

# THE STATE REVENUE NEWSLETTER

Editorial Office  
THE STATE REVENUE SOCIETY  
1441 Urbana Lane  
Lincoln, Nebraska 68505

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Whole Number 69

COLORADO NOTES - The following items were submitted by Russell Morse.

The illustrated pair of WL10, imperforate between stamps, may be a proof. This is uncanceled, without gum, and on heavy white paper.

Also shown us was a proof sheet of FL3. The sheet of 20 stamps (5 x 4) is imperforate and printed in black on cardboard. You might add this to the catalog as FL3-P.

The State cigarette stamp is a decal, blue and black.

Greeley - Black on white cardboard, rouletted. For use on cigarettes.

Silverton - 3¢ bright red decal.

Steamboat Springs - 2¢ bright red, decal (not illustrated).



Both Mr. Morse and Mr. Hermann submitted notes on the catalog addenda. Your editor is assisting on a revision of the Liquor and Wine stamps. There are some desirable unlisted stamps to watch for. Colorado collectors question the existence of WL52, 60a, and 61. Can someone confirm these? The stamp listed as WL62 should be listed as LT3.

A vertical pair of BE2, imperforate between, has been reported. There are at least three major varieties of BE4:

- A. normal panto and large position numbers
- B. panto sideways with large position numbers
- C. normal panto with small position number and line under number.

STATE REVENUE NEWSLETTER  
official organ of  
THE STATE REVENUE SOCIETY

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DUES: \$2 per year. Please send to  
the Secretary-Treasurer.

HERMANN IS NEW ASSISTANT EDITOR -

We are pleased to add Charles H. Hermann to our editorial staff. His primary duty will be editing of catalog addenda but we will also see, as in the past, many other contributions under his name. Charles spent many hours reviewing the addenda which appear in this issue and made many important additions. He also contributed listings of Trout and Egg stamps which are published under his name and which would otherwise have been impossible at this time. Charles has been a regular contributor to these columns and to American Revenuer. For almost 20 years he had a column in Weekly Philatelic Gossip. It would be difficult, if not impossible, to find a person more knowledgeable about all State Revenues. Many thanks, Charles, for 'volunteering'.

Our thanks to E. L. Vanderford for contributions not other acknowledged in the Trout listings. "Van" sent a long list of recent fish and game stamps which we hope to include in the next issue.

SECRETARY'S REPORT -

New Members:

#127 Schur, Stanley E.  
8243 - 17th Ave. N. E.  
Seattle, Washington 98115

U.S. and State Revenues;  
Proposed by David C. Strock

#128 Mason, Robert A.  
1506 Fincke Ave.  
Utica, New York 13502

U.S. and State Revenues,  
Yemen, and Indian Native  
States. Proposed by K. P.  
Pruess

#129 Gibbs, C. Dorance  
223 North 20th  
LaCrosse, Wisconsin 54601

U.S. postage and revenues,  
State Revenues, British  
Colonial postage. Proposed  
by K. P. Pruess

Resigned:

#71 Keiser, Irving

Address Correction:

#56 Halliday, Dr. William R.  
1117 - 36th Ave. E.  
Seattle, Washington 98102

TEXAS MALT LIQUOR - Remainders are to be destroyed when these stamps become obsolete Sept. 1. Until then, collectors may purchase these but must buy full sheets of 10. Orders should be sent to: Jesse James, State Treasurer, Liquor Tax Division, Austin, Texas. Payment must be by Money Order or Cashier's Check. The following stamps are listed as available:

24-7 oz.	21	66/100¢
25-7 oz.	22	56/100¢
24-12 oz.	37	13/100¢
25-12 oz.	38	68/100¢
32-12 oz.	49	50/100¢
36-12 oz.	55	69/100¢



NEW AND PROPOSED TAXES - We list only those which may involve stamps. News about the ultimate fate of proposed legislation would be appreciated.

Realty Transfer Tax - This has been proposed in California, Idaho, Nebraska, New Mexico, New York, and Ohio; also Utah. Georgia and Nevada have already passed this tax. In most cases these laws, if passed, will not be effective until Jan. 1, 1968 and then only if the Federal tax is repealed. We suspect many other States are considering this tax.

Cigarette Taxes - New Mexico is considering new or increased taxes on cigarettes, cigars, and pipe tobacco. Tennessee has increased the tax to 7¢ a pack on cigarettes. Increases from 8 to 9¢ in Oklahoma and from 3 to 5¢ in Alaska are proposed. West Virginia has repealed the 6¢ per pack tax. How often does this happen? States frequently dispense with stamps but rarely the tax!

