

THE STATE REVENUE NEWSLETTER

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

Volume 7, Number 7

September, 1967

Whole Number 71

RED RIVER VALLEY POTATO PROMOTION - Charles Hermann shows us the illustrated stamp. This is 10¢ red brown. He also has a \$1.80 red. Who can supply more information? What other values exist, who issued these, and how were they used?



CURRENT CIGARETTE STAMPS - Lee Bookler, a new member, responded to our plea for information on current stamps.

District of Columbia - 2¢ orange, decal.



Illinois - 20 cigs. black on yellow, violet safety, heat transfer. We believe this was one of the first heat transfer stamps used in Illinois. There have been many more since which we will attempt to show in a future issue. A tax increase on August 1 necessitated a new regular issue and another Floor Tax stamp which we have not seen. Also illustrated is a pink decal which was still in use last year.



Maryland - 20 cigs. green, red safety, red serial, heat transfer. This also occurs with black serial.



Massachusetts - 20 cigs. black on blue, red safety, heat transfer.

New Jersey - 20 cigs. green, decal.

Atlantic City - 2¢ black on violet decal.

New York - 20 cigs. blue, decal.

Pennsylvania - 20 cigs. black, decal (on cream safety card).

20 cigs. black on pink, red safety, heat transfer

West Virginia - 20 cigs. blue, yellow background, red safety, heat transfer decal.

Wisconsin - 20 cigs. red, decal. Also 20 cigs. black, yellow background, red safety, heat transfer.

Wyoming - 8¢ red decal, otherwise like G1 (not shown).



STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

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Proposed by Kenneth Pruess

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Keansburg, New Jersey 07734

All state revenues with emphasis on paper stamps
Proposed by Chas. Hermann

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State hunting & fishing stamps
Proposed by E. L. Vanderford

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5 Kingsford Road
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U.S., British American, Indonesia, U.N., Ireland, proofs.
Proposed by Kenneth Pruess

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DUES: \$2 per year. Includes subscription to our bimonthly Newsletter.

MINNESOTA OLEOMARGARINE CHECKLIST -

Enclosed with this issue you will find a printed checklist of these stamps. Copies were donated to us by the author, Carter Litchfield. Thank you, Carter, and congratulations on a nice piece of work. Mr. Litchfield is now working on the Iowa oleo stamps. There are many varieties of these but little information. Members having even a single copy are urged to write Carter Litchfield, 412 West Brookside, Bryan, Texas 77801.

MEMBERS IN THE NEWS - For a good rear view of Charles Hermann, see the "American Revenuer". Robert Haynes is author of an article on Mexican revenues which appeared in Linn's.

TWO UNUSUAL PACKETS. I have just finished 2 diff. packets of State Revs. all old adhesives (paper varieties) issued from about 1925 to 1940, with a few later Ohio Wines. Plenty of these worth FULL Catg. Condition good average, usual s.e. and a few Mo. with small repairs. #1 is about 110 diff. Alabama thro N. Y. Tax stamps (only 30). Includes scarce Ill., Mich., Mo. Liquor; Documentary and Cigarette from Ind., Fla.; Topeka, Kans. 16 diff. States (Ctg. about \$16 more or less. ONLY \$9.20. Packet #2 No. Carolina thro Wyo. A dandy lot of Ohio Wines, Malv, Cigarette (No Sales Tax included), So. Dakota Coyotes and Malt Tax; Oregon, Bend & Klamath City; Texas, Liquors & Cigarette; About 95 diff. 13 States, Ctg. about \$13.50 at ONLY \$7.75. Plenty of stamps in above worth full catg, as most by Cabots 1940. ALSO THE BEST INVESTMENT IN U.S. stamps you will EVER MAKE. The "1930 Nebr. #669-78 overprints" mint, unhinged. Listed in 1931 Catg. at \$1.13 set, the 1967 Ctg. was \$47.65, an average increase in value of 18% yearly and certain to increase at similar percentage in future years. I offer a LIMITED number of sets, mint unhinged, at av. to A.F. at WELL BELOW CURRENT MARKET for similar copies. \$24.25 per set. The rare one mint, the 10¢, is fine. Also one set in blks. of four same \$95.30. Satisfaction Guaranteed, or prompt refund.

ROBERT HAYNES (E.P.S.#587)
2932 - 115th St.
Toledo, Ohio 43611

LET'S SWAP CIGARETTE METERS AND DECALS. New and Old. Send those from your area and I'll reciprocate.

Lee Bookler
1219 Yarmouth Rd.
Philadelphia, Pa. 19151

ADVERTISING RATES: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy to Secretary-Treasurer. Short ads offering material for exchange accepted free for one insertion.

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

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 Seville, Applegate, and Cabot.) Satisfaction guaranteed. "El" Hubbard, ARA 1, SRS 1, 3739 Benton, Santa Clara, Calif. 95051.

"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

TEXAS PROOFS - Carter Litchfield shows us two interesting items. The first, which probably qualifies as printer's waste, is W21, the early 10¢ stamp for a fifth of "over 25% Wine" which has 14 printed on the back side. The other item is an imperforate pair of PL1, the stamp for prescription liquor. Neither of these stamps has serial numbers but the double printed item has the usual position numbers.

