

# THE STATE REVENUE NEWSLETTER

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

**SAMPLE COPY**

Volume 7, Number 6

July, 1967

Whole Number 70

**MISSOURI CITY CIGARETTE TAXES** - Thanks to Dr. Thill, we can provide a preliminary listing of these. All decals are in panes of 10 with black roulette between panes; either 5 or 10 panes per sheet. The pressure sensitive may be either die cut or rouletted between stamps. Dates of issue are given when known.

- Ballwin - 20 cigs. blue, decal (1966)
- Bowling Green - 2¢ black on yellow, decal
- Breckenridge Hills - 2¢ yellow, decal (1966)
- Brentwood - 2¢ red, decal (1965)
- Centralia - 2¢ green, pressure, rouletted
- Clarence - 2¢ blue, pressure, die cut
- Clayton - no value, red, decal (1963)
- Columbia - 3¢ blue, pressure, rouletted
- Crestwood - 2¢ gray, decal (1965)
- Fayette - 2¢ black, decal
- Fulton - 2¢ green, pressure, rouletted
- Hannibal - 3¢ red, decal
- Hermann - 2¢ black, pressure, rouletted
- Macon - 2¢ black, decal
- Marlborough - 2¢ red, decal (1965)
- Maplewood - no value, green, decal (1963)
- Mexico - 2¢ red, pressure, die cut
- Moberly - 2¢ green, decal
- Montgomery City - 2¢ blue, pressure, die cut
- New Haven - 2¢ black, pressure
- Overland - 2¢ blue, decal (1965)
- Owensville - 2¢ blue, pressure, die cut
- Pine Lawn - 2¢ green, decal (1967)
- Puxico - 2¢ orange, decal
- Richmond - 2¢ blue, decal
- Richmond Heights - 20 cigs. brown, decal (1963)
- Riverview - ? (1967)
- Rockport - 2¢ red, decal
- Shelbina - 2¢ red, decal
- Shelbyville - 2¢ green, decal
- St. Ann - no value, light blue, decal (1966)
- St. John - no value, green, decal (1967)
- Shrewsbury - 20 cigs. orange, decal (1966)
- Sturgeon - 2¢ orange, decal
- Union - 2¢ yellow green, pressure, die cut
- University City - 20 cigs. blue, decal (1963)
- Washington - 2¢ red, decal
- Webster Groves - 2¢ green, decal (1965)
- Wellsville - 2¢ red, pressure, die cut
- Wentzville - 2¢ blue, pressure, die cut
- Warrenton - 2¢ black, pressure, rouletted



CLARENCE  
MISSOURI  
2¢  
CIGARETTE  
TAX



HERMANN, MO.  
2¢  
CIGARETTE TAX



2¢ Paid 2¢  
City of  
MEXICO, MO.  
Cigarette Tax



2¢ Paid  
CITY OF  
MONTGOMERY  
CITY, MO.  
Cigarette Tax



WARRENTON, MO.  
2¢  
CIGARETTE TAX



STATE REVENUE NEWSLETTER  
official organ of  
THE STATE REVENUE SOCIETY

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Lincoln, Nebr. 68505

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DUES: \$2 per year

ADVERTISING RATES: 2¢ per word,  
3 insertions for price of 2, 5  
for price of 3.

BACK ISSUES AVAILABLE: Most is-  
sues are still available at 20¢  
each or 12 for \$2 postpaid. Order  
from Mr. Strock. We do not have  
extra copies of Vol. 6. Mrs.  
Lillian Tricker, 4724 Kingsessing  
Ave., Philadelphia, Pa. 19143  
might have some of these for sale.

IDAHO OLEO -

Contrary to a  
promise made  
your editor,  
all remainders  
have been de-  
stroyed. The  
illustrated 7½¢ stamp is of the  
pressure sensitive type in red.  
There was also a 10¢ blue of this  
type. Did anyone else send an  
order in time to get these? We  
believe there was a 25¢ value at  
one time for 2½ lbs. but we have  
not seen this.



VANDERFORD IS FISH & GAME EDITOR -

We welcome Mr. E. L. "Van" Van-  
derford to our staff. Van has  
specialized in Fish and Game stamps  
for many years and probably has the  
finest collection in existence. He  
has been working on a handbook of  
these stamps for four or five years  
and has consented to let us publish  
this in the Newsletter. It will ap-  
pear serially, beginning with Alaska  
and Arizona in the September issue.  
We hope to fully illustrate this im-  
portant contribution. In this issue  
we are pleased to publish a checklist  
of Fish and Game stamps issued last  
year.

Van would like to correspond with  
other collectors interested in these  
stamps. He may be contacted at 532  
San Miguel Way, Sacramento, Calif.  
95819.