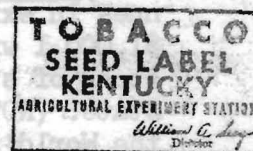
Texas Malt Liquor tax is to be collected on a reporting basis rather than by use of stamps. A tax on soft drinks has been proposed in Texas but it is doubtful that stamps would be used.

Idaho Oleomargarine tax is to be discontinued later this year.

Pennsylvania - A tax has been proposed on unredeemed trading stamps. These stamps would have to have a cash value stamped on them and stamps unredeemed within one year would be subject to a tax of 5% of the value shown. Would this make trading stamps State Revenues? We will worry about that when, and if, this law is passed.

ILLUSTRATIONS - We were able to redo part of the defective illustrations which appeared in the last issue and include these on an unnumbered page which can be cut up and pasted in appropriate places.

KENTUCKY SEED - The illustrated Tobacco seed inspection stamp is black on yellow. This is a coil stamp rolled vertically. Our thanks to Charles Hermann for this and the following.



While not State Revenues, the seals issued by Kentucky Seed Improvement Association might be considered forerunners and are interesting additions to a collection. The first variety was used about 1960; the others about 1962 to date:

1. Blue and red on blue paper  
a. dark blue on dark blue paper
2. Same, but asterisk added at lower right (like illustration)
3. Same as 2 but light blue paper



Mr. Hermann also submitted a fertilizer inspection label similar to the feed labels. This is black on white, imperf., 67 x 95 mm., Thomas Cooper signature. The copy shown us has been punched "VOID" and was for 80 pounds of 6-8-6 fertilizer manufactured by International Minerals & Chemical Corporation.

PENNSYLVANIA STOCK TRANSFER - Frank Sternad shows us an unlisted variety. This is the \$20.00 value of 1936 without overprint which can be listed as ST18a. He found several copies, all punched. Has ST18 with overprint ever been confirmed?

Who said the State Revenue Society has a monopoly on the initials SRS? President El Hubbard has been hired by another SRS! He is a Standards Engineer with the Space and Re-entry Systems Division of Philco-Ford. This SRS is manufacturing equipment for the Apollo missions.

Our thanks to Mr. Bloom and Mr. Sternad for otherwise unacknowledged contributions to the addenda which appear in this issue.

BECOME A SPECIALIST DEALER IN YOUR STATES REVENUES! I no longer have the time to satisfy collector demands for stamps, altho I have the only notable stock of State Revenues in existence. For \$500 - \$1,000 I will sell you a wholesale stock of stamps of your favorite State. (NOTE: To my original stock, the World's largest, have been added the next three largest - those of Cabot, Applegate, and Cabot.) Satisfaction guaranteed. "E1" Hubbard, ARA 1, SRS 1, 3739 Benton, Santa Clara, Calif. 95051.

WANTED - REVENUES-TAX PAIDS-REVENUE STAMPED PAPER OF - THE U.S. POSSESSIONS Before, during and since U.S. administration. Philippines; Puerto Rico; U.S. Virgin Islands; Vera Cruz, Mexico, during U.S. 1914 Occupation; Hawaii & Alaska. Free of Tax Cigarette Labels. Literature on Entire World's Revenues.

ROBERT H. SHELLHAMER  
2364 Crestview Road  
Pittsburgh, Pa. 15216

NEBRASKA NEEDED FOR STUDY AND EXHIBIT: Will buy at 2X catalog or trade 4X catalog for L9, 58, 59; W75, 76, 78, 79; B17, 46; EB1, 2; mint liquor, wine & cigarette decals \$1-3+; feed tags 50¢. Send at your price or will make offer on all other Nebraska, including most common in quantity.

Kenneth P. Pruess  
1441 Urbana Lane  
Lincoln, Nebr. 68505

INDIANA EGG - Illustrated at the right is a Type II egg stamp as listed in the addenda. We did not have space to include it in sequence but it looked like too good an illustration to discard.

## CATALOG ADDENDA AVAILABLE AS SEPARATES

Two of our members like to keep their Newsletters intact and have asked if we could send extra copies of the addenda to insert in the catalog. This sounds like a good idea to your editor but he feels this service should be provided only dues-paying members. How many members want these? Please send a large self-addressed stamped envelope if you desire pages from the May issue. If there is sufficient interest, we will decide on a price by July.

