

THE
STATE REVENUE NEWSLETTER

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THE STATE REVENUE SOCIETY
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TENNESSEE FEED AND SEED STAMPS - Mr. Zimmerli sends us a copy of a letter he wrote which outlines information supplied to him by the Tennessee Department of Agriculture on these stamps.

Some of the information (the dates of first use of stamps) is not correct. It may be that the dates mentioned are those in which the law as it stands now was put into effect, or the current set of regulations.

At any rate, after considerable effort on Mr. Zimmerli's part, this is the information he was given:

Feed Stamps

First issued in 1933 (actually 1909).

Issued in the following denominations: 1/20¢, 1/12¢, 1/10¢, 1/4¢, 1/2¢, and 1¢.

The 1/20¢ and 1/12¢ stamps were issued with Mr. Flannery's signature, but not with the Jones' or Ellington signatures. The Flannery stamps are still in stock and are being used.

The 1/10¢, 1/4¢, 1/2¢, and 1¢ stamps have been issued with the signatures of Flannery, Jones, and Ellington.

The policy of the Tennessee Department of Agriculture is now to issue feed stamps without anyone's signature.

Feed stamps are issued in sheet form only. There are 50 stamps to the sheet.

Seed Stamps

First issued in 1939 (actually also 1909).

Issued in 1¢, 2¢, 3¢, 4¢, 5¢, 6¢, and 8¢ denominations, of which only the 1¢, 2¢, and 4¢ varieties are in current use.

All values have been issued with all three signatures, and the same policy as to no signature applies here.

Seed stamps come in coils of 500 stamps as well as sheets of 50 stamps in the 1¢, 2¢, and 4¢ denominations.

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

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1112 Nadine Avenue, Modesto, California
(proposed by Mr. Dick Green)

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#P-84 CURTIS, CHARLES B.
11466 Fenton Avenue, Lakeview Terrace, California
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R. D. #1, Box 81, Otisville, New York

Our thanks go to the various members mentioned in this Newsletter,
and our sincere apologies to the membership for the unseemly delay
in getting this number out for various reasons. We hope to have
the September issue out in a week or ten days and be a little
more prompt thereafter. These remarks also apply to those who
have letters, membership cards, etc., due them.

YOUR STATE REVENUE CATALOG

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

STATE REVENUER
Box 1124, Sunnyvale, California

NEW MEXICO EGG INSPECTION STAMPS - Writing to Mr. Zimmerli under date of July 12th the New Mexico Department of Agriculture says that the only type of tax stamp or label used by that department are for egg inspection and that all others have been discontinued. Following is a list of what is available. They say that anyone may buy these but they will not be broken down in small lots.

Carton labels: 300 per roll at \$1.00 -

Grade AA - extra large

large

medium

small

plain

Grade A - Large

medium

small

plain

Grade B - large

medium

small

plain

Grade C - large

medium

small

plain

Unclassified

Self-Locking Machine Labels: 3,000 per roll at \$10.00

AA Self-Locking Machine Labels: \$10.00

Safeway Self-Locking Machine Labels: \$10.00

Can Self-Locking Machine Labels: \$10.00

Case Labels - 50 per book @ \$5.00

1/2 Case Labels - 50 per book at \$2.50

Each of the two above come in Grade AA, A, B, C, and

Unclassified

Postage is extra on all orders for these.

UTAH FEED STAMPS - The Department of Agriculture in writing to Mr. Zimmerli under date of July 27, 1962, says they have feed stamps in the denominations of 1/2¢, 10¢, and \$1.00 and that they may be purchased by collectors.

TEXAS LIQUOR, WINE, ALE AND CIGARETTE STAMPS can be had from the Treasury Department, Stamp Department, at Austin, provided one orders 10 or more stamps of each denomination wanted. Stamps available on May 15th were:

Case Stamps - Wine under 14%	2.4 gal.	\$.3168
	3.0 "	.396
	4 "	.528

Case Stamps - Wine, 14% to 24% - 3.0 gallons \$.792
 4 " 1.056

Sparkling Wine 2.4 " .792
 3.0 " .99

Although their letter says stamps may be purchased in lots of 10, the order blank for the case stamps listed says "All stamps shipped in sheets of 20 only."

Liquor tax - \$1.68 gallon - 1/2 pint \$.105
 1/10 gallon .168
 1 pint .21
 1/5 gallon .336
 1 quart .42

Prescription .22

Malt Liquor Stamps - 24-7 oz (or less) .2166
 25-7 oz (or less) .2256
 24-12 oz (or less) .3713
 25-12 oz (or less) .3868
 36-12 oz (or less) .5569
 32-12 oz (or less) .495

This order blank says liquor stamps shipped in sheets of 100 only. Ale stamps shipped in sheets of 10 only.

