

THE STATE REVENUE NEWSLETTER

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

Volume 7, Number 8

November, 1967

Whole Number 72

INDIANA REAL ESTATE TRANSFER - We had not heard of this tax but the presence of stamps seems proof that it exists. Shown are the \$50 and \$100 values. No doubt there is a long set and information on other values would be appreciated. Both of these are printed in blue on white paper, rouletted 6. Cancellation date appears to be 1961.

ARKANSAS CIGARETTE - This is a heat transfer decal. Black on yellow, red safety.

ILLINOIS CIGARETTE - The new heat transfer decal which went into use Aug. 1 is black on green with red safety. The design is also slightly different from the preceding issue (shown on the left) which was black on yellow with red safety.

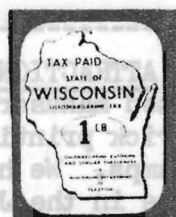
SOUTH DAKOTA CIGARETTE - The current 8¢ decal is green. This is punched internally with 7 holes.

SOUTH DAKOTA OLEOMARGARINE - The current stamp seems identical in design to that illustrated in Newsletter No. 60 except it also is punched with 7 holes.

ALABAMA CIGARETTE - This heat transfer is black on gray with red safety.

Madison County - Red on white, red safety. This is also a heat transfer decal. We have not seen very many heat transfers for city or county stamps in the past. Most use either the water transfer decals or pressure sensitive stamps.

WISCONSIN OLEOMARGARINE - Linn's "scooped" us in illustrating this. For those who have not seen the new stamp, here it is. This is a die-cut, pressure sensitive stamp printed in black on white.



STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

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DUES: \$2 per year. Includes sub-
scription to Newsletter (published
bimonthly).

IOWA LIQUOR SEAL - This is a
black on yellow decal with black
serial number.



COMING ATTRACTIONS - We have a
completed manuscript from Mr. Bloom
on Merrick printings of Ohio Sales
Tax stamps. We hope to run this
complete in the January issue. We
have also received lists of Penn-
sylvania local real estate stamps
from both Mr. Bloom and Mr. Hermann
which update an unpublished list
by Frank Applegate. This will be
run serially. (Cont. next column)

SECRETARY'S REPORT -

New Members:

#139 BELLINGHAUSEN, CHARLES
725 North Derby
Derby, Kansas 67037

State revenues and all non-Scott
stamps (seals, cigars, cigarettes,
etc.). Proposed by Kenneth Pruess

#140 ADAMS, WILLARD
R. D. #4
Lititz, Pennsylvania 17543

Fish and game stamps. Proposed
by E. L. Vanderford

#141 LEBO, LESTER E.
7917 Bennington Drive
Knoxville, Tennessee 37919

State fish and game stamps.
Proposed by Kenneth Pruess

DUES - IMPORTANT NOTICE :

This is the last issue of Volume 7.
Dues will now coincide with the new
publication year which begins January 1.
To assure prompt receipt of the Janu-
ary issue, we would ask that you send
your dues to the Secretary-Treasurer,
Mr. Strock, before that date. New
members who have not received all is-
sues of Volume 7 can, in most cases,
consider their dues paid through 1968.
In case of doubt, please direct in-
quiries to Mr. Strock. We hope that
you will mail your \$2 NOW without a
further reminder. Mailing of special
notices is a time-consuming and ex-
pensive process. This time and money
could be used to better advantage in
continued publication of a large, in-
formative Newsletter. Your cooperation
would be appreciated.

(Cont.) We would like to hear from
other members who have some of these
stamps so the list can be as complete
as possible. The catalog addenda will
be continued as will Mr. Vanderford's
handbook of fish and game stamps. Will
YOU also contribute? We especially
need new issue news from your area.

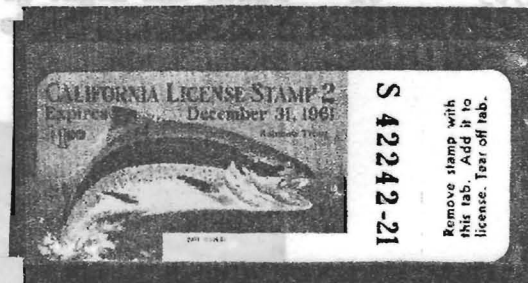
CALIFORNIA
Inland Fishing Stamps



All sizes listed are "overall". 1958 to 1967 inclusive - one stamp required for inland fishes other than trout, two stamps required to take trout.

1958 \$1 Golden trout pictured in dark brown and salmon on white paper. 51 x 30 mm. Roule 9 $\frac{1}{2}$. Issued in vertical panes of five with straight edge at sides and bottom. Black serial number on reverse of each stamp. Printing by California State Printing Office. Five panes per booklet. Panes measure 170 x 30 mm including tab at top.