Your editor has what he considers proofs of L1,2,4, W7,13,14,15 and B15. These are perforated and gummed but again lack serial numbers. It is believed the state provided collectors with these proofs in lieu of regularly issued stamps in some cases. Such favors are not too unusual and presumably would prevent use of such proofs for tax purposes.

Kenneth Pruess took home a first award for his Nebraska Revenues shown at Linpex

TAX TAGS

David C. Strock

This is a little known field of tax "stamps" - possibly because there has been no catalog of them and possibly because they are a little more bulky and a little harder to handle than the adhesive stamps. They are as much a part of the revenue stamp field, however, as are the checks bearing imprinted stamps and similar stamped paper.

Generally speaking, they are forerunners of the adhesive stamp, used primarily for collecting an inspection tax on feeds, fertilizers, and similar items.

In some instances they bear the same printed designs as the adhesive stamps. In other instances the relationship can be traced through the series letters, such as the Louisiana tags in this first listing. Some tags appear to have been superseded by adhesive stamps, others seem to have been used at the same time. The adhesive stamp when used, was, and is, placed on the manufacturers tag showing the guaranteed analysis and thus is used in the same way as the tag.

The late Mr. E. R. Vanderhoof once told me that it was the intention of the compilers of the State Revenue catalog published somewhere around 1920 to include tags and that a manuscript had been prepared but at the final moment it was decided to omit it. He said that he had acquired the stock of Mr. J. D. Bartlett when he passed on, but found the manuscript was not among his effects and did not know what happened to it. Mr. Applegate had no knowledge of it, either. Should any of our readers know of its whereabouts if still in existence, we would appreciate seeing it and possibly publishing it.

I might say that what tags I have of the older issues appear to have originated with Mr. Bartlett - both those acquired from Mr. Vanderhoof and other sources. I have seen a few published notes by others; however, and at one time there must have been some interest in them generally.

This first list is of Louisiana tags. Notes shown us by Mr. Hubbard show that the tax was in effect in 1904 at the rate of 25¢ per ton on feed, and 1898 on fertilizer at 25¢ per ton. My earliest feed tag is for the 1907 and 1908 season. My earliest fertilizer tag goes back to the season of 1903 and 1904.

The earliest tags bear the signature of J. G. Lee, those of 1907 are signed by Chas. Schuler, who was followed by E. O. Bruner in 1911 and Harry D. Wilson for the season of 1916-1917. With Mr. Wilson's tags, the serial numbers were first used. The first year without a letter, and beginning in the second year (1917-1918) with the letter "A" before the number. Each year thereafter had a different letter. This same sequence of serial letters was continued when the adhesive stamps came into being and were continued until 1942-43 when the letter "Z" was reached.

We would appreciate hearing from anyone who can add to this list. Those listed are all in my own collection, but there must be a good many others in addition and we would like to complete the list.

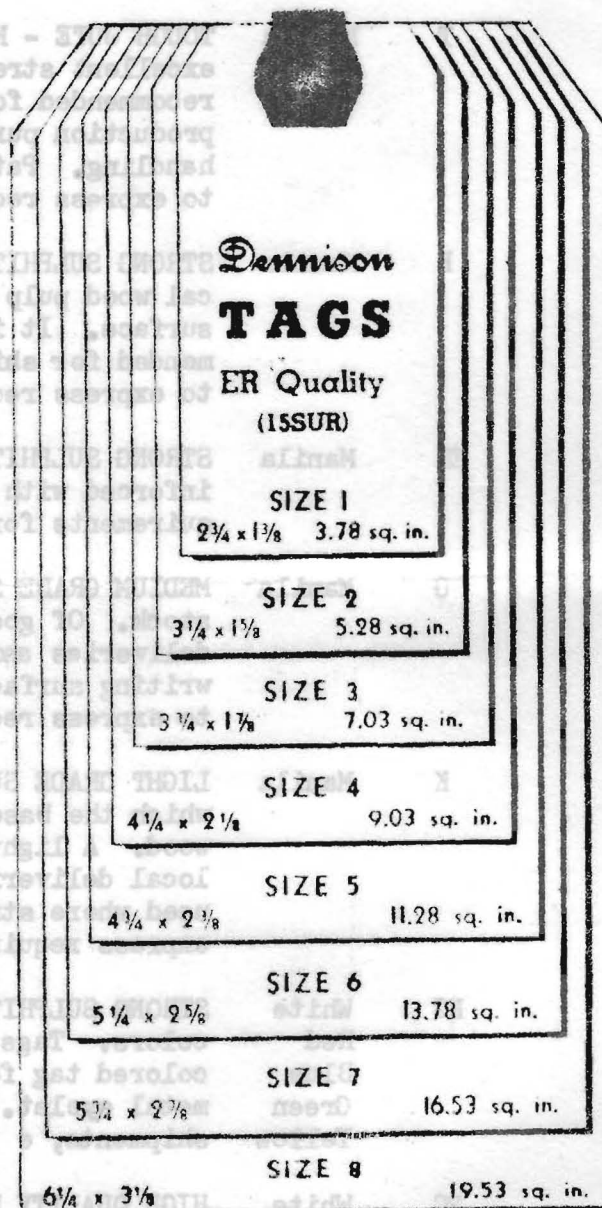
Tags come in two ways: (1) individually die cut - there are no rough spots along either side of the tag, or (2) in what the makers call "gangs" - that is, in groups of four or some other number, to make it easier for the printer. These are in strips and the individual tags will show a rough spot or what might be called a roulette tooth at the top and bottom of each side.