SECRETARY'S REPORT -

New Members:

#130 Abrams, Gerald M.  
Box 283  
Covina, California 91722

State revenues. Proposed by  
Kenneth Pruess.

#131 Compton, Glenn E.  
3601 Roslyn Ave.  
Kettering, Ohio 45429

Ohio revenues, Ohio precancels,  
U. S. revenues, postage and  
foreign. Proposed by K. Pruess

Resignations:

#35 Josef Schonfeld

Change of Address:

#74 D. C. Bartley  
915 East Harrison #201  
Seattle, Wash. 98102

#92 Robert Richards  
880 Keen Road  
Pottstown, Pa. 19464

#96 Ogden D. Scoville  
4027 Marchena Dr.  
Los Angeles, Calif. 90065

#24 Mort D. Turner  
3020 Rickover Road  
Silver Spring, Maryland 20902

FISH AND GAME STAMP ISSUES  
OF 1966 (AND 1966-67 SPLIT YEAR VALIDITY)

E. L. Vanderford

Arizona	\$2 Trout - Resident full year or nonresident 5 day \$6 Trout - Nonresident full year \$2 Colorado River - for use on California license \$2 Colorado River - for use on Nevada license
California	\$3 Resident Fishing license validating \$3 Nonresident Fishing license validating (10 days) \$10 Nonresident Fishing license validating (full year) \$1 Resident or nonresident Ocean Fishing (3 days) \$1 Resident or nonresident Inland Fishing \$2 Colorado River - for use on Arizona license "NO FEE" Fishing license validating (for blind, disabled vets, etc.) \$4 Resident Hunting license validating \$1 Junior Resident Hunting license validating \$25 Nonresident Hunting License validating \$6.50 Honey Lake Hunting stamp "NO FEE" Hunting license validating (for disabled vets)
Colorado	\$1 Additional Rod Fishing stamp
Delaware	\$2.10 Trout
Idaho	\$2 Nonresident Fishing (for first day) \$1 Nonresident Fishing (for each additional day) \$5 Nonresident Fishing (for 7 consecutive days)
Illinois	\$3 Duck Hunting on Public Areas \$5 Goose or Pheasant Hunting on Public Areas
Indiana	\$2 Trout
Iowa	\$3 Trout
Kansas	\$1 Upland Game Bird Marion County: 50¢ Duck Hunting 50¢ Fishing
Maryland	\$2 Big Game (Firearms) \$3 Big Game (Archery) \$1 Trout
Massachusetts	\$1.10 Archery Deer
Michigan	\$2 Trout
Montana	\$2 Archery
Nebraska	\$1 Upland Game Bird
Nevada	\$2 Colorado River - for use on Arizona license \$10 Nonresident Upland Game Bird



New Jersey \$2 Resident Trout  
\$5 Nonresident Trout

North Dakota \$1 Mule Deer  
(No open turkey season in 1966, thus no stamp)

South Dakota  
\$2 Resident Small Game  
\$2 Resident Wild Turkey  
\$2 Resident Spring Wild Turkey Male  
\$7.50 Resident Big Game\*  
\$7.50 Resident Special Elk  
\$7.50 Resident Eastern Deer  
\$7.50 Resident Antelope  
\$7.50 Resident Archery Deer  
\$7.50 Resident Archery Antelope  
\$2 Nonresident Predator  
\$25 Nonresident Small Game  
\$35 Nonresident Big Game  
\$35 Nonresident Archery Deer

\* In addition to the regular \$7.50 Resident Big Game stamp, stamps of the same color and design but with tab of approximately 1 7/8" at right, describing County or area and sex and species of deer to be taken, were issued for an unknown quantity of counties.

South Dakota Crow Creek Sioux Reservation - Non-Indian Hunting Stamps  
\$5 Small Game and Migratory Waterfowl  
\$10 Big Game (same stamps as prior years)

South Dakota Lower Brule Sioux Reservation (same stamps as prior years, year date and fee written in)

	Non-Indian or Indian non-member of Tribal Council	Indian Member of Tribal Council
Migratory Waterfowl	\$5 seasonal	\$1 seasonal
Upland Game Bird	\$5 seasonal	\$1 seasonal
Deer	\$10 seasonal	\$1 stamp per deer
Predator	\$1 daily	(not required)

South Dakota Rosebud Sioux Reservation (same stamps as prior years, date written in)

\$2 Game Bird  
\$5 Big Game  
\$2 Fishing

Tennessee \$2 Trout

Utah \$2 Flaming Gorge Reservoir Fishing - for use on Wyoming license (resident or non-resident)

Virginia \$1 National Forest Hunt, Trap, Fish  
\$1 State Forest Hunting



Virginia Counties - "Bear-Deer Damage" Hunting Stamps:

\$1 Bath	\$1 Rockbridge
\$1 Bland	\$1 Smyth (resident)
\$1 Botetourt	\$5 Smyth (nonres.)
\$1 Craig	\$1 Tazewell
\$1 Giles	\$1 Washington
\$1 Grayson (resident)	\$1 Wise
\$1 Grayson (nonres.)	\$1 Wythe (resident)
\$1 Highland	\$5 Wythe (nonres.)
\$1 Patrick	

West Virginia

\$1 National Forest Hunting  
\$1 National Forest Fishing

Wyoming

\$2 Flaming Gorge Reservoir Fishing - for use on Utah  
license (resident or nonresident)

CALIFORNIA LOCAL CIGARETTE TAXES ? - This question is posed by information sent by Mr. Strock taken from the March 1966 Newsletter of California State Board of Equalization on Sales and Use Taxes which implies that some cities have a cigarette tax in addition to the State tax. Neither Mr. Strock nor your editor are familiar with these. Can someone supply additional information? We quote from this publication: "The December 1965 News Letter pointed out that some cities impose a local cigarette tax directly on consumers; that such tax is collected from consumers by retail sellers; and that in such instances, the local cigarette tax does not constitute a part of the retailers gross receipts subject to the sales tax. Apparently some retailers were not aware that some other cities impose a local cigarette tax on distributors at the wholesale level, in the same way that the State cigarette tax is imposed. A local cigarette tax that is imposed on distributors or retail sellers, and not directly on consumers, constitutes a part of the retailers' gross receipts subject to sales tax. It is suggested that retailers in cities that impose a local cigarette tax contact their city authorities to determine whether or not the local cigarette tax (for their particular city) is imposed directly on consumers."

Here is the statement in December 1965 News Letter (Calif. Board of Equalization): "Some California cities impose local cigarette taxes upon consumers (usually 2¢ per package) in addition to the state cigarette tax of 3¢ per package which is imposed upon distributors at the wholesale level. The city ordinances contain provisions requiring retail sellers to collect the tax from the consumers. The local taxes in such instances do not constitute a part of the retailer's gross receipts subject to sales tax."

WEST VIRGINIA - State officials inform us that the cigarette tax is still very much in effect. This corrects a report in the last issue of this Newsletter.

"STATE" APPROVALS WANTED, especially later issues. Send loose in envelope groups of "10¢ each" stamps, 25¢, 50¢, \$1 etc. "El" Hubbard, 3739 Benton, Santa Clara, Calif. 95051

CATALOG ADDENDA: Extra copies to members only at 2¢ per page plus postage. These will be cut and punched to fit regular catalog. Order from Editorial Office.

BUY, SELL, TRADE all State revenues. Have older Nebraska Upland Game Bird stamps in exchange for Fish & Game of your state. PRUESS, 1441 Urbana Lane, Lincoln, Nebr. 68505

## STATE TAX TAGS

David C. Strock and Elbert S. A. Hubbard

Very little is known about the feed, fertilizer, etc. tags which were the fore-runners of many State inspection fee stamps. In some cases the law stated that either stamps or tags could be used and in some cases the law specified "labels", which could have been either stamps or tags in many cases. Following is a compilation of some data extracted from past laws covering the inspection stamps, tags, or labels.

ALABAMA FEED, 1909 - Yearly 1/2, 3/4, and 1¢ tags or stamps authorized. Stated again in 1911 laws. First known stamps issued in 1911.

1915 - Color to be changed yearly.

1918 - Tags still in use.

Commissioners: 1909 J. A. Wilkinson, 1911-15 R. F. Kolb, 1915-18 James A. Wade, 1918 M. C. Allgood.

FERTILIZER, 1943? - Tags known. Stamps issued 1943.

ARIZONA FEED, 19\_\_? - Tags known.

FERTILIZER, 192\_\_ - Tags known

ARKANSAS FEED, 1911 - Stamps authorized at 20¢ per ton on standard bags weighing (in pounds): 5, 10, 25, 50, 75, 100, 150, 175, and 200. Tags known in 1911. First known stamps issued in 1917.

FERTILIZER, 1907 - Tags authorized at 25¢ per ton. No stamps or tags known.

CALIFORNIA FEED, - Many tags known.

FLORIDA FEED, 1905 - Stamps authorized at 25¢ per ton. Stamps listed in catalog from 1905. "Mayo" tags known.

FERTILIZER, 1889 - Tags authorized at 25¢ per ton. Stamps listed in catalog from 1889. "Mayo" tags known.

1901 - Stamps or tags for bags of 100, 125, 200, and 250 pounds. Stamps listed in catalog for 1901.

GEORGIA FEED, 1908 - Inspection fee set at 25¢ per ton. Stamps listed in catalog from 1905.

COTTON SEED, 1908 - Fee set at 10¢ per ton (no mention of separate stamps). First known stamps issued in 1937.

