

THE
STATE REVENUE NEWSLETTER

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

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Whole Number 59

NEW EDITOR FOR THE NEWSLETTER

Beginning with the July issue, the Newsletter will be edited by

Mr. Nelson E. Caldwell
121 North 9th Street
Poplar Bluff, Missouri 63901

It has gotten to the point where I am unable to keep up with the Newsletter and get it out on time.

It has been an enjoyable experience and I wish to take this opportunity to thank the various members for their cooperation and assistance for news and new issue items.

I trust that you all will extend the same cooperation and assistance to Mr. Caldwell.

Your present editor will continue as Secretary-Treasurer until an election is held and a new one is named, and he will not be a candidate for that office.

LOUISIANA - Alcoholic Beverage Stamps

These will be discontinued effective July 29, 1964, and replaced by a reporting system. This is the effective date of the law, but the collector is given until November 1, 1964, to put it into effect.

MARYLAND - Recordation Tax Stamps

According to an opinion of the State's Attorney General, these must be sold only to persons offering instruments for record, which means that they can be sold only by the clerk of the county in which the deed is to be filed. They cannot be purchased in one county and used in another. This sounds like it might make unused copies difficult to come by.

MEMBERSHIP ROSTER - A large part of this issue of the Newsletter will be devoted to a current list of members and their collecting interests. Such interests change from time to time, and for some members we do not have this information. We would be glad to receive any corrections or additions for future listing.

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

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Poplar Bluff, Missouri 63901

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Sunnyvale, California

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\$2 " " " regular membership
\$4 " " " contributing membership
\$8 " " " booster membership

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Omaha 11, Nebraska

MEMBERSHIP LIST

HONORARY MEMBERS

- H-1 GEORGE D. CABOT (deceased) cataloger, writer,
collector, and dealer
- H-2 LEE HEFNER COMBS (deceased) avid student, collector
- H-3 FRANK L. APPLGATE (deceased) cataloger, writer,
collector, dealer
- H-4 JAMES SEVILLE, ex-collector, dealer, cataloger

MEMBERS

- P-109 ALANIS, RAY - Coins, stamps, world,
25-92 31st Street duck, license
Long Island City
New York 11102
- R- 74 BARTLEY, D. C. General collector, state
6111 - 21st N. E. revenues Washington only
Seattle, Washington
- P-106 BEATTY, FRANKLIN C.
Box 1505
Walla Walla,
Washington 99362
- R- 59 BELLIS, ROYAL E. General United States
3 Sturges Street
Binghamton, New York
- C-102 BENSON, R. K.
Route 6, Box 315
Port Orchard, Washington
- C- 81 BILL, JOSEPH W. Playing card and Ohio State,
5194 Sidney Road full packs of cigarettes,
Cincinnati 38, Ohio covered bridges, U. S.
Postage
- R- 26 BISSELL, H. S. California and United States
Box 217
Idyllwild, California
- C- 29 BLOOM, O. R. All local, possessions,
2559 South Hametown Road states, United States
Barberton, Ohio

MEMBERSHIP LIST

HONORARY MEMBERS

- C- 12 BRAMER, JOHN P.
3712 - 85th Street
Jackson Heights 72
Long Island, New York
- R- 13 BREWER, WALTER M. Just a few states and
3219 Homer Street United States
San Diego 6, California
- R-119 BURKHART, DON U. S. all fields, Canadian
129 West 23rd Street revenues, Vatican, and
Lorain, Ohio topicals
- R- 72 CALDWELL, NELSON E. U. S. postage and revenue
121 North 9th Street 1847-1960, U. S. non-Scott
Poplar Bluff, Missouri revenues, state, local and
63901 foreign revenues, Bureau
Precancels, Local precancels,
world postage 1840-1940
- R- 41 CARLSON, WALTER E. State revenues
1311 Adams Street N. E.
Minneapolis, Minnesota
- R- 38 CARVER, FRED. E. Washington State Revenues,
1509 Summitview Avenue topical (plants on stamps)
Yakima, Washington 98902 United States
- R-105 CASE, MRS. ELLEN United States
8552 Nestle Avenue
Northridge, California
- R- 64 COATES, WILLIAM W. Document and general types
2730 Trust Avenue
East Bakersfield,
California 93306
- R-107 COBLE, WALLACE L.
724 State Street
Adrian, Michigan
- B- 8 COMBS, LEE Locals, possessions, states
264 Tigertail Road and United States
Los Angeles 49, California
- R- 98 DEAN, G. DONAVAN U. S. Revenue, trout stamps,
216 Stadium Drive first day covers, plate
Middleville, Michigan blocks, match and medicine.
Also music, fishing, and
gardening

