

THE STATE REVENUE NEWSLETTER

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

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Whole Number 83

NEW VARIETIES IN THE WASHINGTON STATE STAMPS - M. E. Matesen

Effective 1 July 1967 the state changed the documentary stamp from those reading "Tax Commission of the State of Washington" in the inner circle around the head of Washington to one reading "State of Washington Department of Revenue".

Colors, denominations and unit of issue are as follows:

- \$.50 Green - sheets of 100 stamps each
- \$ 1.00 Blue - same
- \$ 2.00 Brown - same
- \$ 10.00 Yellow-orange - same
- \$ 50.00
- \$100.00 Purple - Issued in books of 100 stamps each
- \$500.00 Black on white - books of 100

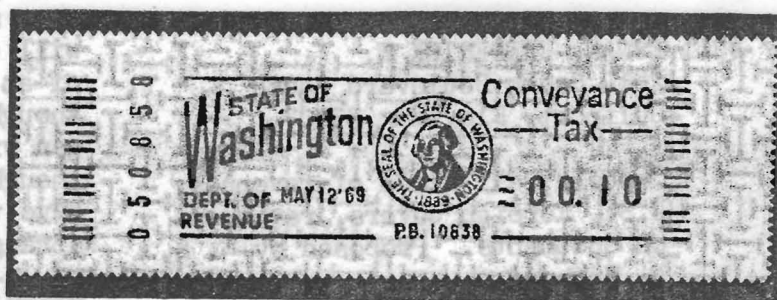


There are no marginal or plate markings of any nature on the sheets for accountability purposes. All copies I have seen are roul 7 - some black, some colorless.

No old stamps that were on hand in the Department of Revenue were used up, so none will be available to collectors.

Any of the above can be obtained in mint condition at face value by writing to the Washington State Department of Revenue, Capitol Bldg., Olympia, Wash. 98501.

WASHINGTON METERS - Some title companies have P.B. meters in their offices. I ordered the enclosed from the Pioneer Title Insurance Co., 719 - 2nd Ave., Seattle, Washington 98104. This is in red on safety tapeTerry Hines



WASHINGTON EGG - Mr. Matesen sends the new egg seal. This is in green with lettering in white. It is issued in sheets of 40 seals each. The fee on egg seals was changed in 1967 from 1 3/4 mills to 2 1/2 mills per dozen.

NEW HAMPSHIRE CIGARETTE - This state's tobacco tax is computed on the basis of retail value. A recent increase of 2¢ per pack caused the tax to go up 1 1/2¢ with a stamp added to the meter imprint. A 7 1/2¢ meter will probably appear soon. Terry Hines



STATE REVENUE NEWSLETTER
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President: O. R. Bloom
Vice-President: Frank Sternad
Secretary-Treasurer: David C. Strock
Editorial Staff: Charles Hermann,
Terry Hines, Kenneth Pruess, E. L.
Vanderford

SECRETARY'S REPORT

NEW MEMBERS:

#208 DIXON, J. HERBERT JR.
210 Inwood Road
Pittsburgh, PA. 15237

Specialize in U.S. stamps and
some foreign. Proposed by K.
Pruess

#209 SCHIMMEL, JERRY F.
40 Prentiss Street
San Francisco, Calif. 94110

Kentucky, Ohio, Michigan, and
Pennsylvania Sales Tax Stamps -
other states. Proposed by
Jerry Bates.