TAX TAGS

Tags come in eight sizes which are more or less standard for the industry. We illustrate these sizes which will be used in descriptions in subsequent listings. Nearly all feed and fertilizer tags are standard sizes; items such as Minnesota tree tags are special and do not fall into any standard category. Tags are normally cut top two corners only as illustrated but may be obtained cut four corners on special order.

The following information on grades of tags was taken from a 1951 Dennison catalog. These grades also seem fairly standard in the tag industry but different manufacturers may employ different designations. Only a few of these grades have been commonly used for State Tax Tags.

Dennison tags have the manufacturer's imprint and tag grade shown on the barrel patch. This patch is designed to give extra strength at the point where there is the greatest possibility of the string tearing the tag. Patches on tags used in shipment of metals are reinforced with metal eyelets. Such patches are found on only a few tax tags; tags for feeds and fertilizers are usually the cheaper grades. Other companies use different designations and may include their imprints either on the patch or the tag itself.



CHANGE IN FISCAL YEAR FOR STATE REVENUE SOCIETY - In case you wonder why we have a Volume 7, Number 7, it is because we plan to collect dues on Jan. 1 in the future. This issue, and the November issue, will be a bonus for both old and new members. You will receive a dues notice with the November issue. We have been asked what happened to ~~Volume~~ Number 64. This was never published due to a goof by your editor when he assumed that duty.

TAX TAGS - Explanation of Grades as designated by Dennison Manufacturing Co.

Grade of Tag	Colors	Characteristics
P	Manila	HIGH QUALITY ROPE - a high grade, long fibered 15-point rope stock. Unequaled strength, durability, and appearance. Retains high degree of strength when wet. P quality is the measuring stick for all other qualities of paper shipping tags. Patch reinforced with metal eyelets. Conforms to express requirements for all shipments, including metals.
T	Manila	TOUGH JUTE - No. 1 15-point jute stock gives these tags excellent strength and wearing qualities. Particularly recommended for shipments of considerable weight and for production purposes where they will get a good deal of handling. Patch reinforced with metal eyelet. Conforms to express requirements for all shipments, including metals.
E	Manila	STRONG SULPHITE - A strong, flexible 15-point 100% chemical wood pulp stock with high grade printing and writing surface. It is the highest grade stock that can be recommended for shipping use. Without metal eyelet. Conforms to express requirements for all shipments, except metals.
ER	Manila	STRONG SULPHITE - Same quality as E stock, but patch reinforced with a metal eyelet. Conforms to express requirements for all shipments, including metals.
G	Manila	MEDIUM GRADE SULPHITE - A 13-point 100% chemical wood pulp stock. Of good strength and sturdy enough for local deliveries and general light production uses. Smooth writing surface. Without metal eyelet. Does not conform to express requirements.
K	Manila	LIGHT GRADE SULPHITE - A 12-point combination stock in which the base is chemical wood and the remainder ground wood. A light weight stock suitable for inside use and local deliveries. Without metal eyelet. Should not be used where strength is required. Does not conform to express requirements.
EC	White Red Blue Green Yellow	STRONG SULPHITE COLORED - The same quality as E but in colors. Tags of this quality meet most demands for a colored tag for inside or light delivery use. Without metal eyelet. Conforms to express requirements for all shipments, except metals.
PC	White Red Yellow	HIGH QUALITY ROPE COLORED - The P quality in colors. The colors are smooth and even. Conforms to express requirements for all shipments, including metals.
L	White	BEST CLOTH - The strongest cloth tag made. For valuable heavy shipments, severe weather and frequent handling. Patch reinforced with metal eyelet. Conforms to express requirements for all shipments, including metals.

LOUISIANA FEED TAGS - Strock

All are size 2 tags without imprint except where noted. Imprint is DENNISON'S KK QUALITY (or KK TAGS) when present. All manila card unless noted. Weight in red throughout.

1907-1908. Signature of Chas. Schuler, with imprint.
100 lbs.

1908-1909. Otherwise like preceding.
90 lbs.
100 lbs.

1909-1910. Otherwise like 1907-08.
90 lbs. (1908-09 rubber stamped "Season of 1909-1910")
90 lbs. Same but double over-print "1910"
Blank lbs.
80 lbs.
90 lbs.
100 lbs.
143 lbs.
150 lbs.
160 lbs.
175 lbs.

1910-1911. Otherwise like 1907-08.
Blank lbs. (1909-10 rubber stamped "1910-1911")
90 lbs. rubber stamped as above
100 lbs. rubber stamped as above
90 lbs.
100 lbs.

