

# THE STATE REVENUE NEWSLETTER

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

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Whole Number 77

## NOTES ON THE SPELLMAN COLLECTION OF STATE REVENUES -

In previous issues we reported that Frank Sternad was mounting a collection of State revenues for the Spellman Museum. This collection contains many extremely rare stamps which most of us will never see. It is believed that this collection represents some of the choice items from the Frank H. Lord collection which was purchased by Philip Ward and donated to the Museum. Reported here are just a few of the unusual items.

ALABAMA - American Bank Note Co. proofs of D2 on thin white paper in various colors: black, green, dull red, slate blue, blue green, blue, brown.

ARKANSAS - B1 roul 9 $\frac{1}{2}$  horizontally.

IOWA - F5a, 1 ton, handstamp in violet

SOUTH DAKOTA - L38 mint, yellow and black, on card roul 6 $\frac{1}{4}$ .

TEXAS - B18, design and number in blue  
B19, same

SOUTH CAROLINA -  
These 'discoveries' necessitate some corrections in the catalog.

Terrapin: 5¢ black  
on white, red number, black roul 7  
x perf 12 (TEL)  
Same, but "1096"  
error (illustrated)

Canned Oysters:

2¢, DuRANT signature, black on white; red outline value, date (1920), and number.

4¢ black on white, red value and no., no date, red vertical roulette.  
DuRANT signature.

4¢ red print on yellow, black value and no, no date (manuscript 1921), vertical black x red horizontal roul. Tax given in Mills in text, "an ned" oysters ("c" omitted, space between n's).

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STATE REVENUE NEWSLETTER  
official organ of  
THE STATE REVENUE SOCIETY

President: Elbert S. A. Hubbard  
Secretary-Treasurer: David C. Strock  
Managing Editor: Kenneth Pruess  
Assistant Editors:  
Charles H. Hermann (Cataloging)  
E. L. Vanderford (Fish & Game)

CORRECTIONS TO MEMBERSHIP DI-  
RECTORY:

#130 ABRAMS, GERALD M.  
3840 Lealma  
Claremont, Calif. 91711

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

Your editor apologizes for these mistakes.

SECRETARY'S REPORT -  
New Members:

#168 DRYDEN, DR. B. R.  
20 West 23rd St.  
Hutchinson, Kansas 67501

Kansas Quail stamps and pos-  
sibly other state hunting  
stamps. Proposed by Chas.  
H. Hermann.

#169 BLUM, EDWIN  
R. R. #22  
Parkville, Missouri 64152

Hunting and fishing plus  
revenue stamps. Proposed  
by A. J. Soderling

PUBLICIZE SRS - Do you know some-  
one who collects State Revenues?  
Send us their name and address and  
we will send them a sample copy  
of the Newsletter and membership  
application with your name as pro-  
poser.

Several members have suggested  
that we sponsor an edition of Linn's.  
Would you contribute? This is  
something that must be planned a  
year or more in advance.

NEW OLEO LISTS BY LITCHFIELD - We  
are happy to enclose with this issue  
two new checklists prepared by Carter  
Litchfield on the oleomargarine tax  
stamps of North Dakota and South  
Dakota. These lists have been printed  
by Mr. Litchfield and donated to SRS.  
Members owe him a big vote of thanks.  
Carter would still like to hear from  
any members who have any oleomargarine  
stamps from other states.

SIEGEL SELLS STATE REVENUES - Many lots  
of scarce U.S. revenues, including  
tax paid, were sold at auction June  
6 by Robert Siegel. Of special in-  
terest to SRS members are some unlisted  
California classics. These were all  
unused strips of 4 on bluish paper  
of the insurance stamps with "SHB"  
control handstamp. The \$12.50 3-  
month brought \$15.00 as did a \$37.50  
9-month. Selling at \$18.00 per strip  
were a \$25.00 6-month, 37 1/2 9-month,  
and \$15.00 9-month. All of these  
are unlisted in Cabot's catalog. Top  
price was \$40 for a \$5 6-month with  
part double impression (Cabot 160).  
Cabot 147, the 5¢ 3-month, realized  
\$35. Strips of 4 without the control  
handstamp averaged \$1.50-\$2.50 per  
strip. A lot of 51 different strips  
sold for \$100. Mr. Siegel says he  
will have more revenues in a September  
auction. SRS members are known to  
have been successful bidders in the  
June auction. We hope they will  
share their prizes with us in the  
form of illustrations.

NEW SOUTH DAKOTA OLEO - We haven't  
seen the stamp, but El Hubbard sends  
a newspaper clipping which indicates  
South Dakota went to a pressure sen-  
sitive stamp on July 1. These are  
preferred by the people who must  
affix them and also seem cheaper to  
produce - at least in small quantities.  
South Dakota stamps are not available  
to collectors in mint condition.  
There is a provision in the state law  
for a consumer's license for both  
oleo and cigarettes but State author-  
ities refuse to issue such licenses!



