

THE STATE REVENUE NEWSLETTER

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

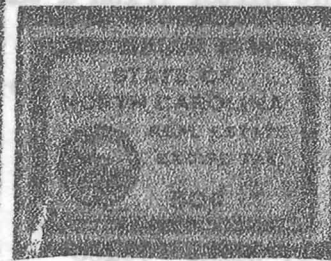
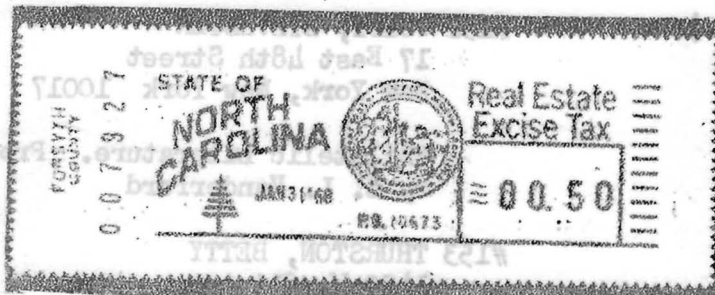
Volume 8, Number 2

March 1968

Whole Number 74

NEW REALTY TRANSFER TAXES

After being in effect for over 100 years, the U. S. tax was finally permitted to expire. Nearly every state now has, or is proposing, a similar tax. Scattered through this issue are some of the early reports we have received. How is this tax being collected in your state?



North Carolina - Charles Hermann shows us the 50¢ stamp. This is printed in black on blue paper, roul 9½. These colored papers do not illustrate well but we will try. Mr. Seville reports the following denominations are in use: 50¢, \$1, \$2, \$3, \$4, \$5, \$10, \$20. Stamps seem to be in use only in the smaller counties and are not supposed to be sold to collectors. El Hubbard shows us a Pitney-Bowes Meter No. 10673 from Forsyth County and tells us meters are also used in at least the following counties: Caldwell, Forsyth, Guilford, Iredell, Mecklenburg, and Yadkin. The example shown us is printed in red on white tape and has the County name reading up on the left edge of the tape.

New Hampshire - Terry Hines shows us the illustrated meter. This is red on a yellowish safety tape, P.B. Meter No. 10661. Mr. Eidsel Stanford, a nonmember, sent us meter no. 10665 which is used in Rockingham Co. Since there are only 5 counties



in New Hampshire, our guess is that meters 10662 - 10664 will be found in the other three. The 10¢ denomination is the lowest value which would be called for under the current tax rate of 10¢ per \$100 or fraction. Mr. Stanford also sent a specimen which shows no monetary value. We mention this since other states which refuse to sell to collectors might make these samples available.

STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

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scription to the bimonthly Newsletter.

SECRETARY'S REPORT -

New Members:

#148 EFFNER, HAROLD A. JR.
210 Eastern Way
Rutherford, New Jersey 07070

United States Revenues and State
Revenues. Proposed by K. Pruess

#149 JONES, GENE E.
Route #1
Cambridge, Ohio 43725

State Revenues, Tax Paid, non-
Scott stamps such as Radio
stamps, Protective stamps, Union
dues, Bank savings, etc. Proposed
by K. Pruess

#157 FOX, R. MAURICE
6425 Chelwynde Avenue
Philadelphia, Pennsylvania 19142

U.S. postage, U.S. internal reve-
nue, tax paid, Penn. deed tax
locals, state revenues on small
scale. Proposed by Chas. Hermann

New Members:

#150 WILLETS, GILSON
Villa Grande, Calif. 95486

Revenues and locals of all the
world - Masonry on stamps - also
(as a dealer) everything. Pro-
posed by E. L. Vanderford

#151 O'BRIEN, JOHN F.
6213 Conness Way
Sacramento, Calif. 95842

U.S. - U. S. Revenues - U. S.
Bureau Precancels - Philatelic
Literature. Proposed by E. L.
Vanderford

#152 COLBY, SYLVESTER
17 East 48th Street
New York, New York 10017

Philatelic Literature. Proposed
by E. L. Vanderford

#153 THURSTON, BETTY
1429 W. Clinton
Fresno, Calif. 93705

State Hunting and Fishing Reve-
nues, Korea, Olympics. Proposed
by E. L. Vanderford

#154 LARSEN, R. WILLIAM
2116 Oak Glen Place
Los Angeles, Calif. 90039

Research and cataloging revenues
of the world, sidelines also.
Proposed by El Hubbard

#155 MASCIERI, RUSSELL S.
3331 Mary Street
Drexel Hill, Pennsylvania 19026

Maryland revenues, trout stamps,
seals and postage stamps.
Proposed by Chas. H. Hermann

#156 ZAMBELLA, JOHN M.
129 South Main Street
Sharon, Massachusetts 02067

U.S. - Flag cancels - fancy can-
cels - state revenues. Proposed
by E. L. Vanderford

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 INTANGIBLES OF INDIANA
Will Buy Many of Each one.
Want Lists Filled.

