

THE  
**STATE REVENUE NEWSLETTER**

Editorial Office  
THE STATE REVENUE SOCIETY  
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April, 1962

Whole Number 33

IOWA TROUT STAMP - Mrs. Robert Powell tells us that the stamp for 1962 became effective April first. This is the second year for Iowa to have a Trout Stamp. It is the same design and size as the one for 1961 except for the date and color. The background is yellow with printing and design in green. It is printed in sheets of ten (2 x 5) and straight edged on all four sides. The denomination is \$2.00.

HONEY and other stamps related to "Stamps, Taxes, and Entomology" are covered in a very interesting monograph by that title received from Dr. Kenneth P. Pruess, North Platte Experiment Station, North Platte, Nebraska. This is a 14 page list of state revenues which he prepared to go with an exhibit in Minneapolis (N. C. Entomologists) and covers all stamps issued by states concerning insects, whether for honey, insecticides, or those showing an insect as part of the design.

He offers to send a copy to anyone interested.

In writing to Dr. Pruess for a copy, please send him a large self addressed envelope and 12¢ in postage as this is what is required to mail it.

It is a very interesting and worth while addition to the library of anyone interested in state revenue stamps.

KENTUCKY CIGARETTE TAX - A recent law was put into effect placing the burden of the tax on the consumer, thus enabling the taxpayer to use the taxes for deduction purposes for income taxes. The law also included provision for the use of other evidence of tax payment in place of the use of stamps or meter impressions, at the discretion of the Department of Revenue.

No information was included to show what use, if any, the Department intends to make of this provision. State cigarette taxes are collected in places by the report method - Alaska for instance.

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

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\*\*\*\*\*

OUR THANKS to Mr. Applegate, Mr. Hermann, Mr. Hubbard, Mrs. Powell, and Mr. Zimmerli for material in this number. Our apologies also to Mr. Hermann for omitting his name as co-author of the California Agricultural Prorate list. The manuscript received did not show his name, through an oversight.

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IDAHO - The state Office of Tax Collector, Boise, advises that the only stamps sold by them (as of February 14, 1962) is 6¢ cigarette stamps and 10¢ Oleomargarine stamps. Both are sold in lots of 100.

NEVADA - The State Tax Commission advises, under date of November 24, 1961, that the only revenue stamps issued by that office, and to their knowledge the only ones used in the state, are cigarette stamps in 7¢ denominations. They say further that although that value is the only one at that time, they had used in the past year both 2¢ and 3¢ stamps. They are sold to wholesalers in full box units, and it is not permissible to sell them to any one else.



MISSISSIPPI SOFT DRINK TAX is proposed in a bill pending in the legislature, to be paid by means of stamps. Rates would be 5¢ on each 16 ounces or fraction of soft drink, and 40¢ per gallon on syrups. We have also seen mention of other proposed rates, but will have to wait and see if the bill becomes a law.

VIRGINIA TAX RATES on cigarettes, cigars, alcoholic beverages, and wine and beer have been continued at the rates now in effect until June 30, 1964.

MICHIGAN DOCUMENTARY stamp tax is also proposed in pending legislation.

ALABAMA DOCUMENTARY TAX STAMPS have been discontinued and all destroyed. The \$1 value is illustrated.

These are no doubt the stamps referred to in our October number as having been discontinued.

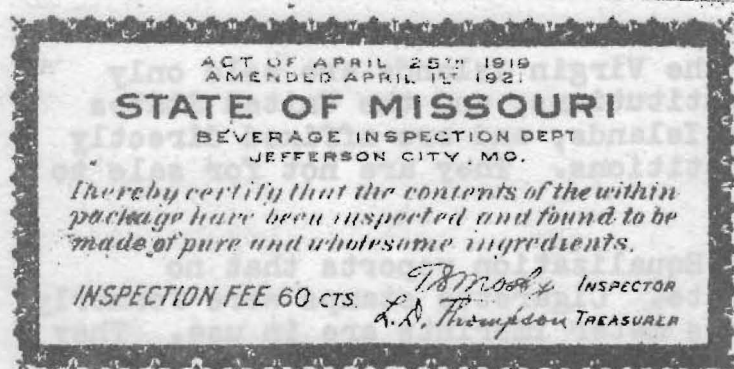


TEXAS BEDDING STAMP is also shown us in a new design. We are not quite sure this will show in an illustration but will try it.



MARYLAND RECORDATION TAX - Also illustrated is the \$22.00 value of this set.

MISSOURI - Mr. Hubbard has also sent us illustrations of several Missouri state and local stamps, rarities, which we show herewith.