1959 \$1 Largemouth black bass pictured in dark green and black on heavy white paper. 57 x 25 mm including 6 mm tab at right end used to remove backing paper covering special adhesive on back of stamp. Black serial number on face of stamp. Five stamps per pane and ten panes per booklet. Vertical panes 142 x 57 mm including tab at top. Serial numbers were printed in both 3 mm and 4 $\frac{1}{2}$ mm height type. Rouletted 4 between stamps. Printed by Eastman Tag and Label Co., Oakland, California.



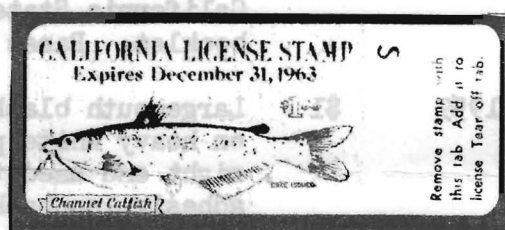
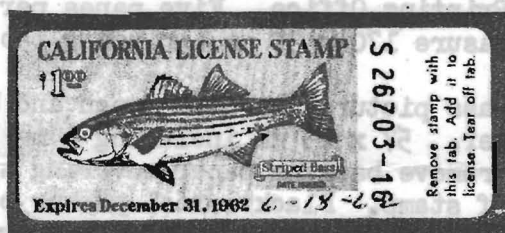
All 1960 to 1967 issues inclusive were die cut with pressure sensitive gum and attached to glassine booklet pages prior to sale.

1960 \$1 King salmon pictured in blue and black on white paper. 64 x 25 mm including 12 mm tab at right end used to remove backing paper covering special adhesive on back of stamp. Serial number on face of stamp. Five stamps per vertical pane and ten panes per booklet. Printed by Fairbairn Co.

Inland Fishing Stamps

- 1961 \$1 Mauve and bright red on white paper. "W" prefix precedes serial number. Design: Rainbow trout leaping for spring mayfly. Inscribed: License Stamp 1.
- \$1 Gray green and bright red on white paper. "S" prefix precedes serial number. Design same as above. Inscribed: License Stamp 2.

Two stamps identical in design except for color and letter prefix to serial number were issued. Although the "W" prefix stamps were specifically for inland fishes other than trout and the "S" prefix stamps intended to be affixed as a second stamp qualifying the licensee to take trout, either stamp or combination of stamps was legal. Stamp and pane size as in 1960, but five panes per booklet. Designer was Paul B. Johnson of Sacramento, California. Printed by Dennison Tag and Label Co., Framingham, Mass.



- 1962 \$1 Black and salmon on white paper. Striped bass. Size, tab, pane detail, etc. same as 1960 issue.
- 1963 \$1 Black and light green on white paper. Channel catfish. Size, tab, pane detail same as 1960 issue.



- 1964 \$1 Black and blue on white paper. Steelhead. New size $46\frac{1}{2} \times 27$ mm. Die cut, without tab, 5 stamps per vertical pane.
- 1965 \$1 Black and yellow on white paper. Bluegill. Size, pane detail etc. same as 1964 issue.

Inland Fishing Stamps

- 1966 \$1 Black on white paper. American shad. Size, pane detail etc. same as 1964 issue.
- 1967 \$1 Black and orange on white paper. Brown trout. Size, pane detail etc. same as 1964 stamp.

"No Fee" Inland Fishing Stamps

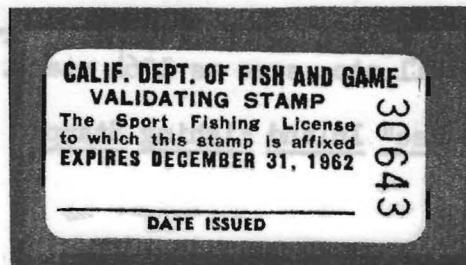
- Two stamps issued without charge along with a no-fee sport fishing license to the blind, disabled veterans, indigent Indians, and Old Aged (over 65) on State relief (not Federal Social Security recipients). Stamps were issued only at the State Fish and Game Office in Sacramento.
- 1958 Regular \$1 Inland Fishing stamps rubber stamped in blue, black or violet - Indian, Blind No Fee, Old Age No Fee, Disabled Veteran No Fee. The Disabled Veteran was in two lines of print. (Only eight "Indian" were issued in 1958 and are quite rare).
- 1959 Same design stamp as the regular Inland Fishing stamp but "No Fee" printed in black where the \$1 value was printed on the regular Inland Fishing stamp. Issued to same classifications of people as 1958 issue. At least a portion of earlier issue of 1959 were also rubber stamped as in 1958.

Size, pane and booklet detail same as regular \$1 stamp. Printed by Eastman Tag & Label Co., Oakland, California.

