

THE STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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Lincoln, Nebraska 68505

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Whole Number 85

A SALES TAX SIDELIGHT: THE SHERRILL COUPON METHOD

by Jerry F. Schimmel, SRS #209

The mid-1930's were the heyday of sales tax stamps, punch cards, scrip, and tokens. The reader may already be familiar with the complex and fascinating sales tax series of Ohio well-documented by Messrs. Bloom and Hubbard, the scarce Kentucky state issues, and the Michigan Kroger Market coupons. The Sherrill method is a contemporary of all these, and is strikingly similar in design and principle to the Krogers. Let me say early that the series described below were, as far as I know, never adopted by the state of Pennsylvania or any other public or private issuing source, and they are probably only promotional samples, although they have been listed by Emil DiBella under Pennsylvania. The samples were accompanied by a small brochure titled, Brief Statement of the Sherrill Coupon Method of Collecting Sales Taxes, and "Copyrighted 1935 by C. O. Sherrill" of Philadelphia. The folder explained a complex method in which a state agent would check periodically with the merchant to assure compliance with the collection procedure.

Booklets: In the five booklets that I had the opportunity to examine the coupons came in sheets of five, which were stapled between cardboard-dovers. There were fourteen sheets to each book and the covers read as the example to the left. Other covers had the following denominations accompanied by the same text: 30¢/\$10.00; 60¢/\$20.00; \$1.50/\$50.00; and \$3.00/\$100.00. The 15¢ booklet was in manila cardstock, the others brown. The back covers were blank as was the reverse of the front cover. The books had five punched holes, one through each coupon, probably to indicate cancellation of the sample in the event that they were ever adopted.

Coupons:

COPYRIGHT 1935 BY C. O. SHERRILL

THIS BOOK OF
COUPONS IS GOOD
FOR THE TAX ON
PURCHASES OF
\$5⁰⁰
IN MERCHANDISE

PRICE OF BOOK
TO CONSUMER
15c

Patent App For **102870**

GLOBE TICKET COMPANY, PHILADELPHIA

STATE OF PENNA. Tax on Sales	This Tax Is 8/100 Cents	103001
2 Cents		

STATE OF PENNA. Tax on Sales	This Tax Is 15/100 Cents	103001
5 Cents		

Each single receipt is 22 x 45 mm and is printed in black ink, except for the word "PENNA." and the serial number which are in red. Reverse were blank and ungummed. Separations were rouletted. Each denomination had its own color and some had two. Note the denomination, 1/2 Cents on 25 Cents, which is probably an error, as all of the other coupons were set up for a 3% tax. The corresponding coupon (in another color) is 3/4 Cents on 25 Cents. The coupons are printed on safety paper and there were three different paper manufacturer's watermarks as follows:



- ESPCO-ESPCO
ESPCO-ESPCO-
SPCO-ESPCO-E

COUPON DENOMINATIONS & PAPER COLORS

Coupon Denominations & Paper Colors

Watermarks

- | | | |
|-----|----------------------------------------|--------------|
| 1. | 3/100¢ on 1¢, light blue-green | Nat'l Ticket |
| 1a. | 3/100¢ on 1¢, buff | Nat'l Ticket |
| 2. | 6/100¢ on 2¢, light blue-green | Nat'l Ticket |
| 2a. | 6/100¢ on 2¢, light lavender | ESPCo. |
| 3. | 15/100¢ on 5¢, pink | GTC Co. |
| 3a. | 15/100¢ on 5¢, light blue-grey | Nat'l Ticket |
| 4. | 3/10¢ on 10¢, light yellow-green | Nat'l Ticket |
| 4a. | 3/10¢ on 10¢, buff | Nat'l Ticket |
| 5. | 3/4¢ on 25¢, off-white | GTC Co. |
| 5E. | 1/2¢ on 25¢, grey | Nat'l Ticket |
| 6. | 1/5¢ on 50¢, light yellow-green | Nat'l Ticket |
| 7. | 3¢ on \$1., pink | GTC Co. |
| 8. | 15¢ on \$5., light yellow-green | ESPCo. |

The Sherrill pieces are at least scarce and may be rare. There is no price on them that I know. They are collected not just by philatelists, but numismatists as well, especially sales tax token collectors. The booklets I examined came from the collection of one of the early pioneers in the latter field, Mr. George W. Magee, Jr., of Pennsylvania.

This article is partial preparation for a more extensive work on sales tax pieces of many varieties. It will be a collaborative effort between myself and Jerry Bates of the St. Charles Numismatic Trading Center, P. O. Box 546, St. Charles, Missouri.

I am interested in acquiring the Kentucky, Michigan, and some of the Ohio pieces for further study, either by purchase, trade, or loan. For those interested or having pieces or information on these my address is: Jerry F. Schimmel, 40 Prentiss Street, San Francisco, CA 94110.

