STATE REVENUE NEWSLETTER

THE STATE REVENUE SOCIETY Lincoln, Nebraska 68505

President: Elbert S, A. Hubbard

E. L. Vanderford (Figh & Came

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QUESTIONS AND ANSWERS (MOSTLY QUESTIONS) -

UTAH GROUSE - Were these actually used? If so, what years? Mr. Zimmerli shows us a self of the what appear to be specimens. The one on the left is without background; the right illustration is in brown on an orange background. This is a \$3 stamp, dated 1962.



#63 Morse, Russell A. Jr.

WHAT STATE ISSUED A DOVE STAMP? - The copy shown us by Mr. Soderling is in black on a grey background which seems to have been printed in a separate operation as it is shifted relative to the frame. This \$1 stamp, dated 1964-65, is perf 113.



It is designed by Charles Schwartz WHO ISSUED A FROG STAMP? - This we can answer from Van's Handbook though it was not mentioned in the text. The California Sport Fishing License Validating Stamps are inscribed "Valid in ocean waters and for taking frogs". See the November 1967 Newsletter.

IS THERE A CROW STAMP? - Yes, there is! A 50¢ stamp with a beautiful picture of a crow (if a crow can be beautiful) is illustrated and described in the September 1965 American Revenuer. Although inscribed "NO. DAK. GAME & FISH DEPARTMENT", North Dakota officials seem to know nothing about it. It is dated 1945.

NEW YORK STOCK TRANSFER - A few years ago we were advised that these could not be sold to collectors; also that it was illegal to remove used ones from documents. State revenue collectors can rest easier now. According to Terry Hines, unused stamps may be purchased at face value from Bank of New York, Tax Stamp Section, 20 Broad St., New York, N. Y. 10005. The following denominations are available: $1\cancel{e}$, 2, 4, 5, 8, 10, 20, 40, 50, 30\(\elle{e}, \$1, 2, 3, 4, 10, 20, 40, 100, and \$1.00. The $1\cancel{e}$ -20\(\elle{e} are from the 1945 series with the exception of the $3\cancel{e}$ which is ST130 of 1932-39. We would assume that other values are from whatever is the most recent issue for a particular denomination. ILLETARTIONS - If necessary to pre-

NEW YORK BEDDING stamps were discontinued in 1954 and New York now requires that a bedding license be obtained by manufacturers. Terry Hines reports BE4, which is printed in blue, with a red plate number, AU17700 to be exact. Your editor has this also, but with a different number. Might this be a sheet, rather than plate, number. One would not expect to find red plate numbers on blue stamps, though anything is possible in revenues!

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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)

SECRETARY'S REPORT - The list of new members must be held over to November.

CHANGE OF ADDRESS:

#63 Morse, Russell A. Jr. 6504 Field Street Arvada, Colorado 80002

MISSOURI TROUT - This stamp will go on sale about Dec. 20, 1963 and advance information sent by Edwin Blum indicates it should be an attractive one. It is designed by Charles Schwartz, a wildlife artist of national renown. Other details are not available except that it will have a value of \$3.30 and requests can be sent to Fiscal Section, Department of Conservation, North Ten Mile Drive, Jefferson City, Missouri 65101.

SAN LUIS ODISPO COUNTY (CALIFORNIA) Obsolete real estate stamps are sold at face value plus a return stamped envelope. All values through the \$110 denomination are available. Order from the County Recorder, Room 317, Court House, San Luis Obispo, Calif. 93401. These are different from most of the California County stamps in that the year "1963" is printed in red below "County".

DEPARTMENT OF CONSERVATION
Lansing, Mich. 48926 "County".

ILLUSTRATIONS - If necessary to preserve fine detail, we can do a good job with black and white photographic enlargements. These must be prepared by the contributor. It is necessary that they be high contrast (no shades of gray) on single weight paper.

MICHIGAN FISHING STAMPS - M. Mack Earle sent us a copy of the 1963 rules for fishing in Michigan which illustrates the stamps in current use. We believe a copy can be obtained free from the address shown.

d redeath , 6 and 1968

in Michigan



NEXT ISSUE - Lots of catalog addenda, we hope; More Pennsylvania local real estate; Story of design of first North Dakota Mule Deer Stamp; new issue news.

for a particular denomination.

KANSAS

Quail Hunting Stamps

First issued for 1937-33 season and as such are the first State hunting or fishing stamps of record. All stamps 1937-33 through 1961-62, which latter were prepared but not issued, were of uniform $32 \times 26\frac{1}{2}$ mm design picturing a Bob White quail superposed on a map of Kansas. All issues were without serial numbers.

Printing and Pane Detail

(1) Panes of 50 (5 x 10) issued for 1937-38 and 1938-39 only measure 167 x 306 mm including 13 mm selvage at top. Roul 6 3/4 between stamps and at top selvage. Imperf at sides and bottom.