1911-1912. Signature of E. O. Bruner. Otherwise like 1907-1908.
Blank lbs.
80 lbs.
90 lbs.
90 lbs. (100 lbs. surcharged in pencil "90 ONLY")
100 lbs.
100 lbs. (Blank rubber stamped "100/Lb/Pge")
143 lbs.
150 lbs.
167 lbs.
175 lbs.

1912-1913. Like preceding set except no imprint.
Blank lbs.
90 lbs.

90 lbs. (100 surcharged in pencil "90")
90 lbs. (100 with violet rubber stamp "90 square")
100 lbs.
143 lbs.
150 lbs.
175 lbs.

1913-1914. Otherwise like 1912-13.
Blank lbs.
80 lbs.
90 lbs.
90 lbs. ("90" in pencil on 100 lbs.)
100 lbs.
143 lbs.
150 lbs.
167 lbs.
175 lbs.

1914-1915. Otherwise like 1912-13.
Blank lbs.
100 lbs.
143 lbs.
150 lbs.
150 lbs. ("150 LBS." printed in black on Blank)
175 lbs.
200 lbs.

1915-1916. Otherwise like 1912-13.
Blank lbs.
100 lbs.
143 lbs.
150 lbs.
175 lbs.
200 lbs.

1916-1917. Serial numbers but no letter on this set, otherwise like preceding. Signature of Harry D. Wilson.
Blank lbs.
100 lbs.
143 lbs.
150 lbs.
175 lbs.
200 lbs.

1917-1918. With serial numbers and Serial letter A.
100 lbs.
143 lbs.
150 lbs.
175 lbs.
200 lbs.

LOUISIANA FEED TAGS - Strock

1918-1919. Serial letter B and numbers on this issue.

Blank lbs.

100 lbs.

143 lbs.

150 lbs.

175 lbs.

200 lbs.

1919-1920. Serial letter C and numbers.

Blank lbs.

100 lbs.

143 lbs.

150 lbs.

175 lbs.

200 lbs.

1920-1921. Serial letter D and numbers.

100 lbs.

1921-1922. Serial letter E.

100 lbs.

1922-1923. Serial letter F.

100 lbs. ("100/LB./PG." rubber stamped on Blank lbs.)

100 lbs. (this one has the imprint on the patch "Reyburn Phila. U.S.A. SO" the "SO" being their grade designation)

1923-1924. ?

1924-1925. Serial letter H. (No imprint).

100 lbs.

LOUISIANA FERTILIZER TAGS - Strock

All are size 2 tags without imprint except as noted. Imprint is "DEN-NISONS KK QUALITY" (or KK TAGS). All are manilla tags with value in black.

1903-1904. J. G. Lee signature, with imprint.

100 lbs.

LOUISIANA FERTILIZER TAGS - Strock

1909 & 1910. Signature of Chas. Schuler, with imprint.

100 lbs.

167 lbs.

1911 & 1912. Signature of E. O. Bruner, with imprint.

100 lbs.

167 lbs.

200 lbs.

1912 & 1913. Without imprint.

Blank lbs.

100 lbs.

167 lbs.

200 lbs.

1913 & 1914. No imprint.

Blank lbs.

100 lbs.

167 lbs.

200 lbs.

1914 & 1915. No imprint.

Blank lbs.

100 lbs.

167 lbs.

200 lbs.

1915 & 1916. No imprint.

Blank lbs.

100 lbs.

167 lbs.

200 lbs.

1916 & 1917. ?

1917 & 1918. With serial letter A and numbers. Signature of Harry D. Wilson.

100 lbs.

167 lbs.

200 lbs.

1918 & 1919. Serial letter B.

Blank lbs.

100 lbs.

167 lbs.

200 lbs.

1919 & 1920. Serial letter C.

Blank lbs.

100 lbs.

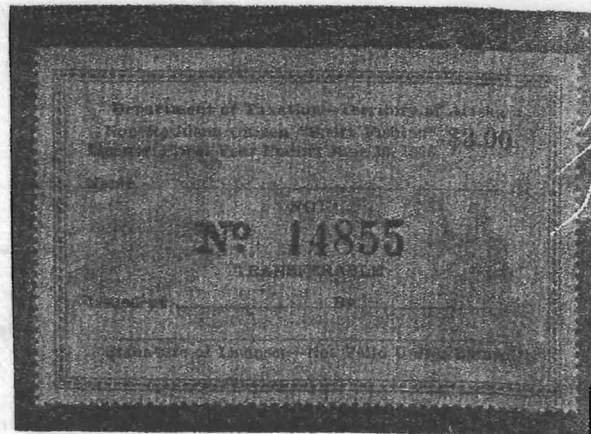
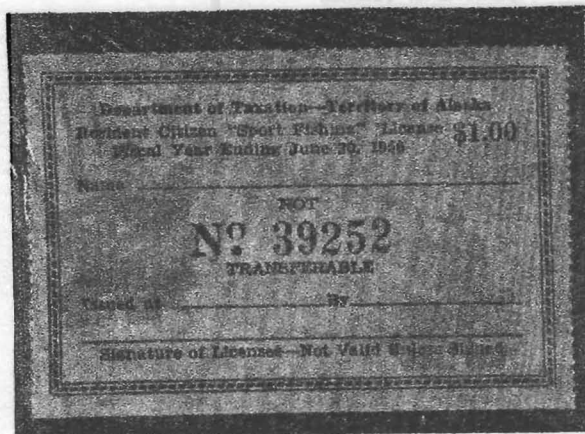
167 lbs.