FERTILIZER, 1919-39 - Tags known. Stamps known from 1919.

IOWA FEED, 1907 - Tags at 10¢ fee per ton for bags of 25, 50, and 100 pounds. Stamps listed in catalog from 1907.

1910-33 - Tags known.



KANSAS FEED, 1907 - Tags at 25¢ per ton fee, repealed in 1911. Stamps listed from 1913.

1913 - Tags or stamps at 10¢ per ton for 25, 50, and 100 pound bags. Tags known.

LIVESTOCK REMEDY, 1913 - Tags or stamps at 2¢ per 100 pounds or 2¢ a pint. Stamps listed from 1913. Tags known.

FERTILIZER, 1907 - Tags authorized at 25¢ per ton. Stamps listed from 1925. Tags known.

KENTUCKY FEED, 1906 - Stamps, tags, or labels authorized at 20¢ per ton fee. Stamps listed from 1913.

FERTILIZER, 1906 - Labels authorized at 50¢ per ton fee. Stamps listed from 1908. Labels known.

LOUISIANA FEED, 1904 - Tags at 25¢ per ton fee. Stamps listed from 1926: "J" Series. 1910-11 and 1911-12 tags known.

FERTILIZER, 1898 - Labels at 25¢ per ton fee. No known stamps.

SWEET POTATOES, 1938 - Tags known.

MINNESOTA FEED, 1919 - Tags known.

SEED, 19\_\_? - Tags known.

EVERGREEN TREE, 1938-48 - Tags known (2¢ face).

MISSISSIPPI FEED, 1906 - Tags at 25¢ per ton fee. Stamps listed from 1908 - Yearly stamps authorized at 25¢ per ton fee, still in use in 1912 (with Garner as commissioner).

FERTILIZER, 1906? - Tags authorized at 20¢ per ton fee.

COTTON SEED MEAL, 1912 - Tags authorized at 20¢ per ton fee.

MISSOURI FERTILIZER, 1911? Tags or labels authorized at 1¢ per 100 pounds or less and 3¢ per package over 100 pounds. Stamps listed from 1916. 1941-49 - Tags known.

NEBRASKA FEED, 1911 - Tags authorized at 10¢ per ton fee.

1915 - Tags or stamps authorized at 10¢ per ton fee. Stamps listed from 1917. Tags known from 1917 (or earlier?).

NORTH CAROLINA FEED, 1908 - Stamps authorized at 20¢ per ton fee. Stamps listed from 1909.

1909 - Tags or stamps authorized at 20¢ per ton fee. Tags known from 1932-39.

FERTILIZER, 1907 - Tags authorized at 20¢ per ton fee. Stamps listed from 1946. Tags known 1931-44.

COTTON SEED MEAL, 1905 - Tags authorized at 20¢ per ton fee. No known stamps. Tags known 1935-42.



NORTH CAROLINA ILLUMINATING OIL, 1909 - Tags or stamps authorized at  $\frac{1}{2}$ ¢ per gallon fee. Stamps listed from 1909.

OHIO FEED, 1934? - Tags known.

OKLAHOMA FEED, 1938? - Tags known.

SOUTH CAROLINA FEED, 1910 - Stamps authorized at 25¢ per ton fee. Stamps listed from 1910.

SEED, 1909 - Stamps authorized.

FERTILIZER, 1942 - Tags known.

TENNESSEE FERTILIZER, 1938? - Tags known.

FUR TAX, 1939 - Tags known for opossum and muskrat.

TEXAS FEED, 1907 - Tags authorized at 10¢ per ton fee. No known stamps. Tags known.

VIRGINIA FEED, 1908 - Yearly tags or stamps authorized at 15¢ per ton fee. Stamps listed from 1909. Tags known 1909-38.

WEST VIRGINIA FEED, 1919 - Stamps, tags, or labels authorized at 25¢ per ton fee. Stamps listed from 1919. Tags known 1909-38.

FERTILIZER, 1901 - Labels authorized at 40¢ per ton fee.

1919 - Stamps, tags, or labels authorized at 25¢ per ton fee. Stamps listed from 1919 (catalog states "1928" in error).

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FREE TAGS - Our only living honorary member, James W. Seville, P. O. Box 866, Statesville, North Carolina 28677 has a few North Carolina feed tags which he will send any member submitting a self-addressed stamped envelope. He also has two different tags for raw shucked oysters at 25¢ each while the supply lasts. Mr. Seville is no longer active in State revenues but is now specializing in paper money. If any of our members are interested in this field, they would do well to contact him. Among the interesting items he has to offer are \$1 bills with mismatched serial numbers.

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LINCOLN, NEBR.