UTAH - Mr. K. P. Barney of the Utah Tax Commission has advised that in addition to the oleomargarine stamps listed in the June Newsletter, that he now has available to collectors two types of beer tax stamps:

8¢ - Case of military beer (not more than 3.2% of alcohol by weight)

12¢ - Case of heavy beer (more than 3.2% of alcohol by weight).

These stamps may be purchased in bound books of 50 stamps at \$1.00 per book from the Utah Tax Commission, Attention: Mr. K. P. Barney, 118 State Capitol, Salt Lake City, Utah. A complete list of the stamps available on this basis are:

\$1.20	Oleomargarine	\$2.40	Oleomargarine
\$1.50	"	\$3.00	"
\$1.60	"	\$3.60	"
\$2.00	"	Case - Heavy Beer 50 Stamp Books	
\$2.30	"	Case - Military Beer	

According to information in the June Newsletter, the \$3.00 and \$3.60 each can be had with small beehive in center, or large beehive.

VIRGIN ISLANDS OF THE UNITED STATES - In a letter dated Feb. 21, 1962, the Department of finance says that "Internal Revenue stamps of the Virgin Islands are issued in denominations of 2¢, 10¢, 20¢, 40¢, 60¢, \$1.00, \$1.40, \$2.00, \$10.00, \$20.00, and \$100.00 and are used only on such documents as deeds, wills, leases, sales contracts, promissory notes, mortgages, and similar types of documents, as required by the laws of the Virgin Islands".

"Internal revenue stamps of the Virgin Islands are sold only through the local banking institutions, and the United States District Court in the Virgin Islands, and are affixed directly to the documents by these institutions. They are not for sale to collectors."

MONTANA - The State Board of Equalization reports that no stamps are in use in that state. Cigarette stamps were formerly used but now only Pitney-Bowes meter imprints are in use. They checked with the State Liquor Control Board, which uses only Federal stamps, and the Board of Land and Investments as well as the various agencies of their Department of Agriculture, and they all say no stamps are issued. We do know that a number of years ago at least, seals like Washington uses for eggs were in use for both butter and eggs.



PENNSYLVANIA LOCAL REAL ESTATE TRANSFER TAX STAMPS - Mr.  
Applegate shows us a number of these:

Borough of Indiana (Indiana County - rouletted 6½ - value in black - white paper

5¢ orange red and black  
10¢ red and black  
50¢ green and black

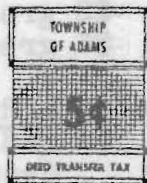


Borough of Blairsville (Indiana County) rouletted 9, value in black, white paper

5¢ violet and black  
10¢ yellow and black  
50¢ red violet and black

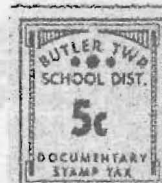
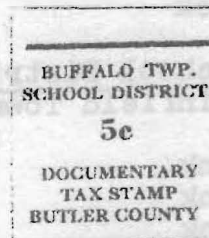
School District of the Borough of Plum (Allegheny County) Rouletted 6½ - values in black, white paper

5¢ blue and black  
10¢ magenta and black  
20¢ violet and black  
50¢ gray green and black  
\$1 orange and black



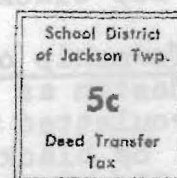
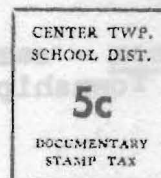
The following are all in Butler County, all white paper unless specified, and this includes all districts issuing stamps in this county.

Adams Township rouletted 6½  
5¢ blue with black value  
10¢ orange with black value



Buffalo Township School District black rouletted 9½ vertically  
5¢ black  
10¢ black

Butler Township School District rouletted 9½  
5¢ black on yellow  
10¢ black on green  
25¢ black on pink



Center Township School District Black rouletted 9½ horizontally  
5¢ black  
25¢ black

Penn Township rouletted 9½  
5¢ black on blue  
10¢ black on blue  
25¢ black on blue  
(the design is similar to Winfield Township)

Forward Township School District  
Same design as Borough of Indiana  
Rouletted 6½

5¢ yellow and black  
10¢ violet and black  
20¢ red and black

Harmony Merged School District  
Same design as Winfield Township  
Rouletted 9½

1¢ black on pink  
5¢ black on pink  
10¢ black on pink  
25¢ black on pink

School District of Jackson Town-  
ship - rouletted 9½

5¢ black  
10¢ black  
25¢ black

Jefferson Township - same design  
as Winfield Township - rouletted  
9½

5¢ black on green  
10¢ black on green  
25¢ black on green

Township of Middlesex - same  
design as Winfield Township  
rouletted 6½

5¢ black on blue  
25¢ black on blue

Oakland Township School District  
Same design as Winfield Township  
Rouletted 9½