(2) Panes of 10 (2 x 5) measure 76 x 160 mm. Roul 6 3/4 between stamps and imperf all four sides.

(3) Single stamp panes from booklets of 25 measure 47 x 30 mm including 12 mm tab at left. Roul 6 3/4 between stamp and tab. Imperf other three sides. (Note: some single stamp panes were cut from sheets or panes already rouletted and traces of this rouletting occasionally remain on the stamp.)

Constant Varieties

The original 100 subject printing plate was used for the entire life of these stamps and several plate defects appeared as wear developed. See notes and illustrations following year listings for description of most notable of these.



All stamps are on white paper and roul 6 3/4. Frame color is first listed below followed by Quail and date color.

1937-33 50¢ green and brown. From panes of 50.

1933-39 50¢ red and black. From panes of 50.

1939-40 50¢ blue and black. From panes of 10. 50¢, same except from single stamp panes.

Quail Hunting Stamps

1940-41	50¢ deep yellow and brown. From single stamp panes.	
1941-42	50¢ yellow and red. From single stamp panes.	
1942-43	50¢ green and brown. From single stamp panes.	
1943-44	50¢ blue and brown. From single stamp panes.	
1944-45	50¢ purple and brown. From single stamp panes.	
1945-46	50% olive green and brown. From panes of 10. 50%, same except from single stamp panes.	
1946-47	50% pink and brown. From panes of 10.	
1947-43	50¢ deep blue and red. From panes of 10.	
1943-49	50¢ magenta and yellow. From panes of 10.	
1949-50	50% brown and gray. From panes of 10.	
1950-51	50¢ red and green. From panes of 10.	
1951-52	50¢ green and red. From panes of 10.	
1952-53	50¢ brown and green. From panes of 10.	
1953-54	50¢ dark brown and brown. From panes of 10.	
1954-55	50¢ yellow and green. From panes of 10.	
1955-56	50¢ green and black. From panes of 10.	
1956-57	50¢ pink and black. From panes of 10.	
1957-58	50¢ yellow and black. From panes of 10.	
1958-59	50¢ brown and red. From panes of 10.	
1959-60	50¢ yellow and brown. From panes of 10.	
1960-61	50¢ green and brown. From panes of 10.	
20/2 /0	AND MONDEL WOLLT ET 10100	

The 1961-62 stamps were ordered and printed in the usual manner but prior to opening of the hunting season the law requiring the \$1.00 Upland Game Bird stamp to hunt quail, pheasant or prairie chicken was passed and the quail stamps were not issued. The Fish and Game Office at Pratt did, however, retain a supply of these stamps which were available to collectors at face value.

50¢ red and black. From panes of 10. (Prepared but not issued)

1961-62

Quail Hunting Stamps

Constant Varieties

The three most conspicuous are listed below. Many others of a more minor nature exist.

HANDLOOK OF FISH AND CAME STANES - Vandorford







(1)

(2)

(3)

- (1) "White Feather": A perfectly formed white feather approximately 5 mm long extending upward from lower border of map toward quail's breast. Appears on 1933-39 printing and all thereafter. This Plate defect is stamp #23 in sheet of 100 (before cutting into panes) and is position #5 in pane of 10.
- (2) "Spur" or "Horn": Appears as a large deformity with two horns at quail's right leg knee joint. Had appeared by at least 1952-53 issue. This stamp is position #8 in pane of 10.
 - (3) "Defective Top Right Value Tablet": Top right line of circle broken and blob of color covers the "¢" of "50¢". Had appeared by at least 1948-49 issue and became progressively larger with subsequent printings. This stamp is position #3 in pane of 10.

Upland Game Bird Hunting Stamps

Required to hunt all Upland Game Birds. First issued in 1961 and supersedes the 50% quail hunting stamp. All issues 1961 through 1963 are from panes of 10 (2 x 5). 1961 panes are imperforate all four sides and 1962 panes believed to be the same. 1963 through 1968 panes are imperforate both sides and bottom; believed to have rouletted tab at top. All issues 1961 through 1968 are roul 6 3/4.

Upland Game Bird Hunting Stamps



1962



1961 \$1.00 brown on deep yellow. Cock and hen pheasant. Design size 44\frac{1}{2} x 28 mm. No serial number.

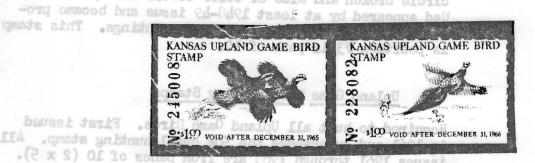
\$1.00 brown on light yellow. Prairie chickens. Design size $44\frac{1}{2} \times 23$ mm. No serial number.