IDAHO OLEOMARGARINE STAMPS AVAILABLE TO COLLECTORS - We have been advised that Idaho will keep a small number of stamps on hand after the repeal goes into effect May 30 and they may be purchased by anyone desiring to do so at face value. They have a 10¢ value for colored and 5¢ for uncolored margarine. At this writing we do not know if there might be more than one variety of each available. Orders, accompanied by payment, should be sent R. P. Peterson, Deputy Tax Collector, Misc. Tax Division, Box 36, Boise, Idaho 83707.

Have you seen the publicity our society is receiving in the philatelic press? We hope this will result in an increase in the active membership. Do you know someone who might like to join? We will be glad to supply a sample copy and membership application.



FOULRY CO.

NAME OR NUMBER \_\_\_\_\_

GRADE - B -

GRADE \_\_\_\_\_

SIZE \_\_\_\_\_

OCT 16 1950

DATE OF DELIVERY \_\_\_\_\_

STATE REVENUE ADDENDA - Hubbard  
INDIANA

CIGARETTE:

1947. Add: Black roulette  $6\frac{1}{4}$ .

C1	$\frac{1}{2}$ ¢ yellow (Cigarette papers)	.10	.05
C2	$\frac{1}{4}$ ¢ yellow (Cigarette papers)	.10	.05
C3	10 cigs., pale yellow	.25	.10
C4	20 cigs., pale salmon	.15	.05
C5	50 cigs., tan	.35	.25
	a. clear roulette	.50	



1951?. Heavy black print on cream card  
roulette  $6\frac{1}{4}$ .

C	5 cigs., orange	—	—
C	20 cigs. pink, pale pink oval in center	—	.10
	a. colorless oval in center	—	.25

1955?

C	12¢ red (Cigarette papers)	—	—
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1955. Map outline decal. 9 x 15 mm. Design  
in black.

C	20 cigs. yellow	—	.10
C	20 cigs. red (1964)	—	—
C	20 cigs. blue (1965)	—	—

1957? Seal at lower right corner, design  
in black.

C	20 cigs. yellow, red safety	—	—
C	20 cigs. yellow, blue green safety	—	—



19 ? New design, 9 x 9 mm, black design.

C	20 cigs. green, red violet safety	—	—
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19 . Like preceding but design in color.

C	20 cigs. red, yellow background, red safety	—	—
C	20 cigs. blue, yellow back- ground, red safety	—	—

19 . Similar, black design with area inside  
map in color.

C	20 cigs. black, red center, red safety	—	—
C	20 cigs. black, blue center, red safety	—	—

STATE REVENUE ADDENDA - Hubbard  
INDIANA

DOCUMENTARY: (Discontinued 1964)

D76a change to vertical pair, imperf horizontally	AU		
D91 should be listed as <u>black</u>			
D101	.10	.10	
D102	.20	.15	
D110	.10	.10	
D111	.15	.15	
D116		2.50	
D117 (red)		5.00	
1947. Add: "TO DATE" and prices			
\$5.00		2.00	
\$10.00		3.00	
\$2.50		1.50	

LIQUOR:

L3a light brown	1.50	
L3b very deep brown	2.50	
1935. Add: a. vertical safety design (mint only).		
L6a	2.50	
L8a	1.50	
L9a	1.00	
New prices:		
L11		.75
L15		.35
L16		.45

1941. Raise to 50¢ each in used condition.

1943. Like last illustration in catalog. On lilac safety card rouletted  $6\frac{1}{4}$ ;  $2\frac{1}{2}$  mm black serial nos. a. large  $4\frac{1}{2}$  mm tall serial. b.  $2\frac{1}{2}$  mm silver serial. c.  $4\frac{1}{2}$  mm silver serial.

L22	$\frac{1}{2}$ pint orange	1.00	.25
a.			.50
	b. (serial reads down)		
L23	1 pint lilac	1.00	.30
	c. (serial reads up)		
L24	1/5 gal. brown (silver serial)		.95
L25	1 quart gray		.75
	c. (serial reads up)		

1951? Vertical serial panel ( $4 \times 19$  mm). Black design on colored background.  $2\frac{1}{2}$  mm black serial reading up.

