

THE STATE REVENUE NEWSLETTER

Editorial Office

THE STATE REVENUE SOCIETY

4109 25TH AVENUE SOUTH-WEST

SEATTLE 6, WASHINGTON

98106

Volume 4, Number 11

June, 1963

Whole Number 47

DAYTONA BEACH, FLORIDA, PUNCH BOARD - Mr. Hermann reports that he has a \$1.00 stamp from this city, the only one known to him.

TENNESSEE TOBACCO TAX - A tax rate change in late 1962 or early 1963 brought some changes. The rarely seen 1 3/4¢ orange is now in regular use - perforated and imperforate.

New values seen are 2/3¢ violet, imperforate; and 2 3/4¢, perforated; and the 3¢ in a new red shade of purple. Imperforate stamps are precancelled (printed) with "9764" reading down in red. All are the old type. Mr. Hermann, who reports this, says he hasn't seen any in the other current type.



The authorities do not refuse to sell collectors, but sell only complete books of 100 sheets or 100 stamps each.

NEW MEXICO CHRISTMAS TREE TAX - We understand this state has a new tax on Christmas trees. We do not know how the tax is collected and would like further details.

ILLINOIS CIGARETTE TAX - The rate will go from 4¢ to 5¢ per pack if the governor approves a bill passed by the legislature. The effective date would be August 1, 1963.

IOWA CIGARETTE TAX is increased from 4¢ to 5¢ a pack on July 4, 1963.

NEW YORK CITY CIGARETTE TAX was doubled to 4¢ a pack on June 1, 1963.

PENNSYLVANIA CIGARETTE TAX was increased on June 1, 1963, from 6¢ to 8¢ a pack.

CONNECTICUT CIGARETTE TAX - An increase here from 5¢ to 6¢ a pack becomes effective July 1, 1963.

FLORIDA CITRUS RATES CHANGED - Advertising tax on oranges and grapefruit will be based on 6¢ a box. In addition a 3¢ per box tax will be placed on oranges until June 30, 1957. An additional 2¢ on grapefruit will be continued, so the total will be 8¢. These changes are effective July 1, 1963. Old rates were 6¢ per box on grapefruit and 10¢ per box on oranges.

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

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

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FLORIDA CIGARETTE TAX is increased from 5¢ to 8¢ per pack
effective July 1st.

FLORIDA BEVERAGE TAXES have been altered to favor local
products. The basic excise tax, and the first and second
additional taxes on alcoholic beverages are reduced to 20%
of the general rate on products made and bottled in the
state from Florida citrus products or by products. Malt
beverages and natural sparkling wines are excluded.

FLORIDA FEED INSPECTION TAX STAMPS were abolished by the 1961
session of the Florida legislature.

FLORIDA SEED INSPECTION STAMPS are in use in denominations of
50¢ and \$1.00

FLORIDA FERTILIZER INSPECTION STAMPS - Mr. Zimmerli has ob-
tained a small quantity of the 5 lb., 8 1/3 lb., 10 lb.,
25 lb., and 50 lb., stamps and will make them available to
members for 25¢ and a stamped self addressed envelope for
the set of 5 stamps.

Other values as well as the seed inspection stamps may be
obtained from the Commissioner of Agriculture, Nathan Mayo
Building, Tallahassee, Florida.

The name of the building honors the long time Commissioner of Agriculture whose signature appears on so many Florida stamps and whose length of time served in office we believe exceeds that of any other familiar to the collector.

Fertilizer stamps are listed in the following denominations by the State:

5 pound	- - - - -	\$0.63	per thousand stamps
8 1/3 pound	- - - - -	1.05	" " "
10 pound	- - - - -	1.25	" " "
25 pound	- - - - -	3.12 $\frac{1}{2}$	" " "
50 pound	- - - - -	6.25	" " "
100 pound	- - - - -	12.50	" " (this stamp has been discontinued)
500 pound	- - - - -	.06 $\frac{1}{4}$	each stamp
1/2 ton	- - - - -	.12 $\frac{1}{2}$	" " "
1 ton	- - - - -	.25	" " "
5 ton	- - - - -	1.25	" " "

ALABAMA FEED STAMPS are issued in the following denominations:

<u>Denomination</u>	<u>Minimum Order</u>
1/4¢	200 (discontinued)
1/2¢	100
1¢	100

These may be ordered from:

Mr. Clint Hall, Chief Accountant
Department of Agriculture and Industries
Accounting Division
P. O. Box 220
Montgomery, Alabama

Mr. Zimmerli, 313 North Main Street, North Syracuse, New York, who sends us this information, has obtained a small quantity of the 1/2¢ and 1¢ stamps and offers them to the members for 10¢ and a stamped self-addressed envelope.

MONTANA BOW AND ARROW HUNTING STAMPS - Mr. Zimmerli sends us illustrations of several of these: 1956-57, 1957-58, 1960-61, 1961-62, and 1962-63. He also says he was quite fortunate in obtaining a small quantity of the 1962 stamps and will make them available to the members for 25¢ and a stamped self addressed envelope. See his address above.

ARIZONA TROUT STAMPS are available from:

Arizona Game and Fish Department
State Office Building
Phoenix, Arizona

These are for resident and non-resident, and we understand are available for 1960, 1961, and 1962, at a price of \$1.00 per stamp.

