

THE
STATE REVENUE NEWSLETTER

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THE STATE REVENUE SOCIETY
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LOUISIANA OLEOMARGARINE TAX - We note that a bill has been introduced in the legislature to repeal this tax. We ran across a reference to this tax in a tax manual for 1958, where it was marked as "not enforced" and mentioned it in the May, 1960, NEWSLETTER. Has any of our readers ever seen a stamp for it? The rate was 12¢ per pound. I was told at the time by one of the dealers that he knew about it but had been unable to get any stamps.

CALIFORNIA FEED INSPECTION TAX - Mr. Zimmerli shows us a letter from the Department of Agriculture dated May 25, 1962, wherein they say that these stamps are still being used to a limited degree. They do not encourage the sale of the stamps to collectors since their supply is limited and they do not wish to be forced to reorder.

They made an exception to Mr. Zimmerli's request; however, and made available a small supply to him of the 10 lbs., 25 lbs., 75 lbs., and 100 lbs. (the only ones still available) and he will be most happy to supply a set for 10¢ in coin and a stamped self addressed envelope to any collector wishing them.

Mr. Zimmerli may be addressed at 313 North Main Street, North Syracuse, New York.

The stamps supplied are the 10 lb. brown, perforated 12; 25 lb. brown, hyphen hole perforated about 7; 75 lbs. orange, perforated 12; and 100 lbs. green, hyphen hole perforated about 7.

A schedule furnished at the same time, dated April 5, 1956, showed the total cost - Inspection tonnage tax, 4¢ a ton and printing, 60¢ a thousand stamps. The stamps available at that time, and the cost per stamp were:

100 lbs.	\$.00260	still in use
90 "	.00240	discontinued
80 "	.00220	discontinued
75 "	.00210	still in use
60 "	.00180	discontinued
50 "	.00160	discontinued
25 "	.00110	still in use
10 "	.00080	still in use

"THE STATE REVENUE NEWSLETTER"
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OUR THANKS go to Mr. Applegate, Mr. Morse, and Mr. Zimmerly for
material in this issue.

CALIFORNIA FEED INSPECTION TAX (continued)

The stamps are printed in sheets of 100, with 10,000 stamps to a
package of sheets.

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

STATE REVENUER
Box 1124, Sunnyvale, California

PRIVATE CIGARETTE STAMPS

By Russell A. Morse, Jr.
6155 Estes Street, Arvada, Colorado

These are the "stamps" used by tobacco companies in lieu of the discontinued U. S. cigarette stamps.

GENERAL TYPES

1. Design

a. The private issues that I have found so far exist in many different designs.

b. Of these designs I have found 5 different general formats.

These are:

(1) The stamp, when considered as one having a vertical format, has three separate parts, TOP/CENTER/BOTTOM.

In this design the TOP is the same as the BOTTOM but is inverted. This allows the smoker to read this part from either side of the cigarette package. This is the most common format.

Examples: Brown & Williamson, P. Lorillard Co. (Most kinds)

(2) The second type can be read completely without trouble from one direction (vertical). There is one major design. Series 125 USIR stamps were of this type.

(3) Same as (2) but read when stamp is horizontal instead of vertical. (Only example known is a variety for use on cigarettes outside U. S.)

(4) TOP & BOTTOM as in (1) CENTER reads horizontally (United States Tobacco Co.)

(5) (1) or (2) overprinted with number (#2) is use of USIR 125)

c. Almost all stamps are on light blue paper EXCEPT (as of January, 1962):

(1) Duke white paper *

(2) Phillip Morris Dark Blue & Gold on white paper.

(3) Kools Green & Gold on White

(4) York Red on White

(5) King Sano Green & Gold *

(6) Mapleton Red & White *

(*) Known but not in my collection at present.

d. In the classification of these issues I feel it is best to remain as close as possible to the company that issued them. Therefore I have based my classification on a company basis. Those stamps with an

unsure status shall be listed separately.

2. CLASSIFICATION

- a. Numbers referring to design formats are those listed under "B" of "Design" above.
- b. Each classification symbol shall consist of FOUR parts
 - (1) The stamp's individual number - no two alike.
 - (2) The company's letter symbol.
 - (3) Company's design number (2nd design from XXX Company, etc.
 - (4) Any additional letter or number that indicates a change in paper, color, but not design.
- c. An attempt will be made to completely describe every stamp.
- d. THIS LISTING IS BY NO MEANS COMPLETE. MANY OTHER TYPES UNDOUBTEDLY EXIST. PLEASE INFORM ME OF ANY ERRORS OR NEW DISCOVERIES.