200 lbs.

HANDBOOK OF FISH AND GAME STAMPS

E. L. Vanderford

TERRITORY OF ALASKA Sport Fishing License Stamps



All sizes listed are "overall". All stamps had red serial numbers.

- 1951-52 73 x 46 mm, roul 9 $\frac{1}{2}$. Serial number and roulette in red. Fishing scene.
\$1.00 Resident. Green and black on yellow orange.
\$3.00 Non-resident. Blue and black on blue.
- 1952-53 Stamps of 1951-52 with old date barred out. 1953 in rubber stamp, and punched with semicircular 4 mm hole.
\$1.00 Resident.
\$3.00 Non-resident.
- 1953-54 73 x 49 mm. Same scene. Red number and roul 6 $\frac{1}{2}$.
\$1.00 Resident. Violet blue and gray green on shiny surfaced white paper.
\$3.00 Non-resident. Violet blue and gray green on green paper.
- 1954-55 Same scene, red number and roulette, size as 1953-54.
\$1.00 Resident. Violet and gray on pink.
\$3.00 Non-resident. Violet and gray green on yellow.
- 1955-56 Same scene, red number and size as 1953-54. Roul 13.
\$1.00 Resident. Violet blue on yellow.
\$3.00 Non-resident. Violet blue and gray green on blue.
- 1956-57 New but similar design. Size as 1953-54. Roul 9 $\frac{1}{2}$.
\$1.00 Resident. Black and gray green on green.
\$3.00 Non-resident. Black and gray green on pink.

Stamps from 1953-54 to 1956-57 seasons inclusive were from four stamp panes (horizontal, 2 x 2, with tab at left) from booklets. Panes measure 159 x 98 mm including tab which is 13 mm. None issued after 1956-57. Replaced by Multi-use Hunting and Sport Fishing Stamps.

Visitors Sport Fishing License Stamps

Territory of Alaska — Department of Taxation
VISITOR'S SPECIAL SPORT FISHING LICENSE
 \$2.00 5297

Name _____
 Issued at _____ By _____
 Date _____

Valid only for Seven Days after date of issuance.

NOT VALID UNLESS SIGNED BY LICENSEE

1957 and 1958 \$2.00 Visitors Special 7-day Permit. Black and red on white. 85 x 63 mm. From single stamp panes. Rouletted $9\frac{1}{2}$ at top only. Fisherman netting a fish. Discontinued after 1958-59 season.

Multi-Use Hunting and Sport Fishing Stamps

Stamps have six boxes at bottom indicating resident or non-resident, purpose, and fee. Only one box was to be punched out by the license agent.

Territory of Alaska — Department of Taxation
HUNTING & SPORT FISHING STAMP
 EXPIRES JUNE 30, 1958 N^o 127524

Name _____
 Issued at _____ By _____

NOT TRANSFERABLE

NOT VALID UNLESS SIGNED BY LICENSEE

RESIDENT SPORT FISHING	RESIDENT HUNTING	RESIDENT SPORT FISHING AND HUNTING	NON- RESIDENT AND ALIEN SPORT FISHING	NON- RESIDENT AND ALIEN HUNTING	NON-RES. AND ALIEN SPORT FISHING & HUNTING
\$2.00	\$2.00	\$4.00	\$4.00	\$4.00	\$8.00

(PUNCH ONLY ONE)

1957-58 \$2.00 to \$8.00 Multi-use. Black and red on white. No design, 86 x $63\frac{1}{2}$ mm. From single stamp booklet panes. Rouletted $9\frac{1}{2}$ at top only.

Multi-Use Hunting and Sport Fishing Stamps

1958-59 \$2.00 to \$8.00 Multi-use. Black and red on green. Size and detail same as 1957-58 Multi-use except rouletted 4 3/4.

All Alaska hunting and fishing stamps were discontinued after 1958-59 season.

ARIZONA
Trout Stamps



Sizes listed are "overall". Serial numbers not used prior to 1965 issues. First issued July 1, 1959. Designer: Larry Toschick.

- 1959-60 \$2.00 Resident (full year) or Non-resident (5 day). Green and black on light green. 57 x 31 1/2 mm. Rouletted 6 1/2 at top and bottom. Inscribed: "Resident expires June 30, 1960". Design: jumping trout and fisherman. Vertical panes of 5, 10 panes per booklet. 1959-60 stamps were too large for space on license and nearly all used copies are creased.
- \$6.00 Non-resident (full year). Same, except brown and black on orange yellow and \$6.00 value shown. Inscribed: "Expires June 30, 1960". Vertical panes of 5, 2 panes per booklet.

Panes for both the \$2.00 and \$6.00 stamps measure 57 x 168 mm including 10 1/2 mm tab at top.