"No Fee" Inland Fishing Stamps

"No Fee" stamps discontinued after 1959 and superseded by validating stamps which show no value. (Not to be confused with \$1.00 to \$10.00 Sport Fishing license validating stamps (showing dollar values) starting with 1964 issue.

California Department of Fish and Game will not sell "No Fee" and "Validating" stamps and all non-current stamps have been destroyed.

Free Fishing License "Validation" Stamps

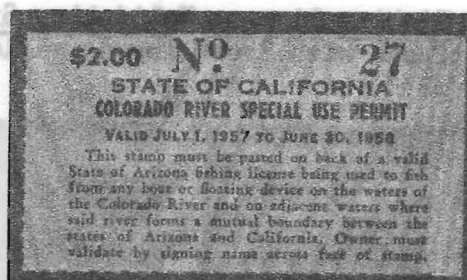
- 1959 Effective September 18, 1959, a new law became effective entitling women over 62 years of age and men over 65 years of age, resident in California for five years and whose monthly income is not in excess of \$140 to a free fishing license without Inland Stamps. These stamps must be purchased by the holder if he desires to fish inland. The licenses show no expiration date but affixed to them prior to issue is a "Validation" stamp stating the license to which it is attached is valid until December 31, 1959. Stamp is die cut, 51 x 25 mm, printed in black on white paper with a red serial number. The issue date is rubber stamped or written in on the stamp. Five stamps per vertical pane measuring 54 x 146 mm. Pane size is of special backing paper upon which the pressure sensitive adhesive stamps are supplied. Ten panes per booklet.
- 1960 Validating stamp similar to 1959 used to cover all types of "No Fee" licenses (Indian, Blind, Old Age, and Disabled Veteran). Text of license specifies whether stamp validation covers licensee without purchase of regular inland stamps or not. Indian, Blind, Old Age, and Disabled Veteran were not required to buy inland stamps. The 62 and 65 year age group on limited income was required to purchase the inland stamps. Same as 1959 issue in all respects except red on white paper and serial number is in black. Printed by Fairbairn Co.
- 1961 Same as 1960 except green on white and red serial number. Vertical panes of 5 stamps, twenty panes per booklet. Printed by Dennison Tag and Label Co., Framingham, Mass.

Free Fishing License "Validation" Stamps

- 1962 Black on white, red serial number, size and printed text same as 1959.
- 1963 Red on white, black serial number, otherwise like 1959.
- 1964 Red on white, black serial number, otherwise like 1959.
- 1965 Red on white, black serial number, otherwise like 1959.
- 1965 Provisional. Supply of validating stamps was exhausted late in the year and a limited number of 1965 \$3.00 sport license validating stamps were rubber stamped "No Fee" and substituted.
- 1966 Red on white, black serial number, otherwise like 1959.

California Department of Fish and Game will not sell "No Fee" and "Validating" stamps and all non-current stamps have been destroyed.

Colorado River Special Use Stamp
Used on Arizona Licenses



All sizes listed are "overall". All printing, including serial numbers, is in black. All stamps (5/1/54 to 12/31/67 inclusive) are from booklet panes of two, 74 x 64 mm, vertical format. Size includes tab at left, rouletted $9\frac{1}{2}$ between stamps. Rouletting on 1955-56 through 1967 stamps is in black. All stamps are 32 mm high but variations of from 55 to 59 mm widths have been noted. All are printed text without design.

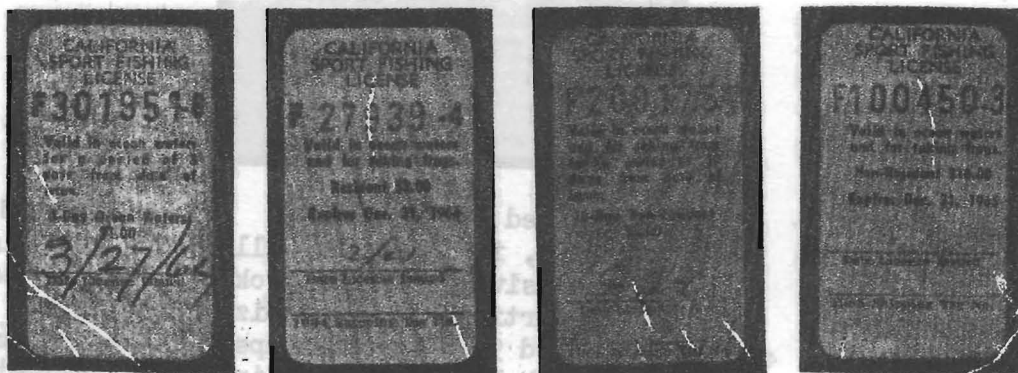
- 5/1/54 \$2 on pink. Printed at top "Valid until June 30th, 1954".
to (523 were issued)
6/30/54
- 1954-55 \$2 on yellow. (5383 were issued)
- 1955-56 \$2 on white, black roulette. (5481 issued)
- 1956-57 \$2 on light green. (6610 issued)

