

# THE STATE REVENUE NEWSLETTER

Editorial Office  
THE STATE REVENUE SOCIETY  
4109 25TH AVENUE SOUTH-WEST  
SEATTLE 6, WASHINGTON

Volume 4, Number 5

December, 1962

Whole Number 41

PENNSYLVANIA LOCAL REAL ESTATE TRANSFER TAX - a continuation of the listing in the November Newsletter.

## East Hanover Township School District

The same typeset design and mottled safety paper, and the same roulette 9 as on the last four listed.

- 1¢ black on green safety paper
- 5¢ black on green safety paper
- 10¢ black on green safety paper
- 25¢ black on green safety paper

ALABAMA CIGARETTE AND TOBACCO TAX - Mr. Applegate also shows us four bi-colored decals for tobacco and one in a different design for cigarettes. All are decals on yellow safety card, black rouletted 8 between panes.

The design on the tobacco stamps is the same as the one we illustrated in March, 1960, as having been issued in 1959. The cigarette stamp has a smaller map in the center with a seal at the top and "20" at the bottom of the map, "Alabama" in a curved panel over the map, "Tax" beneath, "Paid" vertically at the right of the map, and "Cigarettes" on a ribbon below the map.

- 1¢ black, green map, white background
- 1½¢ black, orange map, white background
- 2½¢ black, olive green map, white background
- 3½¢ black, gray map, white background
- 20 cigarettes black on red, yellow map and border around design. This shows no money value but represents 6¢ tax.

In looking at these we notice the tobacco stamps have initials, "W" at the left and "LH" at the right of the map. In looking at the 1959 stamps, we see that the 2¢ and 5¢ have the same initials, while the 1/4¢, 7½¢, and 22½¢ have "J" and "P" in the same place. Looking back a little farther, we see that quite a number of different designs also bear initials, no doubt of the artist. Can anyone tell us why two different initials on the 1959 stamps, all of the same design?

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

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MERRY CHRISTMAS AND HAPPY NEW YEAR  
TO ALL SRS MEMBERS

A gift, mint revenue packet will be sent to each member who sends  
a stamped return envelope to me. It will be worth your while  
and there is no obligation what-so-ever. If you have then you  
can swap them off. Sincere Season's Greetings.

"El" Hubbard, SRS President

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MONTANA HUNTING STAMPS - We have received a telegram from the  
Montana Department of Game & Fish telling us that their stock  
of stamps mentioned in the November Newsletter for archery  
hunting has been depleted and they have none left except the  
current issue which is available only at \$2.00 each. They have  
none of the previous years stamps left.

We would like to hear from anyone who has the two stamps which  
they did not have available.

CHEHALIS, WASHINGTON, PUNCH BOARD STAMP - Dr. Halliday has  
shown us this stamp, typeset on paper about 49 x 39mm overall,  
imperforate. It is printed on red on white paper and reads  
PUNCH BOARD STAMP/\$1.00/CITY OF CHEHALIS/LICENSE No. \_\_\_\_\_  
This tax has been in effect several years.



EXCHANGE DEPARTMENT - Mr. B. E. Tippin, 1112 Nadine Avenue, Modesto, California, has available California Fishing Stamps in used condition from 1958 to date which he would like to trade for fish and game stamps from other states. He says he has only a small supply of those for 1958 but a good stock of all the others.

WEST VIRGINIA HUNTING AND FISHING STAMPS - Mr. Applegate has shown us some of these (as well as some from other states also described) for the year 1961. All are perforated 12½ horizontally only. In addition to the value shown all except the National Forest stamps show "Fee .15"

- \$1.00 resident trout, black on white
- \$5.00 non resident trout, black on golden rod
- \$1.00 resident Deer-Elk-Bear, black on blue
- \$5.00 non resident Deer-Elk-Bear, black on yellow
- \$1.00 National Forest Fishing License, black on green
- \$1.00 National Forest Hunting and Trapping License, black on pink

Each stamp has a red serial number.

BOTETOURT COUNTY, VIRGINIA, BEAR DEER DAMAGE STAMP for the season of 1961-62 comes in plain typeset design, in black on white with red serial number at the top, perforated 12, value \$1.00.

SMYTH COUNTY, VIRGINIA, BEAR-DEER DAMAGE STAMPS are in the usual typeset design with map of the county in the center. They are perforated 12. The \$1 value bears the season date as part of the design "Season - 1961-62 - \$1.00" but the \$5.00 is inscribed only "Season ----- \$5.00".

- \$1.00 black on golden rod, with red serial number
- \$5.00 black on pink, with red serial number (1952 issue)

CALIFORNIA FISHING STAMPS - We have seen a validating stamp which we understand is one the state will not sell, but issues only to the indigent and blind. The one shown us is on die cut white paper 51x25mm with rounded corners (all four corners) and is printed in green with a red serial number vertically at the right. It is a typeset design without face value and reads "CALIF.-DEPT. OF FISH AND GAME/ VALIDATING STAMP/The Sport Fishing License/to which this stamp is affixed/EXPIRES DECEMBER 31, 1961/ DATE ISSUED." On the blank line there is a date stamped in and a signature above it.

We have also seen the California License Stamp for 1960, and two for 1961 from California. These are the same size as the validating stamp, but the corners are rounded on the two left corners only, the right end being fastened to a stub from which it is separated by rouletting.