L	1/10 gal. pale blue		
L	$\frac{1}{2}$ pint orange		
L	1/5 gal. brown		
L	1 pint violet		
L	1 quart gray		

195. Similar but white each side of serial panel ( $7 \times 22\frac{1}{2}$  mm). Black design and black  $4\frac{1}{2}$  mm serial numbers (see Wine listing for illustration).

b.  $5\frac{1}{4}$  mm serial numbers, serial panel  $7\frac{1}{2} \times 25$  mm.

L	1/10 gal. pale blue	?	?
L	$\frac{1}{2}$ pint orange		
b.			
L	1 pint violet		
	a. dull red purple		
L	1/5 gal. brown		
b.			
L	1 quart gray	?	?

19. Similar, outline and serial panel in color.  $2\frac{1}{2}$  mm serial number in black reading up.

L	1/10 gal. pale blue		
L	$\frac{1}{2}$ pint orange		
L	1 pint purple		
L	1/5 gal. brown		



STATE REVENUE ADDENDA - Hubbard  
INDIANA

LIQUOR (Cont.):

L 1 quart gray \_\_\_\_\_  
19. Like last set but "INDIANA" like water-  
mark behind serial number (easily seen when  
held to light).  
L 1/10 gal. light blue \_\_\_\_\_  
L 1/2 pint orange \_\_\_\_\_  
L 1 pint violet \_\_\_\_\_

WINE:

1941. No signature. Silver serial numbers.  
W21A 3 1/8 gal. light brown \_\_\_\_\_  
W21B 6 1/4 gal. rose \_\_\_\_\_ 2.00?  
W21C 25 gal. orange \_\_\_\_\_ 2.00?

1943. Like 1943 liquor. a. 2 1/2 mm black serial  
number. b. silver serial.  
W22 1/20 gal. \_\_\_\_\_ .20  
W23 1/10 gal. green \_\_\_\_\_ .20  
b. large silver serial 1.00 \_\_\_\_\_  
c. no serial 1.00 \_\_\_\_\_  
W24 1 pint yellow, small black  
serial \_\_\_\_\_  
b. silver serial \_\_\_\_\_ .50  
W25 1/5 gal. red, small black serial .75 .50  
b. silver serial \_\_\_\_\_  
W26 1 qt. blue \_\_\_\_\_ .20  
W27 1/2 gal. rose \_\_\_\_\_ .50  
b. silver serial \_\_\_\_\_ 1.00



1951? Large black serial number (4 1/2 mm) up  
center. a. small 2 1/2 mm serial number. b.  
5 1/4 mm serial number.

W 1/10 gal. pale gray ? ?  
a. \_\_\_\_\_  
W 1/5 gal. red \_\_\_\_\_  
a. \_\_\_\_\_  
W 1 pint yellow \_\_\_\_\_  
a. \_\_\_\_\_  
W 1/2 gal. rose ? \_\_\_\_\_  
a. \_\_\_\_\_  
b. \_\_\_\_\_

19. "INDIANA" like watermark behind serial  
numbers.

W 1 pint yellow \_\_\_\_\_  
W 1/5 gal. red \_\_\_\_\_  
W 1 quart gray \_\_\_\_\_

BEER:

1939. Should read- "A. Printed surcharge 'EN-  
FORCEMENT TAX PAID' 78 mm long". Add- "B.  
Handstamped overprint 68 mm long". Add "B" for  
B1, 3, 4.  
B3c 9 gal. violet, blank back U?

1942. Doyle signature. Add: position letter  
before number. Strike out B10, 13, 15, 16  
(unknown). Renumber as follows:

B9 4 1/2 gal. green (gray background) 1.75  
B10 9 gal. violet .50  
a. serial number missing U?  
b. no position letter before  
number, pink background \_\_\_\_\_  
c. "N?" before serial number .25  
d. like "c" but colorless roul. \_\_\_\_\_  
e. like "d" but dark tan background \_\_\_\_\_  
B11 12 gal. pale vermillion RR  
a. no yellow, back blank RRR?

## STATE REVENUE ADDENDA - Hubbard

## INDIANA

## BEER (Cont.):

B12	31¢ blue	RRR
B13	62¢ violet	U

1943. Doyle signature. Larger etc.

B14	9¢ violet	1.00
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a. value shown on back also

RRR

B15	12¢ orange	RR
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1946. Add: "Rate Doubled". (Dufendorf signature).