LISTING:

#	Co.	Design No.	Remarks
1	RJR	1	Inscribed "Federal/Stamp/No Longer/Required" type 1 format T&B "Class A/20/ Cigarettes"
2	RJR	2 Outside USA	"U.S.TAX/EXEMPT/FOR USE OUTSIDE U.S." Format type 3
3	PM	1	"Class A/20/Cigarettes" - center T&B "FINE/TOBACCOS" type 1 format
4	PM	2 blue & gold on white	3 Gold stars at top & bottom (T&B) double line gold frame. format type 1
5	USTC	1	"Twenty/Class A/Cigarettes" (center but read from side, format type 4) T&B "UNITED/STATES/TOBACCO/COMPANY" frame and single line border
6	PLCo	1	CENTER large "20" on background of horizontal lines and small design above and below "20", all in circle, above circle "CLASS 'A'", below circle "CIGARETTES" T&B "P.LORILLARD CO." Format #1
7	PLCo	2 to replace PLCo #1	Center "PLCo." in script enclosed in circle of words "P.Lorillard Co. EST 1760" T&B "20/Cigarettes/Class 'A'"
8	PLCo	3 to fit York package design	Same central design as PLCo #2 but red on white paper with design in white. Format type 2.

#	Co.	Design#	Remarks
9	PLCo	4	Outside Format type 2 "U.S.A.TAX EXEMPT/ FOR USE/OUTSIDE/U.S.A." Script "PLCo" in circle "MADE IN/U.S.A." BY/P.LORILLARD CO." below circle
10	ATCo	1	Type 2 format. Indian head, below- "20/class A/CIGARETTES" Single line border
11	L&M	1	Center- "20" in shield, below shield "Class A", below "Class A" "CIGARETTES" in scroll. T&B diamonds, all in frame format type 1
12	L&M	2	Outside USA Central design of L&M #1 at top, "manufactured by/Liggett & Myers/ Tobacco Co./U.S.A." in oval in center of stamp, below, "U.S. TAX EXEMPT/FOR USE/OUTSIDE U.S." FRAME same as L&M #1, format type 2
13	L&B	1	Top- "Class/A" "L&B" in diamond in Center, bottom-"20/Cigarettes" Double line frame, format type 2
14	RJR	3	Format type 1, single line Border T&B- symetrical design of rounded triangles on background of horizontal lines. Center- "R.J.Reynolds/ Tobacco Co."
15	RJR	4	Outside USA Same as RJR #3 except on lighter paper and "made in U.S.A." is used to form a inner border.
16n	L&M	3	Designed for DUKE White Paper similar to L&M #1
17n			KING Green lions on gold
18n			SANO MAPLETON Red on White Paper
19	B&W	1	USIR SERIES 125 overprinted Format 5 with # below #926
20	B&W	2	Center - script "twenty," 'y' extended to make oval. "CLASS/A" in oval "CIGARETTES" below oval. (So far this central design has appeared on all new B&W stamps.) T&B- three large tobacco leaves with scroll below. Format #1, double line border.

#	Co.	design #	Remarks
21	B&W	3	B&W #2 Format #5 overprinted with # from 927 to 950 and #1001 to 1028.
22	B&W	4	same central design as B&W #2 T&B- small tobacco leaves with super-imposed B&W in outline letters, double line border.
23	B&W	5	B&W #4 Format #5 overprinted with numbers from #1022-10??
24	B&W	6	GREEN AND GOLD on white, same design as B&W #4 but no border

Numbers with small "n" after them are issues I do not have but have seen.

For #19, 21, and 23, see the following list on B&W overprints.

Special listing of numbers found on Brown & Williamson #1, 3, and 5 (#19, 21, 23)

#19 up to 925	#21	#23
	927-31	1022
	933-35	1024-26
	937-39	1028
	942-43	1029-30
	945-46	1034
	948	1036
	950	1038-40
	smaller numbers	1046
	1001	
	1004-09	
	1013	
	1021	
	1028	

#1003 is also to be found on a $1\frac{1}{2}$ oz. manufactured tobacco stamp.