- C-117 DeLEUZE, C. W. U. S. and precancels of Pennsylvania, Ohio, Kansas and Texas, Egypt, UAR, Italy and colonies, Great Britain, worlds fairs, space, etc. Picture post cards, railroad, planes, space, NB & LL HO Model railroad, movies (8mm) and slides (35mm & 127)
- R-121 DUNHAM, J. H., Jr. 530 Electric St. Scranton 9, Pa.
- P- 50 FOSTER, CLARENCE E. Home state and United States
5508 Madeira Place N. E.
Albuquerque,
New Mexico 87110
- R- 46 FOSTER, JEROME B. M del railroading, stamps general collection United States and foreign, including revenues, locals, match and medicine, etc.
9 Ainsworth Road
Winchester
Massachusetts
- R- 8 GATES, ROY United States and ration
215 - 11th Ave. N. E.
St. Petersburg 1,
Florida
- C-108 GRAY, ERIC A.
172 West Chestnut Avenue
San Gabriel,
California 91776
- R- 49 GREEN, DICK All fiscals but active in only a few states, principally Utah, Christmas and charity seals and poster stamps
P. O. Box 248
Waterford, California
- R- 56 HALLIDAY, DR. W. R. General, including U. S., state, and foreign revenues
1117 36th
Seattle, Washington
- P- 55 HAYNES, ROBERT Stamp dealer
2932 - 115th Street
Toledo, Ohio
- C-123 HENELY, AMOS L. State tax, especially Nebraska. No decals, no meters.
4236 Himebaugh
Omaha, Nebraska 11

- R- 42 HERMANN, CHAS. H. State and local revenues,
10124 Samoa Avenue U. S. tax paid, all United
Tujunga, California 91042 states including Americana
(seals package stamps, etc.)
gems and minerals
- R-103 HILTON, M. S. United States, state, foreign
Box 73 revenues and tax paid, perhaps
Elkhorn, Wisconsin 53121 partial to Wisconsin and Canada
- P- 91 HOCHMAN, ABE. Match and medicine, tax paid,
6528 Gentry Avenue beers, precancelled battleships
North Hollywood, California
- P-120 HOLLANDER, SAMUEL J.
167 Overlook Terrace
Roslyn Heights, New York
- R- 22 HORNEY, WM. R. Just a few states and United
Centreville, Maryland States
- R- 62 HOWARD, FRED M. Ohio sales tax and revenue stamps
151 Worth Avenue
Palm Beach, Florida 33482
- B- 1 HUBBARD, ELBERT S. A. Collector and dealer local,
3739 Benton possessions, states, and United
Santa Clara, California States revenues
- P-111 HURT, MILLER H. Playing card revenue stamps
1679 Turnbull Canyon Road
La Puente, California
- P-115 IVESTER, HERMAN All state and United States
Grady, Arkansas revenues
- P- 85 JENSEN, NELS V. R- 56 HALLIDAY, DR. W. R.
601 Pennsylvania Avenue
St. Cloud, Florida
- P- 71 KEISER, IRVING Local, possessions, state, and
3783 Pukalani Place United States
Honolulu 16, Hawaii
- C-113 KOCH, GERARD P. C-123 HENLEY, AMOS L.
P.O. Box 103
Woodland, California

P- 70	KOEPPPEL, ADOLPH 600 Old Country Road Garden City, New York	Just a few states
R- 58	LICHTENBERGER, R. W. 1003 Second Street Brilliant, Ohio 43913	All United States and states
B- 7	MAKEPEACE, COLIN MacR. 1030 Hospital Trust Bldg. Providence, Rhode Island	Collector, early issues, states and United States
R- 32	MARKEY, JOSEPH 8546 Prest Detroit, Michigan 48228	States and United States
R- 16	MEYER, EDWIN H. 3408 North 83rd Street Scottsdale, Arizona	Local, states, and United States
B- 67	MONGAN, ARTHUR J. Box 146 Gibbstown, New Jersey 08027	World wide revenues, es- pecially U. S., Canada, and British Empire. British Empire and general
R- 63	MORSE, RUSSELL A., JR. 6504 Field Street Arvada, Colorado 80002	Revenues of United States, Iowa, Colorado. Postage of British Europe, India. Foreign precancels, U. S. regular issues, fishing and hiking
C- 51	OSTROM, EVERETT S. 1399 Draper Street Kingsburg, California	States and United States
R-100	PAYNE, ETHEL M. 242 North Western Avenue Los Angeles, California 90004	Literature
P- 28	POORE, REV. ELWOOD S. Box 373 Sioux Rapids, Iowa	
C- 45	POWELL, MRS. ROBERT 400 Third Street Traer, Iowa	Documentary, stock tran- sfers, hunting stamps. Hobby: hunting and fishing
B- 48	PRUESS, DR. KENNETH P. North Platte Experiment Station North Platte, Nebraska 69101	Insects on any type of stamp or seal, photography hunting, fishing, bowling

