

THE STATE REVENUE NEWSLETTER

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

Volume 9, Number 1

January 1969

Whole Number 80

MORE DOCUMENTARY METERS - Many

California Counties are now using Pitney-Bowes meters. Charles Hermann shows us the specimen from Inyo County which is in black on safety tape. A few Counties are still using stamps and others are reported to have some type of machine-accounting system.

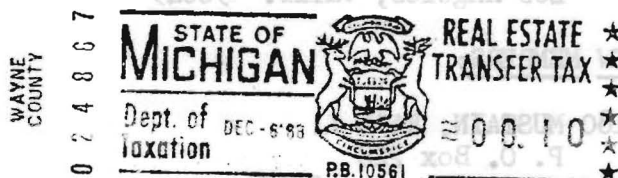
In Michigan, each County seems to have a meter. Terry Hines sends the Wayne County in red on safety tape.

WISCONSIN OLEO - Both Dorance Gibbs and Charles Hermann submitted the new pressure sensitive stamp which now has white lettering on a light green map. The color precludes illustration.

FREE STATE DOCUMENT STAMP LISTINGS -

El Hubbard offers readers who send a stamped reply envelope (business size preferred) a listing of the document stamps of Louisiana (Lottery), Maryland, and Massachusetts as long as surplus 'tear' sheets last. The complete U.S. State Documentary Stamp Catalog is priced at \$2, and the complete catalog of all State revenues at \$5. Address: 3739 Benton, Santa Clara, Cal. 95051

IOWA OLEOMARGARINE - Carter Litchfield is preparing a new illustrated checklist of Iowa oleo revenues and needs to confirm the existence of several rare values. If you have a copy of the 75¢, 90¢, \$2.40, \$3.00, or \$3.10 in your collection, please contact Carter so that this list can be completed for publication. His address is 112 West Brookside, Bryan, Texas 77801.



BALTIMORE, MARYLAND - The city pressure-sensitive issue, CR17-19 are not for cigars only. They cover all tobacco products except cigarettes. The cigarette tax is collected for the city by the State. Additional values in this series are: 1¢ pink, 2¢ yellow, 3¢ blue, 4¢ dark brown, 5¢ red, 6¢ purple, 12¢ orange, 15¢ gray. These were introduced in 1962 and come 500 per roll. What seems to be a die variety is found on the 3¢. There is a white space that is just to the left of the "3¢" in the lower right corner. Our illustration may not show up; the listed 50¢ is shown for comparison. Thanks to Terry Hines for this information.

STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

President: Elbert S. A. Hubbard
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SECRETARY'S REPORT

REINSTATEMENT:

#2 COMBS, LEE
264 Tigertail Road
Los Angeles, Calif. 90049

NEW MEMBERS:

#180 MUSTAIN, EARL L.
P. O. Box 228
Yuma, Colorado 80759

Collecting interest not shown.
Proposed by El Hubbard

#181 BATES, JERRY
P. O. Box 546
St. Charles, Missouri 63301

Christmas seals, U.S. and
foreign sales tax tokens and
stamps, coins, currency, trans-
portation tokens, OPA tokens
and currency, merchants and
trade tokens. Proposed by
Kenneth Pruess

#182 ENGLERT, DuWAYNE C.
500 Skyline Drive
Carbondale, Illinois 62901

U.S. and general foreign; U.S.
and state revenues of all
types. Proposed by Kenneth
Pruess.

#183 TUPPER, EDWARD B.
6241 - 34th Avenue N.E.
Seattle, Washington 98115

U.S., Canada, and State Revenue
stamps; taxpaid; Match &
Medicine. Proposed by D.C. Strock

#184 LESHER, RONALD E.
1408 West Broad Street
Quakertown, Pennsylvania 18951

U.S. Specialized, U.S. Revenues,
Tax Paid, State Revenues.
Proposed by Kenneth Pruess

#185 RICKERICH, WILLIAM C.
5 Rutland Road
Massapequa, New York 11758

Match and medicine, worldwide
revenues and locals, Cinderella,
State Revenues. Proposed by
Kenneth Pruess.

DECEASED:

BLUM, EDWIN D.

