

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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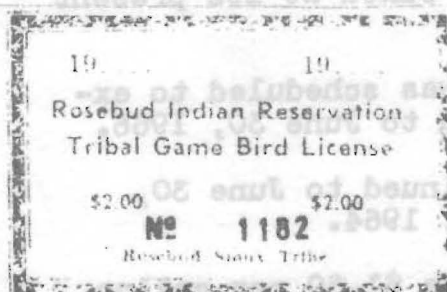
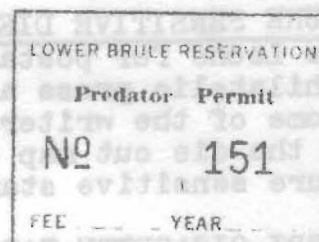
February, 1964

Whole Number 55

LOWER BRULE RESERVATION HUNTING STAMPS

We have four permit stamps from here, none of which show any monetary value. All are perforated 12 horizontally only. In each case the "No." and serial number are in red, and all are printed in black on white paper.

Deer Permit
Predator Permit
Migratory Waterfowl Permit
Upland Game Bird Permit



**ROSEBUD INDIAN RESERVATION TRIBAL
GAME AND FISHING LICENSE STAMPS**

We have three different varieties of these, slot perforated vertically only 7. The "No." and serial number in each case is in red.

\$2.00 gray green Fishing License
\$2.00 " " Game Bird License
\$5.00 " " Big Game License

MICHIGAN BEAR STAMP

1963 - \$2.00 yellow brown
perforated 12 all around.

The serial number is in
the same color as the stamp.

The stamp is on white paper.



KANSAS UPLAND GAME BIRD STAMP

1963 - \$1.00 brown on green, with
serial number in same color as
the stamp. Rouletted 7.

NEW MEMBERS

R-119 BURKHART, DON
129 West 23rd Street
Lorain, Ohio

U. S. (all fields), Canadian revenues,
Vatican and Topicals

OUR THANKS go to Mr. Applegate, Mr. Hermann, and Mr. Zimmerli
for notes and illustrations in this number.

PRESSURE SENSITIVE DIE CUT stamps are being put into use by
Sierra Leone for postal purposes and seem to be greeted in
the philatelic press as something new and unusual. It's too
bad some of the writers are not acquainted with state revenues
where the die cut map shaped stamps are quite common and the
pressure sensitive stamp is no novelty either.

MISSISSIPPI CIGARETTE TAX - The temporary increase which was to
expire July 1, 1964, has been permanently fixed at its present
rate.

VIRGINIA CIGARETTE AND TOBACCO TAX which was scheduled to ex-
pire on June 30th, 1964, has been extended to June 30, 1966.

VIRGINIA LIQUOR TAXES have also been continued to June 30,
1966. These, too, were to expire June 30, 1964.

KANSAS LIQUOR TAX on alcohol and spirits is \$1.50 per gallon.
It was formerly \$1.20 per gallon on 100 proof or less and
\$2.40 on over 100 proof.

OHIO CIGARETTE TAX of 1¢ per pack is the subject of a pro-
posed amendment to the Ohio Constitution, to be voted on.
If the voters approve this will be used to retire obligations
issued for providing public buildings and improvements.

PITTSBURGH SCHOOL DISTRICT REALTY TAX. We have seen a note
telling that this taxing authority has gained the right to
levy an additional 1 mill tax. We assume this is the regular
property tax and not an increase in the transfer tax.

PHILADELPHIA SCHOOL DISTRICT TAXES - The Philadelphia City
Council rather than the State Legislature, is empowered to
levy taxes, and set the rates. They cannot levy an income
tax on nonresidents.

The Lower Brule and Rosebud Indian Reservations for which stamps are shown on the first page of this number, are located in South Dakota.

OKLAHOMA TOBACCO TAX

Decals on yellow safety card, in panes of ten, black rouletted 8 between panes.



- 1¢ violet brown
- 10¢ green
- 25¢ blue

IDAHO OLEOMARGARINE TAX

On cream colored safety card, in panes of ten stamps, black rouletted 6½ between panes.



- 10¢ green

OHIO PACKET SEED INSPECTION STAMPS

Paper stamps, black 9½ between stamps, all those seen are straight edged on one or two sides.

OHIO DEPARTMENT OF AGRICULTURE

No. 21971

PACKET
SEED INSPECTION STAMP

Fee paid in accordance with Sec. 907.19,
Subsection (D) Revised Code of Ohio.

Director of Agriculture

- 1960 50¢ black on light yellow
- 1961 50¢ black on white
- 1962 50¢ black on light yellow
- 1963 50¢ black on blue

The serial number in each case is in black.

WYOMING CIGARETTE TAX

A decal, used, "State of Wyoming" at top, seal in center, and "4¢/Cigarette/tax/4¢" at bottom.

- 4¢ green

The design of this stamp is the same as that of a blue one already in my collection, but having a value of 2¢.

LIMITED OFFER: \$5 retail value in stamps
\$5 U. S. State Revenue Catalog
\$10 value - both for only \$5!

Offer withdrawn when stamp packets depleted.

"EL" HUBBARD
Box 1124
Sunnyvale, California

NEW MEXICO CHRISTMAS TREE TAX - by C. E. Foster

Some time ago I sent you information about a new revenue "stamp" for use in New Mexico on Christmas trees. The "stamps" materialized as seal-type metal tags.