- 2¢ black on buff, red value and number, no date, red vertical and black horizontal roulette.
- 2¢ black on buff; red value, date (1922) and number; red vertical x black horizontal roulette.
- 4¢ black on yellowish; red value and number; no date (hand-stamped date - 1922); red vertical x black horizontal roulette.
- 7.5¢ Series C-48, black on yellow, red value and number, perf 12½, Witsell signature.

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ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to David C. Strock, 4109 - 25th Ave. SW, Seattle, Wash. 98106.

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"SPRINGFIELD LIST" of United States Tax Pairs, Hydrometer Labels, and Lock Seals. Reprint (by means of typewritten process). 45 pages and index. Originally published in 1912 by Bartlett and Norton. Price \$2.00 post paid.

DAVID C. STROCK  
4109 - 25th Avenue S.W.  
Seattle, Washington 98106

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WILL BUY, SELL or TRADE FISHING AND HUNTING STAMPS. Also the INTANGIBLES.

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

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WILL EXCHANGE Tenn. Fish & Game stamps & Virginia 'damage' stamps for other states fishing stamps. Some older issues available. Can also furnish some Tenn. tobacco items.

L. E. LEBE  
7917 Bennington Dr.  
Knoxville, TN. 37919

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UNUSUAL REVENUE/SIDELINES HAND-BOOKS. 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  
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Los Angeles, Calif. 90039

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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.

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Pittsburgh, Pa. 15216

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Los Angeles, Calif. 90039

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LITERATURE on State Revenues. Buy or trade. Many photocopies available.

KENNETH PRUESS  
1441 Urbana Lane  
Lincoln, NB 68505

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Will furnish mint copies Tennessee Fish & Game while valid at face plus return postage. L. E. Lebo, 7917 Bennington Dr., Knoxville, TN 37919

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YOUR SRS NUMBER IS WORTH \$1 ON YOUR FIRST APPROVALS!! - Let us know your desires.

HUBBARD'S CUPBOARD  
17 W. San Fernando  
San Jose, Cal. 95113

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Miscut sheets of Maine B1 showing tiny traces of adjoining sheet at top or bottom (not sides) needed for study. Will borrow, buy, or trade identical sheets in fine condition. Kenneth Pruess, 1441 Urbana Lane, Lincoln, Nb. 68505

## IOWA

## Trout Stamps



First issued for 1961-62 season. Required for all Iowa waters posted for trout fishing.

- 1961-62 \$2.00 green and black on white. Leaping rainbow trout and fisherman. 51 x 41 mm overall. Roul 6 3/4. From panes of 10 (2 x 5) measuring 102 x 205 mm and imperf all four sides.
- 1962-63 \$2.00 green and black on yellow surfaced paper. Otherwise same as 1961-62.
- 1963-64 \$2.00 dark green and black on green surfaced paper. Otherwise same as 1961-62.
- 1964-65 \$2.00 green and black on orange surfaced paper. Same as 1961-62 except from panes of 10 (2 x 5) imperf top, bottom and right with roul selvage at left.
- 1965-66 \$2.00 green and black on gold surfaced paper. Otherwise same as 1964-65.
- 1966-67 \$3.00 green and black on silver surfaced paper. Otherwise same as 1964-65.
- 1967-68 \$3.00 red and black on tan surfaced paper. Roul 6 1/4. Otherwise same as 1964-65.

STATE REVENUE STAMPS AVAILABLE TO COLLECTORS - Several years ago Mr. R. H. Zimmerli presented information on how collectors could obtain current stamps from most States. We are pleased that Mr. Zimmerli has resumed his activities and present here his first report.

IDAHO FISHING - Free copies of the 1967 fishing stamps may be obtained by sending a request and a stamped legal size self-addressed envelope to:

Faye Whitson, Principal Clerk  
Idaho Fish and Game Department  
Post Office Box 25  
600 South Walnut Street  
Boise, Idaho 83707

Three stamps are available; these are (1) \$2 non-resident first day, (2) \$5 non-resident seven day, and (3) \$1 non-resident additional one-day. The Idaho Fish and Game Department deserves a hearty 'thank you' for their cooperation in helping collectors of state revenue stamps in the pursuit of their hobby.