DUES: Please send your \$2 to David
C. Strock, 4109 - 25th Ave. S.W.,
Seattle, Washington 98106. This is
the last issue you will receive on
1968 dues.

HINES AND ZIMMERLI JOIN EDITORIAL

STAFF - Our new members are familiar
with the frequent contributions from
Terry Hines and older members will
recall the tremendous amount of re-
search done by Mr. Zimmerli a few
years ago. We are pleased to add
both to our staff. Specific areas
of responsibility have not been as-
signed but both will work largely on
new issues. While progress has been
made during the past year towards
regular bimonthly publication of what
I hope is an interesting and useful
newsletter, I would like to remind
members that this has been possible
only because of the wonderful coop-
eration I have received from you.
Our small editorial staff spends a
great amount of time in research, not
all of which leads to a vast amount
of material for publication. Continued
publication of a Newsletter of the
present size will be possible only if
frequent reports are received from
other members. Have you done your
share? Much in demand are more re-
ports of new issues and specialized
studies on older issues, including
historical information. The southern
States and local issues have also
been badly neglected. Can you help?

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. S.W., Seattle, Wash. 98106.

BARGAINS OFFERED IN INTANGIBLES, FISHING & HUNTING STAMPS, DATED REVENUES AND WINE STAMPS.

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

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 and Alaska. Free of Tax Cigarette Labels. Literature on Entire World's Revenues.

ROBERT H. SHELLHAMER
2364 Crestview Road
Pittsburgh, PA. 15216

NEW YORK STATE SECURED DEBT TAX STAMPS. 9 diff., Hubbard cat. \$22.75, net \$4.00.

W. RICKERICH
5 Rutland Road
Massapequa, N. Y. 11758

UNUSED OHIO PAPER SALES TAX RECEIPTS: 25 to 27 different \$2.50; 15-18 different \$1.50. Price lists of other items included with order or for a stamped addressed envelope.

JERRY BATES
Box 546
St. Charles, Mo. 63301

Wanted - Gene McCarthy campaign material. I especially need buttons and bumper stickers. I'll trade or buy. Send description for offer.

TERRY HINES
5 Kingsford Rd.
Hanover, N. H. 03755

PATRONIZE OUR ADVERTISERS

THEY HELP SUPPORT THE NEWSLETTER

"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

WILL TRADE sets of Ohio Paper for Kentucky Sales Tax Receipts on Gum, Candy, Soda or other paper and cardboard Sales Tax Receipts I need. Jerry Bates, Box 546, St. Charles, Mo. 63301

MINT N.H. TOBACCO DECALS
29 low values (face 2.65) 2.90
7 high values (face 9.24) 10.00
KENNETH PRUESS
1441 Urbana Lane
Lincoln, NB. 68505

S. ALLAN TAYLOR SOCIETY - This society serves collectors of phantoms, bogus issues, locals, seals and other "Cinderella" material. Dues are \$3 and entitles members to 10 issues of the Journal which is irregularly published. Additional information may be obtained from Paul Gapp, 185 Westwood Drive, Park Forest, Illinois 60466.

PHILATELIC SIDELINES HANDBOOK - Handbook No. 3 has now appeared and contains interesting articles on Hydrometer labels, Match & Medicine, Israel Municipals, and much more. Of interest to State revenue collectors will be reprints of two articles on the Minnesota "Christmas" tree tax tags. A subscription for the next four issues may be had from the editor for \$7.50. Write to R. William Larsen, 2116 Oak Glen Place, Los Angeles, Calif. 90039.

LITERATURE of all kinds on State Revenues needed for compilation of bibliography. Will buy, beg, borrow or trade. Kenneth Pruess, 1441 Urbana Lane, Lincoln, Nebr. 68505

THE CLASSICS CORNER - Last month's feature brought replies from both Mr. Effner and Mr. Hubbard. All "SECOND" stamps of the \$20 Bill of Lading are without the line as illustrated. All stamps of other denominations have the line.

In this issue we feature the New York Secured Debt Tax Stamps. We have had favorable comments about the Classic's section but need your contribution if it is to continue.