- 1960-61 Design same as above except date change and new smaller size - 46 x 31 1/2 mm. Roul 6 1/2 top and bottom.

- \$2.00 Resident (full year) or Non-resident (5 day). Green and black on white.
- \$6.00 Non-resident (full year). Green and black on light green.

Both the \$2.00 and \$6.00 stamps were from five stamp booklet panes roul horiz between stamps and at top selvage.

Design and size of following stamps through 1967 same as 1960-61 issues. Pane detail on all same as 1960-61.

- 1961-62 \$2.00 Resident (full year) or Non-resident (5 day). Black and pink on light pink. Roul 6 1/2.
- \$6.00 Non-resident (full year). Black and golden brown on yellow. Roul 6 1/2.

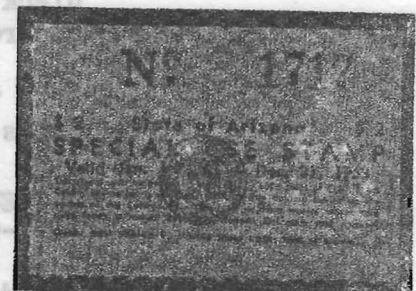
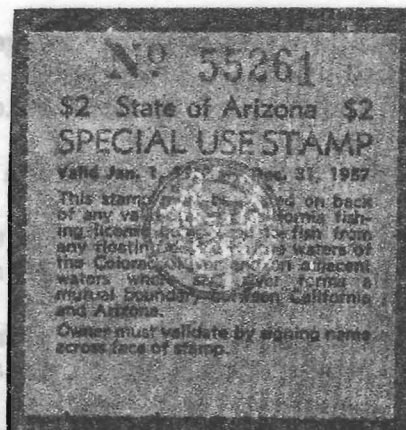
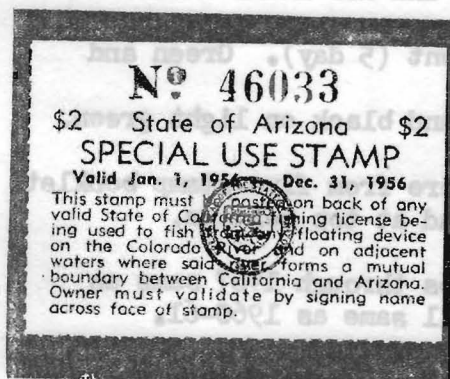
Trout Stamps

- 1962-63 \$2.00 Resident (full year) or Non-resident (5 day). Green and black on light green. Roul 6 $\frac{1}{2}$.
 \$6.00 Non-resident (full year). Green and black on white. Roul 6 $\frac{1}{2}$.
- 7/1/63 \$1.00 Resident (full 6 months) or Non-resident (5 day). Red and black on yellow orange. Roul 6 $\frac{1}{2}$.
 to
 12/31/63 \$3.00 Non-resident (6 months). Red and black on pink. Roul 6 $\frac{1}{2}$.

The following stamps (1964-67 incl.) were issued on calendar year basis.

- 1964 \$2.00 Resident (full year) or Non-resident (5 day). Green and black on white. Roul 9 $\frac{1}{2}$.
 \$6.00 Non-resident (full year). Green and black on light yellow. Roul 9 $\frac{1}{2}$.
- 1965 \$2.00 Resident (full year) or Non-resident (5 day). Green and black on yellow, black serial number. Roul 9 $\frac{1}{2}$.
 \$6.00 Non-resident (full year). Green and black on deep yellow, black number. Roul 9 $\frac{1}{2}$.
- 1966 \$2.00 Resident (full year) or Non-resident (5 day). Red and black on blue green, black number. Roul 9 $\frac{1}{2}$.
 \$6.00 Non-resident (full year). Green and black on white, black number, roul 9 $\frac{1}{2}$.
- 1967 \$2.00 Resident (full year) or Non-resident (5 day). Green on pink, black number, roul 6 $\frac{1}{2}$.
 \$6.00 Non-resident (full year). Red on blue, black number, roul 6 $\frac{1}{2}$.

Colorado River Special Use Stamps
Used on California Licenses

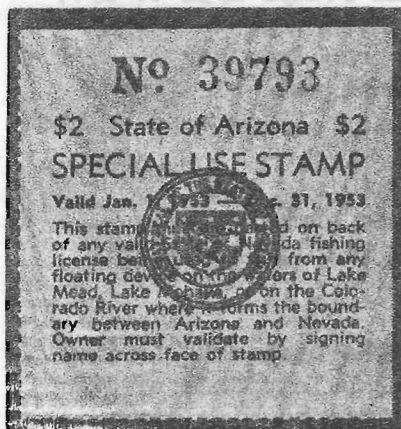


Colorado River Special Use Stamps
Used on California Licenses

All sizes listed are "overall". All stamps 1954 to 1967 inclusive have Arizona State Seal and serial number in red. Validity period for the first stamp ran from May 1, 1954 to December 31, 1954. Thereafter license year ran from January 1 to December 31 of same year. All stamps printed in black.