Colorado River Special Use Stamp
Used on Arizona Licenses

1957-58	\$2 on deep yellow. (6305 issued)	1958
1958-59	\$2 on green. (6164 issued)	1959
1959-60	\$2 on pink.	1960
1960-61	\$2 on blue.	1961
1961-62	\$2 on light brown.	1962
1962-63	\$2 on light yellow.	1963
7/1/63 to 12/31/63	\$1 on blue.	1963
1964	\$2 on white.	1964
1965	\$2 on pink.	1965
1966	\$2 on blue.	1966
1967	\$2 on light brown.	1967

Sport Fishing License Validating Stamps

(Not to be confused with Free license validating stamps)



Commencing with 1964 issue the license form itself showed no value and was worthless until the appropriate validating stamp was purchased and attached thereon.

Resident - Full Year

1964	\$3.00 black and red on yellow paper, red serial number.
1965	\$3.00 black and red on blue paper, red serial number.
1966	\$3.00 black and red on green paper, red serial number.
1967	\$3.00 black and red on blue paper, red serial number.

Sport Fishing License Validating StampsNon-Resident - Full Year

- 1964 \$10.00 black and red on flat white paper, red serial number.
 1965 \$10.00 black and red on salmon paper, red serial number.
 1966 \$10.00 black and red on deep pink paper, red serial number.
 1967 \$10.00

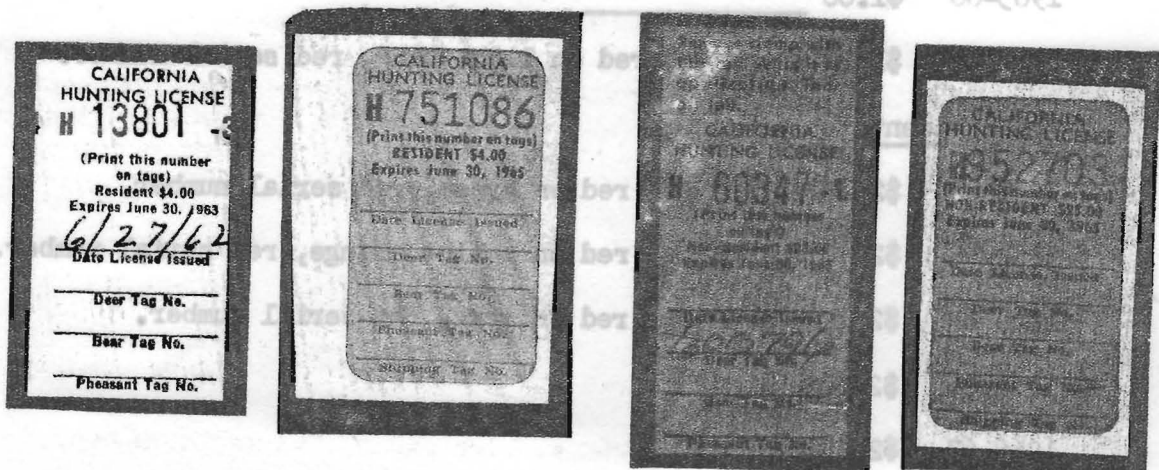
Non-Resident - 10 Day

- 1964 \$3.00 black and red on deep salmon paper, red serial number.
 1965 \$3.00 black and red on dark green paper, red serial number.
 1966 \$3.00 black and red on light yellow paper, red serial number.
 1967 \$3.00 black and red on pink paper, red serial number.

Resident or Non-Resident 3 Day Ocean Waters

- 1964 \$1.00 black and red on blue paper, red serial number.
 \$1.00 black and red on light grey blue paper, red serial number.
 (Printer erred and supplied on two colors of paper.
 Relative scarcity unknown.)
 1965 \$1.00 black and red on white paper, red serial number.
 1966 \$1.00 black and red on salmon pink, red serial number.
 1967 \$1.00 black and red on mauve, red serial number.

All above 1964-67 stamps are die cut and measure approximately 26 x 45 mm. All have pressure sensitive gum. All are printed text without design.

Hunting License Validating Stamps

Hunting License Validating Stamps

First issued for 1962-63 season. All stamps 1962-63 through 1967-68 seasons were printed text and had pressure sensitive gum. Stamps were attached to glassine pages in booklets prior to sale.

1962-63 stamps are imperf except at top which is rouletted $8\frac{1}{2}$. Dimensions are 26 x 45 mm overall exclusive of 13 mm tab at top which was intended to be detached and discarded after the stamp was affixed to license.

1963-64 through 1967-68 stamps are die cut. Overall measurements are approximately 26 x 45 mm.

