

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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Whole Number 32

NEW HAMPSHIRE * More information received from Mr. Zimmerli brings a specimen of the current liquor seal, or "New Hampshire State Identification Decalcomania Seals" as the letter from the State calls it. Black rouletted about $6\frac{1}{2}$, on cream colored safety card, the green on white design features both a map of the state and the state seal.



The information conveyed is that these seals have no monetary or tax value, but are used strictly for the purpose of identification and the law provides that all bottles of liquor sold within the state bear this seal. The State Liquor Commission is the issuing authority.

The Tax Commission advises that the Tobacco Tax Division uses revenue stamps in 28 denominations. No outdated issues are available. The denominations in use are listed on their requisition form as follows:

Decalcomania Stamps, $1\frac{1}{2}$ " x $5\frac{8}{8}$ ",	$1\frac{1}{2}$ cent	4 cent
for stamping cigarettes and other	1 $1\frac{1}{2}$ cent	4 $1\frac{1}{2}$ cent
tobacco products sold in individual	2 cent	5 cent
packages. Request is made that	2 $1\frac{1}{2}$ cent	5 $1\frac{1}{2}$ cent
stamps be ordered in unbroken sheets	3 cent	6 $1\frac{1}{2}$ cent
of 100 whenever possible.	3 $1\frac{1}{2}$ cent	7 $1\frac{1}{2}$ cent
Decalcomania stamps, 1" x 1", for	9 cent	37 $1\frac{1}{2}$ cent
stamping boxes of cigars and other	10 $1\frac{1}{2}$ cent	45 cent
packages from which tobacco products	12 cent	56 cent
are sold when each unit is not	18 cent	75 cent
required to be stamped. Request is	18 $1\frac{1}{2}$ cent	93 $1\frac{1}{2}$ cent
made that these be ordered in un-	21 $1\frac{1}{2}$ cent	\$1.12 $1\frac{1}{2}$
broken sheets of 50 whenever	22 $1\frac{1}{2}$ cent	
possible.	28 $1\frac{1}{2}$ cent	

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"THE STATE REVENUE NEWSLETTER"
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OUR THANKS to Mr. Hubbard and Mr. Zimmerli for material in this
issue.

The California Agricultural Prorate stamp listing will be continued
in the next issue.

In addition there will be quite a number of Pennsylvania local
real estate transfer tax stamps illustrated and listed, shown
us by Mr. Applegate, but for which we did not have room this
time. Also some illustrations of Pennsylvania rarities from
Mr. Hubbard's collection.

Again we must say that we are sorry this number is late. We will
do our best to get the April number out sooner.

Mr. Russell Morse has shown us a Pueblo, Colorado 1¢ tobacco
decal, black, which we believe is the 1949 issue. Many thanks
for showing this to us. We wish more of our readers would co-
operate and keep us advised of new or unlisted issues.

This list comprises only 26 values, the other two of the 28 mentioned apparently being meter stamps listed on a separate order blank:

30 cent

35 cent

The Fish and Game Department uses three stamps of \$1 value each to their three classes of licenses; namely: fishing, hunting, and combination fishing and hunting. These have been in use for two years. (This letter giving this information is dated October 18, 1961).

WASHINGTON - The Department of Agriculture refers Mr. Zimmerman to Mr. Carver of Yakima on the Apple and Fruit stamps. These have, of course, been covered in the Newsletter by Mr. Carver's own articles.

They say the Honey Seals were first used in 1933, and the last day of use was June 7, 1961.

The Dairy and Food Division of the Department of Agriculture also sells egg seals which help provide funds for the inspection of that product. A schedule is enclosed showing the cost of such seals, effective April 1, 1959:

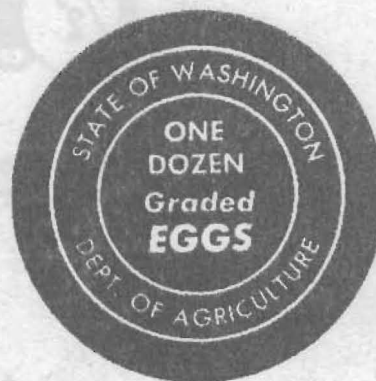
Loose Seals	\$1.10 per package
400 foot gummed tape seals	2.85 per roll
800 foot gummed tape seals	4.40 per roll

400 foot gummed tape seals available in tubes
of 12 rolls per tube @ \$34.20 per tube

800 foot gummed tape seals available in tubes
of 20 rolls per tube @ \$88.00 per tube

No quantity is mentioned, but the rate from the writers own experience is \$1.10 per thousand seals. One of the loose seals is illustrated.