#210 SNYDER, JAMES H.
610 W. Clybourn Ct.
Peoria, Illinois 61614
U.S. and State Revenues and Tax-
pays. Proposed by E. S. A.
Hubbard

#211 LUNAN, FREDERICK W.
2812 Beach Boulevard South
Gulfport, Florida 33707
Cancels, all kinds of revenues,
U.S., Foreign covers, revenues
on documents. Proposed by E. S.
A. Hubbard

CHANGE OF ADDRESS:

Cayl, Sgt. James C.
2337 West 144th Place
Posen, Illinois 60469

#125 Litchfield, Carter
Marine Science Laboratories
University of North Wales
Menai Bridge, Anglesey
Great Britain (effective Aug. 15)

ARIZONA - Harold King reports that the
tobacco stamps listed as available in
the March Newsletter are from 3 sets.
The 17¢ brown has Peterson signature,
the 16¢ black and 25¢ orange with Stan-
ford signature, and other values of
the latest set. Is the state using
up old stock for filling collector or-
ders, or are the old issues still in
general use?



Charles Hermann shows us the 45¢ malt
stamp for use on 3-lb containers. This
is in purple, with Stanford signature.

MICHIGAN APPLE - Several members report
that the Michigan Apple Commission will
no longer sell their stamps to collec-
tors. A letter to Terry Hines states
"Collectors wish to have stamps in
blocks and in order to do this, we have
to tear apart page after page of stamps.
Our growers do not wish to buy these
sheets with 4 or 8 missing out of 20.
This leaves us with an unsalable supply
on hand which lose their value to us".
This probably reflects the attitude of
many states. For those states which
will cooperate, we suggest an order
of at least 10 stamps if possible. Al-
though not so stated, we suspect Michi-
gan will still consider larger orders
though purchasers would, in the process,
have to accept a high proportion of
straight edged copies.

NORTH CAROLINA BEDDING - Terry Hines
sends the bedding
stamp. This is
1 3/5¢ green.



FLORIDA BEDDING-
These were first
issued in 1953
and all remain-
ders destroyed in
1965 when the law was changed.

MEET THE NEW SRS PRESIDENT

Born 1911. Son of a carpenter and "lodge man". About 1919 was introduced to booklet panes and coil stamps used on his correspondence to other officers and lodges. A total loss fire in 1930 destroyed my first stamp collection; my savings as part of my allowance was stamps.

The first stamp I sold was a U.S. 50¢ Zepp for \$5 in 1935. The wife and I lived on proceeds of sale for a week. Sold many more to help pay for home I built and live in.

NO MONEY IN STAMPS!? Any hobby costs money. Spent much on gold, bowling, 4-H clubs, Jr. Fairs, etc. Nothing to show for it but the hours of pleasure and entertainment. But stamps!! When I needed cash I could always sell some. I had already had many hours of pleasure and enjoyment from this hobby. My money's worth. The receipts from this hobby were sold so that I might obtain something else. The dollars spent on stamps really have paid me a high rate of interest. I still get a thrill out of being able to acquire the (my) first copy of a stamp I knew existed 40, 50 or 100 years ago. Still a long way to go. Collect most everything in U.S. and U.S. States - mostly revenues.

Have been a rubberworker for 28 years and a few to go "the Good Lord willing". It didn't take 2 years accounting at Akron University night school (1931-3) to figure out that I couldn't make it on \$12.50 a week on Main St. So took to shops and factories to make a living. Don't take me wrong! The four years spent on Main Street were well worth it. No regrets. But experience didn't buy food and clothes. After 33 years of marriage we do what we enjoy doing. A son and daughter have given us 4 grandchildren.

My first boss gave me most of my philosophy of life. My place in life is to do a job that has to be done. He can't do them all. If it is worth doing, it is worth doing well. Make sure you know what you are to do, then go ahead and do it. I love the things I do and when that love is lost a change is made. Maybe this is why I have been in so much and worked with so many.

I learned early not to make a promise that I did not intend to keep. I try to treat everyone as I want to be treated. My greatest regret is that I was unable financially at the time to acquire all of the offerings of friends who have since passed on. Where are the stamps now? I hope my ramblings will shed a little light on collecting and add a spark to yours.