Resident - Adult

- 1962-63 \$4.00 black and red on white, red serial number.
 1963-64 \$4.00 black and red on green, red serial number.
 1964-65 \$4.00 black and red on pink, red serial number.
 \$4.00 black and red on salmon pink, red serial number.
 (Printer made delivery in two colors paper.
 F & G license officer accepted them.)
 1965-66 \$4.00 black and red on light mottled gray, red serial number.
 1966-67 \$4.00 black and red on flat yellow orange, red serial number.
 1967-68 \$4.00 black and red on light yellow, red serial number.

Resident - Junior

- 1962-63 \$1.00 black and red on light yellow, red serial number.
 1963-64 \$1.00 black and red on gray, red serial number.
 \$1.00 black and red on light blue, red serial number.
 (Printer erred in supplying two colors paper.)
 1965-66 \$1.00 _____
 1966-67 \$1.00 black and red on light blue, red serial number.

Non-Resident

- 1962-63 \$25.00 black and red on green, red serial number.
 1963-64 \$25.00 black and red on yellow orange, red serial number.
 1964-65 \$25.00 black and red on gray, red serial number.
 1965-66 \$25.00
 1966-67 \$25.00

Hunting License Validating StampsNo Fee Stamps - Disabled Veterans Licenses

Regular \$4.00 resident stamps for all years listed above have been rubber stamped "NO FEE". All are extremely scarce.

Honey Lake Seasonal Permit Hunting Stamps

Issued primarily for duck and goose hunting on Honey Lake Game Area. This large state-owned and operated reserve is in Lassen County, a remote and sparsely populated area in northeastern California. Under certain conditions and for at least a portion of the years issued, the stamp also entitled the hunter to shoot pheasants. All stamps were printed text without pictorial design. \$2.00 Daily Permits were in card form and not a stamp. All stamps to and including 1966-67 season were printed by the California State Printing Office. All stamps were rouletted $9\frac{1}{2}$ at top only and were issued in booklets of 50 single stamp panes stapled at top selvage.

Stamps with one or three holes perforated near left margin are not defectives. Of any stamps having such perforation(s), all fifty stamps from that particular booklet will have identical perforation(s). May possibly be a control mark. All remainders of obsolete issues have been destroyed by the Department of Fish and Game.

All sizes listed are overall.

- 1956-57 \$5.00 black on white. 49 x 37 mm. Serial numbers 1H to 750H. (750 printed - 236 sold)
- 1957-58 \$5.00 black on bluish green. 49 x 37 mm. Serial numbers 1 to 500. (500 printed - 306 sold)
- 1958-59 \$5.00 black on deep yellow. 51 x 48 mm. Serial numbers 1 to 500. (500 printed - 245 sold)

Honey Lake Seasonal Permit Hunting Stamps

- 1959-60 \$5.00 black on deep yellow. 49 x 35 mm. Serial numbers 1 to 500. (500 printed - 249 sold)
- 1960-61 \$5.00 black on white. 49 x 35 mm. Serial numbers 1 to 400. (400 printed - 287 sold)
- 1961-62 \$5.00 black on bluish green, detail and size same as 1960-61 issue.
- 1962-63 \$5.00 black on deep yellow, other detail like 1960-61.
- 1963-64 \$5.00 black on white, 51 x 35 mm, other detail like 1960-61.
- 1964-65 \$6.50 black on pink, 49 x 35 mm, other detail like 1960-61.
- 1965-66 \$6.50 black on white, 51 x 35 mm, other detail like 1960-61.
- 1966-67 Type 1 - \$6.50 black on yellow, 51 x 35 mm, other detail like 1960-61. Serial numbers 1 to 700 incl. have printer's imprint "77116-800 8-66 700 OSP" at lower right.
Type 2 - Serial numbers 701 and up, imprint omitted, otherwise like Type 1.

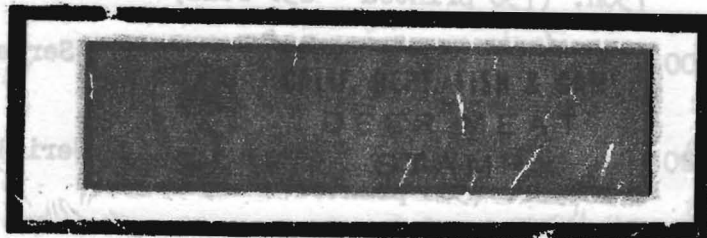
Madeline Plains Seasonal Permit Hunting Stamp

Issued for duck and goose shooting at Madeline Plains, a state owned and operated area north of Honey Lake in Lassen County. Primarily due to the inaccessability of this area, the project was a failure and was abandoned and the land eventually sold by the state.

Stamps were issued for the 1956-57 season only. Printing detail similar to 1956-57 Honey Lake issue and same size. Booklet setup etc. were identical.

