

THE
STATE REVENUE NEWSLETTER

Editorial Office

THE STATE REVENUE SOCIETY
4109 25TH AVENUE SOUTH-WEST
SEATTLE 6, WASHINGTON
98106

Volume 5, Number 10

May 1964

Whole Number 58

LOUISIANA CIGAR TAX

A used decal which shows that it came off a card with safety printing. This came from an old lot and date used is not known.

40¢ green on white

ARIZONA MALT LIQUOR

45¢ violet, perforated 12½,
with signature of Warren
Peterson, commissioner



MARYLAND BIG GAME HUNTING STAMP



Inscribed at left "For Archery only" and at right "Sign and attach to license/null and void after June 30, 1964"

\$3.00 black and brown on white paper, serial number in brown, perforated 12.

\$2.00 black on yellow, same as the \$3.00 except inscribed "For Fire Arms Only"

MARION COUNTY PARK AND LAKE - 1963

50¢ black on blue - Resident Fishing Permit
50¢ black on pink - Resident Duck Stamp

Both are rouletted 9½

BUFFALO CITY COURT

25¢ blue on blue (a lighter shade of blue ink than before)
perforated 12

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

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2870 Newport Ave., Omaha, Nebraska

PENNSYLVANIA - by El Hubbard

The 2¢ stock transfer stamp with greenish safety design exists in at least 12 varieties:

There are four perforation varieties of ST 27 (Wide and Tall - $21 \frac{3}{4} \times 27 \frac{3}{4}$ mm; five perforation varieties of the unlisted later WIDE AND SHORT stamps - $21 \frac{3}{4} \times 27$ mm (1947); three perforation varieties of the NARROW stamp - $21 \frac{1}{4}$ mm wide (one 27mm tall and two $27 \frac{3}{4}$ mm tall); and one flat plate printing. The usual perforation is apparently $12 \frac{1}{2}$ but a 12 comb was used also, and sometimes in conjunction with the $12 \frac{1}{2}$ comb. Some stamps have the 12 perforation or $12 \frac{1}{2}$ perforation only at the top or bottom.

The 1933 Beer stamps in the "pint" denomination have some interesting major varieties in which the "P" or "PINT" is about halfway over the "B" of "Bev."

The green B2 is the only one not seen in this variety.

There also is apparently one position in each sheet which has a dash under the "e" of "Bev."

The $\frac{1}{4}$ barrel stamp (B10) has a second overprint which can be distinguished by a very thin base on the "4" (the type is lighter face throughout the stamp and corresponds with the type used for the red overprint.) The stamps with part of two overprints showing make interesting and rare additions to collections of these stamps.

A constant variety of the $\frac{1}{8}$ barrel stamp (B8) has the "B" of "BEV." halfway under the first "B" of the overprint.

MICHIGAN LOCAL TAXES LIMITED

A law has been passed which prohibits any city or village taxing anything but an ad valorem property tax unless the tax was being imposed on January 1, 1964.

WISCONSIN LIQUOR TAX May be paid by means of a monthly return to be filed on or before the 15th day of the month following the month in which the liquor is first sold in the state or shipped into the state, in lieu of tax payments by means of stamps. This is effective June 6, 1964.

Thousands of old and scarce State Revenues to trade for your duplicates. Write for list and details. Approvals only if requested.

Kenneth P. Pruess
Experiment Station
North Platte, Nebraska 69101

MR. FRANK L. APPLGATE

From Mr. John Applegate, through Mr. Vanderford, comes some some biographical details which we believe those who knew him will be interested in knowing.

Frank Lindsay Applegate was born October 10, 1879, at Klamath Indian Reservation while his father, Oliver C. Applegate, veteran of the Modoc Indian war was commandant of that post.

He was the grandson of Lindsay Applegate, famous pioneer and one of the leaders of the "Great Emigration" to the Oregon Country of 1843.

He died at the Sacred Heart Hospital, Medford, Oregon, after a short illness, May 31, 1964, and was buried at historic Jacksonville, Oregon, the same city where he was married in 1905.

He had spent a lifetime as a stamp collector and dealer. His particular interest was devoted to State and Local Revenues, especially Hunting and Fishing stamps.

He was an authority on early California revenues and his work on these issues is still accepted as the "bible" on them.

He was a member and Past President of the American Revenue Association; a member of the State Revenue Society, and various local organizations. He was also a member of the Southern Oregon Historical Society, Sons of the American Revolution, and Knights of Columbus.

Surviving members of the family are:

- Widow - Lida Applegate, Medford, Oregon
- Daughter - Miss Ella Applegate, Medford, Oregon
- Daughter - Mrs. Thomas R. Barry, Medford, Oregon
- Son - M. Richard Applegate, Chicago, Illinois
- Son - Major John L. Applegate, Wichita, Kansas
- Brother - Roy Applegate, Portland, Oregon
- Brother - Oliver C. Applegate, Jr., Oakland, California

CIGARETTE TAXES - there are only two states not now taxing these: North Carolina and Oregon. Mississippi has a rate of 9¢ per pack, Georgia, Rhode Island, Vermont, and Wisconsin have 8¢ rates, and Iowa 5, and Kansas 6¢. The New York City rate is 4¢ per pack. Massachusetts will increase the tax from 6¢ to 8¢ per pack effective January 1, 1965.