STATE STATUTES AVAILABLE - These are a valuable source of revenue information and from the laws one can determine when a tax was first imposed or discontinued, tax rates at various times which help date stamps, changes in method of collection, etc. The library of most any University law school will have these statutes for all states. Terry Hines, who is now a student at Duke University, has access to such a library and has volunteered to furnish photocopies of any State Statute at a cost of 10¢ per page plus postage. We imagine he expects you to give the citation; however the search is not especially difficult for one familiar with this type of material, and if you are confronted with such a research problem but don't know where to start you might inquire to see if he can assist. His new address is given in the Secretary's report in this issue. Your editor also has access to such a library and will assist in verifying data if you have a manuscript otherwise ready for publication.

STATE REVENUE NEWSLETTER

official organ of
THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

President: O. R. Bloom

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Kenneth P. Pruess, Elbert S. A.

Hubbard, Charles Hermann, E. L.

Vanderford

SECRETARY'S REPORT

NEW MEMBERS:

#213 BRANDON, WILLIAM C. JR.
5515 Elliott Street
Philadelphia, PA 19143

Hunting and fishing stamps, mint
and used condition. Proposed by
A. J. Soderling.

#214 SANTOS, JAMES M. (MIKE)
9005 Montoya Street #3
Sacramento, Calif. 95826

All U.S. issues; U.S. revenues
(especially non-Scott) and
California State revenues.
Proposed by A. J. Soderling

CHANGE OF ADDRESS:

#178 Violet, Maynard
2529 W. Pensacola
Chicago, Ill. 60618

#69 Zimmerli, R. H.
38 E. Brutus St.
Weedsport, N. Y. 13166

#137 Hines, Terence M.
Box 5598, Duke Station
Durham, N. C. 27706

WANTED - the SHELL TAX Ammu-
nition stamps of TENNESSEE.
Will pay 10¢ each except the
small 1¢ & 3¢ values.

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

ACTIONS BY BOARD OF GOVERNORS:

1. Be it resolved that one Mr. William
R. Larsen or Mr. R. William Larsen,
last known address; 2116 Oak Glenn
Place, Los Angeles, Cal. 90039;
failing to answer charges brought
against him, be expelled from the
"State Revenue Society" membership.

2. Be it resolved that whereas each
member is to receive one (1) copy
of the "SRS Newsletter" free; all
extra copies desired will be sup-
plied for a charge of \$.25 each.
(This applies only to current or
future issues)

DUES ARE AGAIN PAYABLE - Please send
these to our Secretary-Treasurer,
David C. Strock, 4109 - 25th Ave. SW,
Seattle, Washington 98106.

COMING FEATURES - We had nothing else
small enough to fit in this space so
we will give you a few reasons why you
should pay your dues promptly. Coming
up will be an article on chicken stamps,
discovery of another current California
documentary stamp, South Dakota section
of Van's handbook, more catalog addenda,
many city stamps, ???.

TEXAS CITRUS - Both Mr. Bloom and Chas.
Hermann sent this. The 1969 issue is
black on green paper. Again there are
plate (?) varieties. The central seal
is a halftone (gray) in positions 1, 2,
and 5 of those stamps seen with the date
contrasting strongly. In position 1,
8 dots and top of "OF" is black. In
positions 3 and 4 the seal is black
throughout.



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
La Crosse, Wis. 54601

WANTED

MICHIGAN and CONNECTICUT stamps. Write, giving list and prices of those you have available.

John F. Siefen
14344 Archdale St.
Detroit, Mich. 48227

STOCK TRANSFERS

No longer limited to the affluent. Odd lot of 83 diff. New York, major var. only - \$2.25. Most have cut cancels, faded overprints, etc. Still a useful lot as 13 or more sets represented. Same, but even lot of 100 diff. - \$4.00. 17 1st issue Pennsylvania (ST1-7) with diff. color overprints, average copies - 60¢; 7 later issues punched with big holes - 15¢. 15 Massachusetts (9 early + 6 last issue), fine - 45¢. 2 Texas (ST1,4) - 15¢. All 141 diff. as offered above - \$5. Satisfaction or prompt refund.

Kenneth Pruess
1441 Urbana Lane
Lincoln, NB 68505

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

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

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

OFFBEAT MATERIAL

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

Used Indiana Intangibles offered for sale at 1/4 face and for mint 1/3, except the 15¢ values. For these I offer to pay double face for used or mint.

A. J. 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

Pittsburg, PA 15216

OBSOLETE ARIZONA FISHING STAMPS OFFERED COLLECTORS - 45 varieties dating back to 1956 are available to collectors.