A. Soderling
19 N. Clark St.
Chicago, Ill. 60602

TWENTY PAGE PRICELIST OF US, Foreign Seals (Xmas, locals, funds, etc) free. Wanted: Missouri 1936-7 Sales Tax receipts.

Vernon Bressler
R 3
Mechanicsburg, Pa. 17055

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

TEXAS TRIAL COLOR PROOFS, former property of engraving company. Type of 1936 issue, liquor and wine, imperf., green, three var., 2¢, .05¢ and .20¢. Price 75¢ each. Pairs and blocks pro rata. Gutter pair, \$2. Gutter block, \$4. Also have a few Pa. and N.Y. essays and trial color proofs, 50¢ and 75¢ each. Sherwood Springer, 3761 W. 117th St., Hawthorne, Calif. 90250.

WANTED - EKKO stamps, Protective stamps, Union Dues stamps, Bank Savings Stamps, Travel stamps, Newspaper stamps, Express stamps, Railroad stamps, Telephone stamps. State

Gene Jones
Route 1
Cambridge, Ohio 43725

WANTED TO BUY - REVENUES & SIDELINES Collections, Job Lots, Rarities. Describe. R. Wm. Larsen, 2116 Oak Glen Pl., Los Angeles, Calif. 90039

New Hampshire items mint.

- | | |
|-----------------------------------|--------|
| 1. 1960 Fish & game stamps (3) | \$1.00 |
| 2. 1961 Fish & game stamps (3) | \$1.00 |
| 3. Current 7¢ blue cig. meter | \$.10 |
| 4. Current liquor seal | \$.10 |
| 5. New documentary meter 10¢ face | \$.20 |
| 6. Vermont-current 20 cig. decal | \$.20 |

Terry Hines
Kingsford Road
Hanover, N.H. 03755

UNUSUAL REVENUE/SIDELINES HANDBOOKS
Price lists & important research on USIR, State tax issues, Taxpays, foreign revenues and unusual sidelines. Introductory subscription only \$5.00 yr. Issued quarterly, \$2.00 each.

PHILATELIC SIDELINES HANDBOOKS
2116 Oak Glen Pl.
Los Angeles, Calif. 90039

FINE STAMPS FOR BEGINNERS. Want lists invited. Trades accepted - need recent issues including used decals.

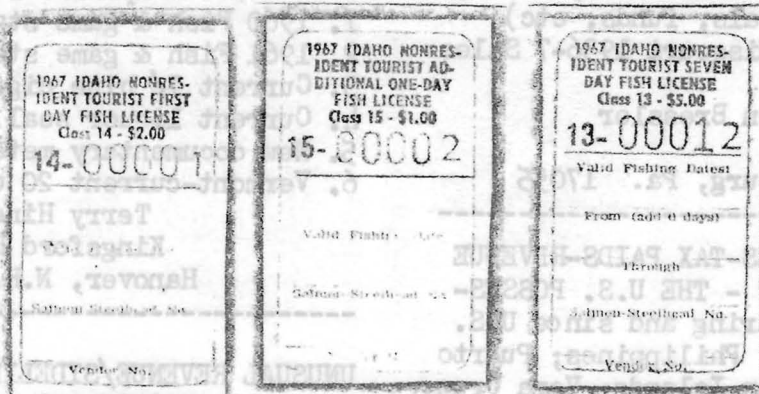
- | | |
|---------------------------------------------------|-------|
| 15 Ariz. luxury tax, av., my choice, catalog \$2+ | 1.00* |
| 3 Ariz. Fertilizer (FT1,9,10) | .10* |
| 6 Iowa Cig., paper var. | .16* |
| 3 Iowa Feed (F35-37) | .30* |
| 20 Kentucky Feed (FE1-20) | 1.40* |
| 4 Ky. Beer (B1,1a,4,5) at face | 1.10 |
| same, but SE | .70 |
| 4 N. Hamp. Cig. decals (mint) | .15 |
| 5 N. Mex. Feed (F1-5) | .12* |
| 3 N. Mex. Fert. (FE1-3) | .08* |
| 5 S.D. Cig. (C1a-5a) | .10* |
| 2 S. D. Cig. (C2b,4b) | .30* |
| 2 S.D. small game ('65, '66) | .40 |
| 2 Vermont Cig. decals (mint) | .08 |
| 1 Wisc. Oleo (new issue) | .10 |

* Available in SE or with minor defects at 1/2 above prices. Anything returnable for prompt refund. Sorry, no approvals - but I do have a list of other available stamps. Kenneth Pruess, 1441 Urbana Lane, Lincoln, Nebraska 68505

HANDBOOK OF FISH AND GAME STAMPS - Vanderford

IDAHO

Non Resident Tourist Fishing License Stamps



All stamps 1964 through 1967 are die cut, vertical format 25 x 45 mm, with pressure sensitive gum. All have black and red printed text with red serial numbers. Year date printed on all stamps after 1964 issue.

