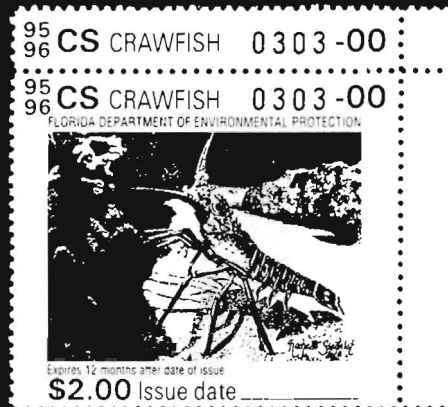
TOTAL

Name _____

Address _____

SRS Sales Service

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 (minimum 55 cents). 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			Missouri			Newport News		
Cigarette			Trout-1990, 91, 92, 93, 94	\$4 ea.		20 cig	.15	10/\$1.50
20 cig	.165	10/1.65	Waterfowl-1990, 91, 92, 93, 94	\$4 ea.		25 cig	.1875	10/\$1.88
25 cig	.20625	10/2.07				Municipal	.225	10/\$2.25
Muscle Shoals	.25	5/\$1.25	New Hampshire			Norfolk	.15	10/\$1.50
	\$1.00	\$1	Cigarette	.22		Portsmouth	.15	
Sheffield	.50	5/\$2.50	New Jersey				.1875	
Playing cards	.10	10/\$1	Trout-1988, 89	\$1		Suffolk	.20	10/\$2
Arizona			Non-Res. Trout- 1988, 89	\$1			.25	10/\$2.50
Cigarette Stamps, heat fusion decal			Woodcock- 1988, 89	\$1		Virginia Beach	.20	10/\$2
	.225	10/\$2.25	Pheasant- 1988, 89	\$1			.25	
1935-12¢ malt liquor, used (Cat B2)			New Mexico			Washington		
Red on pink, Moore sig.	.50 ea.		Waterfowl-1991	\$7.50		Waterfowl-1990		\$5
Connecticut			Waterfowl-1993 Souvenir Sheet	\$37.50		Waterfowl-1991, 2 diff.		\$6 ea.
1993 Wildlife						West Virginia		
Sheet variety (# <50001)	\$5.30		Oklahoma			1989 \$8 Res. Antlerless Deer	.50	
Hunter variety (#>50000)	\$5.30		1964-1 pint liquor taxpaid (Cat. L4)			1988 \$10 Res. Add'l Deer	.50	
Arizona			Block of 4, unused	\$5		Bingo Cards-\$1.50 ea. (plus .75 postage)		
Bisbee Occupational Lic.	.50		Plate block of 4, unused	\$7.50		1988, 89, 90, 91		
Arkansas			Pennsylvania			SRS Sales Philosophy		
Waterfowl (from booklet)-1989	\$7		Stock Transfer .10, .20	Free		Why does the SRS purchase these stamps?		
Florida			Rhode Island			The following "rules of thumb" apply:		
Documentary			Cigarette-10 cig	.185	10/\$1.85	—there is a discount for a large order (a discount that can be passed on to SRS members).		
	.02, .05, .15, .30, .75, \$1, \$3		-20 cig	.37	10/\$3.70	—the sale of the stamps will expire before SRS members can be notified in the newsletter.		
Snook-1992, 93, 95, 95	\$2 ea.		-50 cig	.925	10/\$9.25	—the stamps are non-fish and game (e.g. wine, liquor, cigarette).		
Crawfish-1993, 94, 95	\$2 ea.		Waterfowl-1993 Souvenir Sheet	\$37.50		—the stamps are fish and game stamps that are not readily available.		
Georgia						—there is a minimum purchase requirement.		
City of Griffin .05 Excise Tax			South Dakota			Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.		
	Free		Fishing and Senior Fishing License stamp-1988	Free				
Idaho			Tennessee					
Upland Game-1988	\$5.50		Ammunition Tax	.10				
Kentucky			Vermont					
Marijuana	\$3.50		Cigarette	.22	10/\$2.20			
Louisiana			Virginia					
Res-Waterfowl-1992, 93	\$5.25		Local Cigarette, panes of 10					
Non-res Wtrfowl-1992, 93	\$7.75		Chesapeake	.15	10/\$1.50			
Maryland			Clifton Forge	.04	10/.40			
Cigarette Tax	.36	10/\$3.60		.05	10/.50			
Massachusetts				.06	10/.60			
Marijuana	\$3.50							

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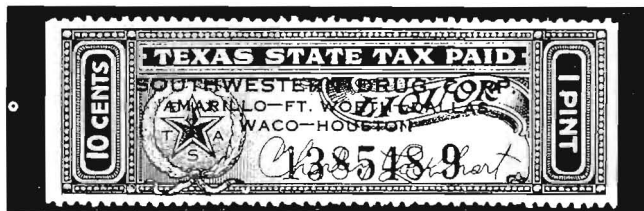
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1/4 Page	\$15	\$54
1/8th Page	\$10	\$36

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State Revenue News

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, five 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.