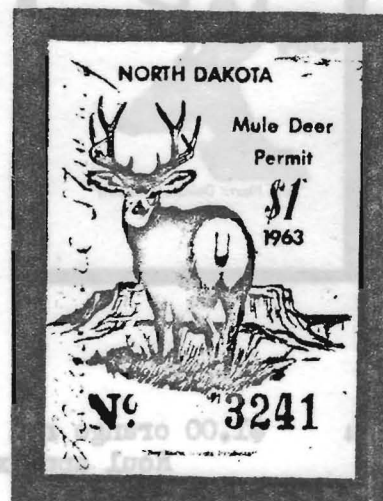
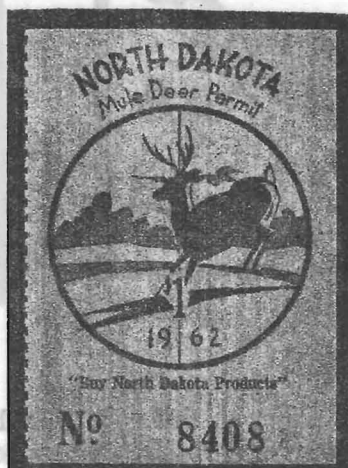
If past policy is followed, these will cost \$1 each. A list of the available stamps can be obtained from Fiscal Supervisor, Arizona Game and Fish Department, 2211 West Greenway Road, Phoenix, Ariz. 85023

MICHIGAN F & G STAMPS AVAILABLE - The Michigan Conservation Department still has the following stamps for sale at face value: Trout 1948-date, Bear 1959-63, Cisco Netting 1969 only. Mr. Siefen has offered to obtain selected copies for 10% over face value. Same instructions apply as on the apple stamps. See page 84 for his address and details.

NORTH DAKOTA

Mule Deer Hunting Stamps

Reported by the Game and Fish Dept. as first issued in 1959. Although mint copies of some years exist without serial numbers it is believed all regularly issued stamps were numbered. All sizes listed are overall.



1959 Information wanted.

1960 Information wanted.

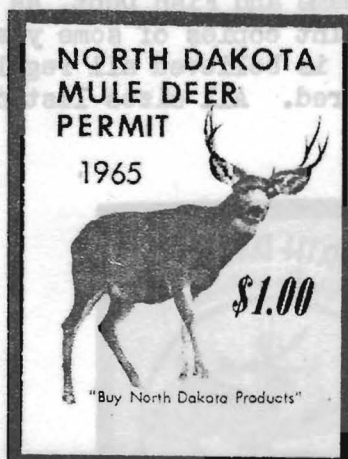
1961 \$1.00 green on white paper. Standing buck mule deer. Green serial no. $41\frac{1}{2} \times 57$ mm. From vertical panes of 4 (2 x 2), 83 x 127 mm including 13 mm selvage at top. Roul $6\frac{1}{2}$ between stamps and at top selvage.

1962 Type 1- \$1.00 black on white paper. Running buck deer. Black serial no. 45×62 mm. Roul $9\frac{1}{4}$. From vertical panes of 4 (2 x 2) similar to 1961.

Type 2- \$1.00 black on green paper. Design same as Type 1. Black serial no. $41 \times 57\frac{1}{2}$ mm. From horizontal panes of 2 (2 x 1), imperf all four sides and roul $9\frac{1}{4}$ between stamps.

Type 3- \$1.00 same as Type 2 except stamps roul $9\frac{1}{4}$ at top or bottom only and imperf all other sides. Believed from vertical panes of 2 (1 x 2).

1963 \$1.00 reddish brown on white paper. Buck mule deer and desert scene. Black serial no. $41\frac{1}{2} \times 57\frac{1}{2}$ mm. Roul approx $6\frac{1}{2}$. Pane format unknown.

Mule Deer Hunting Stamps

- 1964 \$1.00 orange red on white paper. Buck deer's head. $41\frac{1}{2} \times 57$ mm. Roul approx $6\frac{1}{2}$. Pane format and dimensions same as 1961. Serial no. color information needed.
- 1965 \$1.00 brown on white paper. Standing buck mule deer. $41\frac{1}{2} \times 57$ mm. Roul approx $6\frac{1}{2}$. Pane format and dimensions same as 1961. Serial no. color information needed.
- 1966 \$1.00 orange red on white paper. Buck mule deer. $41\frac{1}{2} \times 57$ mm. Roul approx $6\frac{1}{2}$. Orange red serial no. Pane format and dimensions same as 1961. (Used stamps with printed "ID" etc in same red ink as stamp itself denote validity for specific areas).

1967 and later - See consolidated hunting stamp listings by years.