B16	2612 oz. green	.50
-----	----------------	-----

a. serifs on "N<sup>o</sup>"

3.00

b. red serial number

B17	24-12 oz. violet	1.50
-----	------------------	------

a. serifs on "N<sup>o</sup>"

2.50

b. red serial number

.75

B18	18¢ violet	?
-----	------------	---

B19	12-32 oz.	R
-----	-----------	---

B20	\$1.24 brown	
-----	--------------	--

1949. No signature.

B	24-12 oz. violet, black serial	.25
---	--------------------------------	-----

a. red serial number

R?

B	24¢ vermillion	
---	----------------	--

1952. Doyle signature: "Bernard E. Doyle". Union label added to design. Black serial and roulette.

B	24-12 oz.	2.50
---	-----------	------

a. Heavy face "N" and round "o" in "N<sup>o</sup>"b. red serial without "N<sup>o</sup>" before serial (colorless roulette, but in red above and below serial)

B	12-32 oz. vermillion	
---	----------------------	--

B	$\frac{1}{2}$ bbl. brown	
---	--------------------------	--

1953. Kyle signature. Black serial number and roulette.

B	12-12 oz. green & yellow	
	a. colorless roulette	

B	24-12 oz. violet & yellow	2.50
---	---------------------------	------

a. shorter cuts in roul. of same size

b. red serial no., etc.

c. violet one-fourth inch off register

U?

1955. "INDIANA ALCOHOLIC/BEVERAGE COMMISSION" in place of signature.

B	12-12 oz. green	RR?
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B	24-12 oz. purple	.25
---	------------------	-----

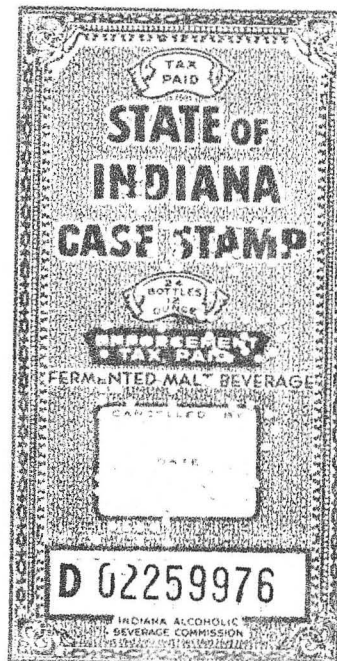
a. serif on "N" of "N<sup>o</sup>"

b. design badly worn or missing

c. red serial number

RRR?

B	12-32 oz. vermillion	1.00
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STATE REVENUE ADDENDA - Hubbard

INDIANA

BEER (Cont.):

1955. Vertical design (like illustration on preceding page). On salmon background.

B	12-12 oz. green		
B	24-12 oz. purple	.25	
	a. green serial no.	RRR?	
B	12-32 oz. vermillion	1.00	
	a. brown carmine		
B	$\frac{1}{2}$ bbl. brown		

MALT:

1937-38. Strike out second sentence and substitute "Taller etc."

BEDDING:

1951? Two hands exchanging a torch. CBNC imprint. Perforated 12 $\frac{1}{2}$ .

BD1	3/4¢ red	.20	.15
BD2	1 $\frac{1}{2}$ ¢ blue	.20	.15

1954? No imprint. Rouletted 9 $\frac{1}{2}$ .

BD3	3/4¢ red	.30	.20
BD4	1 $\frac{1}{2}$ ¢ blue	.30	.20

19. Rouletted 5 $\frac{1}{2}$ .

BD5	3/4¢ red		
BD6	1 $\frac{1}{2}$ ¢ dark blue		

19. Rouletted 6 3/4.

BD7	3/4¢ red		?
BD8	1 $\frac{1}{2}$ ¢ gray blue		

CASE LIQUOR:

CL1		3.50	.45
	a. vertically lined, Union label at lower left		
CL2	a. "Cancelled" in light green		

CASE LIQUOR (CONT.):

CL2	b. with serial no. & letter	
	c. like "b", blue green	
	d. like "b", union label added	
CL3	as in catalog (shades)	

FEED:

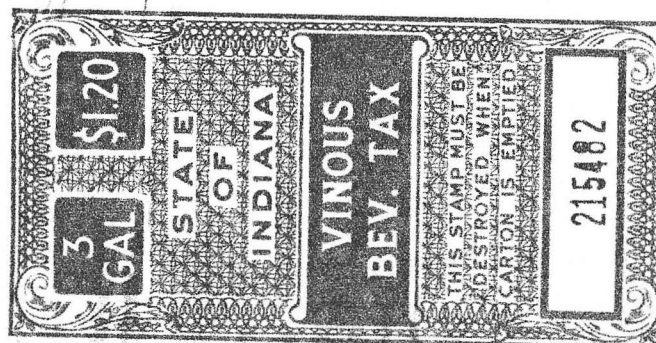
1907. Add- a. weight shown at top too (same prices). F1 through 3 known.

