

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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FLORIDA - Mr. Zimmerli has furnished us with copy of a letter written in March, 1962, on the feed, seed, and fertilizer stamps, by the Department of Agriculture.

They say that the 1961 session of the Florida legislature abolished the Florida Feed Inspection Fee Stamps and so they are no longer in use.

They have two Seed Inspection Stamps - one is 50¢ each and the other \$1.00.

Fertilizer inspection stamps were in use as follows:

5 - lb. stamps	\$.63 per thousand		
8 1/3 lb. stamps	1.05	"	"
10 lb. stamps	1.25	"	"
25 lb. stamps	3.12 $\frac{1}{2}$	"	"
50 lb. stamps	6.25	"	"
100 lb. stamps	12.50	"	"
500 lb. stamps	.06 $\frac{1}{4}$	each	
1/2 ton stamps	.12 $\frac{1}{2}$	each	
1 ton stamps	.25	each	
5 ton stamps	1.25	each	
10 ton stamps	2.50	each	

This information is furnished by the Department of Agriculture, Nathan Mayo Building, Tallahassee, Florida, and the letter we have been shown would indicate that they may be purchased.

ILLINOIS - Another letter, written in March, 1962, by the Department of Revenue says that the use of stamps on alcoholic liquor was discontinued over a year ago. The only stamps in use at the time the letter was written are for cigarettes. These were sold at the rate of 2 mills per cigarette (4¢ for a package of 20 cigarettes). The denomination of the stamp refers to the number of cigarettes in the package or other containers to which the stamps are affixed. These cannot be sold to anyone except licensed distributors and can be used only as evidence of the payment of the cigarette tax.

Stamps were issued for:

5 cigarettes	12 cigarettes	50 cigarettes
8 "	20 "	
10 "	24 "	

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

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OUR THANKS go to Mr. Applegate for showing us the stamps listed
and information, and to Mr. Zimmerli for a wealth of information
received by him from the various state authorities. We still
have a lot of this for future use.

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

STATE REVENUER
Box 1124, Sunnyvale, California

SOUTH DAKOTA HUNTING STAMPS - We have seen these for the year 1960. All are rouletted just under 6 horizontally (plain roulette) and about $6\frac{1}{2}$ vertically in color - red on all seen except for the \$35 Archery Deer, which is in black. The roulette in each case is the same color as the serial number which is printed near the lower right corner. All are typeset with a picture of animal or bird at the right. Size approximately 43mm x 30mm.

\$2.00 resident small game, black on pink, pheasant pictured
2.00 resident wild turkey, dark blue on white, turkey
7.50 resident antelope, black on green, antelope head
7.50 special resident archery antelope, brown on white, picture of an antelope
7.50 special resident archery deer, black on blue with picture of a deer
7.50 resident big game, black on yellow, deer head
7.50 special resident eastern deer, black on golden rod, head of deer
25.00 non resident small game, black on white, pheasant
35.00 special non resident archery deer, red on white with picture of a deer
35.00 non resident big game, green on white, deer head

MICHIGAN TROUT STAMP for 1962, comes perforated $12\frac{1}{2}$, same size as those for previous years, with picture of two fishermen with trout on the hook. Inscribed "Trout Lakes" and with imprint of Security Columbian Bank Note Co.

\$2.00 blue

KANSAS UPLAND GAME BIRD STAMP for year ended December 31, 1962, picturing a pair of birds, rouletted about $6\frac{1}{2}$.

\$1.00 brown on yellow paper

INDIANA TROUT STAMP for 1962, rouletted horizontally only about 6, with picture of fisherman in a stream.

\$2.00 orange brown with black serial number

DELAWARE TROUT STAMP for 1962, trout leaping for a fly, perforated 12

\$2.10 red on white paper

MARION COUNTY PARK AND LAKE stamps for 1961 and 1962

1961 - typeset, rouletted 6½ in black. The specimens seen appear to be without gum, but have the "invisible" type

50¢ resident fishing permit, black on blue

50¢ resident duck stamp, black on white

1962 - typeset, perforated 12. These have the regular shiny gum.