IDAHO - The Office of Tax Collector advises that the oleomargarine stamps are purchased from them by all major manufacturers of oleomargarine. The cigarette stamps for the most part are imprinted by a Pitney-Bowes stamp machine. It appears that the state will not sell direct to collectors but they gave Mr. Zimmerli a list of three users of decal cigarette stamps, and at the risk of the possible displeasure of one of them, we are passing on the name of one from whom Mr. Zimmerli was able to obtain a card of ten stamps at face value: Clark Wholesale Co., 114 East Main Street, Weiser, Idaho. If any members write, please be sure to send a self addressed stamped envelope as a courtesy.

SOUTH DAKOTA HUNTING STAMPS - The Department of Game, Fish, and Parks, at Pierre, South Dakota, says that they have set aside a limited number of the obsolete stamps for collectors.

The first hunting stamps sold in South Dakota were for 1959. There are ten stamps in each set for the years of 1959, 1960, and 1961, and the price is \$4.00 per set.

OKLAHOMA SEED INSPECTION - The Department of Agriculture says that vegetable seed license stamps which cost \$1 are required on each vegetable seed rack. They also issue state seed inspection tags which cost 4¢ each that are required on each bag unit of seed sold in that state showing the analysis of the seed thereon.

Seed certification tags are issued by the Oklahoma Crop Improvement Association, Oklahoma State University, Stillwater, Oklahoma, on seed which meets the requirements for certification.

OKLAHOMA PLANT LICENSE AND TAGS - All nursery and greenhouse stock comes under the Oklahoma Insect Pests and Plant Disease law and it is necessary for the plants to be inspected and a license issued for their sale.

For the sale of vegetable plants it is necessary for the plants to be inspected and a license obtained and also an inspection certificate tag attached to each container of plants sold. The cost of these tags are 2¢ each.

For the sale of sweet potato seed or plants it is necessary for the seed and plants to be inspected and also a tag purchased to attach to the container. The cost of these tags is 4¢ each.

MICHIGAN SALES TAX - With reference to an item in the February 1962 Newsletter, page 41, The Research Analyst of the Michigan Department of Revenue, Orem T. Wharton, has written Mr. Zimmerli a letter which we repeat verbatim:

"Thanks for the photostatic copy of the Kroger sales tax stamp. We checked with several of our older employees and finally found one who remembered about the stamps. Chief Deputy Commissioner Henry C. Schroeder remembered that these stamps (in book form) were used as a sales "gimmick" by the Kroger chain.

As far as he can recollect they (Kroger) had no official sanction to print the stamps. They did print them, however, without the Department's O. K. and sold them to their customers. By using the stamps a customer would give a $1\frac{1}{2}$ ¢ stamp to the check-out clerk for a 50¢ purchase rather than 2¢ in coins (the tax rate was 3%). The nice part of the "gimmick" (for Kroger) was that after purchasing the stamps the customer had to continue to shop at Kroger until he used the remaining stamps or take a loss on the remaining stamps in his book.

This plan took place sometime in the 1930's, was in use only a short time and was discontinued by Kroger. Mr. Schroeder thought perhaps if any of these stamps are in existence today they might be obtained from the Kroger Tax Department in Cincinnati."

OUR THANKS go to Mr. Caldwell, Mr. Hermann, Dr. Pruess, and Mr. Zimmerli for notes and information in this issue and material contributed for the article on mounting which follows.

MOUNTING STATE REVENUE STAMPS

The mounting of state revenues, as well as other revenue stamps, brings some problems not faced by collectors of postage stamps.

First, there are decalcomania transfers - "decals" for short, which present a special problem of their own, particularly when used.

There are meter impressions on cigarette packages, as well as extra large paper stamps, some of which are as large

or larger than, ordinary album pages. And there are tax tags in addition.

The decals in used condition must be enclosed in a mount so that they will not be destroyed. Decals are simply a built up coat of laquer or paint which slides off the backing card when wet and adheres to cellophane, glass, and other slick surfaces to which ordinary gummed paper stamps will not adhere. Used copies tend to flake off in small pieces if bent or not very carefully handled, and as a consequence should be put into a mount which is essentially a small envelope with a backing heavy enough to keep the decal stiff.

If the decal has been soaked off the bottle or other container, it is, of course, just a bit of paint and will break when dry. Usually, while still wet, these are placed on a smooth bit of card such as a calling card, or heavy paper, where they will stick by themselves without any more glue. These should still be placed in a mount.

For mounting decals most of those seen in other collections have been put in Visi-Tray mounts. PM Mounts and Crystal Mounts were also mentioned in replies received. In the latter case a piece of lightweight card is put in as a backing. Odd shaped decals can be hinged to this backing so they will not slip. We have seen other mounts used, the names of which we do not know, but essentially all are envelopes enclosed on two or three sides so the stamp will not fall out.

One of our readers has made mounts of his own and describes them as follows:

"I simply lay the stamp on a piece of 16 or 20 lb. bond paper, cover the stamp with a piece of cellulose acetate slightly larger than stamp, then a piece of laminating film the size of the mount. A warm iron (nylon setting on mine) is used to fuse the laminating film to the mount.

"The piece of cellulose acetate prevents fusion in that area so stamp can be removed if desired. By extending the acetate (to be continued).

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