These also are furnished by egg carton manufacturers in embossed or printed form on the cartons so that gummed seals are not used to a large extent. These printed seals are also combined in the egg dealers own designs and come in a multitude of sizes, colors, and, if collected with the label, of designs.



In the case of those seals embossed or printed on the cartons by the carton makers, the manufacturer reports each sale of such cartons to the State Department of Agriculture and the buyer is billed by them at the rate of \$1.10 per thousand cartons bearing such seals.

The egg seal is the oldest of this State's "stamps" and the state printed seals occur in various other designs than the one illustrated, although all are on the same general pattern, differing sometimes only in the style of printing, sometimes in the wording, and shade of green.

They also come in a combination design with the United States grade certificate, in which case the grade of eggs is shown.

In addition to the 1 dozen seal, we have a couple for 15 dozen eggs - one a small square design along the same lines as the one shown, and the other a larger one, about $4\frac{1}{2}$ " x 6". These are for cases of eggs rather than the one dozen carton for sale to the housewife.

TEXAS - The State Department of Agriculture says that the citrus maturity stamps are required by law to be placed on each package of citrus fruit that is shipped out of the citrus area. The stamp is used from the opening of the season each year until December 15th. The fruit is permitted to be shipped without the maturity stamp after this date.



$1\frac{1}{2}$ ¢ light blue, rouletted 7 at top and bottom

The order blank for Texas Stock Transfer Stamps lists the following as available from the Comptroller of Public Accounts at Austin:

$\frac{3}{10}$ ¢	15¢	\$ 3.00
$\frac{1}{2}$ ¢	30¢	30.00
1¢	75¢	
3¢	\$1.50	

REPRINT (by means of typewritten process) of "SPRINGFIELD LIST" of UNITED STATES TAX PAIDS, HYDROMETER LABELS, AND LOCK SEALS, originally published in 1912 by BARTLETT and NORTON. 45 pages and index. Price \$2.00 post paid.

One of each of the following:

SASKATCHEWAN Law Stamps, 1908, 10 values, some punched (complete except 5¢ and \$20)	\$10.00
UNITED STATES DOCUMENTARY R-177, cut cancel	6.00

David C. Strock
4109 - 25th Ave. S. W.
Seattle 6, Washington

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MISSOURI LIQUOR, ETC., stamps were all destroyed December 11, 1961, according to word received from Mr. Hubbard.

OHIO SALES TAX - A clipping received from Mr. Hubbard, taken from the Cincinnati Post & Times-Star of December 5, 1961, tells of the discontinuance of these stamps, effective on December 31, 1961. They were first used in 1934.

Merchants with unused stamps on hand can file applications for refunds until June 30, 1962.

Repeal was attempted in 1957 but the bill did not pass the State Senate. This attempt resulted in the eventual decision to drop the use of stamps on auto sales, which Mr. Hubbard says used most of the high values.

The discontinuance of the stamps is expected to save the state some five million dollars in annual redemption costs plus printing, distribution, and other costs.

VENEZUELA ESCUELAS - Those interested in these stamps can now obtain a handbook on them in the form of a 97 page publication entitled "Origenes de las tres Primeras Emisiones de las Estampillas "Escuelas" de Venezuela. No price is shown. It may be obtained from the author, Dr. Santiago Hernandez Ron, Apartado No. 4476 Chacao, Caracas, Venezuela. It is written in Spanish.

WASHINGTON CIGARETTE TAX - Some time ago we mentioned these having been forged. The person charged pleaded guilty, and was given a suspended 10 year prison sentence. The total taxes and penalties due the state were \$44,506, and assets seized and sold after the arrest came to \$41,311.

PUERTO RICO RUM AND WINE STAMPS - In regard to Mr. Zimmerli's offer on these in the February number we should have given his address, which is: 313 North Main Street, North Syracuse, New York.

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

STATE REVENUER
Box 1124
Sunnyvale California

CALIFORNIA AGRICULTURAL PRORATION STAMPS - E. S. A. Hubbard
(Federal participation was annulled January 6, 1936)

CONCORD GRAPES

Zone 1

1934, typeset, six lines, black in colored frame, die cut;
35x35mm.

CG 1 ($1\frac{1}{2}$ ¢), red, violet and black RR

1936, 27 x 24mm. Typeset in six black lines on card,
Perf. 12

CG 2 On red, orange, yellow, green, purple, or
gray card R

SWEET POTATOES

Zone 1

1934, like 1934 Tomatoes, 35x35mm. Black with colored
frame as shown below

SP 1 Frame in green, yellow, brown, or vermillion RR

1935, on white card, rouletted $3\frac{1}{2}$, 67 x 59mm.