PENNSYLVANIA BEER "TAX PAIDS" - Chas. Hermann sends 3 varieties which are printed on the bottom of beer cans. These metal items are hard to mount and impossible to illustrate on our electronic stencils. All read "PENNSYLVANIA MALT BEVERAGE TAX PAID ONE PINT OR LESS" around the border and incorporate a keystone design in the center. The Keystone for Budweiser has an eagle and "A" in it; this is in red. The other 2 do not give the brand, but Charles includes a note indicating this is Neuweiler. Both have "PENNSYLVANIA/MALT BEVERAGE/TAX CROWN" in three lines in the Keystone and are in black. One is on 'silver' and the other 'gold' metal.

SOUTH CAROLINA BEER - Charles Hermann sends the $\frac{1}{2}$ barrel in red. All previous issues read "16 Gallons"



Turkey Hunting Stamps

Reported by the Game and Fish Dept. as first issued in 1963. All stamps reported have been mint copies without serial number but it is believed probable that stamps regularly issued were numbered. Information wanted. All sizes listed are overall.



- 1963 \$3.00 Information wanted.
- 1964 \$3.00 plum on white paper. Turkey in tree. $4\frac{1}{2} \times 57$ mm. From vertical panes of 4 (2 x 2). 83 x 127 mm. including 13 mm selvage at top. Roul $6\frac{1}{2}$ between stamps and at top selvage.
- 1965 \$3.00 black on white paper. Gobbler turkey. All other detail same as 1964.
- 1966 No open season.
- 1967 and later - See consolidated hunting stamp listings by years.

BALTIMORE CITY TOBACCO STAMPS DESTROYED

Mr. Hubbard submitted a letter from the City Collector which states that all remainders were incinerated when this tax was discontinued with the exception of two complete sets which were saved for historical purposes.

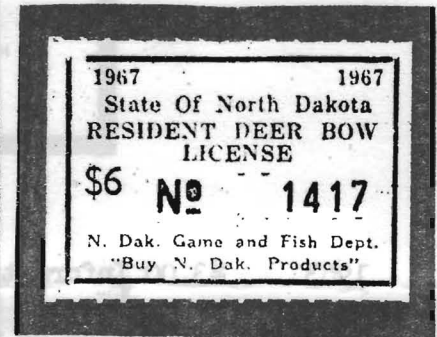
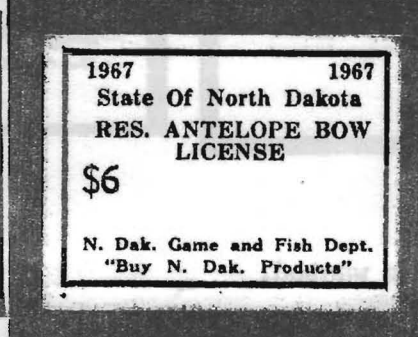
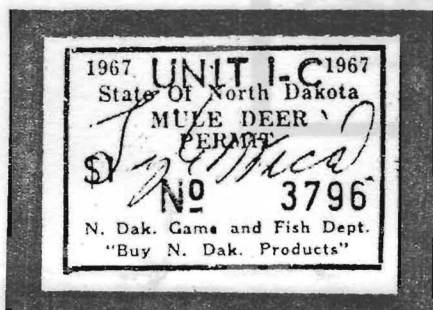
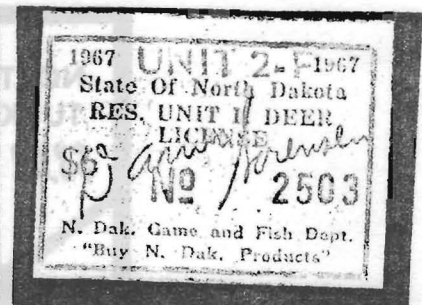
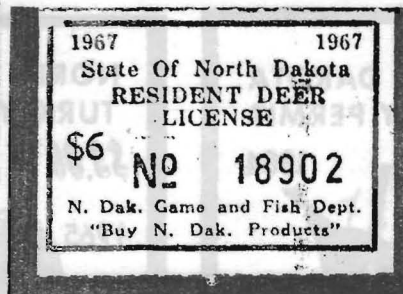
MEMBER TALKS ON REVENUES - El Hubbard spoke on revenues to about 50 members of the Sunnyvale Stamp Club Tuesday, Aug. 25. The 15 minute talk was followed by a 15 minute question and answer period and was well received.

OLEO LISTS AVAILABLE

- We still have a few copies of the various checklists of Oleomargarine stamps which were written and printed by Carter Litchfield. Since the supply is limited and they are not part of the Newsletter, new members receiving back issues may have missed out on some. The following are available free upon request from the editorial office: Iowa, Minnesota, North Dakota, South Dakota, Utah, Wisconsin.