5¢ black  
10¢ black  
25¢ black

Moniteau School District - same  
design as Winfield Township -  
rouletted 9¢

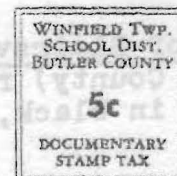
5¢ black  
10¢ black  
25¢ black

Summit Township - same design  
as Winfield Township -  
rouletted 13½

5¢ black on blue  
10¢ black on blue  
25¢ black on blue

City of Butler - same design  
as Winfield Township -  
rouletted 9½

5¢ black on green  
10¢ black on green  
25¢ black on green  
\$1 black on green



Winfield Township School  
District - rouletted 9½

5¢ black  
25¢ black

There are higher values in these sets, but we understand those listed are complete through the 25¢ values.

ARIZONA TROUT STAMP  
1960-1961 - rouletted 6½  
\$2 green on white  
\$6 green on green

WARNER ROBINS BEER TAX  
5¢ red on white card,  
decal, value in center  
bunches of grapes at  
sides, name at top

WEST VIRGINIA LIQUOR SEAL  
Name at top, seal at bottom,  
"Liquor Control Commission"  
reading down between. Black  
on green on cream safety card

CALIFORNIA AGRICULTURAL PRORATION STAMPS - By Charles H. Hermann and Elbert S. A. Hubbard (continued from March Newsletter, page 52)

TOMATOES

1936 ZONE 2, Typeset in five lines, perforated 12, 30x21mm.

T0-10 Black on red card R

Like T0-5, colored paper, perforated 12 or rouletted  
9½ x perforated 12

T0-11 Black on green, orange, yellow, pink,  
or blue .50 to R

1937 ZONE 1. Typeset in eight lines, rouletted 6 3/4,  
72 x 30 mm. 22 date varieties.

T0-12 Red, black, green or blue on white, buff,  
green, red brown, blue, yellow, or  
salmon paper .50 to \$1.00

T0-12a Perforated 12 (two dates) 1.00

b "AGRICULTURAL PRORATE COMMISSION" in-  
verted 1.25

PRORATE COMMISSION SEAL AT TOP (with "Zone N. 1" to right)  
Rouletted 6½.

T0-13 Black, red, or green on orange, yellow,  
buff, pink, blue, white, red brown or  
green paper .50 to R

a. Space to right of seal blank or with  
geometrical designs, rouletted  
6½ - red, black, green, or purple  
on red or white paper R

1938. In black or color on white paper with safety design  
in same or contrasting tint.

T0-14 July 11, 12, 13 to August 25, 26, 27,  
eight dates .50

1938 Four bars added for frame. "er" of "Container"  
removed in effort to detect counterfeits.

T0-15 August 29, 30, 31, to December 1, 2, 3  
(28 dates) .50



1938 ZONE 2. Same. Two dates known.

TO-16 Sept 5,6,7, or Sept. 25,26,27 RR

1939 ZONE 1. Seal at top center. Several fonts of type used on dates, serial letter, etc., Date at upper right. Black or color on white

TO-17 No frame. July 24,25,26 to Sept. 7,8,9, 13 dates .25

TO-18 Heavy frame. 8 dates, Sept. 11,12,13, to Sept 28,29,30, also Oct 5,6,7, and Nov 30, Dec. 1,2 .25

TO-19 Four bars for frame. Oct. 2,3,4 to Dec. 21,22,23. 23 dates. Several colors and types on some dates .25

1940 ZONE 1. State seal at top center. Date at upper right. Five bar frame top and bottom with solid ends. Two or more colors and types in some dates.

TO-20 July 22,23,24 to Sept 12,13,14 and Dec 12,13,14 (16 dates) .20

TO-21 U. S. No. 2 or better. Sept 16,17,18 to Dec 26, 27, 28 (28 dates) .10

TO-22 Large "U. S. No. 2" - Oct 7, 8, 9, and 10, 11, 12. Two colors for each date .50

1941 ZONE 1. State Seal in center. Continuous frame line at right and left. (44 dates) July 21,22,23 to Dec.18,19,20

TO-23 July to Oct 16,17,18 R  
a. Oct 20,21,22 to end .10  
b. pair, imperforate horizontally .50

1942 ZONE 1. Like 1941 issue

TO-24 July - August - September dates R

TO-25 Seal to right of center. October - November dates 1.00

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YOUR STATE REVENUE CATALOG

sent for a nice selection of them and paid return. Free stamps included.

STATE REVENUER  
Box 1124, Sunnyvale, California