Cigarette stamps - 10's \$.04
 20's .08

Crossed off are listed 5's at .02, 50's at .20, Heat Transfer Stamps 20's at .08, and Meter Units at .80 per unit of 10 imprints. It also says that all stamps are put up in sheets of 100 and that the Cigarette Tax law requires that stamps be shipped in even hundreds.

MISSISSIPPI - The Department of Agriculture writing May 15th says that Mississippi no longer uses revenue stamps on feed, cotton seed meal, and fertilizer, and they have no stamps left on hand.

OHIO SALES TAX - Mr. Hubbard says that many Ohio philatelists are now "waking up" to collecting the newly obsolete Ohio Sales Tax "stamps." There are many scarce items in these issues. The \$15 values are especially good in unsevered pairs. We have seen stamps (of which only one to five were known) offered at \$75 to \$100 each! We know of no takers at these prices and the "wholesale" price was still "impossible."

A stamped business reply envelope will bring a few unused pairs of the Ohio Sales Tax stamps to readers.

MUNICIPAL TAXES according to results of a survey by the Bureau of the Census in Washington, have reached a high point and needs of the cities and other local taxing units are bringing pressure on these units for new tax sources. Information on local stamp taxes is sometimes hard to obtain until it is too late and we would appreciate hearing from our readers of any new taxes of this type which come to their attention.

MASSACHUSETTS DEED TAX STAMPS - Mr. Hubbard tells us that the size of the stamps has been changed to one half of the original size to save on printing costs. Both issues of these stamps are beautifully engraved examples of the work of the American Bank Note Company. He reports having seen the 10¢ and \$1 in the new small set so far.

KANSAS BEER TAX - Mr. Mort D. Turner reports a recent development in the beer tax stamps in Kansas.

Writing in late July, he says "Sometime within the last few months the state has started to indicate the payment of taxes on beer by a rubber stamped serial number or code number, plus a word or two to indicate whether it is strong or weak beer, on the top of the cardboard carton. Previously most beer carried a statement incorporated in the design of the cap or can top indicating the fact that the tax was paid, the number of ounces in the can or bottle, and the amount paid. A very few imported beers, that were sold here in quantities too small to warrant using a specially printed can or bottle cap, had a beer stamp printed by the state pasted on each bottle. Beer in kegs had a large size stamp over one of the barrel openings. The adhesive stamp on the imported beers was the first to disappear some two or three months ago, when I first noticed them with no indication of tax paid. At the present time about two-thirds of the canned and bottled beer in the stores in this area is without any indication of tax paid on the can top or bottle caps. Presumably they will all be without it when the present stock of cans and tops is exhausted"

He also says with regard to other tax stamps, "The only other tax stamps I've seen here, probably a very incomplete list, are the various cigarette stamps and a series of egg inspection stamps. The egg stamps are now used only by a very few small independent distributors."

HONEY RESEARCH AND PROMOTION STAMPS - Dr. Pruess sends us an example of a privately issued stamp and a circular which describes their use. These are issued by the National Honey Packers and Dealers Association, and, while they are not revenue stamps in the strict sense of the word, will be

of interest to a great many collectors. There have been other privately issued stamps for this and similar purposes - one issue of the Washington apple stamps for instance, and Mr. Cabot listed a few others in the marketing division of his state revenue catalog.

The stamp which Dr. Pruess has shown us is 34mm by 56 $\frac{1}{2}$ mm, perforated 12 $\frac{1}{2}$, bears the imprint "American Bank Note Company, Litho." and the design consists of a red honey bee as background, with a red serial number in a panel at the bottom, and the design in black inscribed "DEALERS' STAMP/N.H.P.& D.ASSN./FACE VALUE PAID TO/HONEY INDUSTRY/COUNCIL OF AMERICA/FOR HONEY/RESEARCH/AND/PROMOTION/25¢ 25¢" in ten lines.

Dr. Pruess says that he can purchase mint at face, but has been unable to get any quantity of used ones. Interested collectors might contact honey producers in their area if they want these but don't care to pay face.

The bulletin is entitled "The Check Off Plan, 1. What it is, 2. How it works" and the text says it was put into effect beginning August 1, 1955, as a voluntary project to raise funds for the industry's own plans for promoting its aims and ambitions.