- 5/1/54 to 12/31/54 \$2.00 on white, roul $9\frac{1}{2}$ in red. Two stamps approximately 51 x 51 mm in horizontal booklet panes of 2 with tab at left.
- 1955 \$2.00 on yellow orange, roul $6\frac{1}{4}$ in red, otherwise same as preceding stamp. Stamps 51 x 51 mm. Booklet panes of four (2 x 2), 102 x 102 mm exclusive of left binding margin.
- 1956 \$2.00 on white. New size. Stamps 56 x 38 mm. Vertical booklet panes of two, 70 x 76 mm inclusive of left margin tab of 14 mm. Roul $9\frac{1}{2}$ in red on left, black roul $9\frac{1}{2}$ between stamps.
- 1957 \$2.00 on green. Black roul $6\frac{1}{4}$. Otherwise same as 1955. Booklet panes of four like 1955. (Paper used for stamps around serial number 1000's much lighter green than bulk of issue).
- All stamps 1958-67 inclusive from horizontal booklet panes of four (2 x 2) approximately 115 x 65 mm including 13 mm tab at left. Individual stamp size is 51 x $32\frac{1}{2}$ mm overall.
- 1958 \$2.00 on white, red seal and number, roul $6\frac{3}{4}$. New size - 51 x $32\frac{1}{2}$ mm.
Printing error - one used copy is known without red State seal. Serial number is 32327.
- 1959 \$2.00 on yellow, otherwise like 1958.
- 1960 \$2.00 on green, otherwise like 1958.
- 1961 \$2.00 on deep yellow, otherwise like 1958.
- 1962 \$2.00 on green, otherwise like 1958.
- 1963 \$2.00 on blue, otherwise like 1958.
- 1964 \$2.00 on deep yellow, otherwise like 1958.
- 1965 \$2.00 on green, otherwise like 1958.
- 1966 \$2.00 on deep yellow, otherwise like 1958.
- 1967 \$2.00 on white, roul $6\frac{1}{4}$, otherwise like 1958.

Colorado River Special Use Stamps
Used on Nevada Licenses



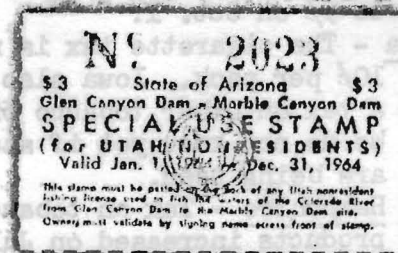
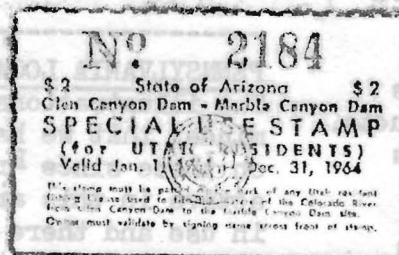
All sizes listed are "overall". All stamps have Arizona State Seal and serial number in red, printed text in black. Stamp validity period for the first stamp ran from July 1, 1951 to December 31, 1951. Thereafter through 1959, license year ran from January 1 to December 31 of the same year. Issue of 1960 ran from January 1, 1960 to June 30, 1960. Starting July 1, 1960, validity period covered from July 1 to June 30 of following year.

- | | |
|--------------------------|---|
| 7/1/51
to
12/31/51 | \$1.00 (?) Information wanted. |
| 1952 | \$2.00 (?) Information wanted. |
| 1953 | \$2.00 on light green. Booklet panes of four stamps (2 x 2, tab at left) 113 x 104 mm inclusive of left binding margin of 12 1/2 mm. Rouletted 9 1/2 in red. Stamps are 50 1/2 x 52 mm. |
| 1954 | \$2.00 on deep orange. Other details like 1953. |
| 1955 | \$2.00 on blue, rouletted 6 1/4 in red. Other details like 1953. |
| 1956 | \$2.00 on yellow. Booklet panes of two, vertical, with tab at left, 70 x 76 mm inclusive of binding margin. Tab 14 mm. Rouletted 9 1/2 in red on left, black roulette 9 1/2 between. Stamps measure 56 x 38 mm. |
| 1957 | \$2.00 on blue, same size and panes of four as in 1953 except red roulette is 6 1/4. |
| 1958 | \$2.00 on pink. Booklet panes of four (2 x 2), 115 x 64 mm including 13 mm tab at left. Stamps measure 51 x 32 mm, roulette 6 3/4. |
| 1959 | \$2.00 on blue. Other details like 1958. |

Colorado River Special Use Stamps
Used on Nevada Licenses

- 1/1/60 \$1.00 on yellow. Other details like 1958.
to
6/30/60
- 1960-61 \$2.00 on white. Other details like 1958.
- 1961-62 \$2.00 on yellow. Other details like 1958.
- 1962-63 \$2.00 on green. Other details like 1958.
- 1963-64 \$2.00 on light yellow. Other details like 1958.
- 1964-65 \$2.00 on yellow. Other details like 1958.
- 1965-66 \$2.00 on pink. Other details like 1958.
- 1966-67 \$2.00 on green, roulette 6 $\frac{1}{4}$. Other details like 1958 except type and seal size slightly different.
- 1967-68 \$2.00 on pink. Other details like 1966-67 except type and seal size.