CANCELLATIONS ON THE NEW YORK SECURED DEBT TAX STAMPS

Kenneth P. Pruess

The Secured Debt Tax Stamps of New York constitute an attractive set which has long been popular with collectors. While not overly abundant, the stamps are well known. No minor varieties worth mentioning have been discovered in the stamps themselves; yet this set affords ample opportunity for specialization.

Kenyon, in his classic volume of 1920, "Documentary State Revenue Stamps of the United States", adequately reviews the laws pertaining to usage of these stamps and makes mention of the cancels to be found on them. The purpose of this article is to provide further details on these cancels and clarify the information given by Kenyon. Recognizing that few readers will have either the stamps or inclination to proceed with the study, I have chosen to describe only the major variations; lesser variants may be found among all types. Manuscript initials are generally excluded

though they should be considered by anyone continuing the study. There is good evidence that each minor variety is associated with a different authorized agent of the Comptroller.



EMBOSSSED CANCELS - Throughout the period these stamps were used, all were cancelled with a seal having "STATE OF NEW YORK · TAX ON SECURED DEBTS" in a beaded circle and "PAID" in the center. Several varieties occur, differing in overall size and spacing of letters. This seal was used in addition to the ink cancels described below.

INK CANCELS - These are best classified by the dates between which each type was used.

SEP 19 1911 SEP 28 1911

Sept. 1, 1911 - March 31, 1915.

Type I. Straight-line date. Manuscript initials (many different).

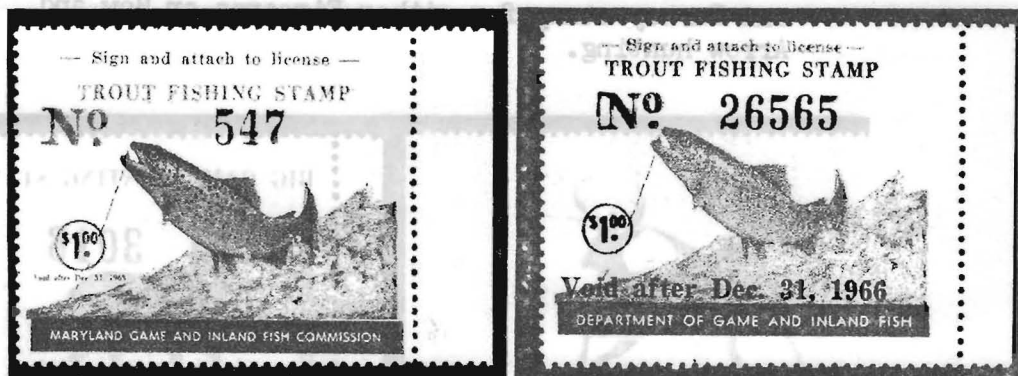
- A. Date about 6 mm tall, 31 mm long. Black.
- B. Date about 5 mm tall, 30 mm long. Blue.
- C. Date about $4\frac{1}{2}$ mm tall, 26 mm long. Red violet. (Known with Sep 1, 1911 "first day" date.
- D. Date about $3\frac{1}{2}$ mm tall, 29 mm long. Black.
- E. Date about $3\frac{1}{2}$ mm tall, 25 mm long. Violet (fades on soaking).
- F. Date about $2\frac{1}{2}$ mm tall, 25 mm long. Violet.

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MARYLAND

Trout Fishing Stamps

First issued for 1963 season. Leaping German Brown Trout with artificial fly in mouth on all issues through 1968. Overall size approx 54 x 45 mm 1963 through 1968. 1963 through 1966 stamps from panes of 10 (2 x 5) with perforated selvage all four sides.