Sincerely,

O. R. Bloom

UTAH OLEO CHECKLIST BY LITCHFIELD -

We are pleased to enclose with this issue another of Carter Litchfield's splendid checklists. This was privately produced and donated to SRS. Carter informs us that he had a good visit with El Hubbard and now has most of the information needed to complete the Iowa listing. Do you have any unlisted varieties of oleomargarine stamps? Carter would like to hear about them.

WORTH NOTING - In recent issues of the American Revenuer will be found a series of articles by El Hubbard which

provide a good introduction to State revenues. Mr. Hubbard's autobiography also appears in the June issue.

Gene Jones and your editor enjoyed visits by Charles Hermann during his recent vacation. On your next vacation or business trip, why not take time to visit another revenuer?

Our thanks to Mr. Lebo for information on Tennessee cigar stamps included in addenda. The cigarette meter listings submitted by several members are greatly appreciated. But we need many more reports on numbers in your collection before we can begin publication of this listing.

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. Short ads offering material for trade accepted free for one insertion.

3 diff. Wis. Wine stamps plus 1 oleo & 1 game stamp (not Wis.) \$1.00 or will swap.

D. Gibbs
223 No. 20th
LaCrosse, Wis. 54601

NEW HAMPSHIRE

Wanted: Information on any and all unlisted New Hampshire stamps. I'll buy any New Hampshire stamps, listed or unlisted, that I need. Write with description and price or for offer. Terry Hines, 5 Kingsford Road, Hanover, N. H. 03755

WANTED

Michigan and Connecticut stamps. Write, giving list and prices of those you have available.

John F. Siefen
11434 Archdale St.
Detroit, Mich. 48227

OFFBEAT MATERIAL

OPA Ration stamps, coupons, mint, unused in original sheets and books. Price list for stamped addressed envelope.

Jerry Bates
Box 546S
St. Charles, Mo. 63301

WANTED

Mint Trout stamps from the States of Delaware, Indiana, Iowa, Maryland, New Jersey, Pennsylvania, and Tennessee. Mint Cisco Netting stamps from Michigan. Please state price or trade requirements.

Richard M. Bilek
1217 So. Chestnut
Arlington Hts., Ill. 60005

STATE REVENUE LITERATURE WANTED. Will buy or trade. K. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

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

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-S
St. Charles, Mo. 63301

OHIO SALES TAX VENDOR'S RECEIPTS, 1934-36. Package of 30 different for \$1.00. Write for quantity rates.

J. Schimmel
40 Prentiss St.
San Francisco, CA 94110

Set of 7 Utah Deer Tags, as donated by Mr. Dick Green, the proceeds of which will be used for the benefit of the Society - \$1 for the 7 tags.

1951 \$40, \$5, \$3, and \$5 coarse weave \$53.00 face

1952 \$40, \$5, \$3 \$48.00 face

These seem to be sort of a combination tag and stamp, as the part to be torn off is gummed on the back.

David C. Strock
4109 - 25th Ave. S.W.
Seattle, Washington 98106

THIS SPACE RESERVED FOR YOUR AD. Better single items and State collections are in demand as are all scarcer Fish and Game items.

MONTANA

Bow and Arrow Hunting Stamps

Reported by the Fish and Game Commission as first issued for the 1955-56 season. All stamps 1959-60 through 1968-69 sold by the Fish and Game office had serial numbers. Stamps actually issued prior to 1959-60 are believed to have been similarly numbered and examples of these years without serial numbers as well as unnumbered stamps of later issues are believed remainders of unsold stock. All sizes listed hereafter, 1956-57 through 1968-69 are approximate overall stamp size.



1955-56 \$2.00 Information wanted

1956-57 \$2.00 black on white. Indiana with bow. Perf 11 3/4. 48 x 32 mm.

1957-58 \$2.00 black on white. Bow, arrow and archer's forearm. Perf 11 3/4. 48 x 32 mm.