- | | |
|------|--------------------------------------------------------------------|
| 1964 | \$2.00 First Day. Green paper on heavy card backing. |
| | \$1.00 One additional day. Deep pink paper on heavy card backing. |
| | \$5.00 Seven day. Blue gray paper on heavy card backing. |
| 1965 | \$2.00 First day. White paper on glassine backing. |
| | \$1.00 One additional day. Deep pink paper on glassine backing. |
| | \$5.00 Seven day. Light blue paper on glassine backing. |
| 1966 | \$2.00 First day. White paper on glassine backing. |
| | \$1.00 One additional day. Salmon paper on glassine backing. |
| | \$5.00 Seven day. Light blue paper on glassine backing. |
| 1967 | \$2.00 First day. White paper on heavy card backing. |
| | \$1.00 One additional day. Light pink paper on heavy card backing. |
| | \$5.00 Seven day. Light blue paper on heavy card backing. |

MICHIGAN FISHING STAMPS - Dr. Gadbow and Mr. Vanderford report that Michigan really went 'ape' and issued seven fishing stamps this year as follows:

- \$3.00 Resident (Annual) for all fish except trout, splake & salmon
- \$6.00 Non Resident (Annual) as above
- \$2.00 Resident for trout, splake, and salmon
- \$3.00 Non Resident for trout, splake, and salmon
- \$3.00 Resident - 7 Day (Valid for all kinds of fish)
- \$5.00 Non Resident - 7 Day (For all kinds of fish)
- \$1.00 Special One-Day Resident and Non Resident to fish for Lake Trout and salmon in the Great Lakes

ILLINOISDaily Usage Stamps

Overall dimensions approximately 32 x 38 mm. Inscribed "State of Illinois" above, "Department of Conservation" below within one inch double line circle surrounding colorless map of Illinois on solid color background. Four small appendages attached to the map give it the odd appearance of a turtle. The four appendages are supposed to represent a fish, a beaver, a tree, and a goose. Over-printed in black are the words "19 Daily Usage Stamp" (appropriate date for each year). Fee was \$2 and \$4 1953 to 1958 inclusive (\$3 and \$5 from 1959 to date) with the smaller daily fee being charged for hunting ducks on public hunting grounds, and the larger daily fee for hunting pheasants (pheasant or goose - 1959 and after) on public hunting grounds.

All stamps 1953 to 1966 inclusive believed to be from sheets of 25 (5 x 5). Sheets imperforate all sides except 10 mm perforated selvage at left.

- | | |
|------|---------------------------------------------------------------------------------|
| 1953 | \$2 Duck. Yellow orange on blue, black serial number below design. Perf 12. |
| | \$4 Pheasant. Yellow orange on white, black serial number. Perf 12. |
| 1954 | \$2 Duck. Information wanted. |
| | \$4 Pheasant. Information wanted. |
| 1955 | \$2 Duck. Information wanted. |
| | \$4 Pheasant. Information wanted. |
| 1956 | \$2 Duck. Green on buff, black serial number. Perf 12. |
| | \$4 Pheasant. Brown on blue-green, black serial number. Perf 12. |
| 1957 | \$2 Duck. Brown on blue-green, red serial number. Perf 12 $\frac{1}{2}$. |
| | \$4 Pheasant. Green on buff, red serial number. Perf 12 $\frac{1}{2}$. |
| 1958 | \$2 Duck. Green on buff, red serial number. Perf 12 $\frac{1}{2}$. |
| | \$4 Pheasant. Brown on bright green, red serial number. Perf 12 $\frac{1}{2}$. |