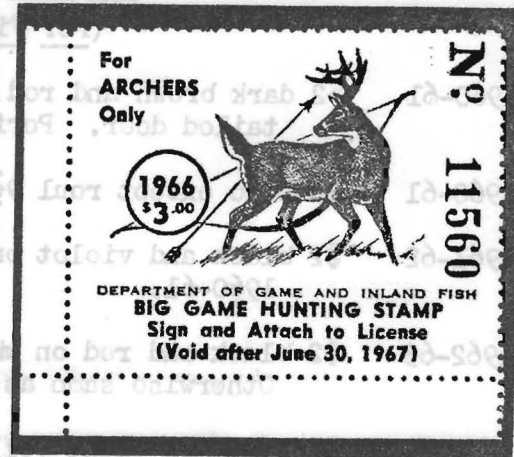
- 1963 \$1 black and green on white. Perf 11 3/4. Green serial number.
- 1964 \$1 black and dark blue on light blue, dark blue serial number.
Void date inscription enlarged, otherwise same as 1963.
- 1965 \$1 black on light yellow. Black serial number. Otherwise same as 1964.
- 1966 \$1 reddish brown and black on white. Black serial number.
Changes in printed text, otherwise same as 1964.
- 1967 \$1 reddish brown and black on green. Black serial number.
Otherwise same as 1966 except from panes of 10 (2 x 5) imperforate at right and left and believed to be imperforate at bottom. Perforated selvage of approximately 27 mm at top of each pane has printed inscription indicating serial numbers on that pane. Example: No. 34711 TO NO. 34720.
- 1968 \$1 violet and black on white. Black serial number. Otherwise same as 1967. From panes of 10 (2 x 5) believed to be similar to 1967 issue.

Big Game Hunting Stamps
(For Archers Only)

First issued for 1960-61 season. All issues 1960-61 through 1966-67 are from panes of 10 (2 x 5) with perforated or rouletted selvage all four sides. Overall stamp sizes approximately 54 x 45 mm. No serial numbers prior to the 1962-63 issue. Discontinued after 1967-68 season and superseded by \$5.50 Deer and Turkey stamp for either Firearms or Bow and Arrow hunting.



- 1960-61 \$3 reddish brown and green on white. Design: Bow and arrow superposed on running buck whitetailed deer. Perf 12½ (First printing, 8000 stamps).
- 1960-61 \$3 same except roul 9½ (Second printing, 2000 stamps).
- 1961-62 \$3 black and orange on white. Perf 12½. Otherwise same as 1960-61.
- 1962-63 \$3 black and green on white. Perf 11 3/4. Green serial number. Otherwise same as 1960-61.
- 1963-64 \$3 black and brownish red on white. New design, standing buck whitetailed deer. Perf 11 3/4. Brownish red serial number.
- 1964-65 \$3 black on green. Otherwise same as 1963-64.

Big Game Hunting Stamps(For Archers Only)

- 1965-66 \$3 black and green on white. New design, standing buck whitetailed deer and bow and arrow. Perf 11 3/4. Black serial number.
- 1966-67 \$3 black on light yellow. Design as 1965-66 but printed text altered. Perf 11 3/4. Black serial number.
- 1967-68 \$3 black on pink. Otherwise same as 1966-67 except from panes of 10 having one or more imperforate sides.

Big Game Hunting Stamps(For Firearms Only)

First issued for 1960-61 season. All issues 1960-61 through 1966-67 are from panes of 10 (2 x 5) with perforated or rouletted selvage all four sides. Overall stamp sizes approximately 54 x 45 mm. No serial numbers prior to the 1962-63 issue. Discontinued after 1967-68 season and superseded by \$5.50 Deer and Turkey stamp for either Firearms or Bow and Arrow hunting.



Big Game Hunting Stamps

(For Firearms Only)

- 1960-61 \$2 dark brown and red on white. Design: Running buck white-tailed deer. Perf $12\frac{1}{2}$ (First printing, 60,000 stamps).
- 1960-61 \$2 same except rouel $9\frac{1}{2}$ (Second printing, 13,000 stamps).
- 1961-62 \$2 black and violet on white. Perf $12\frac{1}{2}$. Otherwise same as 1960-61.
- 1962-63 \$2 black and red on white. Perf $11\frac{3}{4}$. Red serial number. Otherwise same as 1960-61.
- 1963-64 \$2 black on light yellow. New design, standing buck white-tailed deer. Perf $11\frac{3}{4}$. Black serial number.
- 1964-65 \$2 black on pink. Otherwise same as 1963-64.