- 1956-57 \$5.00 black on deep yellow, 49 x 37 mm. Serial numbers 1M to 250M. (250 printed - 119 sold)

Above information provided by California Fish and Game Department. Verification by actual inspection of stamp is desired.

Deer Meat Stamps (Decals)

Deer Meat Stamps (Decals)

In use from mid 1946 to approximately 1965. Decals are gold color with Department of Fish and Game blue shield insignia at left. Printed text "California Department Fish and Game - Deer Meat Stamp" in three lines and frame lines all around are in black. 76 x 19 mm on card backing approximately 87 x 27 mm.

Issued in vertical panes of two and vertical panes of three. Both are imperforate between decals. 1961 issue supplied by Borden Decalcomania Co., San Francisco, California. Other contracts may possibly have gone to other manufacturers.

Although the face of stamp states "Deer Meat Stamp" this same stamp was also required for elk, bear or antelope meat retained after close of hunting season if canned in tins or glass jars. Fee charged was one dollar per deer, elk, bear or antelope carcass regardless of quantity of decals required. The law stated the decals must be so placed as to extend from container up and onto the top of the cover or lid. A game warden called at the place of possession and personally affixed the decals.

Discontinued after about 1965.

NEW JERSEY EGG STAMPS - Mr. Harold King sends us some of these. The two we illustrate are paper stamps which appear to come in rolls. The top illustration is of a current issue printed in red. The other one is blue with seal in yellow. This was in use in 1966.

These stamps also occur printed directly on the carton. We report those shown us:

- 1964 Similar to 1966 paper stamp, blue. Bottom three lines replaced by "Distributed by Shop-Rite/Foodarama, Freehold, N. J." in two lines.
- 1967 (Grade A Medium) Green, yellow seal
- (Grade A Large) Blue, yellow seal
- (Grade A Extra Large) Red, yellow seal

Although these "stamps" do not show the grade, this seems to be indicated by the colors.

PENNSYLVANIA CIGARETTE METER has recently appeared in red. Mr. C. W. DeLeuze, 2834 Clermont Ave., Pittsburgh, Pa. 15227 will exchange one for any meter or stamp from your state but asks that you be patient for a reply. This color showed up after the recent tax increase but we do not know if all meters were changed in color at that time. Be sure to enclose a self-addressed, stamped envelope when writing.

NEW JERSEY
EGGS

NEW JERSEY-EGGS
GRADE A
NEW JERSEY EGGS

Seal of Quality



SUPERVISED BY NEW
JERSEY DEPARTMENT
OF AGRICULTURE

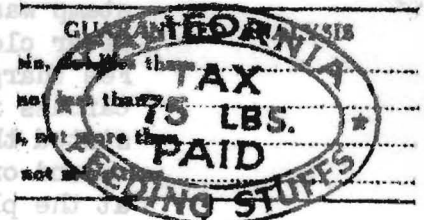
NEW JERSEY

CODE LETTERS USED ON
CALIFORNIA COMMERCIAL FEEDING STUFFS TAX TAGS

Charles H. Hermann

The following information is taken from a list provided by the California Department of Agriculture. On the early feed tags there were two stars, one to the right and one to left of the oval tax-paid insignia. These were later replaced by two letters which provided a control on the printers authorized to print this tax paid insignia, each printer being required to use the two letters which constituted his code. This list was dated March 17, 1947. Other printers may have been authorized to print this insignia before or after that date.

CODE	NAME OF PRINTER	ADDRESS
A N	Ames Harris Neville Co.	San Francisco
A G	Anaheim Gazette	Anaheim
A P	Arrow Printing Co.	San Francisco
B P	Barnett Printing Co.	San Francisco
B B	Bemis Bro. Bag Co.	San Francisco
J C	Bemis Paper Bag Co.	Wilmington
B C	Bick Printing Co.	Madera
H P	Conklin Printing Co.	Anaheim
C J	Corcoran Journal	Corcoran
C C	Crown Printing & Engraving Co.	Fresno
C P	Curtis Printing Co.	Oakland
J D	Daley, Joe & Sons	Los Angeles
V D	DeGaa, V. G.	Willows
D M	Dennison Manufacturing Co.	San Francisco
A D	Dettner, Arthur	San Francisco
D T	Draper Tag & Label Co.	Los Angeles
E T	Eastman Tag & Label Co.	San Francisco, Los Angeles
E R	Evening Recorder	Porterville
G B	Goode Bros.	Petaluma
G L	Green Lantern Print Shop	Corona
L H	Hopken, L. C.	Oakland
K N	Kerman News	Kerman
K R	Kingsburg Recorder	Kingsburg
L E	Los Banos Enterprise	Los Banos
M P	Merchants Printing & Lithog.	Bakersfield
M C	Michigan Tag Company	San Francisco
O U	Orland Unit	Orland
P T	Pacific Coast Tag Mfg. Co.	San Francisco
P P	Petaluma Printing Co.	Petaluma
S P	St. Regis Paper Co.	Emeryville, Los Angeles
S D	Sewell and Duke	Santa Ana
T L	Thomas Lithograph & Printing	Fresno
M T	Times of Morgan Hill	Morgan Hill
T P	Triangle Press	Selma
T B	Tulare Bee	Tulare
U S	U. S. Tag & Label of Calif.	Sacramento, San Francisco
U N	Upland News	Upland
V T	Valley Tag & Label Co.	Ripon
W P	Wagner Press	Bellflower



Manufactured by

W. C. Hammond, Calif.



Old Type



With Letters

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.