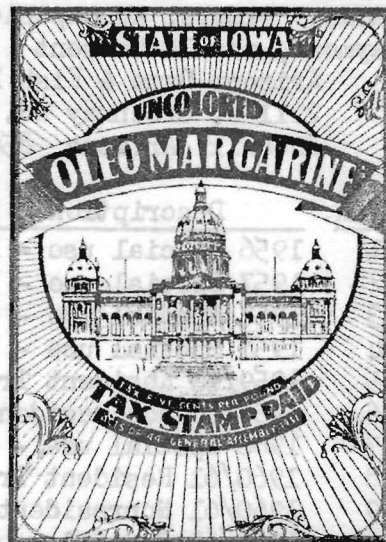
Daily Usage Stamps

- 1959 \$3 Duck. Green on buff, red serial number. Perf $12\frac{1}{2}$.
 \$5 Pheasant or Goose. Red brown on blue green, red serial number.
 Perf $12\frac{1}{2}$.
- 1960 \$3 Duck. Red brown on blue green, red serial number. Perf $12\frac{1}{2}$.
 \$5 Pheasant or Goose. Green on buff, red serial number. Perf $12\frac{1}{2}$.
- 1961 \$3 Duck. Green on buff, red serial number. Perf $12\frac{1}{2}$.
 \$5 Pheasant or Goose. Red brown on blue green, red serial number.
 Perf. $12\frac{1}{2}$.
- 1962 \$3 Duck. Green on buff, red serial number. Perf 12.
 \$5 Pheasant or Goose. Red brown on blue green, red serial number.
 Perf 12.
- 1963 \$3 Duck. Red brown on blue green, red serial number. Perf $12\frac{1}{2}$.
 \$5 Pheasant or Goose. Green on buff, red serial number.
 Perf $12\frac{1}{2}$.
- 1964 \$3 Duck. Green on buff, red serial number. Perf $12\frac{1}{2}$.
 \$5 Pheasant or Goose. Red on blue green, red serial number.
 Perf $12\frac{1}{2}$.
- 1965 \$3 Duck. Red brown on buff, red serial number. Perf $12\frac{1}{2}$.
 \$5 Pheasant or Goose. Green on buff, red serial number. Perf $12\frac{1}{2}$.
- 1966 \$3 Duck. Green on buff, red serial number. Perf $12\frac{1}{2}$.
 \$5 Pheasant or Goose. Red brown on blue green, red serial number.
 Perf $12\frac{1}{2}$.

AN IOWA OLEOMARGARINE PROOF

Carter Litchfield

Your Editor has recently acquired an interesting proof of the Iowa oleomargarine tax stamps. Study of the regular stamps in this series indicates that they were printed in two steps. The basic design showing the state capitol building and appropriate inscriptions was printed first and was the same for all values. The monetary and weight denominations were then added with a second printing using a simple typeset plate. Both printings were in black on pink paper. A proof of the basic design by itself, without any denomination, has now turned up and is illustrated here. The proof is printed in black on glossy, white imperforate card and is the same size as the regular stamps (51 x 71½ mm). It was probably taken from a single subject plate, since the margins at the top and bottom are too wide to have come from a full sheet. Can anyone report the existence of other proofs for the Iowa oleomargarine revenues?



NEW JERSEY TROUT STAMPS AVAILABLE

AT DISCOUNT - The 1962 issue, consisting of a \$2.00 green on white and a \$5.00 red on yellow stamp, is now available to collectors at a reduced price. A single set of two is available at 50¢, blocks of 4 at \$2.00, or full sheets of 10 for \$5.00. Orders should be sent to Trout Stamps, Division of Fish and Game, Box 1809, Trenton, N. J. 08625. Remittances payable to the New Jersey Division of Fish and Game are to be by money order or check only. Orders must be received before June 1, 1968 as all remainders will be destroyed at that time.

VERMONT CIGARETTE - Mr. Hines

says that a red decal is the only stamp currently in use in Vermont. This represents the tax on a pack of 20 cigarettes.



CALIFORNIA CIGARETTE METER STOLEN

Mr. Strock sends us a report from the California State Board of Equalization concerning meter number 41035. This meter was stolen and sellers are alerted to be on the watch for packages bearing that number. Have any of you meter collectors seen it?

CALIFORNIA REAL ESTATE TRANSFER

STAMPS - Mr. Hubbard sends reports from two Counties which have stamps. Santa Clara County has blue and black stamps in 55¢ through \$110; also a \$550. They plan to use stamps only until July 1. After that date a machine accounting system which prints the fee on the document (not a meter) is to be employed. El says these stamps can not be sold to collectors.

According to a newspaper clipping, San Benito County is also using stamps but no further details are available.

ARIZONA STAMPS AVAILABLE TO COLLECTORS - Mr. Vanderford sends us the following list; to get all would cost \$39. Still, this is a real bargain as in the past most were available only at face value. All sales limited to the available supply on a first come-first served basis. Orders, accompanied by payment, should be sent

Arizona Game & Fish Department
2211 W. Greenway Rd.
Phoenix, Arizona 85023

Item	Description
1	1956 Special use - Nevada
2	1957 Special use - Nevada
3	1958 Special use - Calif.
4	1958 Special use - Nevada
5	1959/60 Resident Trout
6	1959/60 Non resident Trout
7	1960 Special use - Calif.
8	1960/61 Resident Trout
9	1960/61 Nonresident Trout
10	1960/61 Special use - Nevada
11	1961 Special use - Calif.
12	1961/62 Resident Trout
13	1961/62 Nonresident Trout
14	1961/62 Special Use - Nevada
15	1962 Special Use - Calif.
16	1962/63 Resident Trout
17	1962/63 Nonresident Trout
18	1962/63 Special Use - Nevada
19	1963 Special use - Calif.
20	1963 Resident Trout ($\frac{1}{2}$ yr)
21	1963 Nonres. Trout ($\frac{1}{2}$ yr)
22	1963/64 Special use - Nevada
23	1964 Resident Trout SOLD OUT
24	1964 Nonresident Trout
25	1964 Special use - Calif.
26	1964 Sp. use - Utah Resident
27	1964 Sp. use - Utah Nonres.
28	1964/65 Special use - Nevada
29	1965 Resident Trout
30	1965 Nonresident Trout
31	1965 Special use - Calif.
32	1965/66 Special Use - Nevada
33	1966 Resident Trout
34	1966 Nonresident Trout
35	1966/67 Special use- Nevada
36	1967 Resident Trout
37	1967 Nonresident Trout
38	1967 Special use - Calif.
39	1967 Sp. use - Utah Resident
40	1967 Sp. use - Utah Nonres.