R- 65 RASSWEILER, JOHN K.
902 Maple Avenue
Downers Grove, Illinois

R- 61 RAVELLI, JAMES W.
P. O. Box 3921
Portland, Oregon 97208

P-110 REED, CHARLES A.
4059 Garrett Drive
Columbus, Ohio

R- 92 RICHARDS, ROBERT
116 King Street
Pottstown, Pennsylvania

P- 94 ROETHE, CHARLES E.
Fennimore, Wisconsin

R- 35 SCHONFELD, JOSEF
4543 West 8th Avenue
Vancouver 8, British
Columbia, Canada

R- 96 SCOVILLE, OGDEN D.
3156 Wilshire Boulevard
Los Angeles 5, California

R- 20 SCULLY, DR. FRANCIS J.
904 Medical Arts Building
Hot Springs, Arkansas 71901

C- 36 SHELLHAMER, ROBERT H.
2364 Crestview Road
Pittsburgh 16, Pennsylvania

R-116 SMITH, MRS. O. T.
Box 757
Mathis, Texas

R-114 SMOTHERMAN, TRAVIS E.
1220 North Spring Street
Murfreesboro, Tennessee
37130

General state revenues,
particularly fish and game
stamps, U. S. plate blocks,
British North America, U. S.
and B.N.A. postal stationery

Foreign revenues and
volley ball.

Topical, types only

Revenues and revenue
literature

Local and state

U. S. possessions revenues,
tax paid, and revenue
stamped paper, literature

U. S. and general postage,
U. S. precancels and
revenues (Tennessee and
Kentucky primarily) charity
seals, first day covers,
coins and paper money,
Indian relics, archaeology.

P- 52	SPRINGER, SHERWOOD 6719 Seventh Avenue Los Angeles 43, California	Dealer some states, match and medicine and tax paid
R- 90	STAUFFER, NEVIN A. 6-8 South Fifth Street Columbia, Pennsylvania	State revenues, charity, religion, cigar, cigarette, tobacco, beer, wine, liquor expositions
B- 5	STROCK, DAVID C. 4109 - 25th Ave. S. W. Seattle, Wash. 98106	General collector, giving preference to revenues, world wide.
C-118	THILL, DR. ALBERT E. 210 Center Road Monroeville, Pennsylvania	U. S. State and foreign revenues
P- 99	TIPPIN, B. E. 1112 Nadine Avenue Modesto, California 95351	
P- 54	TRICKER, MRS. LILLIAN M. 4724 Kingessing Avenue Philadelphia, Pennsylvania 19143	Home state and United States
R- 21	TURNER, GEORGE T. 408 A Street, S. E. Washington D. C., 20003	States, United States literature
P- 24	TURNER, MORT D. 1101 Sunset Drive Lawrence, Kansas 66044	World
R- 66	VANDERFORD, E. L. 532 San Miguel Way Sacramento 19, California	State issued hunting and fishing stamps and Federal duck stamps
P- 44	WALKER, COLONEL R. K. 6916 Southside Drive Louisville 14, Kentucky	Collector and dealer, United States
P- 95	WARD, RAYMOND W. 4048 Third Avenue San Diego 3, California	
P-122	WILLIAMSON, KEN E. 1005 Third Street Indiantown, Florida 33456	
R-112	WOODHURST, GEORGE C. Box 53 Centralia, Washington	World revenues and guns

R- 69 ZIMMERLI, R. H.
313 North Main
North Syracuse, New York
13212

United States, British
North America, Civil
War Guns, Fishing
License Stamps

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

Kenneth P. Pruess
Experiment Station
North Platte, Nebraska 69101

* * * * *
* MASSACHUSETTS DEED TAX
* stamps are 37mm x 15½ mm
* with imprint of the
* American Bank Note Company.
* Perforated 12.
*
* 10¢ is dark gray, with
* violet value and blue
* serial number

The last report we had, some time ago, was that only the 10¢
and the \$1 values came in the new size. Perhaps others have
been issued since.