1958-59 \$2.00 Information wanted

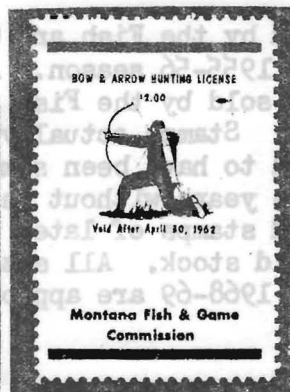
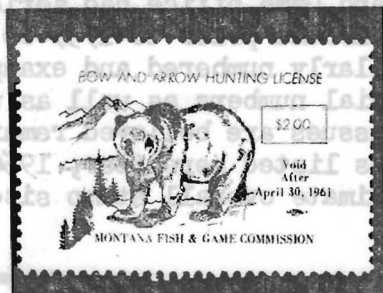
1959-60 \$2.00 black on white. Indian horsemen with bows and arrows. Red serial number. Perf 11 3/4. 32 x 48 mm.

Cont. next page

STATE FISH - According to an article in the VFW magazine sent us by Van, Arkansas is the 12th state to officially designate a state fish. It is the largemouth bass. The others are: Alabama, tarpon; Alaska, chinook salmon; California, golden trout; Kentucky, spotted bass; Maryland, striped bass; Michigan, brook trout; Minnesota, walleye; New Mexico, cut-throat trout; Ohio, smallmouth bass;

Oregon, chinook salmon; and Wisconsin, muskellunge. The only two states on the list who have illustrated their "State Fish" (at least as identifiable species) on fishing stamps are California and Michigan.

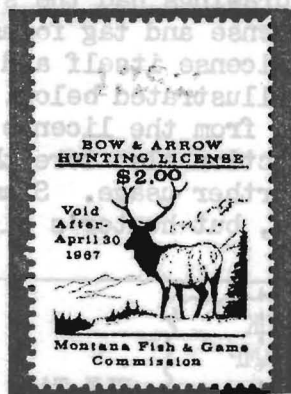
NEW YORK REAL ESTATE TRANSFER - Pitney-Bowes meters are used but collectors from whom we have heard have been unable to secure even samples of these.

Bow and Arrow Hunting Stamps

- 1960-61 \$2.00 black on white. Bear and mountain scene. Red serial number. Perf 11 3/4. 48 x 32 mm.
- 1961-62 \$2.00 black on white. Archer with drawn bow. Serial number information wanted. Perf 11 3/4. 32 x 48 mm.
- 1962-63 \$2.00 black on white. Bow, arrow and archer's forearm superposed on shaded map of Montana. Red serial number. Perf 11 3/4. 32 x 48 mm.



- 1963-64 \$2.00 brown on white. Bull elk and mountain scene. Red serial number. Perf 11 3/4. 48 x 32 mm.
- 1964-65 \$2.00 black on white. Arrowhead superposed on buffalo skull. Red serial number. Perf 11 3/4. 48 x 32 mm.
- 1965-66 \$2.00 green on white. Camouflaged bow hunter and mountain scene. Red serial number. Perf 11 3/4. 32 x 48 mm.

Bow and Arrow Hunting Stamps

1966-67 \$2.00 brown on white. Bull elk and mountain scene. Red serial number. Perf 11 3/4. 32 x 48 mm.

1967-68 \$3.00 red on white. Buck mule deer. Blue serial number. Perf 12 1/2 x 11 3/4. 32 x 48 mm. From booklet panes of 10. All stamps imperf one or more sides.

1968-69 \$3.00 red on white. Antelope. Red serial number. Perf 11 3/4. 32 x 48 mm. Believed from same type booklet panes as 1967-68.