Colorado River Special Use Stamps
Used on Utah Licenses



Required for resident or non-resident Utah licensee fishing the Colorado between the Glen Canyon Dam and the Marble Canyon damsite. First issued 1964 and discontinued after the one year. The general design of these stamps was the same as the 1958 Arizona for Nevada license Colorado River stamps. Size, booklet pane layout, rouletting, etc were identical to the 1958 issue for Nevada licenses.

- 1964 \$2.00 on green for Utah resident license. Black printed text, red Arizona seal and serial number. Roul 6 3/4.
- \$3.00 on green for Utah non-resident license. Black printed text, green Arizona seal and serial number. Roul 6 3/4.

Lake Powell Stamps
Used on Utah Licenses

Required for resident or nonresident Utah licensee fishing the Arizona portion of Lake Powell. First issued 1967.

1967 \$1.00 for Utah resident license.
 \$2.00 for Utah nonresident license.

NEW TAX LAWS -

Florida - A tax on documents, in addition to the present tax, at 55¢ per \$500 when federal stamp tax expires.

North Carolina - Realty transfer tax at 50¢ per \$500, Jan. 1.

South Carolina - County realty transfer tax at 55¢ per \$500, Jan. 1.

California - Cigarette taxes to be increased to 7¢ Aug. 1 and 10¢ on Oct. 1 with a floor tax on cigarettes in stock. Any new stamps?

Illinois - Realty Transfer tax at 50¢ per \$500, Jan. 1.

Alabama - Cigarette tax increased to 9¢ on Oct. 1.

Iowa - The cigarette tax is now 10¢ per pack. Iowa also has a tax on other tobacco products. We do not know yet if stamps are being used.

New Hampshire - Tax on tobacco products increased on July 1.

Ohio - Cigarette tax increased to 7¢ on Sept. 1.

Ohio - A county realty transfer tax is to become effective Jan. 1. Will some of our Ohio members please give us more details on this?

California - County and/or city realty transfer taxes are a possibility after Jan. 1. Again we would appreciate any information from our members.

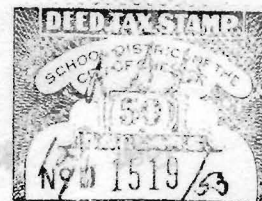
TENNESSEE AMMUNITION - Charles

Hermann reports two new stamps. These have a small seal in the design and occur on yellow card. We illustrate a used copy of the 3¢ which is purple with red value. Also reported is 1¢ of this design. These differ from the last two unnumbered stamps listed in the catalog. Do additional values exist in either of these two sets?



PENNSYLVANIA LOCAL REAL ESTATE -

The illustrations are simply a reminder that we have not had any news on these since Frank Applegate was active in this area. They continue in use and there must be dozens of unreported varieties. Would someone like to prepare a preliminary listing for us?



STATE REVENUE ADDENDA - Hubbard

MAINE

CIGARETTE: Change to "CIGARETTES AND TOBACCO"

G6	1/10¢	.10	.05
G8a	clear roulette	2.50	
G9	4¢ yellow and black	.25	.05

1947. Like 1944 but blue and white with black design.

G10	1/2¢	?	.25
G11	1¢	?	
G12	2 1/2¢	?	
G13	3¢	?	
G14	4¢ ?	?	?
G15	5¢ ?	?	?
G16	8¢	?	
G17	10¢	?	
G18	12¢	?	
G19	25¢	?	.25
G20	40¢	?	
G21	60¢	?	
G22	75¢	?	.75
G23	90¢	?	1.00
G24	\$1	?	

1948. Seal in center box with rays at sides.

Design in black. On cream safety card roul 6 1/2; 11 x 11 1/2 mm. Read "Tobacco Tax".

G25	1/2¢ brown		
G26	1¢ blue		
G27	2¢ red, green safety	1.00	
G28	2 1/2¢ red		.50
G29	3¢ orange on white		.10
	a. green safety card	1.50	
G30	3¢ pink on light pink		
G31	4¢ violet		.15
G32	5¢ salmon	.25	.25
G33	8¢ red orange	.35	

Maine - Sept. 67

G34	10¢ dark blue	.35	
G35	12¢ lilac		.25
G36	25¢ cream		
G38	25¢ pale yellow	.75	.35
G39	30¢ black on white		
G40	40¢ pale pink	1.00	.75
G41	60¢ deep yellow		
G42	75¢ magenta	1.50	
G43	75¢ salmon on white		
G44	90¢ green		
G45	\$1 pale blue green		

1949? Meters with seal at left and value at right. Serrate rouletted.

C	4¢ purple		
C	10¢ purple		
C	10¢ red on pink (with name and address of Company at left)		
C	60¢ red on pink		
C	62 1/2¢ red on pink		

(Tax repealed on Tobacco in 1955)

1960. Reads "Cigarette Tax", cream card with red safety.

C	5¢ black on white		
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1960. "MAINE" arched over seal. Value in lower corners. On cream safety card with horiz black print reading right to left. Roul 6 1/2 in black.

C	20 cigs. rose		
C	20 cigs. blue		