The illustrated decal is a license rather than a stamp. Its use is required on all amusement devices and vending machines except Cigarette

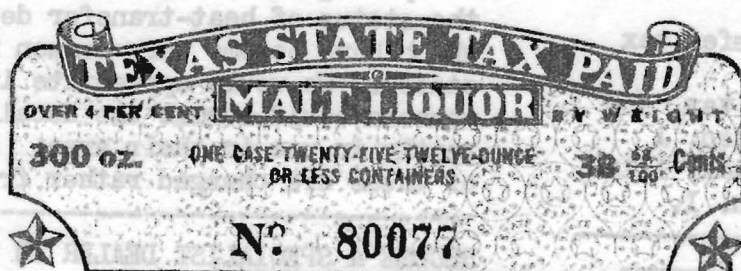
machines. There is a larger decal for the latter. Interested members can obtain these two items without cost by writing Kenneth Pruess, 1441 Urbana Lane, Lincoln, Nebr. 68505.

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MORE TAG INFORMATION IN NEXT ISSUE

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TEXAS STAMPS AVAILABLE TO COLLECTORS - We have been informed by State officials that they are willing to sell any Liquor, Malt Liquor, or Beer stamps to collectors in multiples of 10. If only a single set is desired these may be purchased from either Charles Hermann or Kenneth Pruess. See their ad below. Many of these are previously unreported varieties. We list what is currently available.



The 49 5/10 stamp is written 5/100 in error. Thus it is different from the one illustrated in Dec. 1960 Newsletter.

Malt Liquor - all have 1 or 2 straight edges

24-7 oz. .2166 orange, slot perf 6 3/4 x black roul 9 1/2  
 25-7 oz. .2256 blue, perf 12 1/2 x roul 2 1/4  
 24-12 oz. .3713 red, black roul. 9 1/2  
 25-12 oz. .3868 violet, perf 12 1/2 x roul 2 1/4  
 32-12 oz. .495 brown, slot perf 6 3/4 x black roul 9 1/2  
 36-12 oz. .5569 green, perf 12 1/2 x roul 2 1/4

Beer - for International Bridge stamping (different design)

6-12 oz. .0781 blue, black roul 9 1/2  
 36-12 oz. .3251 light green, black roul 9 1/2

Liquor - decals like L64-68 but new values

1/2 pt. .105 green  
 1/10 gal. .168 violet  
 1 pt. .21 red  
 1/5 gal. .336 orange  
 1 qt. .42 blue

The 22¢ prescription liquor (PL1) is also available. Copies obtained are as described in the catalog except they are slot perf 6 3/4.

Case Wine - In addition to those listed in the March 1967 Newsletter, there are 4 gal. stamps for under 14¢ and 14-24¢. These are 52.8¢ and \$1.058, respectively. These will also be sold in multiples of 10 but to obtain a complete set would require an initial investment of \$55.05. Would enough collectors be interested to split an order? According to Mr. Litchfield, only 6 stamps in a sheet of 20 are perf 4 sides.

MINT TEXAS STAMPS:

6 Malt Liquor (face 2.25)  
     SE 1 side 2.70  
     SE 2 sides 2.25  
 2 Beer (face .40)

    SE 1 side .60  
     SE 2 sides .40

6 Liquor (face 1.46) - 1.60

Chas. H. Hermann, 10124 Samoa Ave.,  
 Tujunga, Calif. 91042 or K. Pruess,  
 1441 Urbana Lane, Lincoln, Nebr.

WISCONSIN OLEO - Wisconsin's ban on the sale and manufacture of colored oleomargarine has been repealed. The new tax rate is 5 3/4¢ per lb. on both white and colored. The tax is to last five years, with \$1 million a year in proceeds to be used for a dairy research building at the University of Wisconsin. Our thanks to Carter Litchfield for the loan of a clipping from the New York Times.



#### RECENT TAX CHANGES -

Texas stock transfer tax has been repealed. No information yet on availability of obsolete stamps to collectors.

Minnesota mortgage registry tax increased to \$2.20 for first \$1,000 and \$1.10 each additional \$500 effective Jan. 1.

Rhode Island Realty Transfer tax effective Jan. 1.

Oklahoma Realty Transfer tax, 55¢ for each \$500 effective Jan. 1

Vermont Realty Transfer tax, 1/10 of 1% of value or \$1, Jan. 1.