F4a	larger number at top	.50
F5	"Rabbit Meal"	
F6	"Mixed Feed"	
F7	should be "1 $\frac{1}{2}$ lbs"	

FERTILIZER:

18	? Quakerbush signature.	
FE	"3-12-12/Fertilizer"	.50

CASE WINE:



19 ? Like illustration. Black serial. Roul. 6 $\frac{1}{2}$  vertically.

CW	96¢ dark green on light green surface paper	
CW	\$1.20 red on yellow surface paper	

INDIANA EGG STAMPS - Charles H. Hermann

Dates given are cancellation dates shown on the stamps and may not coincide with date of issue. Nonetheless, they provide a clue to the order in which stamps appeared.

TYPE I. Egg and map design. 46 x 72 mm. All are for 15 doz. ( $\frac{1}{2}$  case). All with signature of E. R. Menefee. All but E1 issued in pairs, roulette between stamps in color of stamp.

1941.  
E1 red; imperf.  
E\_ red, roul.  $12\frac{1}{2}$

1946.  
E\_ blue, serrate roul. 23  
E\_ green, serrate roul. 23

1948-50?  
E\_ blue, roul.  $13\frac{1}{2}$  (1948)  
E\_ green, roul.  $13\frac{1}{2}$   
E\_ green, perf.  $12\frac{1}{2}$

TYPE II. Stamp double in size, right half being a label. Roul. between pairs in color of stamp.  
E\_ green, roul.  $13\frac{1}{2}$  (1950)  
E\_ red, roul.  $13\frac{1}{2}$  (1951)  
E\_ orange, roul.  $13\frac{1}{2}$  (1952)

TYPE III. Original size with label lines printed over the design in black. Black roul. between stamps.  
E\_ yellow orange, roul.  $13\frac{1}{2}$

Like Type III but Series-154 added at bottom in black.

E\_ red, roul.  $13\frac{1}{2}$  (1955)  
E\_ yellow orange, roul.  $13\frac{1}{2}$  (1959)

Like Type III except different overprint in red. Overprint A as illustrated below. Overprint B is shield with "FED-STATE" in top panel; center with boxes and inscriptions "GRADE", "SIZE", "NAME OR NUMBER", "DELIVERY DATE" from top to bottom. Roul.  $13\frac{1}{2}$  in color of stamp.

E\_ dark blue, overprint A  
E\_ light blue, overprint B

Like Type III but "SERIES-160"  
E\_ rose, roul.  $13\frac{1}{2}$  in black

Like Type III but "SERIES-465"  
E\_ orange yellow, roul.  $13\frac{1}{2}$  in black



# INDIANA TROUT STAMPS - Charles H. Hermann

TR1	1950.	\$1 black, leaping trout	R	R
TR2	1951.	\$1 black, trout taking insect	3.00	2.00
TR3	1952.	\$1 black, Cobus creek in Elkhart County	3.00	2.00
TR4	1953.	\$1 black, Little Kankakee River (LaPorte Co.)	R	R
TR5	1954.	\$1 black, trout (like 1951)	2.50	2.00
TR6	1955.	\$1 black, leaping trout	R	R
TR7	1956.	\$1 blue, trout & insect	2.00	1.50
TR8	1957.	\$1 black, leaping trout and insect	2.50	2.00
TR9	1957.	\$2.00" handstamped in blue on TR8	3.00	2.00
TR10	1958.	\$2 black, brown trout	—	1.00
TR11	1959.	\$2 green, brown trout fingerling	—	1.00
TR12	1960.	\$2 brown, stonefly	—	1.00
TR13	1961.	\$2 green, rainbow trout	—	1.00
TR14	1962.	\$2 orange brown, angler in stream	—	1.00
TR15	1963.	\$2 blue, emblem (allegorical fish)	—	1.00
TR16	1964.	\$\$\$2 brown, trout	—	1.00
TR17	1965.	\$2 violet blue, hooked trout	—	1.00
TR18	1966.	\$2 green, trout	—	—
TR19	1967.	\$2	—	—

(Note: used copies of all seem scarce and may be worth more than prices given.)