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, Malt, 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

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 Grestview Road
Pittsburgh, Pa. 15216

HUBBARD'S MAIN WANT LIST: ALABAMA B4, F29. ALASKA L1,2. ARKANSAS G12; CR1, 2, 54, 59x, 64, 66, 70, 71; L47. COLORADO WL22. FLORIDA GF4, 7, 14; GR6; TA18; LI2-4; F10, 11; FE16. GEORGIA EL2; CS1; IF22; SF8, 14. IDAHO M8, 9. INDIANA M6. KANSAS MP4, 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 G17. SOUTH CAROLINA B19, 79; L8, 11; FE5. TENNESSEE T34, 57, 111; CR2-4; AM7; F1, 64, 81, 88, 106-108, 110; GE1, 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

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.

FREE LIQUOR SEALS - Charles Hermann has liquor seals from Idaho, Rhode Island, Utah, and West Virginia which he will be glad to give anyone sending a self-addressed, stamped envelope. His address is 10124 Samoa Ave., Tujunga, Calif. 91042. Charles also sent a sizable supply to the editorial office which will be distributed under the same conditions. While these are fairly common varieties, we suspect they are missing in many collections.

GEORGIA CITY BEER TAX - Charles Hermann reports the following:

City of Brunswick - $\frac{1}{2}$ bbl, typeset in wavy line frame about $4 \frac{3}{4} \times 2 \frac{3}{8}$ in. Black, diecut with $\frac{1}{2}$ in. border. No monetary value shown.

City of Smyrna - 72¢ green with yellow jonquil and "The Jonquil City" at bottom. Green serial number, no signature as on those of some years past.

MAINE BEER - While we have not included them in the addenda in this issue, there are many shades and other minor varieties of Bl. Charles Hermann suggests you look for "TAX" (period below the "X") which may be repeated on every other stamp vertically. He has found it in the first, second, and third vertical rows but not the fourth. You may also find this with "." over left of seal, etc. The broken frame variety, Blh, has a very small break so look closely! This is known in the second stamp from the left in the top row but since other varieties are not in constant positions, this may not be either.

VIRGINIA MALT BEVERAGE - Reported by Charles Hermann is a stamp with design like the half barrel stamp. This reads "2 $\frac{1}{4}$ gallons - Tax paid 44¢" and has the imprint "Everett Waddey Co., Richmond" in tiny caps at bottom.

KENTUCKY NOTES - The following information, supplied by Charles Hermann, can be added to the catalog and addenda which appeared in Whole No. 69 of the Newsletter.

Cl9 3¢ green, seal in lower center

To last liquor set listed in addenda as 195 ? add:

L $\frac{1}{2}$ pt. yellow orange and black

L 1 pt. blue and black

To 1953 Wine set add:

W $\frac{1}{2}$ gal. yellow, design in black, inverted safety card

To 1955 Wine set add:

W 1 pt. white (black design), green card with vertical safety

Add:

W25 black

Il10a 1 pt. yellow, rouletted both ways

LOUISIANA ADDITIONS - Charles Bellinghausen reports that the last set of Tobacco listed as 196 ? should be 1964 and shows us the 1¢ and 2¢ stamps. The 1¢ is blue and the 2¢ violet.

Charles Hermann reports a $\frac{1}{2}$ pt. stamp like illustration above L21 but with design and letters in white on dark green background. On white card. This is possibly an essay.

PROOFS, SPECIMENS, ETC. - In Linn's Nov. 13 issue was an ad by St. Louis Stamp and Coin Co. which illustrated and offered for sale specimen's, etc. of a number of State Revenues.

STERNAD PREPARING STATE REVENUE DISPLAY FOR CARDINAL SPELLMAN MUSEUM - Your editor recently enjoyed a visit by Mr. and Mrs. Frank Sternad. Frank is mounting a collection of very fine revenues for this museum, including many rare items I had not previously seen. It is good to know these State revenues have found a good home. Frank is to be commended for his part in this contribution.

STATE REVENUE ADDENDA - Hubbard

Nov. 1967

MAINEBEER:

B1i (1 pt) blue .20 .20

Catalog completely rewritten and renumbered starting with B7.