INDIANA INTANGIBLE TAX - Mr. Hubbard tells us that the state
quit issuing the 15¢ value with the 1963 set.

IDAHO BEER STAMPS are no longer in use.

MOUNTING STAMPS - Mr. Beatty gives us a couple of suggestions.

- 1 - In mounting heavier items, like postal cards, etc.,
he found a system that works for him on standard album
pages. He simply uses a full size stamp hinge on the
item, not folded, but all flat on the place where the
hinge will be, and then uses a Pres-A-Ply label folded
as a hinge, with that part of it that is on the card
or stamp over the peelable hinge, so that the Pres-A-
Ply "hinge" does not come in actual contact with the
item mounted. There is no bleeding of deleterious
chemicals to discolor the item and you have quite
a peelable hinge if necessary. Actually 1/2 of a label
is sufficient for most items.
- 2 - The other mounting idea is that by moistening stamp
hinges with a swab of cotton saturated with ordinary
rubbing alcohol (30% water) you can lightly hinge mint
stamps with very little damage to the gum.

OHIO LIQUOR SEALS are no longer in use, according to Mr. Bloom.

STATE REVENUE WANT LIST

--Small paper stamps

ALA. 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. L47, W28, 40, 47, 48, 49, 50, 51, 52, 53, 54, 55. COLORADO WL22. FLA. D9, 10, 11. CF4, 7, 14. GR6. TA18. L12, 3, 4, F10, 11. 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. LA. LX1, 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. OREGON 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. CCl, 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.)

"E1" Hubbard, Box 1124, Sunnyvale, California

OHIO PACKET SEED INSPECTION STAMPS - Mr. Bloom, writing some time ago, received the following information from

Mr. Charles L. Sciple
Specialist in Charge
Seed Inspection Section
Division of Plant Industry
Reynoldsburg, Ohio

"We have available for sale, stamps for the years 1963 and 1964. There are ten stamps per sheet and the stamps cost 50¢ each. The sheets are not numbered but the individual stamps are. It is my understanding that the old obsolete stamps may not be distributed from this office because The Seed Law requires that a refund be made of all packet seed stamps purchased and not used each year. The stamps are usually burned after auditing." The years they have now should be 1964 and 1965.

PENNSYLVANIA LOCAL DEED TAX - We have the following additions and corrections to Mr. Applegate's list:

BOROUGH OF BRENTWOOD - color of the \$10.00 is blue
SCHOOL DISTRICT OF THE BOROUGH OF BRENTWOOD - color of the \$10.00 value is red

PATTON TOWNSHIP - Additional values:

\$10.00 green

100.00 red

CLAIRTON - The correct color of the \$100 is gray instead of blue

These notes were given Mr. Applegate by Dr. Thill, and passed on to us.

BOROUGH OF BRADDOCK - Mr. Hermann informs us that he has the \$50.00 value from this Pennsylvania town, color orange and black.

INDIANA CIGARETTE TAX - Mr. Hermann tells us of the changes when the tax was increased in 1963:

The meter went from blue to green

The map decal from yellow to pink

The other small decal to red design with orange background

REMOVING STAMPS FROM PAPER WITHOUT LOSS OF SAFETY DESIGN OR COLOR IN PAPER - Mr. Hermann gives us his procedure in writing about trading stamps, but it would also work on any other stamps as well. The editor has used part of this in removing some British and Indian bill stamps and "special adhesive" from paper. Some of these change from green to yellow or blue when wet and cannot be soaked.

He says: "I use a plastic container with tight lid as used in refrigerator to store foods. I put about 1/2 inch of water in it and a rack to keep pages up off the water. One hour or two to overnight will loosen any of them and they dry quickly on newspaper, then place in a big telephone book or mail order catalog to press. The warmer the water, the quicker they are loose."

WEST VIRGINIA CIGARETTE TAX - Mr. Lichtenberger tells us that in 1963 this state was using a cigarette decal, printed in blue on yellow background. Map in center, "WEST VIRGINIA" in arc at top, "20" on map, "Cigarettes" at right below map, and "TAX PAID" at bottom on a ribbon.