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

HUBBARD'S MAIN WANT LIST: ALABAMA B4, F29. ALASKA L1,2. ARKANSAS C12; CR1, 2, 54, 59x, 64, 66, 70, 71; L47. COLORADO WL22. FLORIDA CF4, 7, 14; GR6; TA18; LI2-4; F10, 11; FE16. GEORGIA EL2; CS1; IF22; SF8, 14. IDAHO M8, 9. INDIANA M6. KANSAS MPL4, 6; B28; F1, 2, 12; FE3, 8. KENTUCKY B19, 20; IL3, 7, 11-13; FE21-29, 31, 34, 35, 37, 39, 43, 49, 50, 114, 115, 122, 124, 125, 149, 153. LOUISIANA M4; F81. MARYLAND L3, 5, 25, 32; W5. MISSISSIPPI T22, 38, 39, 41, 45-49, 51, 58, 59, 63, 65A; F7, 8, 16, 23; CS1, 7. NEBRASKA L17, W78, 79; F6. NEW MEXICO W3. NORTH DAKOTA C17. SOUTH CAROLINA BL9, 79; L8, 11; FE5. TENNESSEE T34, 57, 111; CR2-4; AM7; F1, 64, 81, 88, 106-108, 110; CE1, 3, 5, 8, 14; GC2-4, 11, 12, 20, 22, 24, 36, 51. TEXAS W34, 45. VIRGINIA W2-4, 6, 8; F19, 23. WEST VIRGINIA FE3. SEND AT YOUR PRICE, CASH OR EXCHANGE, TO "EL" HUBBARD, 3739 Benton, Santa Clara, Calif. 95051.

WANTED: NEW ISSUE NEWS FROM YOUR STATE, SMALL SPACE FILLERS, OTHER ITEMS SUITABLE FOR OUR NEWSLETTER.

#### CIGARETTE DECALS TO BECOME OBSOLETE? -

Pitney-Bowes is now able to meter packages of all lengths. In the past long packages often required decals but this is no longer the case. In several states decals are now used only on a few brands that come in narrow packages. This will not change the status of heat-transfer decals which have become very common in many states. We would appreciate it if members could submit the decals currently in use in their area. Some of these are changed rather frequently.

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. "El" Hubbard, ARA 1, SRS 1, 3739 Benton, Santa Clara, Calif. 95051.

#### TENNESSEE CIGARETTE-

The variety shown is printed in black on white except background for "Tax Paid" and "Tennessee" in red.



#### IOWA CIGARETTE -

Two identical heat transfer decals are in use. They differ only in color. One is black on yellow, the other black on green. Both have red safety.



#### NEW MEXICO CIGARETTE -

Carter Litchfield shows us the heat decal. Your editor apologizes for misplacing this so we can not give the color.





STATE REVENUE ADDENDA - Hubbard  
LOUISIANA

July 1967

TOBACCO:

T3 and T5 - add used prices the same as mint

1932. (Second issue). Add - vertical safety reading down (reads correctly on reverse of stamp). Change to- a. safety reads up. b. safety reads across. c. horizontal safety, inverted. d. safety reversed, reads down. e. safety reversed, reads up.

T16	safety reads down	.75	.08
a.			
b.		1.00	
c.		RRR?	
d.		RRR?	
T17	safety reads down	1.00	.10
a.			
b.			
c.		RRR?	
d.		RRR?	
T18	safety reads down		.40
b.		1.00	
T19	safety reads down	1.00	.03
a.			
d.			
e.			

1932. (Third issue). Add- Horizontal safety. a. inverted safety. b. vertical safety reading down.

T20a		1.50	
T21b		RRR	
T22b	change to "c", as "a" but yellow green		
T23b			

July 1967

19. Narrower. Unserifed "T"s, small white spot in different position on each stamp in pane of 10.

T24A	4¢ yellow green	R	
T29a	1¢ violet blue	U?	
T38	3¢ brown	.25	
T39	4¢ green	.50	
T41	12½¢ black	.50	

19 ? Provisional issue.

T42	"8¢" on 5¢ T40a		.25
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1949? New value and colors.

T43	4¢ orange		
T44	8¢ green	.25	.10

195 ? Reversed design except letters and values.

T45	4¢ orange		
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195 ? decal, 12½ x 10 mm.

T	20 cigs. green, yellow back-ground		
---	------------------------------------	--	--

T	20 cigs. red (196)		
---	--------------------	--	--



196 ? 9 x 9 mm heat decal.

T	20 cigs. black, blue back-ground, red safety		
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196 ? 8 x 11 mm decal, capitol in center.

T	1¢ ?		
T	2¢ ?		

LOUISIANA ADDENDA - Hubbard  
TOBACCO (Cont.):

July 1967

T	3¢ brown	_____	_____
T	4¢ orange	_____	_____
T	5¢ ?	_____	_____
T	6¢ black	_____	_____
T	8¢ ?	_____	_____
T	10¢ ?	_____	_____

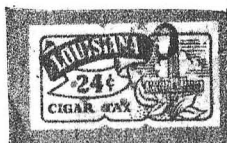
(values with "?" not seen but shown on current list of available stamps)

CIGAR:

Add used prices: CR1 .40, CR3 .85, CR4 1.25,  
CR5 2.50, CR6 .50

1932. (Second set) Add- Vertical safety reading down. a. safety reading up. Add "a" variety for CR6, 7, 8.