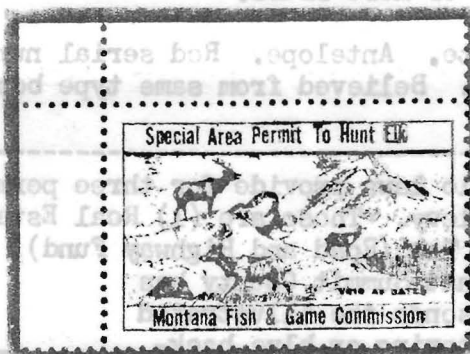
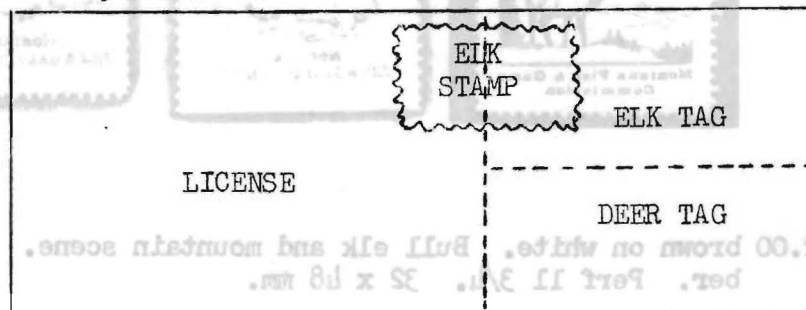
OHIO LOCAL TAXES - The Ohio laws provide for three permissive taxes which County Commissioners may levy. These are (1) Real Estate Transfer Tax, (2) \$5 additional Car License Tax (Road and Highway Fund), and (3) 1/2 of 1% Sales Tax. Mr. Bloom reports that Summit County has a \$5 car license tax and sends the illustrated decal. This is white lettering on blue background, blue serial letter, and black serial number. He also reports that Mr. Compton obtained a red 1968 local tax decal from Montgomery County: black number, no letter. How many more of Ohio's 88 Counties have these? Mr. Bloom sends a newspaper clipping showing someone trying to nail this to his license plate! The adhesive was obviously poor, and it is no longer necessary to put these on the plates. Instead, the \$5 is now stamped and marked paid on the car registration. While this is more properly a license tax than a revenue stamp, these stickers will undoubtedly be of interest to Ohio collectors.



Some Counties are reported to have a real estate transfer tax but we have not yet seen the stamps.

Special Area Elk Hunting Stamp

First issued in early 1950's and same stamp used through 1968. Hunters successful in drawings had the stamp affixed to their combination license and tag forms so that half of the stamp was on the license itself and half was on the detachable elk tag as illustrated below. Hunters bagging an elk tore the elk tag from the license form to attach to the carcass. This action also tore the stamp in half thus preventing any further usage. Stamps were not serially numbered or dated, but hunter's signature was required.



No face value shown. Black on white. Elk and mountain scene. Perf $11\frac{1}{2}$. Overall size $48 \times 32\frac{1}{2}$ mm.

PENNSYLVANIA LOCAL TAX TICKETS -

Mr. Dixon shows us a tax ticket from West Mifflin School District. Kennywood Park is one of the largest amusement parks in eastern Pennsylvania. Do other similar tax tickets exist? Such items were made possible by Pennsylvania's famous "tax anything" law which permitted all the local real estate transfer stamps.



NEBRASKA

Pheasant and Quail Hunting Stamps

First issued 1955. Design size of all issues 1955 through 1958 is approx 37 x 22 mm and all are perforated 12½. Designer of all was C. G. Pritchard of Lincoln, Nebr. All issues printed in booklet panes of 20 (2 x 10), 5 panes per booklet.



1955 \$1.00 brown on white. Hen pheasant and chicks. Printed by Columbian Bank Note Co. From panes of 20 measuring approx 130 x 264 mm, 6 mm perforated selvage top, bottom, and right, 50 mm perforated selvage at left.

1956 \$1.00 deep rose on white. Cock pheasant in flight. Printed by Columbian Bank Note Co. Pane detail like 1955.



1957 \$1.00 dark green on white. Flushing covey of Bob White Quail. Printed by Eureka Specialty Printing Co. From panes of 20 measuring approx 120 x 264 mm, imperf at right, 6 mm perforated selvage at top and bottom and 40 mm perforated selvage at left.