Note: only resident and nonresident trout are pictorial stamps.

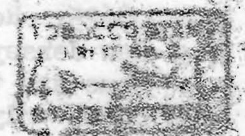
ALBERTA HUNTING STAMPS - Mr. Vanderford reports that the Province of Alberta has had the honor (?) of issuing the highest face value hunting stamp since the 1964-65 season when the \$100 Alien Big Game stamp topped their issues. It went to \$150 for the 1967-68 season. Here is the 1967-68 series:

\$2.50 Resident Game Bird
\$3.00 Resident Mule Deer
\$3.00 Resident White Tail Deer
\$5.00 Moose or Elk and Black Bear
\$7.50 Resident Caribou
\$7.50 Resident Sheep
\$7.50 Resident Goat
\$7.50 Resident Grizzly Bear
\$5.00 Nonresident Game Bird
\$15.00 Nonresident and Nonresident Alien Whitetail Deer
\$25.00 Nonresident and Alien Moose and Black Bear
\$25.00 Nonresident Alien Game Bird
\$75.00 Nonresident Big Game
\$150.00 Nonresident Alien Big Game

A nonresident is a Canadian citizen resident in a Province other than Alberta; a nonresident alien is a person not a citizen of Canada. Alberta Fish and Game people will not sell to collectors either current or obsolete stamps. Who will be the first to run down used copies of all of these?

TENNESSEE TOBACCO - Charles Hermann reports that stamps are being discontinued on tobacco and cigars. We do not believe the change in tax collection will affect the cigarette stamps.

Charles also shows us what is either a meter or handstamp which we will attempt to illustrate. This is in blue, on cellophane, as a meter would be used. It reads "Permit No. 2" and shows a 4¢ value. Can anyone tell us more about this, including information on how and why it was used?



QUESTION & ANSWER COLUMN - We have had several requests for this. Let's consider the above Question No. 1. Send along your questions and we will give this a trial.

CIGARETTE METERS - A CHALLENGING AREA OF SPECIALIZATION

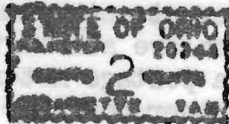
or

29 BILLION WAYS TO CATCH A THIEF

K. P. Pruess

First, let me thank all those members who have submitted examples of the cigarette meters used in their area. While many of our members "save" these meters, I have reached the conclusion that no one fully appreciates the variations incorporated into meters as a precaution against counterfeiting. As I have only begun to explore this field, this should not be considered a definitive article. Some of the information which I will present is highly speculative and is intended only to provide you with some working clues for further investigation. So far as is known, all cigarette meters are Pitney-Bowes meters. Most of my research was by necessity based on Nebraska meters but will, I believe, be equally applicable to meters of any state.

Meter Designs - There is considerable variation in the designs used in different states. I have been unable to come up with an entirely satisfactory classification. The classification presented here is tentative; there is some intergradation between the various types.



IIA

IIB

IIC

Type I - Charles Hermann tells me that meter number 20000 is different from any other known meter. This is probably the first Pitney-Bowes cigarette tax meter ever used. It is a 1 1/2 purple Georgia meter and measures approximately 21 1/2 x 13 mm. The next lowest number reported is 20007 which is a normal Type IIA meter. Does anyone have examples of meter numbers 20001-20006?

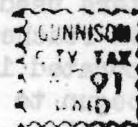
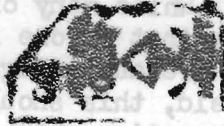
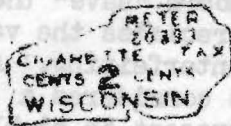
Type II - Tentatively, I will separate these into 3 subtypes. All, however, incorporate the important features to be discussed in this article and for that purpose can be considered collectively.

IIA - These are the older meters which are somewhat smaller in size; maximum dimensions are usually 30 x 15 mm or a little less. The meter number is commonly in figures about 2 mm high. Meter number is often preceded by a "P. B. Meter" or "Meter" designation. The highest number in my collection is an Ohio meter 20344.

IIB - The lowest number in my collection is New Hampshire 20426. This type seems to include the balance of the 20000 series and also the 40000 series. Most of these meters measure about 31 x 15 mm; some are slightly larger. They usually lack the "P. B." or "Meter" prefix and the meter number is commonly in figures about 3 mm. high.