OHIO BEER TAX - Mr. Lichtenberger also shows us a "stamp" from this state imprinted on the bottom, or top, of a beer can. State Seal in center, "Alcohol more than 3.2% and not more than 7% by weight" around circle at top, "STATE OF OHIO" between this inscription seal, above the seal, "MALT BEVERAGE/TAX 1 1/2 CENTS" on scroll below seal. "S 8" and copyright mark below whole design.

WYOMING FERTILIZER TAX STAMP - Mr. Hermann tells us that he found a small square label, yellow paper, perforated $11\frac{1}{2}$, reading in heavy face caps and lower case "Registered/Wyoming Dept./of/Agriculture/Fertilizer Law/Sec. 34-1102/Session Laws/1947" in eight lines, black, approximately 20 x 19 mm.

His first efforts to find out more about this stamp were not answered; however, in March of this year he received a letter from the new Commissioner of Agriculture, O. Henry Engendorff, which reads as follows:

"In reference to your letter of March 4, 1964, addressed to Mr. Everett Spackman, please be advised that only one stamp was used in connection with fertilizer, regardless of the size of container.

"In reply to your second question, there was only one set of stamps issued and that was in compliance with the laws of 1947.

In reply to your third question, these stamps were discontinued in 1951.

"In reply to your fourth question, all of the old unused stamps were destroyed in accordance with the law when the 1947 law was repealed, requiring these stamps to be used."

Mr. Hermann says that as far as he knows the one lone stamp he has is the only one in the hands of collectors.

SOUTH DAKOTA HUNTING STAMP - Mr. Hermann tells us that he has a nice used copy of the \$25.00 non-resident small game license stamp similar to 1962 with large border containing month and date to punch out. Black on blue, red year date and serial number. (This would be 1963 stamp).

WISCONSIN WINE STAMPS - Mr. Hermann writes that the tax raise mentioned in the Newsletter, page 2, August 1963, made some "impossible" values so that the value is now given in gallons.

As an example, the $22\frac{1}{2}\%$ stamp would be 25.3125¢ under the new rate.

As in 1959, a provisional stamp was issued, red on yellow surfaced "Additional/1963" tax paid.

The same basic stamp reading "not over 21% by volume" is used with "OVER" or "UNDER" reading up at right of seal and gallons at right in black.

At the time of writing, he had the following:

"OVER" red stamps - 2.4 gallons and 3.0 gallons
"UNDER" green stamps - 1.5, 2.4, and 3.0 gallons

MISSISSIPPI BEER AND WINE - Mr. Hermantells us he has a
28¢ like the dark blue 48¢. 28¢ light blue, used in pairs.

MISSISSIPPI TOBACCO - He also tells us that the decal
tobacco tax listed on page 3 of the August 1963 number
are not the same as listed in the catalog T88 to T102,
and several unlisted varieties have the design in black
with a blob of color for background.

Current stamps in similar design are all in color (no black).
He has (used copies)

1¢ green
3¢ red orange
4¢ light blue
5¢ purple

FLORIDA DOCUMENTARY TAX - The courts have held that shares
of stock authorized, issued and sold outside of the State
are not subject to the documentary stamp tax.

GEORGIA TAX INCREASES - Effective March 1, 1964, the fol-
lowing changes were made:

Cigarette tax raised from 5¢ to 8¢ per pack.
Imported distilled spirits \$3.75 per wine gallon.
Imported alcohol \$5.25 per wine gallon.
Liquor exported from Georgia - tax of 15¢ per wine
gallon was repealed.
Beer - tap or draft beer is \$10 per 31 gallons
Malt beverages sold in cans or bottles is 4½¢ for
each 12 ounces.

PITTSBURGH, PENNSYLVANIA, has a 1% realty transfer tax.
According to Mr. Applegate there are no stamps issued in
fixed amounts, but they do have a stamp bearing a serial
number on which the value and date are written in.

NEW YORK CITY CIGARETTE TAX was changed from 2¢ to 4¢ on
June 1, 1963.

FLORIDA CITRUS TAXES were changed in July, 1963, as fol-
lows:

Oranges and grapefruit, basic tax 6¢ a box, with an
additional 3¢ per box on oranges until June 30, 1967.
An additional 2¢ per box applies to grapefruit,
making a total of 8¢. Former rates were 6¢ per box
on grapefruit and 10¢ per box on oranges.