SP 2 Black R

Zone 2

1936 - Similar to 1936 Tomatoes. Lug (35 lbs.) 29 x 36mm.
Standard crate (50 lbs.) 30 x 24 mm.

SP 3 Lug, black on green, on orange yellow, perf. 12 \$1.00

SP 4 Crate, black on yellow, orange, green, or blue
perf. 12; roul. $6\frac{1}{2}$, or compound 1.00

1937 - Similar. Lug 75x33mm. Crate 75x25mm.

SP 5 Lug, Black on orange yellow or on blue R

SP 6 Crate, black on green or orange R

1938 - Agricultural Prorate Commission. Seal at top.

Lug 68x52mm. Crate 76x39mm. Perf. 12.

SP 7 Lug, black on orange yellow, pink, deep red,
buff, or green .25

a On red, blue, or yellow surfaced paper .40

SP 8 Crate, black on buff, orange yellow, red orange,
deep red, pink, blue, or green .25

a On blue surfaced paper .30

1939.	Like 1938 issue. State Seal at top.	
SP 9	Lug, black on green, red orange,	.50
a	On light blue or bright red surfaced paper	.50
SP 9B	"Violation if over 35 Pounds" blocked out and used as crate stamp. Green or orange red	R
SP10	Crate, black on deep red, red orange, light blue, or green, perf. 12	.50
a	Dark blue on yellow surfaced paper, perf. 12	---
b	On yellow surfaced paper, perforated 12 by rouletted $6\frac{1}{2}$.50
c	On light blue surfaced or green, rouletted $6\frac{1}{2}$ by perforated 12	.50
d	"up if" omitted from fourth line of validity clause	R
1940-41	Marketing Season. Lug stamps of 1939 overprinted in double lined letters. Crate stamps have date added at top.	
SP11	Lug, black on blue surfaced, green, or red orange paper, red overprint, perforated 12	.25
a	On yellow surfaced, perf. 12 by roul. $6\frac{1}{2}$, red overprint	.25
b	On red surfaced, perf. 12, black O/P	.25
SP12	Crate, black on yellow, orange yellow, red orange, salmon, pink, or blue paper, perforated 12	.25
a	On yellow, light green, bright red, or deep red surfaced paper, perf. 12	.25
b	On deep red glazed paper, colored through, perforated 12	.25
1941-42.	Marketing Season 1940-1941 Crate stamp with S.P.C. printing number (89852) removed from lower right corner (used at the beginning of the season). Perforated 12.	
SP13	Lug, black on red orange handstamped "LUG" 49x29mm.	.50
SP14	Crate, black on orange yellow or red orange	.25
a	On deep blue, light green, yellow, or bright red surfaced paper	.25
b	On deep red glazed paper, colored thru	.40
1941-42	Stamps with "L.A.LUGS" overprinted on crate stamps.	
SP15	Lug, on light green surfaced or blue paper, red overprint	.25
a	On deep red glazed or red paper, green overprint	.25
SP16	Crate, black on white, blue, pink or red paper	.25

SP16a	On light green or bright red surfaced paper	.25
b	On deep red glazed paper, colored through	.25
1942-43	Marketing Season. Perforated 12.	
SP18	Crate, black on white, pink, red, red orange, orange yellow, blue, or green paper	.20
a	yellow green on white	.25
1943-44	Crate stamps overprinted for lugs like 1941-42 issue.	
SP19	Lug, black on white, red overprint	.25
SP20	Crate, black or green on white paper	.50
a	Red, blue, or brown	1.00
1944-45	- 1943-44 stamps overprinted "1944-45 SEASON"	
SP22	Crate, red on white	RR

TOMATOES

Zone 1. Typeset in five black lines with colored frame, perforated 12; 35x35mm.

1934

TO 1	Vermillion frame	.25
a	Green frame	1.00
b	Blue frame	R
c	Brown frame	RR?
d	No frame (?)	R

1936. Typeset in black on colored card (Used in August, September. Rouletted 9 $\frac{1}{2}$).

Top Line Reads "AGRICULTURE"

TO 5	On red, white, or buff card	.50
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Top Line Reads "AGRICULTURAL"

TO 6	On green or drab card	.50
TO 7	Black on blue, orange, or green paper, perforated 12	1.00
a	On pink paper	.50

Dated. With or without geometrical symbols in date line.
23 dates

TO 8	Black, red, blue, green, or light blue on white, red surfaced, pink, red orange, yellow, light blue, dark blue, or green paper	.50 to R
a	"AGRICULTURE" at top (positions 15 and 49 in sheet of 50)	R

Handstamped "TOMATO" and date or date only on TO7

TO 9	DEC 13 1936 on pink, "TOMATO" DEC 16 1936 on green	R
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(to be continued)