- 1965-66 \$2 black and red on white. New design, standing buck whitetailed deer. Perf $11\frac{3}{4}$. Black serial number.
- 1966-67 \$2 black on white. Design as 1965-66 but printed text altered. Perf $11\frac{3}{4}$. Black serial number.
- 1967-68 \$2 black on deep yellow. Otherwise same as 1966-67 except from panes of 10 having one or more imperforate sides.



Deer and Turkey Stamps(For Firearms or Bow and Arrow Hunting)

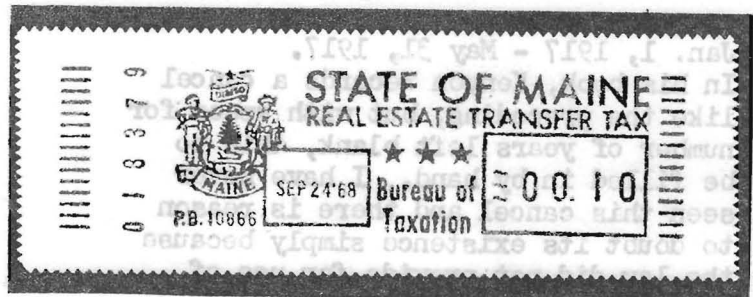
First issued for 1968-69 season and supersedes individual stamps formerly issued for Big Game (Firearms only) or Big Game (Archery only).



1968-69 \$5.50 green on white paper, whitetailed buck deer's head and Wild Turkey. Black serial number. Roul 12 $\frac{1}{4}$ x 8 $\frac{3}{4}$. Overall size 58 x 47 mm.

MAINE DOCUMENTARY

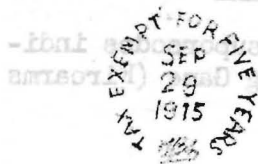
Maine uses a very attractive Pitney-Bowes meter. During January and February 1968, before the P.B. meters were delivered, the State used stamps. There were five values, all on yellow paper: 55¢ black, \$1.10 blue, \$5.50 green, \$11.00 red, and \$55 brown.



The Bureau of Taxation has recalled these stamps, and tells me that "Presumably, they will be destroyed following an inventory by the Department of Audit." I've written the Dept. of Audit and asked that they not destroy the stamps, but make them available to collectors for at least a few months. So far the only reply I've received is a letter telling me that the Dept. of Audit has no control over these stamps, and my letter has been turned over to the Bureau of Taxation. I may end up writing Gov. Curtis of Maine. Keep your fingers crossed. Oh yes, each County's Register of Deeds has a meter.

----- Terry Hines

CANCELLATIONS ON THE NEW YORK SECURED
DEBT TAX STAMPS (Cont.)



May 1, 1915 - Oct. 31, 1915; April 21, 1916 - Dec. 31, 1916. (There was no provision for cancelling stamps between Nov. 1, 1915 - April 20, 1916).

Type II. "TAX EXEMPT FOR FIVE YEARS" arranged in a circle, initials incorporated as part of rubber stamp. Initials appear to be "WBL" (confirmation desired).

- A. Cancel 20 mm diameter, initials underscored. Seen in blue and rose lilac.
- B. Cancel 23 mm diameter, framed. Initials underscored. Blue.
- C. Cancel 20 mm diameter, initials not underscored. Black.

Stamps are commonly found with additional manuscript initials.

Jan. 1, 1917 - May 31, 1917.

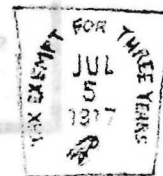
In his book, Kenyon records a cancel like the preceding, but with space for number of years left blank, this to be filled in by hand. I have never seen this cancel and there is reason to doubt its existence simply because the law did not provide for use of stamps during this 5-month period. If such a cancel exists, it is certainly scarce.

June 1, 1917 - Dec. 31, 1917.

Type III. Design like Type II, but without initials. Manuscript initials in space provided on stamps.

- A. "TAX EXEMPT FOR ONE YEAR"
- B. "TAX EXEMPT FOR TWO YEARS"
- C. "TAX EXEMPT FOR THREE YEARS"
- D. "TAX EXEMPT FOR FOUR YEARS"
- E. "TAX EXEMPT FOR FIVE YEARS"

I have seen only A in blue and red violet and C in blue. The others are assumed to exist.