1967 Resident Hunting Stamps

All stamps are type set printed text. Frame lines vary on each stamp. Approximate overall size 48 x 35 mm. All regularly issued stamps have black serial numbers. All are from vertical panes of 5 (1 x 5) with black 6½ horizontal rouletting between stamps and at top selvage.



\$2.00 Small game. Black on green.

\$6.00 Deer. Black on light yellow.

\$6.00 Deer - Unit II. Black on yellow orange.

\$1.00 Mule Deer. Black on white (various hunting areas stamped in).

\$3.00 Turkey. Reported by Dept. of Game and Fish as having been issued. Information wanted.

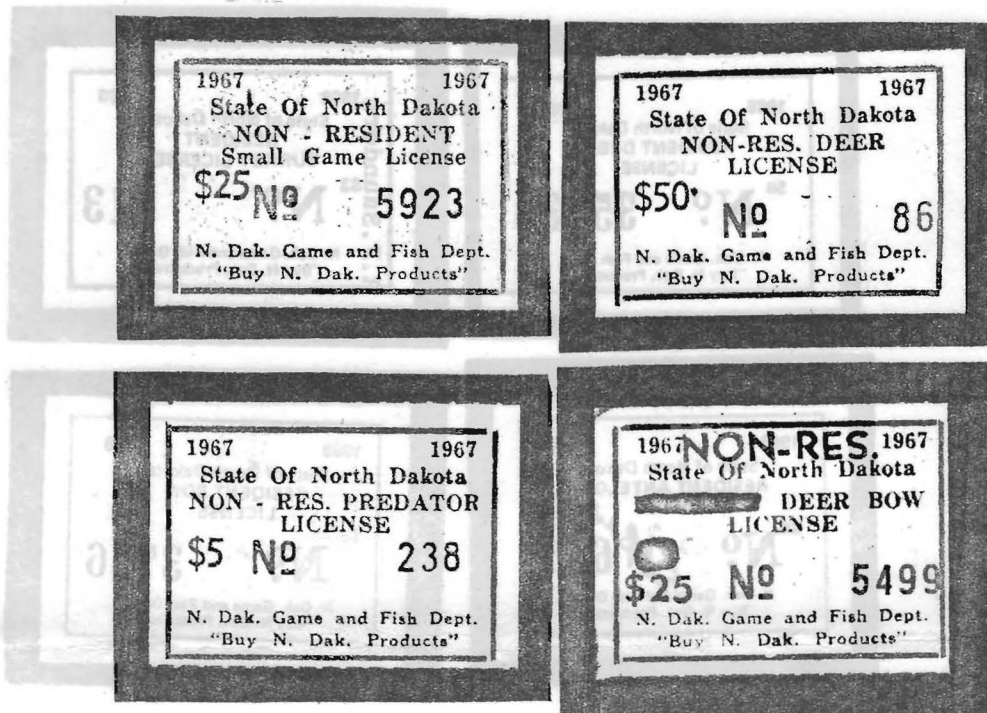
\$6.00 Antelope. Black on light yellow (Description as reported by Dept. of Game and Fish. Verification desired.)

\$6.00 Antelope - Bow. Black on blue. (Printer's proofs without serial numbers exist. See illustration)

\$6.00 Deer- Bow. Black on pink

1967 Non-Resident Hunting Stamps

All stamps are type set printed text. Frame lines vary on each stamp. Approximate overall size 48 x 35 mm. All regularly issued stamps have black serial numbers. All are from vertical panes of 5 (1 x 5) with black $6\frac{1}{2}$ horizontal rouletting between stamps and at top selvage.



\$25.00 Small game. Black on green.

\$50.00 Deer. Black on light yellow.

\$1.00 Mule Deer. Black on white (as reported by Dept. of Game and Fish). It is believed probable the resident \$1.00 mule deer stamp was used, possibly with overprint to denote nonresident usage. Verification desired.

\$5.00 Predator. Black on white.

\$25.00 Deer - Bow. Black on pink. Resident deer bow stamp was used by blocking out "Resident" and "\$6" and stamping in "NON RES" and "\$25" in black.

\$25.00 Antelope - Bow. Black on blue (as reported by Dept. of Game and Fish. May possibly have been the resident Antelope Bow stamp overprinted in a manner similar to conversion of the resident deer bow stamp for nonresident usage. Information wanted.

The Dept. of Game and Fish states that Antelope (firearms hunting) or Turkey hunting stamps were not issued to nonresident hunters.

1968 Resident Hunting Stamps

All stamps are printed text with black serial numbers.
Approximate overall size 48 x 35 mm. All are from
vertical panes of 5 (1 x 5) with black 7 horizontal
rouletting between stamps and at top selvage.



\$2.00 Small Game. Black on pink.

\$6.00 Deer. Black on white.

\$1.00 Mule Deer. Black on white (Description as reported by Dept.
of Game and Fish. Verification desired).