## PHEASANT LEGAL FOOD SALE:

1951. 10¢ black, perf. 12½ horiz. .20 .20

# IOWA TROUT STAMPS - Charles H. Hermann

All picture a trout leaping on end of line.  
All roul. 6 3/4, read "Void after April 1 \_\_\_\_"  
(year following year of issue).

TR1	1961.	\$2 green & black
TR2	1962.	\$2 green & black on yellow surface paper
TR3	1963.	\$2 green & black on green surface paper
TR4	1964.	\$2 green & black on orange
TR5	1965.	\$2 green & black on gold surfaced paper
TR6	1966.	\$3 green & black on silver surfaced paper

STATE REVENUE ADDENDA - Hubbard  
IOWA

CIGARETTE:

C5 1.00 1.00

1929. Add- a. thick hard paper.

C15 1 $\frac{1}{2}$  blue green 1.00 1.00

a. RRR

C16a RRR

C22 Add- 1924 type.

C25 .50 .50

C30 .45 .45

1941. Add "a" in front of "Black"

C35 .25 .20

a. .50

C36 .25 .20

a. .50

C39 .50 .50

a. .75

1953. New tax rate?

C 3 $\frac{1}{2}$  ??

LIQUOR SEALS:

1934-38. Add "Salmon wavy line safety card."

a. grey wavy line safety card.

LS1a 2.50

LS6 Strike out the first listing

LS16 .75 .25

OLEO: (Discontinued 1953):

012

1945? Should be numbered consecutively.

a. small figures of value.

013a 50 $\frac{1}{2}$

014 b. lower left figure upright  
(error)

U?

017 b. \$1.50, dot near center of  
right border

018a \$1.60

(all oleo stamp prices should be raised about  
1 $\frac{1}{2}$  times those given, as most are scarce on  
today's market.)

Note: Variations occur in spacing of center  
number. Value and/or size figures sometimes  
doubled or defective.



STATE REVENUE ADDENDA - Hubbard  
KENTUCKY

CIGARETTES:

C4 and C4a- Change color to "pale lilac (shades)"

1944. Add- "Moore" signature in safety design.

C14a safety design without signature, etc. 2.50

1949. Seal in center, value in lower corners, etc. On green safety card rouletted  $6\frac{1}{4}$ ;  $12\frac{1}{2}$  x 15 mm. Black design.

C16 2¢ green .20

C17 2¢ white .35

C18 2¢ pink

1954. Similar? but tax raised.

C19 3¢ ?

19\_\_? 10 x 14 mm. decal on yellow safety card, gray safety reads down in reverse. Seal in center above large "20".

C\_\_ 20 cigs. carmine

19\_\_? 9 x  $9\frac{1}{2}$  mm heat transfer.

C\_\_ 20 cigs. black, red safety

LIQUOR:

1936. Change to 1934 and add to "a" variety- "Different safety design."

L37 .35 .15

L38 .65 .20

L39 1/5 gal. green .50



L40



L42

1948. Value panesl are elongated shields etc. On yellow safety card roul 8; 16 x 25 mm. Design in black on white, "Kentucky" in color. a. pie shaped safety design dated "1948". b. Zigzag safety design with Reeves signature.

L40  $\frac{1}{2}$  pt. buff .50

a. (orange yellow) 1.50

b. 2.00

c. like "a" but inverted safety

L41 1 pt. blue .75

a. 1.00

b. .50

1950. Smaller: 14 x 22 mm, roul  $6\frac{1}{4}$ . Zigzag safety design with Reeves signature.

L42  $\frac{1}{2}$  pint orange and black 1.50

L43 1 pint blue

L44 1/5 gallon green 1.75



1953. Odd-shaped outline design.

L\_\_  $\frac{1}{2}$  pt. brown (inverted safety) 2.50

L\_\_ 1/5 gallon green 1.00

STATE REVENUE ADDENDA - Hubbard  
KENTUCKY  
LIQUOR (Cont.):



1955? Vertical rectangle with angled corners.  
On green safety card.

L	1/2 pt. brown	1.00	_____
L	1 pt. blue	R	_____
L	1/5 gal. green	_____	_____

195? Horizontal design. Seal at top left.  
Cream safety card.

