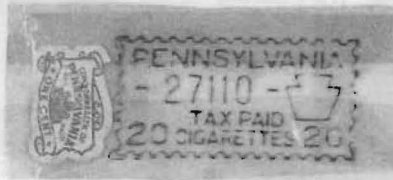


THE  
**STATE REVENUE NEWSLETTER**

Editorial Office  
THE STATE REVENUE SOCIETY  
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"THE STATE REVENUE NEWSLETTER"  
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OUR COVER this time illustrates a few items from the collection of  
"El" Hubbard. From top to bottom and left to right, they are:

WILKES COUNTY, Georgia - Beer - 3¢ black on red, a decal

PENNSYLVANIA - Cigarette - "Additional Tax" items, all used  
with red meter imprints, and all are decals:

1¢ stamp of permanent design, green on white

1¢ black overprint on 5¢ red on white - overprint done in  
sharp clear printing

1¢ black overprint on 5¢ red on white - overprint done in  
larger, somewhat fuzzy printing

12½¢ black on pink, apparently used as a 1¢ stamp.

Seldom Seen Americana Bargain

U. S. A. STATE REVENUES

All different mint lot of U. S. State, etc., Revenues. Over \$20 face  
value. A rare buy at only \$10.00. - Excellent swappers lot. Buy  
up to three without duplication.

HUBBARD'S CUPBOARD  
8714 Etiwanda - Northridge, California

PUERTO RICO - 4/5 Pint Yellow, of the series of 1934, with red overprint "4 3 8."

Who can tell us more about this overprint? These stamps are printed by the Bureau of Engraving and Printing at Washington, and our records, while not as up to date as we would like, show that the following were printed there with this same overprint:

1/2 pint	yellow	in years ended June 30, 1946, and 1947
4/5 "	"	" " " " " " " " "
4/5 quart	"	" " " " " " " 1947

Of course the overprint may have been printed in other years, but was listed separately from the unoverprinted stamps for these years. We have a suspicion that it is a precancel, the number being somebody's permit number; however, that is just a guess and we would like further information.

The series of 1934 - printed in English - 148 mm x 16 mm, imperforate but occasionally seen privately perforated or rouletted, consists of the following values, all yellow:

1/2 pint	1 pint	1 quart	1 gallon
4/5 pint	4/5 quart	1/2 gallon	

The series of 1938 consists of a smaller (86 mm x 14 mm) stamp issued for "less than 1/2 Pint."

Series of 1952 consists of the same stamps printed in Spanish and we have record of

1/2 Pinta  
4/5 Pinta  
4/5 Quarta

Series of 1953 consists of the small stamp for "Menos de 1/2 Pinta."

BUTTE, Montana - Use Tax - \$1.50 black with pink lettering, silver value, a decal on white card, colorless roulette 14

CULBERTSON, Montana - Use Tax - 40¢ black lettering on red back ground ornament, on white paper, perforated 12

GERALDINE, Montana - Use Tax - \$1.50 black on red on yellow paper, perforated 12

HAVRE, Montana - Use Tax - 20¢ black on red on orange paper, perforated 12.

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REPRINT (by means of typewritten process) of "SPRINGFIELD LIST" of UNITED STATES INTERNAL REVENUE STAMPS, HYDROMETERS, and LOCK SEALS, originally published in 1912 by BARTLETT and NORTON. 45 pages and index. Price \$2.00 post paid.

David C. Strock  
4109 -- 25th Ave. S. W.  
Seattle 6, Washington

LAUREL, Montana - Use Tax - \$1.50 black with pink lettering and silver value, a decal, on white card with colorless roulette 14.  
We have also seen - 10¢ with blue lettering  
20¢ with green lettering  
40¢ with salmon lettering

ALABAMA - Liquor Seal - no value. Black "Alabama Great Seal" on white band, balance of seal blue, on yellow safety card. A decal.

BILLINGS, Montana - Use Tax - \$1.50 black on orange, a decal on white card, black rouletted 9½  
Also seen are 10¢ black on yellow  
20¢ black on red  
40¢ black on pale blue

FORT BENTON, Montana - Use Tax - Not illustrated. 2¢ black on red ornament on blue paper, like the Culbertson stamp, perforated 12

OHIO - Liquor Seal - no value. Green on yellow ground, on white background, with black serial number (except for the last 2 figures, which are in green) A decal.