\$3.00 Turkey. Black on green.

\$6.00 Antelope. Black on light yellow (1A, etc stamped in red denotes
specific hunting areas).

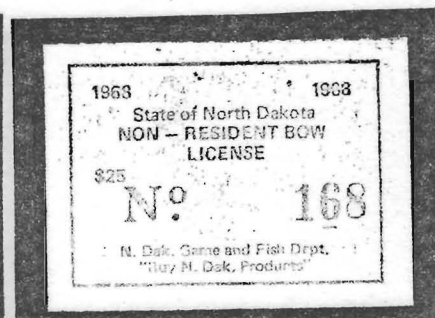
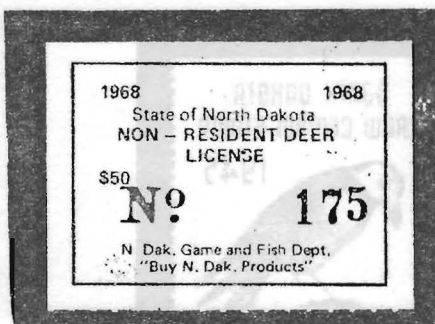
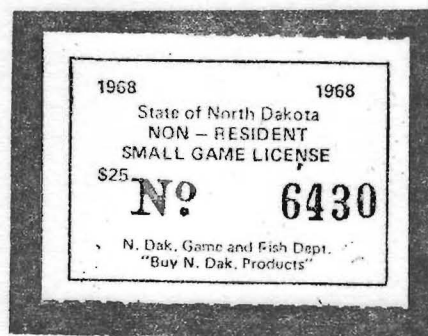
\$6.00 Bow. Black on green (included bow hunting of deer).

\$6.00 Antelope - Bow. Black on deep yellow.

IS THIS THE LAST BIG ISSUE? More contributions are needed, especially in the
form of longer, illustrated articles.

1968 Non-Resident Hunting Stamps

All stamps are printed text with black serial numbers. Approximate overall size 48 x 35 mm. All are from vertical panes of 5 (1 x 5) with black 7 horizontal rouletting between stamps and at top selvage.



\$25.00 Small Game. Black on light yellow.

\$50.00 Deer. Black on white.

\$1.00 Mule Deer. Black on white (Description as reported by Dept. of Game and Fish). It is believed probable the \$1.00 resident stamp was used, possibly overprinted to denote nonresident usage.

\$5.00 Predator. Black on white (Description as reported by Dept. of Game and Fish). Verification desired.

\$25.00 Bow. Black on blue (included bow hunting of deer).

\$25.00 Antelope - Bow. Black on pink (Description as reported by Dept. of Game and Fish). Verification desired.

The Dept. of Game and Fish states that Antelope (firearms) and Turkey hunting stamps were not issued to nonresident hunters.

WEST VIRGINIA CIGARETTE - Mr. Litchberger sends a copy of the water-transfer decal mentioned in the last issue. This is red on white, black number.



PENNSYLVANIA LOCAL REAL ESTATE - An index to the pages already issued is enclosed with this issue. We hope the introduction by Mr. Fox, who assisted Frank Applegate in the original study, will be ready in January. A cover is also being prepared. New members, or others who desire an extra copy may obtain this for \$1 from the Editorial Office at such time as it is complete.

Crow Control Stamps

Although in no sense a license stamp and purchase was not required to shoot crows, classed as predators, these stamps were sold by the N.D. Dept. of Game and Fish and by all County Auditors. Money collected was to create a fund to pay a bounty on crows. Stamps are dated 1945 but are known to have also been sold in 1946.



1945 50¢ brown on white paper. Crow. Perf 12 $\frac{1}{4}$. Overall size 37 x 51 $\frac{1}{2}$ mm.
From sheets of 10.

OHIO LOCAL TAX ON AUTOMOBILE LICENSES - O. R. Bloom

A letter from Mr. F. L. Frank, Administrative Assistant, Ohio Bureau of Motor Vehicles, states "Kindly be advised that Montgomery County was the only county to levy the \$5.00 tax in the 1968 registration year".

The following levied this tax in 1969 (Decal and stamped paid on registration).
See page 47 in July 1969 Newsletter for an illustration and more information.

