

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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SOUTH CAROLINA WINE TAX on domestic wines will become effective February 1, 1963. Rate will be 45¢ per gallon if alcoholic content in not more than 21%. If offered for sale in quantities less than one gallon the tax will be at the rate of 3.6¢ for each 8 ounces or fraction. The tax will be payable in the same manner as the regular tax on beer and wine.

NEW JERSEY CIGARETTE TAX which was scheduled to revert to 6¢ a pack after June 30, 1962, has been kept at the 7¢ rate by a bill passed by the legislature.

KENTUCKY DEPARTMENT OF REVENUE advised under date of December 29th that they were currently issuing only a 2½ cent cigarette tax stamp, which came in either sheet or roll form. They said further that neither type was available to collectors.

PUERTO RICO - Mr. Mort D. Turner, in commenting on information contained in an earlier Newsletter on obtaining stamps from Puerto Rico tells us that when he had a document requiring specific stamps he had little trouble in obtaining them, but when trying to get stamps for his collection he was consistently refused and succeeded finally through a friend who had been in the employ of the Bureau of the Treasury, and was successful then on the general use stamps, seemingly as more of a favor on the part of officials to his friend than anything else. He was not permitted to purchase rum, wine, or cigarette stamps.

Perhaps their attitude has changed, or Mr. Zimmerli was exceptionally lucky in obtaining a supply.

Mr. Turner goes on to say that the double serial number on each of the general use stamps allows the standard practice to be followed by which half of each stamp is placed on the original tax receipt and the other half on the carbon copy of the tax receipt that is given to the taxpayer. This seems to be a common practice in Spanish speaking countries as well as some others for certain types of documents. In the case of Puerto Rico it goes back at least to the 1902 issue for the dollar values as in your editor's collection these stamps each also bear two serial numbers. The cents values of that issue did not. (continued on page 63)

"THE STATE REVENUE NEWSLETTER"
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P-91 HOCHMAN, ABE.
6528 Gentry Avenue, North Hollywood, California

OUR THANKS GO TO Mr. Applegate, Mr. Hubbard, Mr. Turner, and Mr. Zimmerli for information used in this NEWSLETTER. Their help is very much appreciated.

WASHINGTON STATE LIQUOR CONTROL BOARD in a letter dated April 30, 1962, advises that the only seal presently in use by the Board is a decal used to identify liquor which is purchased to be resold by the drink in cocktail bars throughout the state, and that since any liquor sold by the drink must be from a bottle bearing this seal there must be a strict accounting and none are available to the public.

The "Beer In Transit" stamp to identify tax free beer in transit through the State or moving to Military Reservations within the state is still in use. This is the blue stamp of the familiar design which has been in use since beer tax stamps were first used in this state, although all other beer tax stamps in the state have been discontinued.

Mr. Turner goes on to say that in his collection all of the general use stamps overprinted "SPECIAL TAX" (5¢, 10¢, \$5, \$100) are of the old type, in English, and are numbered by a hand stamp. The others are of both old and new type and all have a press-printed serial number, or rather numbers.

He has documents dated from 1954 to 1958 showing use of all three series together for the same tax.

It would appear that the special tax stamps were not serially numbered for their originally intended purpose, but were later given a hand-stamp serial number to allow their use as general tax stamps. The unnumbered special tax stamps would therefore be a separate series, if they exist.

Your editor's lone copy of the "Special Tax" is a 1¢ and the serial numbers appear to be handstamped like Mr. Turner's other values.

Incidentally there appears to be considerable interest in the stamps of Puerto Rico and we have, through a third party, heard of the desire of one collector who should be in a position to know quite a bit about them, to catalog them. This we would like to see.

Such records as I have been able to gather show that the entire series of SPECIAL TAX stamps were printed by the Bureau of Engraving and Printing in Washington during the year ended June 30, 1943, and that seven of the values were again printed in the year ending June 30, 1946. Values listed were: 1¢, 5¢, 10¢, 25¢, 50¢, \$1, \$3, \$5, \$10, \$20, \$50, \$100, \$200, \$500, \$1000, \$2500, and \$10,000.

These were overprinted on the regular Internal Revenue series of 1938, and included all values of that issue, which was in English. The regular series printed in Spanish is called the series of 1953 by the Bureau. Our notes on this issue are not up to date so we cannot say at present if all values have been included or not.

CLARA CITY, MINNESOTA, BEER TAX - Through the courtesy of Mr. Hubbard we are illustrating the only known copy to date of the stamps from this city. This was found by Bill Larson in Honolulu and is one of several values issued by the city, none of which have turned up in collectors hands as far as is known.

No other copies of this 5¢ stamp are known to be in collectors hands.



WESTPEX - FROM A REVENUER'S VIEW - by Elbert S. A. Hubbard

A fair number of Revenuers were present at the recent San Francisco Western Philatelic Exhibition. Those seen by your scribe, or known to be present were: Judge Homer Landis, Dick Green, Abe Hochman, Herbert Swift, Mr. Buckley, Robert Baughman, William Aichele, Loren Starr, Fred Starr, V. Molder. Most are present or ex-members of the ARA or the SRS.

