

THE
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DELAWARE TROUT STAMP - 1963

We have seen this in the usual design of a trout leaping for a fly. This one is on white paper, and is perforated 12.



\$2.10 gray green



INDIANA TROUT STAMP - 1963

This comes also on white paper, rouletted about 6 3/4

\$2.00 blue, with red serial number below the design.

Nº 24

We do not believe our illustration will come out very clearly as far as the wording on the central

portion of the stamp is concerned. Underneath the value is the inscription "Void after Dec. 31, 1963" and at the right of the map is an inscription "New/STATE/RECORD/FISH/AWARD," the significance of which we do not know. Can one of our readers enlighten us?

PENNSYLVANIA CIGARETTE TAX would be increased from 6¢ to 8¢ if a bill passed by the house goes through. Also in the mill is an increase of the sales tax from 4% to 5% which would make it the highest so far in any state. No stamps are involved in the sales tax, of course. Nothing certain on the cigarette tax as yet, either.

MINNESOTA CIGARETTE TAX - An effort is being made here to increase the tax from 7¢ to 8¢. This is still in the legislature and not yet a reality.

NEW HAMPSHIRE TOBACCO TAX - Another proposal, not yet passed, would be a supplemental 5% tax for school purposes in addition to the present rate of 15%.

"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

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Kenneth Pruess

Experiment Station, North Platte, Nebraska

OUR THANKS go to Mr. Applegate and Mr. Hubbard for information and
 articles in this number. Also to Mr. Lichtenberger for information
 in the April number. Mr. Pruess tells us that he is to be married
 in June, and we wish to express our best wishes.

The article on mounting has been postponed until the next issue

PENNSYLVANIA LOCAL REAL ESTATE TRANSFER STAMPS - Mr. Applegate has come up with some more of these:

ELIZABETH TOWNSHIP - rouletted about 9

\$1.00 blue with black figure of value

We understand \$5, \$10, \$20, and \$50 also exist.



ELIZABETH TOWNSHIP SCHOOL DISTRICT - rouletted about 6 in black horizontally only.

\$1.00 brown with black figure of value

\$5, \$10, \$20, and \$50 values also are used.

BOROUGH OF WHITE OAK - Rouletted 13

50¢ gray, with black figure of value

\$1, \$5, \$10, and \$20 values also in this set.

This is an odd looking stamp, with part of the design at the bottom cut away, possibly for space for cancellation, or some other reason



MARSHALL TOWNSHIP SCHOOL DISTRICT - Perforated 12, in the same design as the Borough of White Oak, but with the design complete.

50¢ blue, with black numeral of value

\$1 blue, with black numeral of value

\$5, \$25, and \$50 values are also in the set

AVONWORTH UNION SCHOOL DISTRICT - Rouletted 6½



1¢ brown, with black figure of value

5¢ magenta, with black figure of value

10¢ yellow, with black figure of value

20¢ green, with black figure of value

50¢ violet, with black figure of value

\$1 light blue, with black figure of value

We understand there are also \$5, \$10, \$20, and \$50 values.

BOROUGH OF BEN AVON - Rouletted 6½

50¢ red, with black value
\$1 green, with black value

We understand there are also \$5, \$10, \$20, and \$50 values.

TOWNSHIP OF NEVILLE - Rouletted 9

\$1 red, with black figure of value

We understand there are also \$5, \$10, \$20, and \$50 values.

TOWNSHIP OF KENNEDY - rouletted 9½

\$1 red, with black figure of value

There are also \$5, \$10, \$20, and \$50 values.

NEW YORK CITY - CIGARETTE TAX - This has been doubled to 4¢ a pack, effective June 1, 1963.

MINNESOTA CIGARETTE TAX - Since writing the first page of this number of the Newsletter, this increase from 7¢ to 8¢ a pack has been put into effect. The bill was approved May 20th and went into effect May 21, 1963.

NEBRASKA - CIGARETTE TAX - Effective June 1, 1963, the rate of tax is increased from 4¢ to 6¢ a pack.

NEBRASKA - BEER AND ALCOHOLIC BEVERAGES - The tax on beer has been increased from 4¢ to 6¢ per gallon regardless of the alcoholic content.

The tax on alcohol and spirits has gone from \$1.20 to \$1.60 per gallon.

FLORIDA LOCAL TAXES - There is pending in the legislature a bill which would grant counties the same power to impost and collect taxes as is granted to municipalities.