1958 \$1.00 bright blue on white. Flushing cock pheasant and dog. Printed by Eureka Specialty Printing Co. Pane detail like 1957.

Pheasant and Quail stamps "per se" were discontinued after 1958 and superseded by Upland Game Bird Stamps which were required to hunt all upland game birds including pheasant and quail.

Upland Game Bird Hunting Stamps

First issued for 1959 and required to hunt all upland game birds. All sizes listed through 1968 are of design. All stamps 1959 through 1966 are perf 12½. All issues 1959 through 1969 from booklet panes of 20 (2 x 10) measuring approx 120 x 264 mm, imperf at right, 6-8 mm perforated selvage at top and bottom, and 40-44 mm perforated selvage at left. All were bound 5 panes per booklet. Designer of all except 1964, 1965, and 1966 was C. G. Pritchard.



- 1959 \$1.00 light brown on white. Male and hen prairie chicken. 37 x 22 mm. Printed by Nebraska Farmer Co. of Lincoln, Nebr.
- 1960 \$1.00 black on white. Sharp-tailed grouse in flight. 36 x 22 mm. Same printer as 1959.
- 1961 \$1.00 black on white. Scaled quail. 36 x 22 mm. Same printer as 1959.



- 1962 \$1.00 orange on white. Cock and hen pheasant in flight. 34 x 21 mm.
- 1963 \$1.00 brown on white. Merriam's turkey gobbler. 36 x 22½ mm.
- 1964 \$1.00 bright green on white. Chukar partridge. 35 x 21½ mm.

Upland Game Bird Hunting Stamps

- 1965 \$1.00 red on white. Bobwhite quail. 34 x 21½ mm.
- 1966 \$1.00 olive green. Sharp-tailed grouse. 35 x 21 mm.
- 1967 \$1.00 flying cock pheasant in natural colors, gray background, on white paper. Printing in black, blue, red and yellow. 35 x 22½ mm. Roul 6½. Stamps from top and bottom sheet margins have colored guide-lines outside of stamp design.



- 1968 \$1.00 flying Merriam's turkey, light blue background, on white paper. Printing in black, blue and red. 35 x 22 mm. Perf 12½. Guidelines similar to 1967.
- 1969 \$1.00 flying Bobwhite quail in natural colors on tan surfaced background. Printing in black and orange brown. Overall size 40 x 21 mm. Slot perf 9½. Inscribed "Game Bird Stamp" instead of "Upland Game Bird Stamp" as on prior issues. Guidelines similar to 1967.

ARA SALES CIRCUITS READY TO GO - Gerald Abrams reports that books of material are starting to come in. Persons who are members of ARA may write to Gerald M. Abrams, 3840 Lealma, Claremont, Calif. 91711. Membership in ARA is required for participation. Information on the American Revenue Association may be obtained from Bruce Miller, 521 Alster, Arcadia, Calif.

KENTUCKY CIGARETTE - Joseph Bill shows us the illustrated red on white decal. We assume this is the first unnumbered cigarette stamps listed in the Kentucky addenda.



MISSISSIPPI TOBACCO ROULETTE VARIETIES - Charles Hermann reports that there are many roulette varieties on these stamps and divides them into two basic categories:

I. 1968 (or earlier): Roul 5 3/4 or combinations of 5 3/4 and 6 3/4. Varieties confirmed by Charles are:

Roul 5 3/4 - 10¢, 18¢, 25¢, 26¢, 30¢, 45¢
 Roul 6 3/4 x 5 3/4 - 25¢, 26¢, 30¢
 Roul 6 3/4 x 5 3/4 at top (or bottom) - 10¢
 Roul 5 3/4 x 6 3/4 at top - 18¢, 26¢, 30¢

II. 1969: Roul 5 or combinations of 5 x 5 3/4:

Roul 5 - 10¢, 18¢, 27¢, 30¢
 Roul 5 x 5 3/4 - 26¢
 Roul 5 3/4 x 5 - 10¢, 26¢, 45¢
 Roul 5 x 5 3/4 at top only - 10¢
 Roul 5 3/4 x 5 at bottom - 26¢, 30¢



Other combinations also occur, for example roul 5 on 2 adjacent sides and 5 3/4 on the other 2. Here is a rich area for specialization - for anyone lucky enough to have friends in Mississippi who will pick up the stamps. There are no doubt many more varieties.

