

THE
STATE REVENUE NEWSLETTER

Editorial Office

THE STATE REVENUE SOCIETY

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CIGARETTE TAXES (continued)

Of the Alabama municipalities, the tax rates were as follows:

11 cities - 1¢ per pack

83 " - 2¢ " "

4 " - 3¢ " "

1 " - 4¢ " "

Of the Alabama counties, the tax rates were as follows:

3 counties - 2¢ per pack

2 " - 3¢ " "

Of the Colorado municipalities, the rates were:

3 cities - 1¢ per pack

23 " - 2¢ " "

7 " - 3¢ " "

Of the Missouri municipalities, the rates were:

1 city - 1¢ per pack

32 " - 2¢ " "

4 " - 3¢ " "

New Jersey's Atlantic City's rate was 2¢ per pack.

New Mexico's Santa Fe's rate was 1¢ per pack.

New York City's tax was 2¢ per pack.

In Tennessee, both Memphis and Shelby County were 1¢ per pack.

Of the Virginia municipalities, 5 had 2¢ rates and 1 a 3¢ rate.

"THE STATE REVENUE NEWSLETTER"
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There are notes to the effect that a total of 17 counties and municipalities in the four states of Alabama, Colorado, Florida, and New Jersey taxed other tobacco products as well. Over half of these were in Alabama.

In Alabama the rates shown were applicable only in the town or city. Rates in police jurisdictions are generally lower, usually half the city rate.

In Florida (not shown in our list) the taxes are locally imposed, state collected, and locally shared.

In New Mexico a 1955 act repealed the authority of municipalities to levy cigarette taxes and provided that the proceeds of a 1¢ additional State cigarette tax be distributed to local governments according to sales. A municipality may retain its cigarette tax if it had issued bonds to be paid from cigarette tax revenues. Santa Fe was the only city with this authority. The State Tax in Santa Fe was 1¢ less than in other municipalities.

In 1959 New Orleans collected \$1.4 million dollars on its excise taxes on alcoholic beverages:

40¢ per gallon distilled spirits
5¢ " " light wines
10¢ " " fortified wines
\$1.50 per barrel on beer with 6% or less alcoholic content

Although stamps are not involved it is interesting to note that cities in some states have wide taxing powers. For instance gasoline taxes levied locally, in rates from less than 1/2¢ per gallon to 5¢ per gallon were levied by:

193 Alabama municipalities
12 " counties
108 Missouri municipalities
60 New Mexico municipalities
12 Wyoming municipalities
2 Florida municipalities
4 Hawaiian counties
3 Mississippi Counties
17 Nevada counties

A count three years old when the report was written, which would date the count in 1958, turned up among other things for separate city, borough, township, and school district tax enactments - 671 real property transfer taxes - along with 845 income taxes, 2597 per capita taxes, 382 trailer taxes, and 367 admissions taxes to mention only the more numerous categories, in the state of Pennsylvania. No other state approached Pennsylvania in the number and variety of local jurisdictions which may enact such laws.

Florida's 1949 Act (Cigarettes) authorized municipalities to levy cigarette taxes at a rate not exceeding the state rate with a corresponding tax credit against the state tax. The state withholds 3% of collections to cover administrative costs and returns the balance to the municipalities in proportion to the collections. Proceeds from the state tax in areas outside the municipalities are reserved to the state. The rate was 5¢ per pack at the time.

OHIO - Stamp Taxes

Mr. O. R. Bloom tells us under date of December 29, 1963, that in the Akron Beacon Journal - Columbus, Ohio, date line on that day carried the following article:

State Laws going into effect Wednesday, (of interest to us) ELIMINATE the use of tax stamps and crowns on bottled wine, mixed beverages and beer and bulk sales of malt beverages, and require advance monthly payment of taxes on these by

manufacturers. (State Treasurer John D. Herbert already has received \$2,363,960 advance tax payments on beer and malt beverages.)

MORE STATE STAMPS GONE BY THE WAYSIDE!

Mr. Bloom also says that the 36¢ wine is now of the same design as the other values.

Mr. Applegate shows us some more of the Pennsylvania local real estate transfer tax stamps:

CONEWAGO TOWNSHIP SCHOOL DISTRICT (Dauphin County)

Printed in sheets of six, two rows of three, rouletted 9½ between.

1¢ green with black figures
5¢ " " " "
10¢ " " " "
50¢ " " " "



We understand that \$1, \$5, \$10, \$20, \$50, and \$100 values are also issued.

LONDONDERRY TOWNSHIP SCHOOL DISTRICT (Dauphin County)

Same design and description as the Conewago Township School District Stamps.

\$1 green with black figures



SOUTH HANOVER TOWNSHIP SCHOOL DISTRICT (Dauphin County)

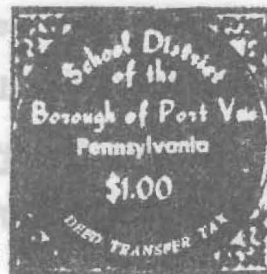
White paper, perforated 12½.

\$1 blue

We understand that \$2, \$5, \$10, \$20, \$50, and \$100 values also are issued.

SCHOOL DISTRICT OF THE BOROUGH OF
PORT VUE (Allegheny County)

A large square stamp. The picture does not do justice to it as the background is lined rather than solid. Rouletted 13.



\$1.00 violet

We understand \$5 green, \$10 blue and \$50 brown stamps also exist.

BOROUGH OF PORT VUE (Allegheny County)



Perforated 12

\$1 orange red

We understand \$5 green, \$10 dark brown, \$50 cerise, \$100 olive, and a \$20 color not known also exist.

BOROUGH OF VERSAILLES (Allegheny County)

Similar to Port Vue Borough but with an eagle bearing arrows. Perforated 12.



\$1.00 red orange

We understand \$5, \$10, \$20, \$50, and \$100 values also exist.

GEORGIA OYSTER TAX

2c OYSTER TAX PAID 2c
GEORGIA GAME AND FISH COMMISSION
1 Gal. Raw Shucked Oysters

Shipper

Date

The three current values in use, all on white paper, perforated 12 horizontally, are

1¢ green
2¢ blue
5¢ red

The 1¢ is for 60 ounces of canned oysters; the 2¢ for one gallon of raw shucked oysters; and the 5¢ for 1 bushel of oysters in shell.

Mr. Hermann also shows us some stamps new to us:

MINNESOTA OLEOMARGARINE TAX

This is a pressure sensitive type stamp.

10¢ black on white, die cut



TENNESSEE TROUT STAMP

For the year ending June 30, 1963,
perforated 12



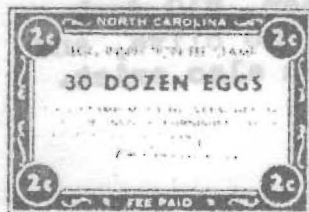
\$1 blue, with red serial number



MISSISSIPPI TOBACCO TAX

18¢ green, rouletted
about 7

Several other stamps in current use are:



NORTH CAROLINA EGG INSPECTION FEE

Perforated 12½, with
Ballentine signature.

2¢ blue (for 30 dozen
eggs)

BOAZ, ALABAMA, TOBACCO TAX

Decals on cream safety card with
black roulette between panes 7.

1¢ blue
2¢ yellow



The 2¢ is very faint, or rather
pale, and the lines of the safety
wording on the card show through it

PENNSYLVANIA CIGARETTE TAX

20 cigarettes blue (no monetary value
shown) Cream safety card, rouletted 7.

We understand these are the additional
tax stamps raising the rate from 6¢ to
8¢ on June first.