50¢ resident fishing permit, black on blue

50¢ resident duck stamp, black on white

MICHIGAN APPLE ADVERTISING FUND STAMPS - Mr. Applegate shows us a complete set of these, some of which we know have been listed before, but to have all together, we will list them again. The design is an apple on an outline map of the state with the inscriptions at top and bottom. All are perforated 12½ except the 10¢, which is perforated 12. All are on white paper unless otherwise specified.

1¢	red
1½¢	black on yellow
2¢	violet
3¢	black on buff
5¢	light blue
10¢	orange
25¢	black
50¢	green
\$1	brown violet
\$5	red on green

NEBRASKA GAME BIRD STAMPS will not be issued until November according to advice received by Mr. Applegate.

POPLAR BLUFFS - Mr. Applegate also reports that he has a letter claiming that they have only the 1¢ stamp and no other values.

MISSOURI DEPARTMENT OF LIQUOR CONTROL, writing Mr. Applegate on August 21st, 1962, says that state stamps were discontinued a year ago and were destroyed.

ALABAMA DOCUMENTARY STAMPS - The law was imposed by Act. No. 261 approved October 13, 1957. The use of the stamps was cancelled by Act No. 864 approved September 8, 1961.

RECRUITING CHAIRMAN SOUGHT - Are there any SRS members who have a lot of time on their hands (retired or shut in, etc.) and who would like to help the organization as Recruiting Chairman?

Duties would consist mostly of mailing out supplied free offers and membership blanks in prepaid addressed envelopes. Contact "El" Hubbard, Box 1124, Sunnyvale, California.

SOUTH DAKOTA - writing under date of February 28, 1962, the Treasury Department reports that the state issued the following stamps, sale of which is authorized only to licensed dealers:

Butter substitute	10¢
Cigarette	5¢
Liquor	37 1/2¢
	18 3/4¢
	15¢
	9 3/8¢
	7 1/2¢
	6¢
	4 11/16¢
	3 3/4¢
	3¢
	1 7/8¢
	1 1/2¢

The Butter Substitute Tax is 10¢ per pound. The Cigarette Tax 5¢ per package of 20. The Liquor Tax 75¢ per gallon.

WISCONSIN revenue stamps are for sale only to holders of proper permits. Under date of February 21, 1962, the following were listed as in use:

Wine Container size	Quantity in Ounces	No. of bottles per case	Tax per case	
			30¢ gallon rate	15¢ gallon rate
1/2 pint	to 8 inclusive	24	.45	.225
1/2 pint	" "	48	.90	.45
Tenth	over 8 to 12.8	24	.72	.36
Pint	over 12.8 to 16	24	.90	.45
Fifth	over 16 to 25.6	12	.72	.36
Quart	over 25.6 to 32	12	.90	.45
1/2 gallon	over 32 to 64	6	.90	.45
gallon	over 64 to 128	4	1.20	.60

The 30¢ rate is for wine over 14%, while the 15¢ rate is for wine under 14%.

Pharmacist Stamps (for Wisconsin wholesalers only)

2¢	for use on quart or fifth
1¢	" " " pint or tenth
1/2¢	" " " half pint, 4 oz., 2 oz.

Liquor stamps

Quarts	50¢
Fifths	40¢
Pints	25¢
Tenths	20¢
Half Pints	12 1/2¢
1/4 Pint (4oz)	6 1/4¢
Miniatures	3 1/8¢

It may be of interest to note that the order blank says all the above stamps must be ordered in multiples of ten. No orders accepted for odd amounts. It also says that liquor stamps, wine stamps, and pharmacist stamps may be used only for the purposes indicated and are not interchangeable.

Oleomargarine stamps - 15¢ denomination only

Cigarette stamps

50 cigarettes	15¢
20 cigarettes	6¢
20 cigarettes	6¢ Fuson type
10 cigarettes	3¢

These had to be ordered in units of 100 except for the Fuson stamps (heat sealing rather than decals) which came only in rolls of 30,000 at \$1,800 per roll.