Because a number is not on the above list doesn't mean it does or does not exist. It may not exist even if it was issued as it might not have fallen into the hands of an interested party

IOWA - The Iowa Crop Improvement Association, Ames, Iowa, issues two tags. One has the analysis printed on it, making it unnecessary to print another tag. The other states the seed has met minimum certification requirements and an additional tag bearing the information required by law must be supplied and attached by the vendor.

They also issue an interagency certification tag.

At present there is no charge for the regular certification tag but beginning in 1963, each tag will cost the grower 3¢. There has been a charge of 2¢ per tag for all interagency tags. Each container, regardless of size, must be labeled with a certification tag.

ARKANSAS SEED AND PLANT TAGS - The Arkansas State Plant Board, Little Rock, issues tags for use on seed and plants to represent the class or grade. Grade, or class, is determined by the number of generations the seed or plant is removed from the breeder. Pure seed direct from the breeder, the person or firm who originated the variety, may be planted under specified conditions to produce Foundation Grade (1 generation from Breeder seed). Foundation seed, when planted, will produce Registered grade (2 generations). Registered grade seed produces Blue Tag Grade (3 generations), and Blue Tag Grade produces Green Tag Grade (4 generations removed from Breeder). The same system applies to strawberry plants.

Seed tags cost the grower 5¢ each and strawberry tags cost 3¢ each. These tags do not represent any particular quantity, but each package must carry a tag. Most crop seed is packed in 100 lb. bags, and the average strawberry plant will pack 2000 plants per crate.

FLORIDA EGG STAMPS come in three sizes. The smallest, a plain typeset design on paper 2 7/16" high and about 1 5/8" wide:

- Florida Eggs - A Large White - blue on orange, with red seal, serial number reading down at left
- Florida Eggs - Blue on orange, serial number horizontally at bottom
- Florida eggs - A Large - red on white, serial number at bottom

A larger typeset design like Hubbards E-48:

- Unclassified eggs - Faint purple on white paper, for 1 dozen eggs.

The familiar large square stamps with monetary values in the corners:

- Unclassified Eggs - 2¢ - black printing, purple background
- Florida Eggs - 3¢ black printing, orange background
- Florida Eggs - 4¢ black printing, rose background

Unclassified Eggs - 4¢ - black printing, purple background
Shipped Eggs - 4¢ - black printing, blue background
Florida Eggs - 6¢ - black printing, orange background

All of the large stamps except the first have imprint of Rose Printing Company, Tallahassee, Florida, and Union Label with Figure "3" at right of it. The first has the Union label and figure 3 only. The 2¢ and 3¢ stamps are for 15 dozen eggs, the higher values for 30 dozen. It also appears that Nathan Mayo has finished a long tenure of office as Commissioner of Agriculture as the 6¢ has the signature of Doyle Conner as commissioner. Mr. Mayo's signature first appeared on stamps issued in 1925.

OHIO SEED INSPECTION STAMP - We have seen the 50¢ 1962, black typeset on yellow, with black roulette 6½.

NEW JERSEY TROUT STAMPS for 1956 recently sold to collectors at reduced rates are in the usual design, \$1 red on yellow and \$5 green on white.

PENNSYLVANIA TROUT STAMPS - We have seen the non resident stamp for 1959 in blue on pink paper, and for 1961 in blue on white, both in the old design.

HAWKINSVILLE, GEORGIA, BEER TAX - Decals on plain white card, white letters on colored background "CITY OF/HAWKINSVILLE/BEER TAX .07" or .05. Red for the 7¢ and blue for the 5¢.

JONES COUNTY, GEORGIA, BEER TAX - Figure of value on triangle in center, decals on white card. 3¢ red and 5¢ green.

CRAWFORD COUNTY, GEORGIA, BEEF TAX - similar to Hawkinsville but blue letters on white, decal on white card, 3¢ blue

LAURENS COUNTY, GEORGIA, BEER TAX - 5¢ blue decal, name at top, value in center, "Beer & Wine" at bottom, decal on cream safety card.

HOUSTON COUNTY, GEORGIA, BEER TAX - 5¢ blue decal, cream safety card.

TENNILLE, GEORGIA, BEER TAX - 5¢ red decal on cream safety card.

PERRY, GEORGIA, BEER TAX - 5¢ red decal on cream safety card.

MACON, GEORGIA, BEER TAX - Decals on cream safety paper, 2½¢ in red, also in same design in black, and 5¢ blue