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ODDS AND ENDS

WASHINGTON - While looking through some of the volumes of Session Laws we find that those of 1937 authorized a CHRISTMAS TREE tax of 1¢ per tree, to be paid by tags having the value printed on one side, in varying denominations as may be determined by the director of licenses. The shipper was to tag each tree if shipped individually. If in bundles or other packages, the tags were to be posted on the outside of the package or on outside of car or other vehicle in which they were transported. These were for trees shipped outside the state only.

The laws of 1935 authorized a STOCK TRANSFER TAX, but it was vetoed by the governor.

The laws of 1939 authorized a DAIRY PRODUCTS ADVERTISING STAMP to be affixed to containers, shipping documents, invoices, etc., on all milk or cream shipped from the state. The Dairy Products Commission was to fix the value of such stamps, and the tax rate, the maximum to be 1/5¢ per pound of butter fat content. Reference to a current tax service showed that such authorization was still in effect, but there was nothing to indicate that any stamps had been issued.

DOVE CREEK, Colorado - In looking over some old clippings we notice one dated February 5, 1955, which says that the income from Tobacco Taxes had been coming in at a rate of \$302.01 per month, average, and during the previous year added \$3,625.30 to the street and alley fund.

# ALABAMA

From Mr. Applegate comes the following late issues from this state and some of it's cities - all are decalcomanias:

## ALABAMA TOBACCO TAX - 1959

All are on yellow safety card black rouletted 8 between panes.

- 1/4 yellow
- 2 blue
- 5 brown
- 7 1/2 orange
- 22 3/4 gray



BOAZ - Tobacco Tax in same design as used before, but on yellow safety card rouletted 8 in black.  
2¢ light blue

DADEVILLE - Tobacco Tax on plain white card without roulette.  
1¢ blue  
2¢ red

BOAZ - Cigarette Tax on plain white card, no roulette.  
1¢ red

FLORENCE - Tobacco Tax in familiar design for 2¢, both on cream safety card, also two large items on plain card with plain vertical roulette 6 1/2.  
2¢ red - card black rouletted 6 1/2  
2¢ blue  
25¢ red on pink card  
50¢ red on yellow card

CULLMAN - Tobacco Tax - like first issue, on cream safety card rouletted 6 1/2 in black.  
2¢ black on blue



FORT PAYNE - Tobacco Tax in same design as used before but on cream safety card black rouletted 6½

2¢ black

GREENSBORO - Cigarette Tax on plain white card

2¢ green

GUNTERSVILLE - Tobacco Tax on pale yellow safety card black rouletted 6½ instead of almost 8 as last of this design

2¢ green



HALEYVILLE - Tobacco Tax on plain white card

1¢ black on gold

25¢ blue

50¢ black on gold (as 1¢)

HALEYVILLE - Cigarette Tax

2¢ red, plain white card



PRATTVILLE - Cigarette Tax on plain white card

1¢ blue (like 2¢)

2¢ red

LANETT - Cigarette Tax on plain white card.

½¢ blue

1¢ blue (like ½¢)

LUVERNE - Cigarette Tax on yellow safety card black rouletted 8

2¢ dark green

SAMSON - Tobacco Tax on plain white card

2¢ red

TUSCALOOSA - Cigarette Tax on yellow safety card black rouletted 8

2¢ blue

4¢ green

TUSCUMBIA - Tobacco Tax on cream card rouletted 6½ in black

2¢ red

UNIONTOWN - Cigarette Tax on plain white card

1¢ blue



WINFIELD - Tobacco Tax on plain white card

2¢ red

## MARYLAND

BEDDING INSPECTION - paper stamp, rouletted 6

no value red

(Thanks to Mr. Beaumont on this item)



We would be pleased to hear from anyone who can add to these, as well as giving any pertinent information that they might have.

## EXOTIC U. S. REVENUE LOT

Contains some seldom seen Scott listed U. S. Revenues, plus a few of the commoner varieties. Will catalog more than \$25. LESS THAN WHOLESALE! \$10 takes the lot.