CANADIAN PROVINCES - Mr. Zimmerli included these in his inquiries, and while not exactly proper material for this publication, we know a great many are interested in them as well and list his findings. All letters are dated in February or March of this year.

Alberta - The Treasurer says no stamps.

British Columbia - Law stamps which may be obtained from the Treasury in Victoria at face value, in denominations of

10¢	30¢	\$1.00	\$3.00
25¢	50¢	2.00	5.00

Manitoba - Law stamps were used until June 1, 1901. Since that time a receipt is made out and there is affixed thereto a stamp marked "Provincial Secretary" - they also note that Mr. Bileski has prepared a catalog of Manitoba stamps.

Nova Scotia - The only ones are issued under the Vacation Pay Act and may be procured from any Chartered Bank in Nova Scotia. Issued in values of 1¢, 5¢, 10¢, 25¢, 50¢, \$1.00 and \$5.00.

Ontario - The only ones are Security Transfer Tax Stamps obtainable from the Controller of Revenue, Toronto 2, Ontario, in the following denominations:

1¢	6¢	50¢	\$5.00
2¢	10¢	\$1	\$10.00
3¢	15¢	\$1.50	\$15.00
4¢	25¢	\$2.00	\$60.00
5¢	30¢	\$3.00	

Prince Edward Island - no stamps

Quebec - three classes, obtainable from the Department of Revenue, Quebec:

Security Transfer Stamps

1¢	10¢	\$1.00	\$30.00
2¢	20¢	2.00	
3¢	50¢	10.00	

Law Stamps:

Fee fund - 10¢	70¢	\$4.00
20¢	80¢	5.00
30¢	90¢	10.00
40¢	\$1.00	20.00
50¢	2.00	30.00
60¢	3.00	

Building and Jury Fund or Court House Tax

same denominations as Fee Fund

Bankruptcy Act Fees - 10¢	\$ 1.00
20¢	2.00
40¢	3.00
50¢	4.00
	5.00

Registration Stamps: 10¢	\$ 1.00	\$ 50.00
20¢	2.00	100.00
30¢	5.00	
50¢	20.00	

Saskatchewan - Law stamps only, obtainable from Court House, Regina, Saskatchewan, in the following denominations:

5¢	50¢	\$2.00	\$10.00	The 5¢ and 10¢ marked "both of these will shortly be discontinued"
10¢	75¢	3.00	20.00	
25¢	\$1.00	5.00		

MOUNTING STATE REVENUE STAMPS - In one of his letters, Mr. Zimmerli suggests a discussion in the NEWSLETTER of the best way to mount these stamps.

This is a problem that bothered the writer for quite a while with the result that my collection had to be remounted two or three times before what seems to be a satisfactory answer was found.

Rather than describe this, we would like to hear from our various readers how they have solved the problem, and in telling us, also let us know what is included in the collection (decals, small paper stamps, large stamps like Georgia eggs and some oil inspection, tax tags, etc.) We think the material collected would make a great deal of difference.

When we have received some replies we will incorporate them in an article which should be quite a help. If you prefer that your name not be mentioned, please say so.

One of my current problems is the mounting of such things as scrip tax stamps on the scrip so that both sides of the paper shows, and so it can be included in the collection rather than a special type album.

Please let us hear from you - type of album, type of pages, what type mounts used if any, how much write up, and anything else which would help others.

WASHINGTON DOCUMENTARY STAMPS - These have been in use for a good many years now and there have been numerous printings and several different types of separation. We have been shown copies of correspondence regarding varieties to be found and would like to hear from our readers what they have found in the way of different varieties of these and the dates of use if known.

DUES - Being somewhat behind in getting out the NEWSLETTER we have not mentioned this subject, but these are now due, and it would save us a great deal of work if the members would send in their dues without further reminder. The dues do not cover the cost of publication, but they help take care of a large part of it.

New members, too, would help, and we would like to see someone volunteer for the job of Recruiting Chairman as requested by Mr. Hubbard.