

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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NEW JERSEY TROUT STAMPS are again available to collectors.

The fourth issue (1956) consisting of two denominations - A \$1.00 red on yellow for resident fishermen, and a \$5.00 green on white for non-resident fishermen.

The stamps come in sheets of ten, each stamp fully perforated. Collectors may purchase them in single sets, block-of-four sets, or in full sheet sets. The set of two stamps (\$1.00 and \$5.00) is offered at 50¢, blocks of four at \$2.00, and full sheets at \$5.00.

They may be had from the:

Trout Stamps
Division of Fish and Game
230 West State Street
Trenton 25, New Jersey

Remittances should be by check or money order, payable to the New Jersey Division of Fish and Game. Postage stamp payments cannot be accepted because of accounting problems.

All revenue received from the sale of these stamps is used for fish and game management.

The opportunity to secure this fourth issue of Trout stamps in mint condition is limited to requests received before June 1, 1962. Present plans are to destroy any remainders of this issue after that date, as was done with the previous issues.

WEST VIRGINIA CIGARETTE TAX of 6¢ per pack, which was due to expire on June 30, 1962, has been extended to June 30, 1963. Perhaps we should say that the 2¢ additional tax was due to expire, reducing the rate to 4¢ had the extension of time not been put into effect, so the 6¢ rate will continue until the 1963 date.

COLORADO SPRINGS CIGARETTE TAX - Dr. Halliday has shown us a meter impression (1¢) with an additional 1¢ decal used in combination.

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

Editor-In-Chief: Elbert S. A. Hubbard, Box 1124, Sunnyvale, Cal.
Managing Editor: David C. Strock, 4109 25th Ave. S. W., Seattle, Wn.

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OUR THANKS TO Mr. Applegate, Mr. Hubbard, and Mr. Zimmerli for
material in this issue.

YOUR STATE REVENUE CATALOG
sent for a nice selection of them and paid return. Free stamps
included.

STATE REVENUER
Box 1124
Sunnyvale, California

TOWNSHIP OF NORTH BUFFALO DEED TRANSFER TAX (Armstrong County, Pennsylvania) - We have seen some of these, all on white paper, rouletted about 6 3/4

1¢ green, black figure of value
 5¢ orange, " " " "
 10¢ red, " " " "
 20¢ light green, black figure of value
 50¢ blue, black figure of value



OKLAHOMA CIGARETTE AND TOBACCO TAX - We have seen a set of these, all in the same design except the 60¢ tobacco, and the cigarette tax. All are black rouletted 8 and are on yellow safety card with "Oklahoma Tax Commission" in rectangular panels except the 60¢, which has the safety design in "fish scale" pattern.

20 Cigarettes red
 3¢ Tobacco, violet
 3 1/2¢ " brown
 11¢ " gray
 24¢ " brown
 25¢ " blue
 50¢ " orange
 60¢ " black
 \$1.00 " yellow brown



The 25¢ design is slightly different from the others, the value being in white on a shield, while all the rest except the 60¢ have the value in colored figures on a dotted background.

MICHIGAN SALES TAX - While not perhaps stamps, but more on the nature of tax tokens, but still of interest, are sales tax slips shown us by Mr. Hubbard. Information he has indicates that these were issued at one time apparently at the request, and for the sold use of, Kroger Markets.



They were issued in booklets with five slips to the sheet with each stamp in the sheet bearing the same serial number in red. They were printed in black on colored safety paper which has a "KROGER" design. They were issued in the following values on colored paper; all being pale shades:

15/100¢ black on blue
 3/10¢ black on orange
 3/4¢ black on gray
 1 1/2¢ black on yellow
 3¢ black on pink
 15¢ black on gray green

MISSOURI BEERS 1939-55. 7 different used, part skilfully repaired. Catalog to \$1.50 each. Exceptional BUY \$1.20. 40 different OHIO SALES TAX, 1934-58, both halves of most (some unused) @ \$1.00. Accept big U. S. Commemoratives used @ 40¢ per hundred, or/and 8¢ Champion Liberty @ \$2.75 per hundred in exchange for above. Satisfaction GUARANTEED. ROBERT HAYNES, 2932 - 115th, Toledo 11, Ohio.

The stamps also bear the amount of the purchase which was taxed beginning with 5 for the lowest value and ending with \$5 for the highest value. The $1\frac{1}{2}$ ¢ slip is illustrated, being the tax on sales of 50¢.

Further information would be appreciated from our readers.

PUERTO RICO

From Mr. Zimmerli comes more information as to stamps in current use, this time from Puerto Rico, and we quote from the letter of the Director of the Bureau of the Treasury as follows:

"We are pleased to inform you that at present (October 31, 1961) there are six classes of revenue stamps in use and their denominations are as follows:

1. General Use Stamps: 1¢, 5¢, 10¢, 25¢, 50¢, \$1.00, \$3.00, \$5.00, \$10.00, \$20.00, \$50.00, \$100.00, \$200.00, \$500.00, \$1,000.00, \$2,500.00 and \$10,000.00.
2. Stamps of the Puerto Rico Bar Association: 25¢ and \$1.00.
3. Stamps of the Institute of Engineers, Architects and Surveyors: 50¢, \$1.00, \$5.00, \$10.00, \$25.00 and \$50.00.
4. Cigarette Stamps: 2¢, 8 $1\frac{1}{2}$ ¢, 10 $1\frac{1}{2}$ ¢, 12 $1\frac{1}{2}$ ¢, 13 $1\frac{1}{2}$ ¢, 15¢, 17¢, 19¢, 21¢, 23¢, 25¢, 27¢, 45¢, 95¢ and \$1.05
5. Beverages Identification Stamps: Are used for Rum and Wines. Their denominations are as follows: Rum Stamps: 1/2 gallon - $1\frac{1}{4}$ ¢, 1 gallon - $1\frac{1}{4}$ ¢, 4/5 Quart - $1\frac{1}{4}$ ¢, 1 quart - $1\frac{1}{4}$ ¢, 1/2 Pint - $1\frac{1}{8}$ ¢, 1 Pint $1\frac{1}{4}$ ¢, 4/5 Pint - $1\frac{1}{8}$ ¢ and less than 1/2 Pint - $1\frac{1}{8}$ ¢. Wine Stamps: 1/2 Gallon - $1\frac{1}{4}$ ¢, 1 gallon - $1\frac{1}{4}$ ¢, 3/4 quart - $1\frac{1}{4}$ ¢, 4/5 Quart - $1\frac{1}{4}$ ¢, 1 Quart - $1\frac{1}{4}$ ¢, 1/2 Pint - $1\frac{1}{8}$ ¢, 4/5 Pint - $1\frac{1}{8}$ ¢, 1 Pint - $1\frac{1}{4}$ ¢, less than 1/2 Pint - $1\frac{1}{8}$ ¢.

6. Narcotics Identification Stamps: 1¢.

All these six classes of stamps are available for public demand at the offices of the collectors of Internal Revenue. There are about eighty collectors of Internal Revenue throughout the island. Sales of beverages and Narcotics identification stamps, must be authorized by the districts internal revenue agents.

Cigarette stamps and general use stamps are also sold by the Purchase and Supply Service Office at 37 Wall Street, New York City.

We regret to inform you that we have no outdated issues available."

For the record, the address of the Puerto Rico Bureau of the Treasury is P. O. Box 4515, San Juan 22, Puerto Rico.

Mr. Zimmerli has shown us stamps of the 5th and 6th classifications shown, which we are listing again in detail below (the less than half pint not included) and he informs us that he can supply any interested collector a set of those listed below for 40¢ for the three sets, the slight difference over face being due to his expenses and the fact that he has to buy them in quantity.

The rum and wine tax are strip stamps about $7\frac{1}{2}$ " x $7\frac{7}{8}$ " overall and the overprinted one was illustrated in NEWS-LETTER No. 8 of March, 1960. These are printed by the Bureau of Engraving and Printing at Washington. First printings of all were in English (some of which are still in use) and later in Spanish. Values are in black.

Rum Tax Stamps ("Spirits" or "Espiritus Destilados")

1 Gallon	Yellow (English)	overprinted in red 4 3 8
1/2 "	Violet (")	without overprint
1 Quart	Yellow (")	"
4/5 Cuarto	Violet (Spanish)	"
1 Pint	Yellow (English)	"
4/5 Pinta	Violet (Spanish)	"
1/2 Pinta	Violet (Spanish)	"

Wine Tax Stamps ("Wine" or "Vinos")

1 Gallon	Green	(English)	No overprint
1/2 "	"	(")	"
1 Quart	"	(")	"
4/5 Cuarto	"	(Spanish)	"
3/4 Cuarto	"	(")	"
1 Pint	"	(English)	"
4/5 Pinta	"	(Spanish)	"
1/2 Pint	"	(English)	"

Narcotic Tax Stamp

(1¢) black and red on golden rod, rouletted 10 horizontally x perforated 12½ vertically. The stamp seen is from a corner and is straight edged on left and bottom.

This is a typeset stamp, reading, in Spanish, "Estado Libre Asociado de Puerto Rico/Departamento de Hacienda/Oficina del Secretario/Narcotico/Reenvasado Conforme A Ley" all in caps, and all in black except the word "Narcotico" which is in red.

Your editor's collection does not contain much in the way of modern Puerto Rico, and the second and third classes he is not familiar with. However, the first class, also a product of the Bureau at Washington, was originally in English and later in Spanish, inscribed "Internal Revenue Stamp" or "Sello de Rentas Internas" with the Spanish stamps in a somewhat different design than those in English. All we have seen have had serial numbers overprinted in black at the top and bottom and are perforated 11. We have the following:

- | | | |
|---------|-------------------------|---|
| 1¢ | blue green (in English) | " |
| 5¢ | yellow | " |
| 10¢ | orange red | " |
| \$3 | violet | " |
| \$1,000 | red | " |
| 1¢ | blue green (in Spanish) | " |
| 25¢ | lilac | " |
| \$5 | dark blue | " |
- 1¢ blue green (in English) overprinted at top and bottom "SPECIAL TAX" and we understand the entire set was so overprinted.

The cigarette stamps have been in use for a long time and include a multitude of varieties, surcharges, etc. All those we have seen have a portrait of Luis Munoz Rivera.

While on the subject, we find in "Philatelic West" for July to October, 1929, Volume 88, No. 1, the following from a column "About Revenues" by Osar:

Mr. Chapman of San Juan, P. R., informed me that a new 1½¢ cigarette tax stamp appears on the Strike cigarette. Five selling for 4¢. A green stamp with a black surcharge. The series of 1925 are large stamps 25 by 33 mil. red on blue paper, picture of Luis Munoz Rivera. The design similar to U. S. cigarette stamps. The tax is 10 cigarettes 3¢. Recently went into effect a foreign coffee tax 2¢ per pound, ordinary affair on pink paper, also a 6¢ tax for prepared tobacco, crude looking on violet paper.