1934? "MALT LIQUOR" instead of "BEER", ETC.

Roul $9\frac{1}{2}$ in red. Red serial numbers. Wide number "10" (7 mm) on 10¢. Overall length of other values given in parentheses. (The 1935 sets have shorter numbers, except for the \$100 which is different only in separation). b. roul $6\frac{1}{2}$ vertically. c. roul $6\frac{1}{2}$ horizontally. d. mostly roul $6\frac{1}{2}$. e. carmine numbers.

B7 1¢ red brown on light yellow, 30 x 37 mm, roul in brown .75

B8 10¢ blue on thin pale pink (7 mm "10") 1.00

B9 50¢ yellow on pale green ($30\frac{1}{2}$ mm) 1.25

B10 \$1.00 black on pale salmon (19 mm) 1.50

b. —

c. —

e. —

B11 \$5.00 yellow on pale grey (21 mm) 3.50

b. —

d. —

B12 \$10.00 purple on salmon (22mm) 5.00

b. —

d. —

e. —

B13 \$20 ultramarine on pale fawn (22 mm) 10.00

b. —

d. —

e. —

B14 \$50 green on light blue (22 mm)

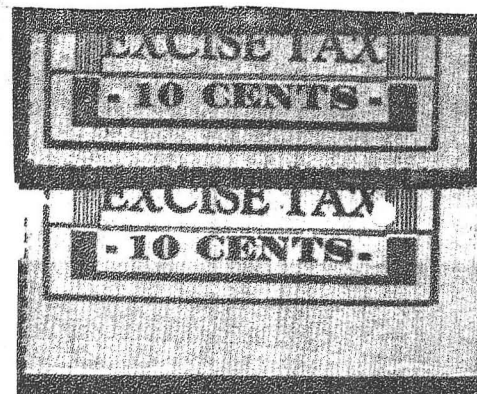
b. RRR

d. —

e. —

B15 \$100 brown on yellow orange, 96 x 95 mm. U?

(Note: used stamps are punched with 1/8 inch holes or cloverleaves. Stamps known with very narrow "N" in "No." are \$1, 10, 20 and 50).



B24

B16

1935? Narrow spacing in values (as given in parentheses below). Wide (about 7-10 mm) paper margin at top or bottom (Paper usually more opaque than the B23 set). Bottom two stamps in sheet of four have partial vertical roul $6\frac{1}{2}$.

B16 10¢ ($6\frac{1}{2}$ mm)

B17 50¢ (30 mm)

B18 \$1 (16 mm)

B19 \$5 (16 mm)

B20 \$10 (19 mm)

B21 \$20 (19 mm)

B22 \$50 (19 mm)

STATE REVENUE ADDENDA - Hubbard

Nov. 1967

MAINE

BEER (Cont.):

1935. Like preceding set, but narrow paper margins (about 2-4 mm). Usually thinner paper, and different stamp shade. Roul $9\frac{1}{2}$ in carmine.

Carmine serial numbers. b. roul $6\frac{1}{2}$ vertically.

c. roul $6\frac{1}{2}$ horizontally. d. mostly $6\frac{1}{2}$ roul.

(Note: this set formerly listed as B7-15)

B23 1¢ maroon on light yellow,
rouletted in maroon, 30 x
37 mm.

.50

a. brown on yellow

.70

B24 10¢ blue on pale pink

1.00

b.

2.50

c.

d.

B25 50¢ yellow on pale green

1.50

b.

1.50

c.

B26 \$1.00 black on pale salmon

2.00

b.

2.00

e. thick paper

f. red serial no.

B27 \$5.00 yellow on pale gray

2.50

b.

2.50

c.

B28 \$10.00 purple on salmon

3.00

a. red violet

2.50

b.

c.

e. violet

1.50

f. purple

U?

B29 \$20.00 blue on pale fawn

3.50

c.

3.50

e. narrow "N" in "No."

BEER (Cont.):

B30 \$50.00 green on light blue

4.00

a. yellow green

5.00

b.

5.00

c.

e. dark green

RRR?

f. same, roul $6\frac{1}{2}$ verticallyB31 \$100.00 maroon on yellow orange,
perforated $11\frac{1}{2}$, 76 x 95 mm.

5.00

(Not used on containers)

LIQUOR SEALS:

LS1 "1938" should be "1937"

LS3 "central oval" should read "high
circle"

1.50

.35

LS5 Similar to LS4, 19 mm square, serial
panel cut off and 1 x 19 mm bar $5\frac{1}{2}$
mm below square stamp with black
serial number between. Dark gray
blue on cream safety card, clear
roul $6\frac{1}{2}$ between panes.

BEDDING:

1953. ABNCL imprint. Perf 12; 19 x $25\frac{1}{2}$ mm.

BE1 1¢ dull green