1944. Correct to- 1940.



19 . 23½ x 12 mm decal, "Louisiana" at upper left, Capitol above tobacco plant at right.

GR	16¢ brown	_____	_____
GR	24¢ red	_____	_____
GR	25¢ ?	_____	_____
GR	40¢ green	_____	_____
GR	50¢ ?	_____	_____

LIQUOR:

July 1967

1945. Design similar to illustration before L27. Different color for each stamp. Pale yellow green background.

L31	½ pt. purple	RRR?	R?
L32	4/5 pt. orange	RRR?	R?
L33	1 pt. blue (old L31)	RRR?	R?
L34	4/5 qt. brown	RRR?	R?
L35	1 qt. black	RRR?	R?

19 . 26 x 14 mm. decal. Seal at left. Round corners and indented end at seal.

L 4/5 qt. ("5" in each corner),  
yellow green

19 . New design. 23 x 12 mm, round corners. Capitol at right.

L	½ pt. green ("16" in each corner)	_____
L	4/5 qt. green ("5" in each corner)	_____

19 . Similar, 22 x 12 mm, square corners. Capitol at left. Small black serial number.

L ½ pt. green ("16" in each corner)

WINE:

W32A 1 pt.



RR?

1945. Different color for each stamp. Under 14%, baby blue background.

W35	4/5 pt. orange	R?	_____
W36	1 pt. deep green?	?	?
W37	4/5 qt. brown	R?	?
	a. light brown	R?	?
W38	1 qt. black	R?	?
W39	½ gal. green	RR?	?

STATE REVENUE ADDENDA - Hubbard  
LOUISIANA

July 1967

WINE (Cont.):

14% to 24%, yellow background.

W40	4/5 pt. orange	R?	?
W41	1 pt. deep green	R?	?
W42	4/5 qt. brown	R?	?
W43	1 qt. black	R?	?

19 . Similar to last liquor, 22 x 12 mm.  
Capitol at right. LOW WINE "14% and Under"  
below size panel.

W	4/5 pt. violet ("10" in each corner)	_____
W	4/5 qt. violet ("5" in each corner)	=====

19 . Like above, overprinted in red caps.  
"MISSISSIPPI/EXPORTED".

W	No. "2" on 4/5 qt.	_____
—	a. No. "4" on 4/5 qt.	=====

19 . Similar to above but sharper design,  
"Under 14%" below size.

W	4/5 qt. ("5" in each corner), overprint No. "2"	_____
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EXPORT LIQUOR:

EL1a	on yellow safety card roul 8, no internal perforated circle	1.00	.50
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1951. (Paper stamps reading "Liquor Inspection  
Fee" etc.). Roul 7; 93½ x 32 mm.

EL2	Green, roul 6 3/4	_____	.75
—	a. slot perf 5 x roul 5	=====	
EL3	black and pink, perf 12½	=====	

SOFT DRINKS:

July 1967

1932. Add- Horizontal safety. a. inverted safety.  
Add "a" variety for SD1, 2, 3.

SD13	3¢ purple	RRR	_____
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Strike out 1935 issue completely and add in  
1939 issue:

SD16	3/4¢	_____	_____
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BEDDING:

1951. State seal. Value in lower corner rect-  
angles. Perf 12½.

BE1	1¢ blue, "DEPARTMENT OF HEALTH"	.25	.15
BE2	1¢ blue, "STATE BOARD OF HEALTH"	_____	_____

FEED: (Discontinued 1948)

"1929-30" (M). Add major varieties-

F18A	6¼ lbs. light purple	U
F18B	8 1/3 lbs. blue	U
L18C	12½ lbs. brown	U
F18D	25 lbs. dark blue	U
F18E	50 lbs. green	U
F18F	100 lbs. red	R
F18G	125 lbs. pale grey	U
F18H	143 lbs. light brown	U
F18I	150 lbs. black	U
F18J	167 lbs. light purple	U
F18K	175 lbs. tan orange	U
F18L	200 lbs. pale salmon	U
F18M	(Blank) ultramarine	U



## LOUISIANA ADDENDA - Hubbard

July 1967

## FEED (Cont.):

F76a tall "Y" 1.00

"1943-44". Perf  $12\frac{1}{2}$ . Add- a. perf  $12\frac{1}{2} \times 11\frac{1}{2}$ ,  
war paper. b. perf  $11\frac{1}{2}$ , war paper.

F89a .10

F89b .10

F89c red handstamp "SEASON 1944-45" RRR?

F90b .10

F91a .10

"1944-45". Add- war paper, perf  $12\frac{1}{2} \times 11\frac{1}{2}$ .