TEXAS LIQUOR DECALS - Jeff Crown reports that the current values of Texas Liquor decals are found with three different types of denomination inscriptions:

TYPE A READS: ".336 CENTS" with a decimal point. The .168, .21, .336, and .42 cent values have been seen.

TYPE B READS: "336 cents" with no decimal point. The 336 and 42 cent values are reported.

TYPE C READS: "\$.336" and appeared in 1968. It has been seen on the \$.105, \$.168, and \$.336.



Can any readers report on other values?

TACOMA "LICK UNEMPLOYMENT" - We have been asked about these stamps on a number of occasions. Mr. Strock calls our attention to a recent issue of the S. Allan Taylor Society Journal with which one of these stamps was distributed as a gift. Your editor recently discovered that they are listed in Mosbaugh's All Fund Seal Catalog as No. 1880.1. These stamps were issued in 1932 by the Tacoma Citizen's Emergency Employment Bureau and thus might be considered "charity" seals. They are not script stamps or state revenues.

They came in denominations of 1¢, 2¢, 5¢, and 10¢, all printed in green on white in panes of 25 (5 x 5). These panes were bound into books.

A \$10 book contained 6 panes of the 1¢, 7 of the 2¢, 2 of the 5¢, and 1 of the 10¢.

More information on the S. Allan Taylor Society, which is devoted to fantasies, forgeries and kindred items, may be obtained by writing the Editor, Paul Gapp, 5533 South Everett Ave., Apt. 1-S, Chicago, Illinois 60637



MASSACHUSETTS DEED - A CORRECTION

The meters mentioned in the May issue are available only in values which are multiples of 5¢ or 10¢. Thanks, Terry.

SOUTH CAROLINA - Terry Hines sends some more information.

Beer and Wine stamps, although listed separately on the order form, are used interchangeably. Following the classification illustrated in the May Newsletter, the following values seem current:

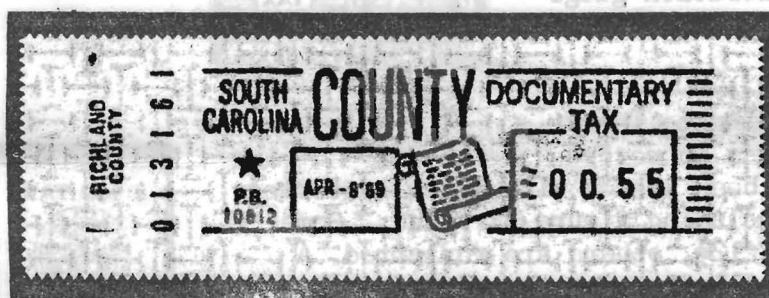
2 $\frac{1}{2}$ ¢ black on pale salmon - Type I
5¢ black on pink - Type II
6¢ black on green - Type IV
12¢ black on deep salmon - Type IV
30¢ black on orange - like Type I soft drinks
24¢ black on light blue - Type III

The following values for Beer only are shown on the order form: \$1.44 (2 $\frac{1}{4}$ gal)
\$4.96 ($\frac{1}{4}$ keg)
\$9.92 ($\frac{1}{2}$ keg)

The 3¢ business license stamp (Type I) was sent for that value so it would seem that any stamp will do so long as it pays the right amount of tax.