L	1/5 gal. green	_____	_____
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WINES:

W4		5.00	_____
W5	black on salmon	7.50	_____
W6	black on pink	15.00	_____
W7		1.50	_____

W16a		1.50	_____
W16A	overprinted "Pint" (1950)	RRR	_____
W18Ab	1/5 gal. blue	3.50	_____
W27	1 gal. gray	3.50	_____

1944. Assign number "W28"

1946. Same but Howard signature.

W29	1/5 gal. red orange	_____	_____
W30	1/2 gal. orange and yellow	3.50	_____

1948. Provisional issue.

W31	"Pint" printed on 1/2 pt. W16	_____	RRR
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1948. Like 1948 Liquor. Yellow card.

W32	1 pt. white (no safety)	_____	_____
W33	1/5 gal. orange (pie safety)	_____	_____

1949? Redrawn. Cream zigzag safety card.

W34	1 pt. white	1.50	_____
W35	1/5 gallon orange	_____	_____
	a. inverted safety	_____	_____

1950. Smaller, like 1950 liquor.

W36	1/2 pt. yellow orange	_____	_____
W37	1 pt. white	1.25	_____
W38	1/5 gal. orange	1.50	_____
	a.	.50	_____
W39	1/2 gal. orange and black	1.50	_____

1953. Odd-shaped outline. Pie shape yellow safety card.

W	1 pt. white	_____	_____
W	1/5 gal. orange	_____	_____
	a. inverted safety	_____	_____

1955? Like 1955? liquor.

W	1/5 gal. orange	_____	_____
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BEER:

1936. Add used prices:

B1		.15
B2a		.15
B3		1.00
B5		.25

1939. Add- Dot under "o" of "N<sup>o</sup>" ("N<sup>o</sup>" and serial number as pictured in catalog). a. Square dot under "o" (Heavy "N<sup>o</sup>" and plain serial numbers). b. Dash under "o" (2 mm dash and oval "o", plain werial numbers). (Watermark is given in parentheses for reference to various papers, although only a small portion is on each stamp, if any.)

## STATE REVENUE ADDENDA - Hubbard

## KENTUCKY

## BEER (Cont.):

B6	1/8 bbl. rose (Dispatch Bond)	5.00	_____
	a. (Right of Way)	7.50	_____
	b.	7.50	_____
B7	1/4 bbl. green (Right of Way)	3.50	_____
B8	1/2 bbl. orange	2.50	_____
	a. (Cotton Fiber)	5.00	_____
B9	1 bbl. blue	7.50	_____
	a.	10.00	_____
	b. (Gilbert Ledger)	10.00	_____

1948. Redrawn: lines omitted from "Bbl." Panels beneath values on the cancellation end of stamp, etc.

B22	1/2 bbl. orange	3.50	_____
	a. "N?" also in orange	5.00	_____
	b. like "a" but stamp is roul.	_____	_____

1954. Tax raised.

B23 ???

## IMPORT LIQUOR:

IL1a		1.50	.50
IL2b	Wider border (1 mm), "5¢" different and "¢" much larger, etc.		U

IL7		_____	U
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1938. Add- a. "x" of "Tax" inverted.

IL9a		.20	.20
IL10a		.10	.10

1938. Change listing to:

IL13	1/2 pt. green		U
IL14	1 pt. yellow	.25	.20
IL15	1/5 gal. rose (shades)	.25	.20

## IMPORT BEER:

IB1	.45¢	1.50	.50
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## SALES:

1936. a. red serial numbers on back.

S1a	1.00	_____
S2a	U?	_____
S3a	RRR	_____
S4a	RRR	_____

SOFT DRINKS: Raise used prices to same as mint.  
(Discontinued Feb. 1937)

FERTILIZER: (Discontinued 1948?)

1917. Add- a. "1917" in solid numbers with "Pounds" and figure of value different also.

FE29a	100 pounds	_____
FE30a	125 pounds	_____
FE31a	167 pounds	_____

FE37a	"1" of "100" without serifs, "Director" slants	_____
FE38a	125 pounds pale orange (1918)	2.50
FE38b	"Director" slants and figure of value much larger, etc.	_____
FE45a	125 pounds pale orange (1919)	_____
FE45b	very pale tan (smooth paper)	_____
FE86	125 lbs. (1928) yellow, not 'straw'	1.00
	a. pale orange	1.50

1935. Add- Perforated 11 3/4.

FE120a	should read "rouletted 7"	2.50
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1946. Raise all prices to .50 each.