"1945-46". War paper. F98, 100, 101 perf  
 $12\frac{1}{2} \times 11\frac{1}{2}$ ; F99 perf  $11\frac{1}{2}$ ; F102 perf  $12\frac{1}{2}$ .

"1946-47". War paper, perf  $12\frac{1}{2} \times 11\frac{1}{2}$ .

F103 10 lbs. brown .10

F104 25 lbs. dark blue

F105 50 lbs. green .10

F106 100 lbs. red .10

F107 (Blank) yellow

"1947-48". White paper, perf  $12\frac{1}{2}$ .

F108 10 lbs. brown .10

F109 25 lbs. blue .10

a. dark blue

F110 50 lbs. green .10

F111 100 lbs. red .10

F112 (Blank) yellow .10

Contributions by Hermann, Bloom and Pruess to  
Louisiana addenda are acknowledged.

CITY OF NEW ORLEAN LIQUOR AND WINE  
Hermann-Hubbard

July 1967

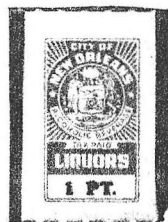
LIQUOR:

1937. Decals on white card;  $14\frac{1}{2}$  x  $27\frac{1}{2}$  mm.  
Orange and black. (Punched \$1.50 each.)

L1	4/5 qt.	RRR	_____
L2	1 pt.	RRR	_____
L3	1 qt.	RRR	_____
L4	$\frac{1}{2}$ gal.	RRR	_____
L5	1 gal.	RRR	_____

1940. Engraved green and black decals.

L6	$\frac{1}{2}$ pt.	RR	_____
L7	4/5 qt.	RR	_____
L8	1 pt.	RR	_____
L9	4/5 gal.	RR	_____
L10	1 qt.	RR	_____
L11	$\frac{1}{2}$ gal.	RR	_____
L12	1 gal.	RR	_____



1958? Similar to engraved decals. Cream card  
black roul  $6\frac{1}{2}$ . 12 x  $22\frac{1}{2}$  mm. Green and black.

L13	$\frac{1}{2}$ pt.	RR	_____
L14	4/5 pt.	RR	_____
L15	1 pt.	RR	_____
L16	4/5 qt.	_____	_____
L17	1 qt.	_____	_____
L18	$\frac{1}{2}$ gal.	_____	_____

1962? Similar, in one color.

L19	$\frac{1}{2}$ pt. brown	_____	_____
L20	1 pt. brown	RRR?	_____

WINES:

1937? Decals on white card;  $14\frac{1}{2}$  x  $27\frac{1}{2}$  mm.  
Red and black. (Punched \$1.50 each except  
50 gals., \$2.50.)

Under 14%.

W1	4/5 qt.	RRR	_____
W2	$\frac{1}{2}$ gal.	RRR	_____
W3	1 gal.	RRR	_____
W4	50 gals., 54 x 39 mm.	RRR	_____

14-24%.

W5	1 qt.	RRR	_____
W6	1 gal.	RRR	_____
W7	50 gal.	RRR	_____



1940. Engraved decals on rose card. Roul  $7\frac{1}{2}$ .  
Less than 14% - orange and black.

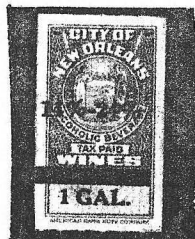
W8	4/5 pt., white card	RRR?	_____
W9	1 pt.	R?	_____
W10	4/5 qt.	RR?	_____
W11	$\frac{1}{2}$ gal.	RR?	_____
W12	1 gal., white card	RRR?	_____

14-24% - red and black.

W13	4/5 pt.	RRR?	_____
W14	4/5 qt.	R?	_____
W15	1 qt., white card	RRR?	_____
W16	$\frac{1}{2}$ gal., white card	RRR?	_____
W17	1 gal., white card	RRR?	_____

CITY OF NEW ORLEANS - Hermann-Hubbard

WINES (Cont.):



14-24%.

W 1 pt. blue  
W 4/5 qt. blue  
W 1/2 gal. red

RR? \_\_\_\_\_  
RR? \_\_\_\_\_  
RR? \_\_\_\_\_

W18 1 gal., "14-24%" overprinted  
on W12, bar over "Less than 14%" RRR? \_\_\_\_\_



1958? Similar to preceding, 13 x 23 mm.  
(not engraved).

Less than 14% - orange and black.

W19	4/5 pt.	RR?	_____
W20	4/5 qt.	RR?	_____
W21	1 qt.	RR?	_____
W22	1/2 gal.	_____	_____

14-24% - blue and black.

W23	4/5 pt.	RR?	_____
W24	4/5 qt.	RR?	_____
W25	1/2 gal.	_____	_____

1962? Similar but one color.

Less than 14%.

W	4/5 qt. orange	RR?	_____
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