Counties (34)

1. Allen
2. Ashland
3. Auglaize
4. Butler
5. Champaign
6. Cuyahoga
7. Erie
8. Fayette
9. Franklin
10. Geauga
11. Greene
12. Hamilton
13. Hancock
14. Hardin
15. Henry
16. Huron
17. Lake
18. Licking
19. Madison
20. Marion
21. Mercer
22. Monroe
23. Montgomery
24. Muskingum
25. Ottawa
26. Paulding
27. Sandusky
28. Shelby
29. Start
30. Summit
31. Warren
32. Washington
33. Wayne
34. Williams

Cities and Towns (13)

1. Cardington (Morrow Co.)
2. Circleville (Pickaway Co.)
3. Conneaut (Ashtabula Co.)
4. E. Liverpool (Columbiana Co.)
5. Geneva (Ashtabula Co.)
6. Hillsboro (Highland Co.)
7. Leroy (Medina Co.)
8. Medina (Medina Co.)
9. New Washington (Crawford Co.)
10. Rock Creek (Ashtabula Co.)
11. Versailles (Drake Co.)
12. Wellsville (Columbiana Co.)
13. Cresline (Crawford Co.)

PENNSYLVANIA

Non-Resident Trout Stamps

First issued for 1956 season. These stamps were issued on a reciprocal fee basis determined by comparable fee charged by angler's home state to Pennsylvania anglers. Fees ranged from \$5.00 to \$20.50.



- 1956 Green on white. Trout leaping for mayfly. Blank space for fee to be written in. Approx $35\frac{1}{2}$ x 53 mm overall. Perf $12\frac{1}{2}$. From sheets of 30 (6 x 5) imperforate all four sides measuring approx 214 x 265 mm.
- 1957 Purple on white. Trout leaping for mayfly. Blank space for fee to be written in. Approx $34\frac{1}{2}$ x 51 mm overall. Perf $12\frac{1}{2}$. From sheets of 30 (6 x 5) imperforate all four sides measuring approx 206 x 255 mm.
- 1958 Black on yellow surfaced paper. Trout leaping for mayfly. Space for fee write-in eliminated. Black serial number. Approx 33 x $50\frac{1}{2}$ mm overall. Perf $11\frac{3}{4}$. From horizontal booklet panes of 6 (3 x 2) measuring 113 x 101 mm including 14 mm perforated selvage at left. Five panes per booklet.
- 1959 Blue on pink. Perf $12\frac{1}{2}$. All other detail same as 1958.
- 1960 Blue on dull yellow. Perf $11\frac{3}{4}$. All other detail same as 1958.
- 1961 Blue on white. Blue serial no. All other detail same as 1960.
- 1962 Blue on pink. All other detail same as 1960.
- 1963 Blue on green. All other detail same as 1961.

Discontinued after 1963.

BEEES BUZZ IN UTAH - A report from M. E. Matesen

In my recent vacation to Utah I took time out to make a visit to the State Capitol in Salt Lake City and check around on the use of any new tax stamps by the state and much to my surprise an old one we are all familiar with has been amended and re-enacted by the state:

UTAH OLEOMARGARINE TAX STAMP

Effective 1 July 1969, Utah re-enacted the Oleomargarine tax and an excerpt from the new state law is quoted herewith:

"There is imposed and there shall be paid to the State Tax Commission an excise tax upon the first sale, use, storage, or consumption of oleomargarine in the state of Utah at the rate hereinafter set forth:

- (1) Upon Oleo, not artificially colored, 5¢ per pound or fractional part thereof.
- (2) Upon Oleo, artificially colored, 10¢ per pound or fractional part thereof."

In an attempt to purchase some of these stamps from the State Auditor, he stated that "The stamps could only be sold to licensed and bonded dealers as provided by state law" so I went to a local market and purchased a 1-lb of Oleo to obtain the stamp. They are a 18½ x 25½ mm pressure sensitive die-cut stamp. The 10¢ has a green frame line running around the top and sides with the words "Utah" in heavy bold green type at top with "Tax Paid Oleomargarine" in semicircle below. Beehive in the center with the value "10¢" at its base. I tried to obtain copies of the 5¢ stamp but uncolored Oleo is something hard to find in the markets nowadays. These stamps are prepared in rolls of 500 each. In future conversation with the Miscellaneous Tax Division Officer he told me the state also uses a \$1.00 and \$5.00 stamp for larger volumes of Oleo and that these stamps were required to be affixed to the sales invoices and held by the purchaser for an indefinite period since the state made periodic inspections to insure that the law was being adhered to and the stamps being used. Failure to do so could cost the offender a \$25.00 fine for each offense. The state law also provided that any misuse of the stamps (counterfeits, reuse, etc.) is guilty of a felony and could receive a \$1,000 fine and five years in jail.

There are no Oleomargarine producing companies within the state so all of the stamps are either applied prior to arrival in the state for sale, consumption, etc., or affixed to the Oleo or invoice as applicable within 72 hours after arrival in the state as provided by state law.

I failed to obtain information on the color, size, etc. on the 5¢, \$1.00 and \$5.00 but as soon as I do I will send it on for publication in the Newsletter.