## HUBBARD'S CUPBOARD

8714 Etiwanda - Northridge, California

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## MORE ODDS AND ENDS

GRAND JUNCTION, Colorado - Another clipping, not dated, but thought to be in the early fifties, gave the annual income from cigarette taxes as about \$29,000 a year.

BOULDER, Colorado - Still another clipping reported the tax on cigarettes as having been adopted by the City Council, to become effective September 1, 1951.

PAONIA, Colorado - Two more clippings reported efforts on the part of merchants to get the 2¢ cigarette tax which went into effect January, 1955, repealed. Decreasing sales was given as the reason. So far as those two clippings go, it appeared that nobody could suggest a substitute so the matter was tabled for the time being.

At the end of January of 1960, local paper carried an item dated at St. Louis, Missouri, regarding the arrest of two men for counterfeiting cigarette tax stamps. It does not say what stamps were involved, but said that ten dies and seventeen cases of cigarettes bearing counterfeit stamps were recovered. It also mentioned cooperation between Missouri and Denver officers in making the arrests. Can anyone give us further details?

Mr. Philip H. Ward, Jr., writing in Mekeels of March 11th, says that he has been shown two copies of the Alabama Tax on Seals \$1 perforated, used on probate documents, shown him by Prof. M. Clinton McGee. He also says he has seen the early Nevada and Louisiana and California, but none of the Oregon stamps on the original documents. They do exist, however, as we were fortunate in obtaining several of these on the original insurance policies from the late E. R. Vanderhoof. There is a pair of Hubbards #4 (50¢ 1871) used with a 50¢ U. S. Original Process on a certificate; a copy of #5, \$1.00, used alone without a U. S. stamp, #18 (10¢ 1884), #20 (20¢ 1884), #21 (50¢ 1884), and the 10¢ and 20¢ perforated 13, also 1884 (#23 and #24). The first item is a nice piece, being small enough to mount on an album page. The others are all on the usual large insurance policies, somewhat cumbersome and difficult to handle for a collectors purposes.

HERE AND THERE - as reported by "El" Hubbard

1861 to 1909 BANK CHECKS are sought by Bernard A. Sens, Sr., 1774 Lockwood Avenue, East Cleveland 12, Ohio. Western localities are especially desired. If anyone can help him, please correspond direct.

Philippine Revenue Literature is sought by W. J. Oliver, 7420 E. Parkway, Sacramento, California. Can anyone help him? Please correspond direct in this instance also.

We regret to hear of the passing of Dr. W. I. Mitchell, of Berkeley, California. Due to poor health he was forced to give up most of his collecting activities and to dispose of most of his stamps, except for certain tax paid. His collection of state revenues were assimilated by "El" Hubbard.

MISSISSIPPI - CIGARETTE TAX is now 6¢ per pack as of July 1, 1959, up from 5¢ per pack. Cigar taxes also were increased.

U. S. STOCK TRANSFER - The 1950 \$5,000 should be the rarest of the 1944-1951 high values, since only 24 were printed. Only 200 of each were distributed of the 1952 \$4, \$10, and \$20 values and some of these were redeemed and destroyed. The \$5,000 values from 1944 to 1946 are not known in collections.

U. S. BEER STAMPS - The frames of the 1871 issue were printed by the National Bank Note Company of New York City, while the central designs are the work of the Bureau of Engraving and Printing at Washington, D. C.

FEDERAL WHISKEY TAX of \$2.25 per gallon in 1944, was raised to a whopping \$10.50 by 1951.

Before 1868 FEDERAL CIGAR and CIGARETTE taxes were collected by the same stamps.

U. S. DISTILLED SPIRITS STAMPS became obsolete on June 23, 1959, along with many tobacco stamps. The first such stamps were ordered from the Bureau June 20, 1950, delivered August 4, 1950, and changed to remove the year of series on November 10, 1950. The green border was offset printed and the denominations printed in black on typographic flatbed presses.

\$10,000 STOCK TRANSFER STAMPS were pilfered from documents of the New York Stock Clearing Corporation between 1951 - 1954 by from three to four employees. The required cut cancel was applied lightly or not at all, so about \$40 per stamp was realized from stamp dealers. After four years of investigation the Treasury Department decided there were no Federal offenses committed since apparently none were reused to pay taxes. Since 1954 meter impressions have been used to denote tax payments on the documents. About \$58 to \$60 million worth of stamps were involved.