CALIFORNIA FISHING - Obsolete stamps are available at a discount. All of the following are available at \$1 per sheet (sheets will not be broken). The Colorado River stamps are two per sheet for \$1 each, the trout license stamps are five on a sheet at \$1 per sheet. Those available are:

<u>Colorado River</u>	<u>Trout License Stamps</u>
1957/58	1958
1958/59	1959
1959/60	1960
1960/61	1961 (2 different stamps were issued
1961/62	1961 in 1961)
1962/63	1962
1963/64	1963
1964	1964
1965	1965
	1966

Orders, accompanied by payment, should be sent:

Harold W. Fischer  
California Department of Fish and Game  
1416 Ninth Street  
Sacramento, California 95814

Expired Hunting stamps are NOT available for sale.

MASSACHUSETTS ARCHERY DEER - These stamps have been issued since 1960 and are sold at face value of \$1.10. The letter to Mr. Zimmerli does not state if all are still available or only the current issue. Orders should be sent:

Commonwealth of Massachusetts  
Division of Fisheries and Game  
100 Cambridge St.  
Boston, Mass.

NEBRASKA UPLAND GAME BIRD - All years are still available at face value of \$1 each. These started with the 1955 issue. Order from:

Mrs. Ruth Bassett, Supervisor  
Permit Division, Games and Parks Commission  
Capitol Building  
Lincoln, Nebr. 68509



MICHIGAN TROUT - State law precludes sale of obsolete issues at less than face value; however all years are still available at face. Available at \$1.00 each are the 1948 through 1957 issues and at \$2.00 each the 1958 through 1967 issues.

In 1968 Michigan went to a system of stamps for all fishing licenses and the following 1968 issues are available at face value:

- \$3 resident annual fishing
- \$2 resident trout and salmon
- \$3 resident 7-day fishing
- \$1 resident 1-day trout and salmon (Great Lakes)
- \$6 non-resident annual fishing
- \$5 non-resident 7-day fishing
- \$3 non-resident trout and salmon
- \$1 non-resident 1-day trout and salmon (Great Lakes)

Bear stamps for the years 1959 through 1963 are available at \$2.00 each. All orders for Michigan stamps should be sent

A. R. Fata, Supervisor  
License Control  
Department of Conservation  
Stevens T. Mason Building  
Lansing, Michigan 48926

COLORADO ADDITIONAL ROD - The only second rod stamp available for sale is the current issue. The price is \$1 per stamp. Order from

John L. Likes, License Supervisor  
Colorado Department of Game, Fish and Parks  
6060 Broadway  
Denver, Colorado 80216

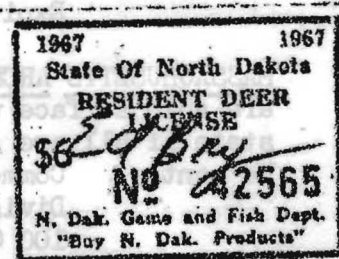
DELAWARE TROUT - Only the current issue of trout stamps is available. These must be purchased before the second Saturday in November. Cost is \$2.10 each. Collectors interested in these stamps should keep up-to-date as used copies seem almost nonexistent. Orders should be sent

Jonathan W. Hopkins, Chief  
Office Administration  
Delaware Board of Game and Fish Commissioners  
Dover, Delaware

IOWA TROUT - Only the 1968 trout stamp is available at face value of \$3.00. This can be obtained from

D. E. Criswell, Supt. of License  
State Conservation Commission  
300 Fourth Street  
Des Moines, Iowa 50319

NORTH DAKOTA HUNTING - While these stamps are not available to collectors, Mr. Zimmerli did obtain some information. In 1967 the Department changed to a basic hunting license system with stamps for species, groups of species, or method of hunting. They now have stamps for small game, deer gun, deer bow, turkey, antelope gun, antelope bow, and also nonresident stamps for most of these species and seasons. We still wonder exactly what North Dakota does have! Thanks to Mr. Vanderford we are able to illustrate a used copy of one of these stamps.



# CIGARETTE METERS - MASTER LIST

Chas. H. Hermann

At one time a master list of Pitney-Bowes cigarette tax meters was compiled. This seems to have been lost. These are the lowest meter numbers in my collection. (Editors note: If there is sufficient interest, Mr. Hermann would be willing to continue this listing).

