

THE  
**STATE REVENUE NEWSLETTER**

Editorial Office  
THE STATE REVENUE SOCIETY  
4109 25TH AVENUE SOUTH-WEST  
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WEST VIRGINIA CIGARETTE TAX will remain at 6¢ per pack. The 2¢ additional tax which was due to expire June 30, 1963, was made permanent and the tax will remain at 6¢ instead of going back to 4¢.

TENNESSEE ALCOHOLIC SPIRITS Tax has been increased from \$2 to \$2.50 per gallon effective June 1, 1963.

TENNESSEE CIGARETTE TAX has been increased to 7¢ per pack. This is an increase from 5¢ and is effective June 1, 1963.

ARIZONA - From time to time Mr. Zimmerli has sent us copies of correspondence he has had with the various state taxing authorities and we find that some of these we set aside and did not use when received. It is a bit late, but for the record we will endeavor to catch up on some of these.

For this state, the Luxury Tax Division said in the early part of 1962 that the state taxed all types of tobacco products and that the Luxury Tax Division of the State Tax Commission administered the Act. Tobacco wholesalers affixed the stamps and were allowed a 5% discount to compensate for their labor involved.

The stamps available at that time were all decalcomania except a 45¢ malt stamp which was gummed and used on a three pound can of malt extract not used for the purpose of baking.

Their order blank listed:

Malt	45¢
Tobacco	1¢, 2¢, 4¢, 5¢, 16¢, 17¢, 25¢, 50¢, 60¢

WEST VIRGINIA advised that, as of March 30, 1962, the following stamp taxes were in effect:

<u>Real Property Tax:</u>	\$1.10	\$8.80	\$34.10
	3.30	14.30	62.70

<u>Soft Drinks Tax</u>	1¢	10¢	48¢	96¢
	2¢	15¢	60¢	\$1.20
	3¢	20¢	72¢	\$1.92
	4¢	40¢	80¢	

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

Editor-In-Chief: Elbert S. A. Hubbard, Box 1124, Sunnyvale, Calif.  
Managing Editor: David C. Strock, 4109 25th Ave. S. W., Seattle 6, Wn.

DUES: \$1 per year for participating membership  
\$2 " " " regular membership  
\$4 " " " contributing membership  
#8 " " " booster membership

ADVERTISING RATES: 2¢ per word, 3 insertions for the price of 2,  
5 insertions for the price of 3. (Send to  
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HONORARY MEMBERS

The Board of Governors has elected the following as Honorary Members of the Society as recognition of their services to our particular branch of the hobby. Those still living are to have dues free membership:

Frank Applegate - cataloger and dealer

George D. Cabot (deceased) - cataloger

Lee Hefner Combs - collector and student (deceased)

James Seville - retired dealer and news reporter

OUR THANKS go to Mr. Applegate and Mr. Zimmerli for information and the opportunity to list new issues in this number.

WEST VIRGINIA (continued)

Cigarette Tax Stamps 6¢

KANSAS STATE BOARD OF AGRICULTURE advised in March, 1962, that they issued inspection fee stamps for commercial feeding stuffs in

100 pound  
50 pound  
25 pound  
10 pound

denominations. The inspection fee was 8¢ per ton on all commercial feeding stuffs sold in Kansas.

Inspection fee stamps for fertilizer were not used as that fee was paid on a semiannual basis. There was no seed inspection fee nor any honey tax.

The Feed Inspection stamps were sold in units of 1,000 stamps of a denomination. In addition to gummed stamps for the four values listed above, tags were available for

not more than 25 pounds  
not more than 50 pounds  
not more than 100 pounds

The tags were packed in cartons of one, five, and ten thousand.

PENNSYLVANIA SCHOOL DISTRICT REALTY TRANSFER TAX

Mr. Applegate has shown us the \$1.00 values from each of the five school districts in Columbia County that use stamps. All are in the same design as the one shown and all come in horizontal strips of ten, perforated 12 vertically and imperforate top and bottom, the end stamp in each strip also straight edge on one side. Stamps seen are:



Beaver Township School District - black on light blue  
Bloomsburg Town School District - black on golden rod  
Hemlock Township School District - black on yellow  
Main Township School District - black on lilac  
Montour Township School District - black on olive

The paper in each case is a safety paper.

PUTNAM COUNTY, GEORGIA, BEER AND WINE TAX

5¢ blue on white on white card





NORTH DAKOTA BEER TAX - The tax on beer, malt, and ale containing over 4% of alcohol by weight has been increased from 4¢ to 8¢ per gallon for the period July 1, 1963, to July 1, 1967.

NORTH DAKOTA CIGARETTE TAX goes from 6¢ per pack to 7¢ effective July 1, 1963.

SOUTH DAKOTA BEER AND WINE tax for 3.2% alcohol or less is raised from \$2 to \$4 per barrel effective July 1, 1963.

SOUTH DAKOTA CIGARETTE TAX is increased from 5¢ to 6¢ per pack effective July 1, 1963. The discount allowed to the licensed purchasers was also cut from 7% to 5%. This is an allowance for affixing the stamps.