MICHIGAN LOCAL TAXES

There is a law, effective August 28, 1964, which prohibits cities and villages from imposing a tax, other than a property tax, unless such other tax was being imposed by the city or village on January 1, 1964.

OHIO BEER AND WINE STAMPS which became obsolete on January 1, 1964, were destroyed by burning, according to the State Treasurer's office.

CIGARETTE STAMP STARTING DATES - by Elbert S. A. Hubbard,
S.R.S. President

In the November Newsletter, on page 26, a list of dates of adoption of State Cigarette stamps was given.
(Editor's note: These were taken from a government publication on state taxation)

Most of the dates agree with those in my catalog (and Cabot's earlier one) however the following differences were noted:

Hubbard Catalog

1924	Arkansas (1929, Georgia (1937)
1925	North Dakota (1927)
1926	Louisiana (1932)
1930	Mississippi (1932)
1932	Alabama (1935)
1933	Arizona (1935)
1935	Oklahoma (1933), Pennsylvania (1937), Wisconsin (1939)
1949	New Jersey (1948)
1952	Wyoming (1951)

Since Mr. Cabot and Mr. Applegate were very active in the 1924-1935 era, it would appear that the catalog is correct on most of these; however, where an earlier date is shown on the list, it is likely that the list is correct (only 3 cases- underscored above)

The 1937 entry for Georgia must be the date when a separate stamp began issue for cigarettes only. The earlier tax covered all tobaccos according to available information.

If any readers have proof of error in the catalog dates, I would be pleased to see the evidence and to make necessary corrections.

(Editor's note: As stated above, the dates were taken from a government publication on state taxes. We do not know how the information was obtained but we have noticed inaccurate information on other taxes given by state taxing units, in particular where the original act has been replaced by another and in most cases the dates given were for the act as at present in effect and apparently the writers had no knowledge of what came before.)

STATE REVENUE WANT LIST

--Small paper stamps

AIA. B5, C41, F29 ALAS. L1, 2, 2a. ARK. C2, 8a, 10a, 12, 14a, CR1, 2, 36, 44, 49b, 54, 59, 59X, 63, 64, 66, 70, 71. LA7. W28, 40, 47, 48, 49, 50, 51, 52, 53, 54, 55. COLO. WL22. FLA. D9, 10, 11. CF4, 7, 14. GR6. TA18. LI2, 3, 4. F10, II. FE16. GA. C37c. Fla, 2a, 10a. CS1, 1a, 8. IF22. SF8, 14. ID. M8, 9. IND. M6. KANS. D2, 8, 20, 21, 22, 23. C11a, L5a, 6a, 7a, 8a, 14a. MP4, 6. B19, 21, 28, 28a, F1, 2, 12, 16a, 16b. FE3, 8. KY. B19, 20. IL3, 11, 12, 12a. OL. FE1b, 21, 22, 23, 24, 25, 26, 27, 28, 29, 31, 32, 34, 35, 36, 37, 39, 43, 45A, 49, 50, 60, 92, 93, 114, 115, 134, 142a, 142b, 146b, 150a, 153. IA. LY1, M4. F12, 81, 82a, 83, 85b. PG10, 24. MD. L3, 5, 25, 32. W5, 9. MISS. T38, 39, 50, 51, 58, 59, 63, 65A. M9. F7, 8, 24, 25, 30. CS1, 7. NEB. W77a, 78, 79. N. MEX. W3. N. DAK. c14, 17. OHIO L7, A1, a, 1, j. R5a, 40a, 49a, 56, 56a, 57, 58b, e, 60a, 65, 69, 70, 76, 77. ORE. D11, 12, 14, 16, 25, 27. PA. D25, 26. R.I. T15, 16, 17. S. CAR. D10, 11, 12, 30, 31. BL9, 79. L5, 8, 11, 29. FE5. TENN. T10a, 34, 52b, c, 56b, 57, b, 111, 126. CR1a, 2, 3, 4. AM 5, 7, 8. F1, 64, 81, 88, 93, 106, 108, 110. CE1, 3, 4, 5, 8, 14. GC1, 2, 4, 11, 12, 20, 21, 22, 24, 33, 33a, 36, 39b, 41a, 51. TEX. D6, 7, 8, 9. W45. UTAH C2b, 18, a, 25a, 27a. RE1. VA. W2, 3, 4, 6, 8, 9. IB2a. F19, 23, 29a, 32, 32b. WASH. D6, 7, 8, 14. W. VA. F6, a, b. FE3.

I WILL ALLOW FULL CATALOG VALUE FOR ANY OF THESE SENT FOR MY REFERENCE COLLECTION. (I have owned many of these stamps in the past, but sold them to two prominent collectors.) "El" Hubbard, Box 1124, Sunnyvale, California.

RESIGNED

97-C

BOOTH, JAMES H.
Birmingham, Alabama