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 (0)

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 45553, OKLAHOMA CITY, OK 73145 (1)

BUY-SELL-TRADE HUNTING AND FISHING

stamps and licenses. Ducks-trout-fishing, etc. Price list for LSASE. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (0)

WANTED: SOUTH CAROLINA

AMMO, 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 45553, OKLAHOMA CITY, OK 73145 (1)

WANTED: BANK CHECKS, DRAFTS,

exchanges, money orders (postal or express), postal notes, just about anything fiscal; also western mining certificates. DOUGLAS McDONALD, BOX 5833, HELENA, MT 59604 (2)

TRADE 10 DIFFERENT MI used lottery tickets for 10 from your state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201. (1)

UNION MEMBERSHIP CARDS with dues and assessment stamps. Also, loose stamps wanted. BILL PIETERSE, 106 ELM STREET, PETERBOROUGH, NH 03458 (0)

WANTED TO TRADE-used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other states to offer; can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404. (1)

TRADE 10 USED LOTTERY TICKETS

From MI for 10 from your state. Will purchase any used, sample, void tickets of the 1970s and early 1980s from any state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201. (1)

WANTED: TAX MEMORABILIA.

Collector seeks all types of documents, stamps, tokens, pin, badges, forms, etc. having to do with state and federal "taxes" or "revenue." JOHN J. SCROGGIN, POB 71721, MARIETTA, GA 30007. (0)

WANTED: ALASKA SPORT FISHING;

Indiana trout; Virginia big game, National Forest and elk; Maryland big game, deer/turkey. Ship with asking price or for my prompt, generous offer. Many other hunting/fishing stamps wanted for personal

collection. What can you offer? J.R. WOOTEN, BOX 172. TALKING ROCK, GA 30175. (0)

SRN Back Issues

Back issues of the *State Revenue News* through issue 215 are available for \$1 each or 6 for \$5 (postpaid).

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.

Issue	Date	Issue	Date
160	1-2/83	206	5-6/92
161 *	3-6/83	207	7-8/92
162 *	7-10/83	208	9-10/92
163	11-12/83	209	11-12/92
164 *	1-4/84	210	1-2/93
166 *	7-10/84	211	3-4/93
167	11-12/84	212	5-6/93
170	5-6/86	213	7-8/93
182	5-6/88	214	9-10/93
185	11-12/88	215	11-12/93
186	1-2/89		
187	3-4/89	\$2 each	
188	5-6/89	216	1-2/94
189	7-8/89	217	3-4/94
190	9-10/89	218	5-6/94
191	11-12/89	219	7-10/94
192	1-2/90	221	11-12/94
193	3-4/90		
194	5-6/90	\$3 each	
195	7-8/90	222	1/95
196	9-10/90	223	2/95
197	11-12/90	224	3/95
198	1-2/91		
199	3-4/91	* double issue,	
200	5-6/91	counts as two	
201	7-8/91		
202	9-10/91		
203	11-12/91		
204	1-2/92		
205	3-4/92		

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
701 First Ave. #332
Arcadia, CA 91006

Texas Druggies Use Tax Stamp Law to Avoid Prosecution

Another drug stamp related story appeared after the 3rd Quarter 1995 *SRN* drug stamp issue went to press.

According to an article in the August 5, 1995, *Dallas Morning News*, the Texas District Attorney reported that more than 100 prosecutions for drug possession are in jeopardy because defendants had the good sense after their arrest to pay the state drug tax.

The article noted that the legislature enacted the tax in 1989 to help law enforcement, but a court ruled recently that to both collect the tax and prosecute the defendant would be unconstitutional "double jeopardy."

The article went on to point out that the latest case was the August dismissal of charges against San Marcos college professor Harvey Ginsburg, who had paid a \$2,450 tax on 11 ounces of marijuana.

Free For All



The Fourth Quarter 1995 *SRN* "Free For All" is a set of three Wisconsin special liquor stamps.

The stamps are Hubbard SL6, SL9 and SL10. The 200 ml is tan, the 1 liter blue and the 1.75 liter pink. All lettering and serial numbers are black. The eight-digit serial numbers roam and are not perfectly centered on most stamps. Six stamps in the 200 ml sheet (position numbers 11, 19, 24, 32, 44, 76) and 14 stamps in the 1 liter and 1.75 liter sheets (position numbers 4, 19, 20, 21, 33, 34, 36, 50, 51, 55, 59, 67, 77, 79) have only seven-digit serial numbers.

The three stamps were issued in 1979 and printed by the American Decal and Mfg. Co. in sheets of 100, perforated into strips of ten.

The stamps are listed as scarce in the Hubbard *USA State Revenue Catalog*. The estimated retail value

is \$7 to \$12.

The stamps were donated to the SRS by society founder E.S.A. Hubbard, San Jose, Calif.

SRS "Free For All" items are provided as a service to members to enhance their collecting enjoyment.

Stamps are donated to the society and "Free for All" items that are not requested within the allowed time frame are provided to the SRS Sales Service for sale to members. All sales benefit the SRS.

Single requests from SRS members will be filled until February 28 or while supplies last.

Send a SASE with 32 cents postage and your SRS number to: SRS Oklahoma Free For All, POB 45553, Oklahoma City, OK 73145.

To prevent mail handling damage members may want to include a card stiffener.

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