Type IV. Various framed designs, initials "JGM" (according to Kenyon) incorporated as part of handstamp. Dark blue or violet to black.

- A. "TAX EXEMPT FOR ONE YEAR" in a Circle
- B. "TAX EXEMPT FOR TWO YEARS" in an Octagon
- C. "TAX EXEMPT FOR THREE YEARS" in a Keystone
- D. "TAX EXEMPT FOR FOUR YEARS" in a Shield
- E. "TAX EXEMPT FOR FIVE YEARS" in a Square

I have not seen the cancel for "FOUR" years which seems quite rare.

Kenyon mentions these Type IV cancels only under his discussion of the Investment Tax stamps though the same cancels were used on both series.

The author would be pleased to hear of other varieties of these cancels.

WANTED: 1¢ and 50¢ N.Y. Secured Debt; also cancels, especially IIIB,D,E, IVD. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

MASSACHUSETTS

Archery Deer Hunting Stamps

First issued for 1960 season. Design size of all issues through 1968 is approximately 35 x 22 mm. All issues through 1968 believed to be from booklet panes of 12 (2 x 6) straight edge at bottom and both sides, perforated 11 3/4 between stamps and at top selvage.



1960 \$1.10 brown on green. Archer stalking buck deer.

1961 \$1.10 brown on deep yellow. Buck whitetailed deer, archer and forest scene.

1962 \$1.10 sage green on white. Design same as 1961.



1963 \$1.10 brown on white. Archer stalking buck deer.

1964 \$1.10 blue green on white. Archer, bow, and arrow.

1965 \$1.10 brown on white. Design same as 1964.

(Cont. next page)

TENNESSEE CIGAR - Mr. Lebo shows us the new cigar stamp which uses for its design only the central portion of the past issue with inscription changed to "CIGAR TAX". The following values have been seen in the new design:

- 7 1/2¢ orange
- 10¢ red
- 15¢ pale blue
- 25¢ green

Stamps are no longer used on smoking and chewing tobacco though the small size stamps may show up on 5- and 6-pack cigars, evidently to use them up.

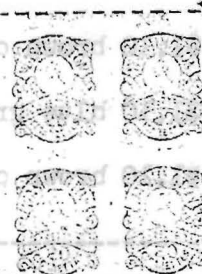
Archery Deer Hunting Stamps

- 1966 \$1.10 green on white. Running buck whitetailed deer and archer.
- 1967 \$1.10 brown and blue on white. Buck whitetailed deer's head superposed on flint arrowhead.
- 1968 \$1.10 brown and yellow on white. Buck deer's head, arrows, and portion of State seal.

WASHINGTON CHANGES TO FUSION CIGARETTE STAMPS - In Washington State all licensed distributors must stamp cigarette packages with a heat-applied fusion-type stamp instead of stamping with ink impression meters beginning on Dec. 1, 1968. The meter impressions are often illegible which makes discovery of counterfeit meter stamps nearly impossible. There are no known cases of counterfeiting in the use of fusion-type stamps.

George Kinnear, director of the Department of Revenue, states "from reports of my staff I believe illegibility may run one-third or up to 100 million impressions a year." Kinnear said with meter impressions there have been extensive cases of counterfeiting throughout the country, especially in New York State with four known cases in this state. "The use of the fusion-type stamp will insure against a potential loss of state revenues through counterfeiting", Kinnear said. The use of fusion stamps will possibly increase revenues by \$2 million per biennium, based on statistics provided by the National Tobacco Tax Council.

This report is based on a newspaper clipping provided by El Hubbard who also submitted a photocopy of the current 11¢ water-decal cigarette stamp. This stamp is blue on a white background. It seems unlikely that the new ruling will influence usage of this decal. In many States, the water-transfer decals are used mostly on odd-sized packages which the automatic stamping devices employed for both meters and fusion stamps can not handle.



SOUTH CAROLINA BEER - Charles Hermann shows us the 16 gal. in blue, slot perf 6 3/4. This stamp also occurs perf 12 1/2.