The rate was on the basis of 1¢ each for the producer and 1¢ each for the packer per 5 gallon can of honey or its equivalent. Beginning April 1, 1960, this was increased from 1¢ to 2¢ for both the producer and the packer. And on January 26, 1962, the rate was again raised from 2¢ to 3¢ per 5 gallon unit each for the producer and the packer.

The packer or dealer makes an automatic deduction from the producer from whom he buys honey at the prescribed rate (2¢ in the case mentioned in the circular) for each 60 pounds of honey, the packer or dealer matches this amount. The producer is furnished with "Producer" stamps in the amount of the deduction to show that payment has been made.

Although the example seen is black with red bee, the circular says "These stamps are of a beautiful design in blue for producers, a rich brown for dealers and in denominations of 25¢, 50¢, \$1.00, \$2.00, and \$5.00. They are made by the American Bank Note Company and each stamp is numbered when printed to facilitate record keeping and for all around protection. The stamps can be ordered at once by any packer or dealer whether a member of the National Honey Packers & Dealers Association or not, from the Secretary-Treasurer of the Honey Industry Council of America, Mr. Leslie Little, P. O. Box 122, Shelbyville, Tennessee." A packer or dealer ordering say \$100 worth of stamps would receive \$50 of dealers stamps and \$50 of producer stamps.

A minimum transaction is 50¢ from each. At time the stamps are issued they are cancelled with cancellation stamps furnished by the Council upon request.

The booklet says that there is neither intention or desire to have included any honey on which a tax for honey promotion is already being assessed as in California and that California packers and dealers would be expected to pay on only such honey which is not subject to the state tax.

This last paragraph makes us wonder what method was used by the state of California to collect their tax and whether or not any stamps or labels were used. Can one of our readers tell us?

KANSAS - A letter dated April 19th, 1962, shown us by Mr. Zimmerli shows the following list of revenue stamps in use by the Kansas Department of Revenue:

- 4¢ cigarette decalcomania stamps
- 4¢ " fusion stamps
- 94/100¢ cereal malt beverage stamps
- 546/1000¢ cereal malt beverage stamps
- 1 1/4¢ cereal malt beverage stamps
- 2 1/2¢ cereal malt beverage stamps
- 38 3/4¢ cereal malt beverage stamps
- 77 1/2¢ cereal malt beverage stamps
- \$1.55 cereal malt beverage stamps
- \$3.10 cereal malt beverage stamps
- .30¢ malt products stamps

The state laws say that the stamps may be sold only to resident licensed wholesale dealers, except that the cigarette tax stamps may be sold to nonresident licensed wholesale cigarette dealers.

NEW SRS BOARD OF GOVERNORS

A new Board of Governors has been designated by Elbert S. A. Hubbard, SRS President and Chairman of the Board:

- Nelson Caldwell
- Lee O. Combs
- Dr. W. R. Halliday
- Kenneth Pruess
- David C. Strock
- R. H. Zimmerli

This Board is constituted according to Article 4, Officials, of the SRS Constitution published in the July, 1961, Newsletter.

GEORGIA - Information supplied in February, 1962, showed the following stamps to have been in use at that time. Regulations prevent the sale to collectors.

Wine unit of the Department of Revenue:

1 1/4¢	6 1/4¢	37 1/2¢
2 1/2¢	10¢	40¢
3 1/8¢	12 1/2¢	50¢
4¢	20¢	100¢
5¢	25¢	200¢

Liquor stamps:

3 1/8¢	12 1/2¢	50¢
6 1/4¢	20¢	
10¢	25¢	

Liquor Export Stamps:

36¢	45¢
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Malt beverage tax:

2¢	4 3/4¢	56 1/4¢
2 3/8¢	5 1/3¢	\$1.12 1/2
4¢	10 2/3¢	\$2.25 (for 1/4 barrel)
		\$4.50 (for 1/2 barrel)

The 4¢ is for 12 oz. bottle, the 10 2/3¢ for 32 oz. bottle.

Cigar and Cigarette Tax Stamps:

1/2¢	4¢	18 3/4¢
1¢	5¢	20¢
1 1/2¢	5¢ cigar	25¢
1 3/4¢	7 1/2¢	37 1/2¢
2¢	10¢	50¢
2 1/2¢	12 1/2¢	75¢
3¢	15¢	\$1.00
3 3/4¢	18 3/4¢	

It will be noted that there are two 18 3/4¢ stamps listed. From the way the list is written we assume that the 5¢ (marked "cigar") and the 12 1/2¢, 18 3/4¢, and 25¢ are also cigar. These, along with the 1 3/4¢, 2 1/2¢, 3¢, and 4¢ are written in additions to the order blank for stamps issued after the blank was printed. None of the values in the printed part of this list show the usage.