The exhibit of William Aichele won first prize in the Revenue class (Selected pages - U. S. First Issue Perforated). The exhibit of Judge Landis won second prize (The Story of Dr. Kilmer & Co.)

The so-so lots of State Revenues in the auction were bid in very low by mail bidders, so nearly all lots went to floor bidders. Some lots brought spirited competitive bidding and livened up the auction for a while. The two or three lots that went to mail bidders were California at \$37.50 (ext. \$65.00) and Wisconsin \$13.00 (est. \$25.00). About half of the lots went to your scribe, with the top priced lot (other than California) going at \$15.00 - Ohio (est. \$25.00). The estimates and realizations were quite high in view of the mostly common stamps offered and the poor condition of many stamps. As usual a few lots went for a "song" notably the Arkansas lot! The Oregon and Washington lots were held out to be sold at the SPA convention in Portland this year.

One commonly noted item was the fact that few California revenue stamps are in the hands of dealers in San Francisco any more and those which come on the market are eagerly and quickly snapped up by those who see them. Up to about ten years ago there were more old California document stamps available in San Francisco than anywhere else. Now they are practically "extinct" everywhere. In fact, most dealers stocks of revenues are now depleted in all categories.

Interesting items seen to change hands at private sales were: a beautiful 24 ounce orange cordial and wines stamp, a rare horizontal format Long Beach, California, charity seal, a small lot of round-die-cut California rectangular document stamps (including the \$10 in a perfect circle), Nevada stamped paper in three varieties (none of the scarcest ones), a U. S. Army in-lieu narcotics stamp, a previously unseen license stamp (Crandal Elastic Broom Company - green), several books of a foreign revenue collection, scarce \$20 (double line) and \$3.36 U. S. wine stamps, and a M & M collection at over \$1,000.

Most of the "Revenuers" met old friends, made new Revenuer friends, and made dealer and collector contacts which were fruitful (or will be). - continued on page 66.

CITY TAX STAMPS - Here are some other of the scarcer city stamps, illustrations of which are furnished also by Mr. Hubbard:

**City of Rome
GEORGIA**
Cents 16 $\frac{2}{3}$ Cents
1/6 Case - or - 1/2 Gallon
WINE TAX



**CITY of ELBERTON,
GEORGIA**
RETAIL BEER TAX

\$0.72

24 — 12-Ounce Bottles
— Or —
12 — 32-Ounce Bottles

**CITY OF DAYTONA BEACH
ORDINANCE NO. 47-183**

This stamp must be attached to punchboard and is thereby cancelled and is not to be used for more than one punchboard.

50¢

Fill in
Serial No. of Board

Void After
Sept. 30, 1948

RENE B. MORDT
City Clerk



PENNSYLVANIA LOCAL REAL ESTATE TRANSFER TAX STAMPS - Mr. Applegate has shown us some more of these interesting issues.

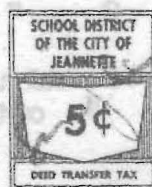
SCHOOL DISTRICT OF THE CITY
OF JEANNETTE - rouletted 9

1¢ red violet and black
5¢ blue and black

TOWNSHIP OF SOUTH FAYETTE

Rouletted about 6½

5¢ blue and black
10¢ red violet and black
25¢ brown and black
50¢ yellow and black



SCHOOL DISTRICT OF SOUTH FAYETTE TOWNSHIP

Rouletted 9

5¢ red and black
10¢ dark gray and black
25¢ violet and black
50¢ blue and black



In each case it is the figure of value that is in black.

WESTPEX (continued)

Your scribe made a pleasurable side trip to the fine Arboretum and Japanese Gardens at Golden Gate Park. We would highly recommend a visit to this extensive and diverse park for all San Francisco visitors. There is easily a full days entertainment there for people of any age and at little or no cost.

MICHIGAN Liquor Control Commission, in October, 1961, wrote that only licensed breweries and wineries are authorized to purchase beer and wine tax stamps. They have no revenue stamps on liquor although they do collect a 4% tax and mark up. Beer stamps are gradually becoming a thing of the past, although still in use.

Stamps in use at that time were:

<u>Beer</u>	1	barrel	\$1.25
	1/2	"	.625
	1/4	"	.3125
	1/8	"	.15625
	24	pint	.09072

<u>Wine - Michigan</u>	4	gallons	\$.16
	3	"	.12
	2.4	"	.096

<u>Wine - Domestic Import</u>	4	gallons	\$2.00
	3	"	1.50
	2	"	1.20

All destruction of outdated and unsalable stamps is done in the presence of witnesses. No outdated or current issues are available.

MICHIGAN State Apple Commission, writing in November, were using advertising assessment stamps in the denominations of

\$5.00	\$.25	\$.03	\$.01
\$1.00	.10	.02	
\$.50	.05	.01½	Also a 3¢ card

The tax was based on 3¢ per bushel or 6¢ per hundred weight, depending on how the apples are sold.

MINNESOTA - The Liquor Control Commissioner advises that that department discontinued the use of excise tax stamps on intoxicating liquor on July 1, 1959.