A report on these tags has been received from Ray L. Bell, the State Forester.

The tags were received much later than anticipated, causing problems in getting them out to the vendors in time to be used (I figured this had happened, which is why I waited until January to check on the subject.)

As of early January, the department was not certain as to the exact number of tags which were sold as all of the vendors had not reported. Sales were believed to be over 200,000 (\$10,000), as one vendor, Mrs. Fermin Pacheco of Mora, sold 108,550 tags. Several thousand trees, however, were sent out of state before the tags became available.

There were two or three cases of apparent black market and these were handled through legal procedures. In one case, 70 trees were confiscated and sold to the highest bidder, the money being turned over to the School Fund. Individuals who cut their own trees were not required to tag them.

Tags are available to collectors at 5 cents each. Since the tags are serially numbered they must be accounted for, and the money turned into the General Fund. It is suggested that a stamped and self-addressed envelope be sent along with payment for the number of tags wanted.

The following is quoted: "If there would be only a slight demand for these tags by collectors, we would be glad to handle the requests individually, but if there would be many requests, it would be very helpful to us if you could consolidate the requests into one order from your office."

Since these are metal tags, I rather doubt that there will be a heavy demand, so suggest orders be sent direct. The request should be addressed to: Dean M. Earl, Chief of Timber Management, att: COST KEEPING, Christmas Tree Tag, New Mexico Department of State Forestry, P. O. Box 1079, Santa Fe, New Mexico 87501.

(Mr. Foster shows us one of these tags. It is 3/8" wide by 8 5/8" long, one end being slightly wider and double so the other end may be slipped through and locked. Embossed "NMSF XMAS TREE TAG" and a serial number.)

ALABAMA FEED TAX

1/4¢ Green on yellow, perforated 12½

Mr. Zimmerli has shown us the stamp listed above and advises that he will be most happy to send a copy to members of the Society for a stamped self-addressed envelope. His address is: Mr. R. H. Zimmerli, 313 North Main Street, North Syracuse, New York. Do not forget the stamped addressed envelope.



In a previous Newsletter he offered the 1/2 cent and 1¢ stamps of the same design for 10¢ in stamps or coil plus a stamped self addressed envelope. This offer is still good.

We have several Georgia city beer stamps which we believe we did not list previously. We believe all these were issued in early 1962 or before.

FORT VALLEY BEER TAX

5¢ red on white decal on cream safety card



DUBLIN BEER TAX

5¢ red on white decal on plain white card



EAST DUBLIN BEER TAX

4¢ blue on white decal on plain cream card,
rouletted 6½ between panes



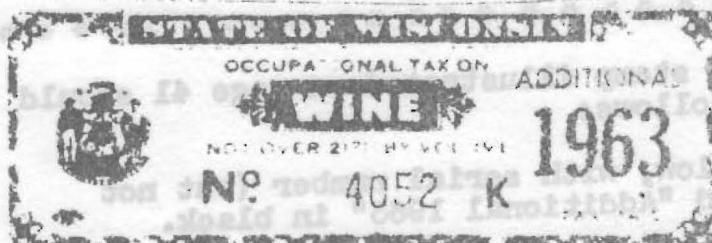
WARNER ROBBINS BEER TAX

3½¢ green on white decal on plain white
card



WISCONSIN WINE TAX - Not over 21% by volume

1963 Additional Tax Paid. Plain rouletted 6 3/4 by black
rouletted 9. Imprint "STEELOGRAPH INC. CHICAGO"



NEW MEXICO PHILATELIST - Mr. Foster, in writing about the New Mexico Christmas Tree Tags, enclosed a copy of this magazine, which is the official organ of the New Mexico Philatelic Association. Mr. Foster is the editor. The December-January edition contains articles on the Postal History of Mexico, a Mexican error, New Mexico Territorial Days, and a number of others, and is an interesting publication. Any one interested can contact Mr. C. E. Foster, Box 8382, Albuquerque, New Mexico.

STATE REVENUE CATALOG PRICING POLICY CHANGE - by Elbert S. A. Hubbard

The Hubbard State Revenue Catalog preface is being changed to read "PRICES ARE FOR STAMPS WITH VERY MINOR DAMAGE, ONE STRAIGHT-EDGE, OR MEDIUM OFF-CENTERING. Stamps with none of these defects are generally worth $1\frac{1}{2}$ to 2 times the prices quoted. (Please keep in mind that revenue stamps receive hard usage and are seldom in as good condition as the average postage stamps.)"

This pricing policy change is necessitated by:

- 1) The 15 year lapse between submitting of the catalog manuscript and the date of publication of the catalog. (Some State catalogs were updated during production; however, it is necessary to set a general rule.)
- 2) The marked inflation of the dollar in the last 15 years.
- 3) The dwindling dealers stocks, especially of the early and/or rare material.
- 4) Pressure of demand by specialists in revenues of an individual State.

The actual selling prices quoted by dealers and collector-dealers can vary widely from the catalog valuation due to unusual finds, sudden financial demands, and other factors.

Mr. Hubbard announces that his approval stock contains thousands of items priced years ago which will not be advanced in price to SRS members.

WISCONSIN WINE TAX - The stamp illustrated on page 41 should be further described as follows:

No value Red on yellow, with serial number (but not letter) and "Additional 1963" in black.