IIC - These seem identical to IIB except they have only a 4-digit meter number which is divided into two elements. I have these only for the combination New York City-State tax.

Type III - These fall into the same sequence of meter numbers as the type II but differ in that they lack the outline of "perforations". The variations incorporated into the perforations in Type II are made in changes in the map outline in Type III. I will split these into two subtypes solely on the basis of meter numbers.



IIIA

IIIB

IV

IIIA- These are known to me only from the early Wisconsin meters which fall into the same sequence of meter numbers as Type IIA.

IIIB- I have these only from Arizona. The map is somewhat larger than the Wisconsin map in Type IIIA but this may mean nothing. But since they fall into the sequence of meter numbers that distinguish Type IIB, I will temporarily call them a subtype.

Type IV - These are the half-size meters used in Colorado. Separate meters are used for the State and City taxes; thus two different meter numbers may be found on a single package of cigarettes. These are all in the 6000 series which Charles Hermann says was formerly a postage meter series. All measure about $15\frac{1}{2}$ x 15 mm. While we will not further consider these, it might be noted that they incorporate the same variations as Type II.

Pane Size - Meters are usually used only on standard sized cartons containing 10 packs of cigarettes. Cartons are opened, metered, and again sealed mechanically. The newer Pitney-Bowes meters seem capable of handling any length package, at least up to and including the '101' mm lengths. They seem limited, however, to a standard base size of about 20 x 52 mm.

We can consider a carton of 10 packs of cigarettes to represent a "pane" of meters. This pane will consist of two horizontal rows of five meters each. If you can obtain all 10 meter impressions from a carton, remove these in the order they appear in the carton. You should be struck by the fact that there are position varieties.

At least in Nebraska, positions 5 and 10 will always be followed by horizontal bars (pane numbered left to right, top to bottom). Positions 4 and 9 will always be followed by diagonal bars. Position 4 will have a number added near the bottom between the meter impression and the diagonal bars; position 9 lacks this number.

I do not know the significance of these bars; they certainly do not represent a tax change as has been reported in the past. While I am not certain these bars must be limited to these positions, I have never seen them in other positions. Perhaps they only identify four key positions to begin checking in cases of suspected counterfeiting. The bars in positions 4 and 5 extend below the meter impression to the edge of the package; those in positions 9 and 10 extend above the meter. Actually, these bars form a continuous, symmetrical pattern across the two right hand rows. Due to the presence of shifts in position to the right or left, I believe they are impressed separately from the rest of the meter. If the impressions are well-centered on the packages, it is always a simple matter to identify these four positions. Thus far I have found no way to identify the other positions once the cigarettes are removed from the carton unless one knows the code for that particular meter number.

Colors - There are at least six basic colors: black, blue, violet, red, orange, and green. I have seen shades of violet and green but doubt that they represent major color varieties. The significance of these colors obviously varies in different states. The recent tax increase in Pennsylvania apparently resulted in all meters being changed to red. In New Jersey, the color seems to be changed periodically independently of tax changes. In Nebraska at least three colors are in current use and did not change with the last tax increase. Each reader will have to determine for himself what the situation is in his state.

It was stated in a past Newsletter that the number in position 4 indicated the ink formula. This is impossible since I have "33" on both green and violet impressions from Nebraska! This part of the code remains unbroken. Perhaps some of our readers know the true meaning of these numbers?

Meter Number - This is of course constant and simply identifies the meter which made the impression. It permits association of cigarettes with a given wholesaler and is extremely important in cases of suspected counterfeiting.

Another Constant (But Variable!) Feature - Nebraska and New Jersey use almost identical designs which incorporate two five-pointed stars into the design. These stars may be turned at different angles. The example in the illustration below has the left star with one point straight up, the right star pointing to the right. There seem to be 16 possible combinations in which these stars can be arranged but their arrangement is constant in all 10 packs in a carton (for any one meter number); packages metered by a different meter may have a different combination. This arrangement does not seem accidental, but is almost certainly used to make counterfeiting more difficult. Some states, e.g. Connecticut, have only one star (the Texas star appears to be only a constant part of the design) which permit fewer variations. Horizontal dashes seem to be used in the same manner in quite a few states.



Perforations - It is now time to examine the undulating lines which form the border of the meter. We will call these "perforations" for convenience. Since these are somewhat irregular on Type II meters, a perforation gauge is of no value. To keep matters relatively simple, let's look at the basic reason for this irregularity. Try counting the number of indentations on each side. Starting at the top and going clock-wise, you may find on a single impression something like 14-7-15-6. Do this for all ten impressions in the carton. If you are lucky to have all clear impressions, you may be surprised to find that no two impressions are identical! But if you get a second carton with the same meter number, you will find the same 10 varieties in the same sequence as in the first carton. Thus every position is somewhat different from every other position in the pane.