20000	Georgia 1 $\frac{1}{2}$ ¢ purple (21 $\frac{1}{2}$ x 13 mm)	20082	Iowa 2¢ purple
20007	Connecticut 2¢ purple	20083	same
		20084	same
20011	Tennessee 3¢ purple	20086	Iowa 2¢ purple
20012	same	20087	same
20013	same		
20014	same	20091	Iowa 2¢ purple
20015	same	20092	same
20016	same		
20018	South Carolina 3¢ purple	20094	Iowa 2¢ purple
20019	same	20095	same
20020	Tennessee 3¢ purple	20096	same
20021	same		
20022	Connecticut 2¢ purple	20099	Iowa 2¢ purple
20023	same	20101	N.Y.C. Relief 1¢ purple
20024	same	20102	same
20025	Tennessee 3¢ purple		
		20107	N.Y.C. Relief 1¢ purple
20027	Tennessee 3¢ purple	20108	same
20028	same	20109	same
		20110	same
20031	South Carolina 2¢ purple		
20032	Washington 2¢ purple	20112	N.Y.C. Relief 1¢ purple
		20113	same
20044	Connecticut 2¢ purple	20114	same
		20115	same
20056	Kansas City, Mo. 2¢ purple		
20057	same	20117	N. Y.C. Relief 1¢ purple
20059	Connecticut 2¢ purple	20122	New York State 2¢-City 1¢ purple
20060	Kansas City, Mo. 2¢ purple		
20061	same	20124	New York State 2¢-City 1¢ purple
20062	same		
20063	same		
20064	South Dakota 3¢ purple	20126	New York State 2¢-City 1¢ purple
20067	Tennessee 3¢ purple		
20069	South Dakota 3¢ purple		
20075	Washington 2¢ purple		
20076	same		
20079	Iowa 2¢ purple		
20080	same		
20081	same		

## PENNSYLVANIA LOCAL REAL ESTATE -

With this issue are enclosed the first few pages for Allegheny County. Mr. Fox, who worked closely with Frank Applegate, deserves much credit for this listing. Charles Hermann and Dr. Thill are also checking all copy against their collections. We are especially indebted to Dr. Thill's son, Allen, who spent many hours adding data on varieties in his father's collection.



STAMPS AVAILABLE FROM MR. ZIMMERLI - Several years ago Mr. Zimmerli obtained stamps from a number of states. In many cases these had to be purchased in large quantities. Thus the markup made by Mr. Zimmerli seems quite reasonable. We only wish more collectors would obtain the stamps of their states for distribution to SRS members. As a service to collectors, we will list without charge those stamps you can provide so long as the markup covers only actual expenses involved in acquisition and distribution. If large purchases are required, it is our feeling that a collector should be permitted to recover his investment on the portion for which there is a market. However, in such cases, we would request that information be supplied on how other collectors can order directly.

The following are still available from Mr. Zimmerli (Many are no longer available from the States):

California feed - 10, 25, 75, 100 lbs (see June 1962 Newsletter)-	10¢
Colorado feed - 25, 50, 100 lbs. (see Oct. 1962 Newsletter) -	10¢
Florida fertilizer - 5, 8 1/3, 10, 25, 50 lbs (June 1963 News1.)-	25¢
Montana Egg Seals - 14 varieties	25¢
Montana Bow and Arrow Hunting for 1962-63 season (June 1963) -	25¢
South Carolina feed - 25, 50, 75, 100 lbs (October 1962 News1.) -	10¢
West Virginia Hunting & Fishing - 12 var. from 1960-61 (see November 1962 Newsletter)	-1.50
Tennessee feed - 5, 8 1/3, 10, 25, 50, 100 lbs; seed - 1¢ (2 types), 2¢, 4¢ (see June 1962 Newsletter)	- 40¢
Puerto Rico Rum tax (7 denominations) and Wine tax (8 denom- inations) (see Feb. 1962 Newsletter - the 1¢ narcotic tax stamp is no longer available)	- 40¢
Utah oleo - \$1.20, \$1.50, \$1.60, \$2.00, \$3.00	- 30¢
Utah Beer - 2 var. (heavy case and Military)	- 10¢

Order these from R. H. Zimmerli, 313 North Main, North Syracuse, N.Y. 13212

CALIFORNIA REAL ESTATE TRANSFER - We would urge every California collector to purchase at least a few Copies of the stamps used in as many Counties as possible. Every County had a long set and our guess is that about 900 varieties exist. Many of these will be almost impossible to obtain used. We will have a detailed report in a future Newsletter. Although a few Counties continue to use the stamps, most were discontinued July 1 and in a number of cases the remainders have already been destroyed. IF the stamps have not already been destroyed, the following will sell to collectors at face value. We believe each of these Counties had the following denominations: 55¢, \$1.10, 1.65, 2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50, 11.00, 22.00, 33.00, 44.00, 55.00, 110.00 and \$550.00.

County of Sonoma  
Recorder's Office (ATTN: Mr. Snyder)  
Santa Rosa, California

Rita Van Buskirk, County Recorder  
P. O. Box 1470  
Santa Barbara, California

Dorothy McIntire, Acct. Clerk  
Santa Cruz County Recorder  
Santa Cruz, Calif. 95060

Be sure to enclose a self-addressed,  
stamped envelope and payment with  
any requests for stamps.

There is a possibility that stamps of other states may also be used for only a short time. We badly need news on real estate transfer taxes from your state.