FLORIDA TAXES - PROPOSED CHANGES - Before the legislature, but not yet enacted and approved is a proposed tax of 1¢ on each 12 ounces of bottled or canned beverage not subject to the tax on alcoholic beverages. Also a proposal to raise the cigarette tax from 5¢ to 8¢ a pack. A proposal to increase malt beverage tax from 24¢ to 72¢ per gallon in bulk, and from 3¢ to 4½¢ per half pint in containers is also before the legislature. A bill exempting Florida, its political subdivisions, and the United States from the documentary tax is also being considered.

NEW JERSEY - effective May 31, 1963, increased the tax on cigarettes from 7¢ to 8¢ a pack. An increase in liquor tax from \$1.50 to \$1.80 per gallon is to be effective June 1, 1963.

ALABAMA MALT BEVERAGE - The tax goes from 2¢ to 4¢ per 12 fluid ounces effective June 1, 1963.

DID YOU KNOW THAT -

By "El" Hubbard, Box 1124, Sunnyvale, California

SRS Vice President, Dr. W. R. Halliday and his family were pictured in the large-home article in LIFE's October, 1962, issue?

A \$15 Ohio sales tax stamp of Columbian Bank Note Co. first issue has been found with the consumers half and the vendors half reversed in position? Who has a copy of this oddity?

Dick Green, SRS 49C, Box 248, Waterford, California, is the co-author of the standard catalog of Charity Seals. Dick collects all types of poster stamps as well, and has an outstanding Utah collection. Salt Lake City was his home for many years.

A big Eastern company is now in the market for all types of U. S. and sub-division revenues. Looks like more philatelic adventurers are pursuing these fields now!

Virgin Island typeset stamps were issued in 3, 4, 5, 7, and 9 bit values. Many surcharged varieties exist. Does any reader know of a listing of these stamps?

The buyer of the Vitale stock of revenues has just about retrieved his investment, by selling at both retail and wholesale, we are told.

The best, or near-best, collection of U. S. Possession's revenues belongs to Bob Shellhamer of Pittsburg, Pennsylvania. He was inactive for some time, due to personal problems, but is now active again.

J. B. Kremer (ARA) of New Jersey has published a catalog of French Revenues at \$3.

Irish revenues are collected and swapped by Attorney L. W. Morrissey, Box 742, Plainfield, New Jersey.

Florida discontinued her feed stamps last year after about 55 years of issuance.

Swiss revenues are collected and swapped by SRS member Professor David M. Maynard, 12594 Knoll Drive, Los Altos, California. The good professor was a U. S. Consul for many years, which enabled him to put together an outstanding collection and trading stock of these stamps.

M. D. Joyce (ARA) who owns one of the finest U. S. State Revenue collections, is in Beverly Hills again after many years absence. He is researching U. S. battleship revenues with printed cancels. Collectors interested in helping him can reach him through his home address: 1 East End Avenue, New York, New York. His U. S. postage and revenue collections are among the five finest in existence.

OHIO - A 1¢ Columbian on plain orange paper has been found without serial number and without staple holes. These were issued in gummed-back pads of several hundred instead of stapled pads of 100. It is odd that they went unreported for many years, since the 1¢ is the most commonly used value.

LOUISIANA - The 5¢ blue Insecticide and Fungicide stamp has turned up in a vertical pair, one without "5 POUNDS."

NEW ORLEANS still uses city liquor tax stamps. These have always been elusive and desirable. Licensed dealers, only, may purchase the stamps.

NEBRASKA - A few 25 pound FEED stamps have turned up rouletted in error with the bottom line appearing at the top of the stamp.

NEW YORK - The vertical rectangle design stock transfer stamps on thick white paper have proven to be very scarce over the years, as have most of the Liquor, Mortgage Endorsement, and Investment Tax stamps. The last set of stock transfer stamps has been reported with several values released in horizontal pairs imperforate vertically.

ONCE IN A LIFETIME OPPORTUNITY!!

-- Now breaking up many scarce and rare blocks, cancellations, etc., acquired from the Cabot estate. What are your desires in these, favorite states, etc?? Drop me a card today. Don't wait, since you may be late----forever.

"EL" HUBBARD, Box 1124, Sunnyvale, California

Only one reply has been received from our request for the new "Zip-Code" addresses of members. We would appreciate this from all members so our mail can be addressed properly.