Still game? Get a carton with a different meter number. The bars will be in the same positions. But you are likely to find different combinations of perforations in a new, but again constant, sequence.

Considering only the number of indentations, there are 16 possible combinations with the top and bottom always with 14 or 15, the sides always with combinations of 6 or 7 perforations. Perhaps it would be helpful to list the possible combinations:

Top	Right	Bottom	Left	Top	Right	Bottom	Left
15	7	15	7	14	7	15	7
15	7	15	6	14	7	15	6
15	7	14	7	14	7	14	7
15	7	14	6	14	7	14	6
15	6	15	7	14	6	15	7
15	6	15	6	14	6	15	6
15	6	14	7	14	6	14	7
15	6	14	6	14	6	14	6

The evidence is that Pitney-Bowes meters can be changed to produce new combinations in the sequence. This could be done at the time of a tax change but more likely in case of suspected counterfeiting or periodically as a routine precaution. If each impression in a carton is different, as seems to be the usual case, the first impression can be any of 16 perforation varieties. The second can be any of the remaining 15, the third any of 14, etc. Multiplying $16 \times 15 \times 14 \times 13 \times 12 \times 11 \times 10 \times 9 \times 8 \times 7$ (which uses up all 10 packs), we obtain the figure 29,059,430,400. This is slightly more than the 29 billion figure given in the title. But is there any reason why the same perforation variety can not be used two or more times in a carton? If so, the theoretical limit increases to 16^{10} which you can figure yourself if you are so inclined. Obviously, Pitney-Bowes will not soon exhaust the flexibility available to them. And keep in mind that the colors, stars, etc. can also be changed.

But at any one time, there is only one sequence consisting of 10 varieties for each meter number. Incidentally, on every meter number I have examined the perforation combination 15-7-15-7 has appeared in position 4. Yet there is no rhyme or reason to appearance of perf varieties in other positions. It would be interesting to know if position 4 is always this variety on all meters.

Detecting Changes in Meter Setting - Now that we know something about the possible amount of variation in meters, what is the best way to detect a change? A change in color is obvious but changes in perforations would be more difficult. Ideally, one should know the code for all 10 positions. But since only positions 4, 5, 9, and 10 can be identified without prior knowledge, these may be keys. Thus far I have only one example of a definite change. In this case, perforations are the same in position 4 but the number was changed from 33 to 44 in the diagonal bars. Some of the other positions did have the perforations changed. While it is possible that the four right-hand positions can be left unchanged and changes made in one or more of the other positions, my guess is that this is not usually the case.

Before I began this study, I wrote Pitney-Bowes and received a prompt, courteous reply but no information (unless you call a carbon copy of their reply to the State Tax Commission information). They were obviously taking no chances on me seeking this information for the purpose of producing counterfeits! After looking at hundreds of these meters, I am convinced that it would be very difficult, if not impossible, to produce perfect counterfeits. However I believe it would be possible for a knowledgeable collector to detect attempts by others to do so - if he had sufficient examples for comparison. But most states are very reluctant to cooperate with collectors. Perhaps they have good reasons!

This certainly does not exhaust the subject of meters. If there is any general interest and participation by the members, we would pursue the subject further. Some possibilities are a checklist of meter numbers, types of meters used in different states both currently and in the past, methods of collecting and mounting, combination City-State meters, further attempts at breaking the code, etc. What about it?

"PRICED GUIDE TO PHILATELIC LITERATURE"

The HJMR Co., a firm specializing in the field of philatelic literature, has just published the First Edition of their PRICED GUIDE TO PHILATELIC LITERATURE. In this 231 page book can be found more than 16,000 listings of philatelic catalogs, handbooks, periodicals, tear sheets, specialist society bulletins, etc. Much of the world's scarce revenue literature has been made available to collectors through photostats. The Guide is fully indexed for easy reference. We note that several State revenue catalogs are listed. Photostats of many short articles are also offered. For anyone even vaguely interested in philatelic literature, the Guide is well worth the nominal price of \$1.00 (deductible from first purchase of \$3.00 or more). Copies are available from HJMR Co., P. O. Box 2368, Miami Beach, Florida 33140.

"PHILATELIC SIDELINES HANDBOOKS"

In the first issue can be found information on Tax-free cigarette stamps, supplements to Forbin's famous world revenue catalog, reprints of articles by E. R. Vanderhoof, etc. Although there is little on State revenues in Handbook No. 1, the editor, Bill Larsen, promises more in future issues. Plans are to publish four issues per year. A special introductory offer of \$5 for the first four issues is being made with the price advancing to \$7.50 for four issues when the second Handbook is issued. Single copies are \$2 each. This is a worthwhile publication for those members with a general interest in all revenues. The first issue may be obtained from R. William Larsen, 2116 Oak Glen Place, Los Angeles, Calif. 90039.