Liquor - the current set consists of map-shaped decals. We have seen 17¢ green and 34¢ red. Also listed on the order form are 68¢ and \$1.36 denominations. The tax rate has been increased since Terry obtained these stamps so hard telling what is in use now.

Soft Drinks - Although not on the order form, some members have obtained the Type VI soft drinks in 32¢ blue and 48¢ light green.



Documentary - Four counties use P.B. meters for the collection of the county (not state) documentary tax. All are on safety tape.

Charleston County - meter no. 108595 in red
Kershaw County - meter no. 003695 in red
Laurens County - meter no. 10804 in red
Richland County - meter no. 10812 in black

HAWAII DOCUMENTARY - A Pitney-Bowes meter is in use. While Hawaii will not sell these, Terry Hines obtained a zero denomination copy of meter no. 10517 in black on safety tape. The wording on the left, "AFFIDAVIT FILED" has recently been changed to read "CERTIFICATE FILED".



ILLINOIS CIGARETTE - Terry Hines reports that cigarette stamps come in three series: Series C, blue & white, .045¢ for 10 cigarettes; Series E, green & white, .09¢ for 20 cigarettes; and Series G, red & white, .225¢ for 50 cigarettes. These are not available to collectors.

COLORADO FEED - Charles Hermann calls our attention to a confusing situation regarding the perforations on these stamps. Cabot lists F1-6 as perf 12, Hubbard lists the same stamps as 12 or 12 x 12 $\frac{1}{2}$ in his catalog but as 11 3/4 in the revised addenda. Actually there are three perforation varieties and Charles has the following in his collection:

		Perf 11 3/4	11 3/4 x 12 $\frac{1}{2}$	Perf 12 $\frac{1}{2}$
F1	5 lbs.	X		
F2	8 1/3 lbs.	X		X
F3	10 lbs.	X		
F4	25 lbs.		X	
F5	50 lbs.	X	X	
F6	100 lbs.	X	X	
F10	100 lbs. (lines spaced)		X	X
	100 lbs. (corners clear)	X	X	X

Can anyone report these stamps in perforations not indicated by "X" above? All other issues of feed stamps seem to be perf 12 $\frac{1}{2}$ - except of course the roulette varieties. Charles also has the fertilizer stamps FEL-3 all perf 11 3/4 and in addition reports the 25 lb. FEL perf 12 $\frac{1}{2}$. Are there other perf varieties on the feeds?

This is a typical case in which everyone was correct as far as they went since most collectors would call 11 3/4 the same as perf 12. But with a good perforation gauge there is no reason not to recognize all three types of perforation.



MINNESOTA DOCUMENTARY - According to Terry Hines, the Dept. of Taxation has no record of the deed tax stamps having been issued with black lettering. Current stamps are all red, including figure of value. Some of the current stamps are perf 12 $\frac{1}{2}$, others are rouletted. A complete list is needed from collectors as the state does not know which values have been issued which way. The state does report a 40¢ stamp in addition to the 17 values listed by Hubbard. Each County has a P.B. meter and we will show the one from Ramsey County which is in red on safety tape. This is meter no. 10514.



TAX (AND STAMP?) CHANGES:

Illinois Tobacco tax has been levied at 20% of wholesale price.

Kansas Tobacco is another new tax at 35% of wholesale price

North Carolina Soft Drinks - Stamps and taxpaid crowns will be used to collect this tax of 1¢ on bottled soft drinks, \$1/gal on syrups, and 1¢ per ounce on powders.

North Carolina Cigarette - at long last there is such a tax though still the lowest in the nation at 2¢ per pack. Stamps and meters will be used.



Recent cigarette tax increases include:

Connecticut - raised from 8 to 16¢

Maine - increased from 10 to 12¢

Tennessee - increased from 8 to 13¢

Illinois - increased from 9 to 12¢

effective Aug. 1. Look for a new floor tax stamp as well as heat seal decal.

Massachusetts - increased to 12¢