WEST VIRGINIA LOCAL LIQUOR TAXES have been authorized for municipalities. This tax cannot exceed the state tax. The law becomes effective July 1, 1963.

APPLETON CITY, MISSOURI, CIGARETTE TAX - We have seen a 2¢ black decal, on plain white card, in panes of ten, black rouletted  $9\frac{1}{2}$  between panes. "Appleton/City" at top with letter "A" in center with value on each side, and "Cigarette/Tax" at the bottom.

SWEET SPRINGS, MISSOURI, CIGARETTE TAX - We have seen a 2¢ black decal on gray printed safety card, or rather a white card with printed safety wording in gray. These come in panes of ten black rouletted about 6 between panes. "Gents" in a ribbon at top with "2" at each end with "Cigarette/Tax" between the values and below a line across the center "City of/Sweet Springs/Missouri."

LIBERTY, MISSOURI, CIGARETTE TAX - From this city comes a red decal in the value of 2¢, on gray printed cream card, in panes of ten, black rouletted about 6 between panes. The value in an oval in the center, "City of/Liberty/Mo." above and "Cigarette Tax" on a ribbon below.

TENNESSEE TROUT STAMPS - We have seen two of these.

\$1.00 bronze, year ending June 30, 1962, horizontal design with black serial number, perforated  $12\frac{1}{2}$

\$1.00 blue, year ending June 30, 1963, vertical design with red serial number, perforated  $12\frac{1}{2}$

both stamps are the same size, 32mm x 51 $\frac{1}{2}$ mm and both have a leaping trout as the design

VIRGINIA NATIONAL FORESTS Permit to Hunt-Trap-Fish comes in the usual design.

\$1.00 black on light green, red serial number, perforated 12

VIRGINIA COUNTY STAMPS - We believe a couple of these have been listed before. All are perforated 12.

BATH COUNTY - map design

Season 1962-63 \$1.00 black on pink with red serial number

CRAIG COUNTY - Bear design overprinted CRAIG in red.

Season 1960-61 \$1.00 black on yellow, red serial number

TAZEWELL COUNTY - Map design.

Season 1960-61 \$1.00 black on yellow, red serial number

ARIZONA TROUT STAMP expiring June 30, 1962, pictures an angler and a leaping trout. Black rouletted about 6.

\$2.00 black and pink on light pink paper

The Value is in colorless number on black block at upper left. Black inscription at top right in two lines "Resident or 5 day non resident" and black inscription reading down beyond the design at left side "Resident Expires June 30, 1962."

NEBRASKA UPLAND GAME BIRD stamp for 1963 pictures a turkey. Perforated 12½.

\$1.00 brown on white paper

UNIONVILLE, MISSOURI, CIGARETTE TAX - Mr. Applegate shows us correspondence with the city collector, who says that do not have any such tax at present and that she went back to 1953 on available records and found nothing pertaining to a cigarette tax. They did have a tax at one time as evidenced by a red orange decal of 2¢ value, "Unionville/Missouri" at top, scales in center, "Cigarette Tax" in script beneath, with value in small circle at the bottom.

TEXAS NOTE STAMPS - The note stamp law was repealed in 1943 and all unused note stamps were redeemed and destroyed at that time according to the director of the stamp division of the State Treasurer's office.

TWENTY PERCENT DISCOUNT

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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COLORADO FEED - On page 22 of the October number we reported some information received on the Colorado Feed stamps. In going over our information we find we had some additional information not reported.

In addition to the adhesive stamps for 25 lbs., 50 lbs., and 100 lbs., tags also are used for each of these denominations.

The stamps are sold in multiples of 100, while the tags are sold only in multiples of 1,000.

As reported, they are not on sale to the public, but only to companies registering their feeds with the state.

NORTH CAROLINA FEED - We have seen sheets containing the error, 10 pounds green in sheet of 50 pounds green of the 1940 issue, Hubbards #F117-a, and for the record would like to say that these sheets consist of 25 stamps, 5 x 5. The 10 pound error is the second stamp from the bottom in the left hand row. The sheet is straight edged all around except on the left where there is a selvage for binding into books. This binding strip bears the imprint, reading down, "Manufactured by Winston Printing Company, Winston-Salem, North Carolina."

NORTH CAROLINA LAUNDRY AND DRY CLEANING stamps have also been seen in the booklet form as issued. These are Hubbard's CP-1 and CP-2. Both come in books of 500 stamps, ten sheets of 50 (5 x 10) interleaved with wax paper, and a cardboard backing. The brown cover page is imprinted "STATE OF NORTH CAROLINA/DEPARTMENT OF REVENUE/RALEIGH" at the top, and "LITHOGRAPHED BY/FOOTE & DAVIES CO./ATLANTA" at the bottom. Across the center is "500/Laundry Tax Stamps/\$5.00" or "500/Cleaning-Pressing Tax Stamps/\$5.00" - the printing all being in the same color as the stamps - red in the case of the Cleaning-Pressing and green for the laundry tax stamps. All sheets of stamps are straight edge on the top, bottom, and right hand edge.

OUR THANKS also go to those members who have remitted their dues in response to our belated request. We know a notice should have been enclosed with the magazine last September when the dues should have been paid and regret that circumstances prevented.