1960 - \$1.00 blue and black, design "King Salmon"

1961 - \$1.00 brown and red, design "Rainbow Trout" and inscribed "California License Stamp 1"

\$1.00 gray green and red, same but inscribed "California License Stamp 2"

All three of these stamps have a blank space at the right end for a serial number, in addition those for 1961 have a blank space at the lower right for the date issued. The serial number is in black on the 1960 stamp and is without letters. The 1961 stamps have a letter and a sheet position number with the serial number printed in between them in the main color of the stamp.

SOUTH DAKOTA NON RESIDENT SMALL GAME LICENSE STAMP for 1961.  
We have seen this in used condition. Face value \$25, in green on white with red serial number, picturing a pheasant in flight.

DISTRICT OF COLUMBIA - Mr. Applegate tells us that the old one color "Beverage Tax Paid" stamps come in both flat plate and rotary press printings. The principal difference in the green stamps shown us appears to be in the size of the stamp. The shade differs also, but these stamps were in use so many years we doubt if this could be a guide.

NORTH CAROLINA BEDDING STAMPS - Mr. Zimmerli has sent us a number of letters containing information on various items. Among them was one from the North Carolina Board of Health in which they say that these stamps are sold in books of 500 for \$8.00, or 1,000 for \$16.00. The face value is 1 3/5¢ and the stamps are green on white paper and are rouletted, or rather hyphen hole perforated, 9 1/2.

NORTH CAROLINA CANNED DOG FOOD STAMPS - The State Department of Agriculture advises that all of the tax tags and stamps sold by that department are sold only to be used on the various agricultural products distributed or sold in that state and are not available for sale to collectors.

FLORIDA CITRUS ADVERTISING TAX - The Florida Citrus Commission says that they administer a Citrus Advertising Tax and one of the methods of payment of this tax is by use of stamps which may be affixed to certificates of inspection as they are



written for fruit to be shipped, either intrastate or interstate.

These stamps are prepared in books of 200, measure 1 3/4" by 1 1/4", twenty stamps to a page, five horizontal by four vertical. They are printed in denominations of

1¢	10¢	\$2.00	\$100.00
2¢	25¢	4.00	
3¢	50¢	12.00	
5¢	\$1.00	20.00	

They may be purchased in any quantity.

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Allowed SRS members who make prompt returns on approvals. Thousands of U. S. and State Revenue stamps from 1¢ to 10¢ each. Many approval lots contain bargains priced years ago! Absolute satisfaction guaranteed! 10¢ minimum allowed for new items for our reference collection.

"EL" HUBBARD, Box 1124, SUNNYVALE, CALIFORNIA

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PENNSYLVANIA LIQUOR SEALS - The Pennsylvania Liquor Control Board says that neither the code nor policy of the Board permits the sale of these to collectors. They supplied a copy of the Regulation 126 on these seals from which we have extracted a little information.

It is the duty of each vendor supplying liquor to the Pennsylvania Liquor Control Board to affix to all containers and bottled shipped to the Board the official decalcomania seal of the Board. In special cases, such as on foreign imports, representatives of the Board will affix the seals and bill the supplier at cost, but not less than 50¢ per case for this service.

Those affixing the seals are held accountable and no credits for losses or tolerance will be made until audits are made, and/or adjustment of such accounts is approved in writing by the Board. Damaged and mutilated seals must be retained for examination by Board representatives, and explanation must be made for seals not accounted for.

Each vendor must maintain records and make monthly reports accounting for the seals. Out of state suppliers must bear the cost of an annual audit. Penalties are the suspension or revocation of license or sales permit and/or suspension of vendor's merchandise in Pennsylvania Liquor Stores.

WEST VIRGINIA SEED STAMPS - The West Virginia Department of Agriculture advises that it issues only one type of revenue stamp and this is for agricultural and vegetable seeds. The denominations of these stamps are:

1¢	4¢	8¢	50¢
2¢	5¢	10¢	
3¢	6¢	12¢	

The nine lower values are all the same size (25mm x 25mm) while the 50¢ stamp is 50mm x 50mm.

Mr. Zimmerli, in sending us a copy of their letter, says that the shades of blue used in the safety design and on the numerals varies quite a bit. The 1¢ and 2¢ values have "non-hygroscopic gum" and the other values have a clear, shiny gum.

The 50¢ stamp has a red "1962" overprint. Apparently this one value is dated each year as we have seen it with other year overprints.

The smaller stamps we have not seen overprinted with a year date. A glance at our own collection shows the same wide variations in shades that Mr. Zimmerli has found.

MONTANA EGG INSPECTION SEALS - The Department of Agriculture writing in May, 1962, advised that their seals were for sale in minimum quantities of 100 for 15¢ when postage is received.

A list of the different varieties available is on page 22 of the current volume of the NEWSLETTER, also an offer by Mr. Zimmerli for those who do not want to purchase large quantities.

ALABAMA FEED AND FERTILIZER STAMPS - The state Department of Agriculture (in May, 1962) said that they had feed stamps available but they had no fertilizer stamps on hand as there were no firms in this area using fertilizer stamps. Over 99% of the Fertilizer Industry is on the monthly reporting system, a method offered in lieu of affixing revenue stamps.

As a matter of information, they said that the smallest amount of Fertilizer Stamps that could be bought from this department is 1,000 - 1 $\frac{1}{2}$ ¢ stamps, which would be \$15.00, plus postage.

OUR THANKS go to Mr. Applegate, Dr. Halliday, and Mr. Zimmerli for information and stamps noted in this issue. We are still hoping to hear from some more of our readers as to their methods of mounting their state revenues. This issue is smaller than usual because we want to get it in the mail and will make up for it at some future date.

SEASONS GREETINGS AND BEST WISHES FOR THE NEW YEAR.