1963 \$1.00 brown on green. Wild Turkeys. Design size 442 x 23 mm.
Brown serial number.

1964 \$1.00 Blue on white. Kansas state seal, buck mule deer, cock pheasant, bob white, and bass leaping for insect. Overall size approx 45 x 23 mm. Red serial number.



1965 \$1.00 brown on white. Bob white quail in flight. Overall size approx 45 x 23 mm. Red serial number.

1966 \$1.00 brown on white. Hunter, dog and flushing cock pheasant.

Overall size approx 45 x 23 mm. Red serial number.

Upland Game Bird Hunting Stamps



1967 \$1.00 brown on white. Prairie chickens in flight. Overall military of the Osize approx 50 x 28 mm. Red serial number.

1968 1968 1.00 reddish brown on white. Covey of bob white quail. Overall size approx 50 x 28 mm. Blue serial number. HUMTING STAMPS. Also the INTANOISLES, should be sent Florida Geme and

CONSTANT VARIETY ON NEW JERSEY CIGARETTE - Harold Effner reports that on June 4, 1963, the New Jersey cigarette tax rate was increased from 11¢ to 14. For meter impressions, the current color of orange will be replaced by purple. As less than 1% of the total stamps used are decalcomania stamps, past issues will continue in use but be sold at a higher price.

State tax issues, Taxpaids, The 14¢ stamp, for packages of 20, is the same as the previous 11¢ stamp. This is in black. The 35¢ stamp is of the same design in brown. Although used on packages of 50, it also has the number 20 appearing four times on each stamp. Before the tax increase, it had a value of $27\frac{1}{2}$.

The dark red stamps, which show a value of only 12, is used on packages of 10. Formerly sold at 50, its actual tax value is now 7¢. What seems to be a constant variety has been discovered by Mr. Effner. We will attempt to show this with a sketch. 3 U SHT - 50 MM AS ARREST THE Two of the vertical lines on either side of the design above "CIGARETTE TAX" have been mmul

stamps in each pane of 10.

Mr. Effner will supply these decal stamps Mr. Effner will supply these decal stamps to collectors at current face value (7¢ red, 14¢ black, 35¢ brown). He also has the current 2¢ decal used in Atlantic City. Enclose a self-addressed, stamped envelope if you beck wo wish to take advantage of this offer. See ad. Areda A Rodra Large - 1118CK

omitted on the upper left and lower right CIGARETTE TAX Mintee, during U.S. 1914



WYOMING EGG - White negative lettering on blue background, die cut, 31½ mm. diameter. This appears to have pressure sensitive adhesive.

Grade A Small - green



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.

"SPRINGFIELD LIST" of United States Tax Paids, 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.

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WILL BUY, SELL or TRADE FISHING AND self-addressed stamped envelope, HUNTING STAMPS. Also the INTANGEBLES.

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NUE STAMPED PAPER OF - THE U.S. POS- printed on the cartons of at least SESSIONS Before, during and since two chain groceries. The following Puerto Rico; U.S. Virgin Islands; by Safeway Stores. All are similar Vera Cruz, Mexico, during U.S. 1914 Occupation; Hawaii and Alaska. Free Newsletter No. 60. of Tax Cigarette Labels. Literature Type I - "Egg Inspection" longer

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FLORIDA HUNTING STAMPS AVAILABLE TO COLLECTORS - Mr. Vanderford says the following 4 obsolete stamps can be purchased at \$1 each:

1966-67 \$2.50 Under-age Hunting 1967-63 \$2.50 Under-age Hunting 1966-67 \$5.00 Adult Hunting

Orders, accompanied by payment and a should be sent Florida Game and Fish Commission, 620 South Meridian St. Tallahassee, Florida 32304.

The "Under-age" stamps are a new discovery which were omitted from Van's Handbook. Also the \$5 1967-68 \$5 stamp has different rouletting.

NEW JERSEY CIGARETTE DECALS at face value + stamped envelope. 7¢ red, 14¢ black, 35¢ bfown, 2¢ Atlantic City. Harold Effner, 210 Eastern Way, Rutherford, N. J. 07070

WANTED - REVENUES - TAX PAIDS - REVE- ARKANSAS EGG STAMPS - These are found U.S. Administration. Philippines; varieties are found on eggs distributed to the paper stamp illustrated in

on Entire World's Revenues. than "Arkansas"; stamp $36\frac{1}{2} \times 16\frac{1}{2}$ mm.

ROBERT H. SHELLHAMER Grade A Large - light blue 2364 Crestview Road Type II - 35 x 16 mm; second line Pittsburgh, Pa. 15216 shorter than first.

Grade A Extra Large - Black

Grade A Large - blue Grade A Medium - red

Grade A Small - green

Type III - much smaller, $21 \times 10^{\frac{1}{2}}$ mm.

Grade A Medium - red Grade A Small - green