AMERICAN PHILATELIC SOCIETY -Among other interesting articles in their monthly Journal is a continuing series on fiscal stamps of the Philippines. A sample copy can be obtained for 50¢ from APS, Dept. 2, Box 800, State College, Pa. 16801.

"AMERICAN REVENUER" -The 1968 Yearbook contains a revised membership roster and an index to Vols. 20 and 21.

"The American Revenuer" is published 10 times per year. The \$3.00 membership is well worthwhile for persons interested in U.S. or foreign revenues. Charles Hermann has an occasional column on State revenues. A library of revenue literature is maintained for the use of members. For further information, write Bruce Miller, 521 Alster Ave., Arcadia, Calif. 91006.

"PHILATELIC LITERATURE REVIEW". As the name implies, this journal is devoted to philatelic literature. It is a valuable aid in philatelic research and postal history studies. Membership is \$3 per year. A sample copy may be obtained for 25¢ from Philatelic Literature Association, Canajoharie, New York 13317.

"STATE TAX REVIEW" - This is a weekly publication of Commerce Clearing House, 4025 W. Peterson Ave., Chicago, Ill. 60646. Subscriptions are \$2.50 per year. This publication is a useful source of information on tax changes. They also publish guidebooks to taxes of many individual states.

NEW CATALOG ADDENDA FORMAT - At the suggestion of some members, we are printing these on both sides of 5 $\frac{1}{2}$ x 8 $\frac{1}{2}$ " pages which are punched to fit either a small or large binder depending on whether you keep them with the Newsletter or with your catalog. This will result in a small postage and paper savings and, we hope, will better meet everyone's needs. This is still experimental; if there are objections, let us know right away. We also plan to number these pages separately from the rest of the Newsletter. This will permit consecutive numbering of some major listings which will be published serially.

Your editor wishes to thank everyone who returned the questionnaire. We will discuss some of the suggestions in the May issue. Our limited membership and lack of free time by your present editor are major factors in determining what we can do.

NORTH CAROLINA NOTES - El Hubbard informs us that the state discontinued use of Beer, Wine, and Seed stamps about Jan. 1. All remainders are to be destroyed and none will be available to collectors.



Beer - The illustrated stamp is like the 1940 set (B1-5) but in new values. We have seen the \$2.62½ for ¼ bbl. in blue and a \$5.25 for ½ bbl. in rose.

Seed - This is 2¢ green on light yellow paper with lettering in black. Note that it reads "In Lieu of N. C. Seed Tag", pointing out that tags and stamps are used interchangeably in many states. Mr. Hubbard also showed us two varieties of tags. Both are Size 7 and have the signature of James A. Graham. One has red serial, with "Seed Tag" in bolder, unserifed letters, etc.



REALTY TRANSFER TAXES - At least 32 states either have, or are proposing this tax. Some states have also authorized additional City or County Taxes. We hope our readers will inform us how the tax is collected in their state. Quite likely other states than those listed here also have this tax.

Alabama - 50¢ per \$500
Arkansas - 10¢ per \$100 (proposed)
California - 55¢ per \$500. Information received suggests this is an optional City or County, rather than a State, tax.
Colorado - 10¢ per \$100
Connecticut - 55¢ per \$500
Delaware - 1% of value
District of Columbia - ½% of value
Florida - 30¢ per \$100 plus 55¢ per \$500. This resulted because Florida already had a state tax at the first rate and levied an additional tax.
Georgia - 50¢ on first \$500, 10¢ each additional \$100
Hawaii - 5¢ per \$100
Illinois - 50¢ per \$500
Iowa - \$1.10 on first \$1000, 55¢ on each additional \$500
Maine - 55¢ per \$500 (This is a recent revision)
Maryland - 55¢ per \$500 (higher in some Counties where there is a County tax in addition)

Massachusetts - \$1.00 on first \$500, \$1.00 each additional \$500 (no tax under \$100)
Michigan - 55¢ per \$500
Minnesota - \$2.20 on first \$1000, \$1.10 each additional \$500
Nebraska - 55¢ per \$500 (details in next Newsletter)
Nevada - 55¢ per \$500
New Hampshire - 10¢ per \$100
North Carolina - 50¢ per \$500
Ohio - \$1 minimum, otherwise 10¢ per \$100 (Counties permitted to collect an additional 30¢ per \$100)
Oklahoma - 55¢ per \$500
Pennsylvania - 1% of value (Also many local taxes)
Rhode Island - 1% of value
South Carolina - \$1 per \$500 (A County tax of 55¢ per \$500 is also possible)
South Dakota - 50¢ per \$500
Tennessee - 26¢ per \$100
Vermont - 1/10% of value with \$1 minimum
Virginia - 15¢ per \$100
Washington - 50¢ per \$500
West Virginia - \$1.10 per \$500

ADVERTISERS - The membership directory and index will be issued about May 1. Any copy for advertising should be submitted immediately. This index will be of permanent reference value. We therefore suggest that any included ads should also be of a permanent nature.