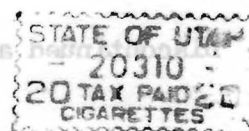
I hope to obtain a few copies of the 10¢ Oleo (if my relatives each obtain a lot) and when I do I will make them available to collectors interested for a self-addressed stamped envelope. (Mr. Matesen does not have extras available at this time).



UTAH CIGARETTE TAX STAMPS - Current tax is 8¢ per pack of cigarettes/cigarette papers. Utah is presently using four types of cigarette tax stamps. They are:

- (1) PB meter imprints - purple imprint
(This has been in use for some years)

(Continued next page)



UTAH CIGARETTE

(2) Heat Fuson Decals (Two types) - prepared in rolls of 500 each.

a) Gold background, black lettering

"Utah" across top, "Tax Paid"

"Twenty Cigarettes" across bottom with beehive in center. Black and white border with red safety.

(This issue has been in use for several years)

b) same as above but background in green with black & yellow border and red safety.

(3) The fourth type of stamp in use is a water transfer decal which is issued in card form of 100 stamps each with black rouletting separating each block of 10. Each stamp has a pink background with white border and lettering. "Cigarette Stamp Tax" around center in white with honeycomb design center.

One of the above are required to be affixed by the distributor, jobber, wholesaler etc. to each pack of cigarettes or cigarette papers. All other tobacco products are taxed by letter report which is required to be made to the State Auditor on a quarterly basis. Again the state law provided that "cigarette revenue stamps will be sold only to licensed and bonded dealers". Attempts to obtain these for collectors also fell on deaf ears of the state officials. But I would like to extend my appreciation to them for all of the information they provided me.

UNMOUNTING STATE REVENUES

Most of us have from time to time run into stamps pasted down with rubber cement, Elmer's glue, scotch tape, etc. Early collectors of used decals were especially guilty of using these verboten materials; scotch tape was a favorite because this was a convenient way of securely "preserving" these fragile items. Art Soderling has written the manufacturers of these products for information on solvents:

Elmer's Glue-All (Borden Inc.) - This is a polyvinyl resin glue. Direct application of steam to the affected area is recommended. This will cause the glue to flake up and it can be brushed away. But the manufacturer will not guarantee the result. They suggest using Elmer's School Glue which washes off with soap and water!

Scotch Tape (3M Co.) - It is suggested that stamps be soaked in toluene or trichloroethylene for about 30 minutes. Toluene can be purchased at most drug stores. Trichloroethylene is preferred since it is less irritating to the skin; it can be purchased at most hardware stores as duPont's Tri-Cleaner. Warning - The manufacturer advises that the action of either of these solvents is likely to cause the stamp to fade to some extent. Experiment with stamps of little value. Again, results are not guaranteed.

Rubber Cement - Thinners sold for these products would seem a good bet; these usually contain hexane. This also may affect some inks.

If at all possible, use some sort of protective mounts for fragile items like decals. Your editor now transfers liquor, etc. decals to an acetate backing which provides rigidity and also permits inspection of safety designs and then inserts this into a protective mount. Cigarette decals are left on the original cellophane background. Some of our members still use Scotch tape, but in a way which permits remounting. The stamp is centered on a slightly larger background, cellophane or other transparent material of the same size as the background is laid over the stamp, and this covering is then taped in place. This procedure seems safe as the tape does not come in direct contact with the stamp and it can be remounted at any time by simply cutting away the edges of the mount to free the stamp.

MORE MICHIGAN APPLES 'AVAILABLE' - Mr. Siefen paid a personal visit to the Apple Commission office and found that they not only have a number of old issues still available but also several previously unreported new (?) issues. Although mail orders still seem subject to the minimum purchase requirement of full sheets, Mr. Siefen has volunteered to obtain these in singles for members who are willing to pay 10% over face. He will furnish the best copies possible, subject to restrictions imposed by the Apple Commission and availability at the time of his next trip in early December. Members desiring any of these stamps should send payment and a self-addressed stamped envelope to Mr. Siefen before Dec. 5. His address is John F. Siefen, 14344 Archdale St., Detroit, Mich. 48227. Specify clearly which stamps you want him to obtain.

Mr. Hubbard sent photocopies indicating that 2 sizes of values occur on the large stamps. However so far as we can determine, there is only 1 type for any one denomination.



Combining information sent by Mr. Siefen, Terry Hines and El Hubbard, it appears that the following varieties are available:

Large stamps as illustrated on left above-

- 1¢ red
- 1½¢ black on yellow
- 2¢ purple
- 3¢ black on tan
- 5¢ blue
- 10¢ orange
- 25¢ black
- 50¢ dark green
- \$1 violet
- \$5 black on green
- \$5 black on green (different shade)

Whether or not this is a major variety is not known at this time.

Small stamps, value vertical in right panel (like center illustration)

- 4¢ black on blue
- 10¢ orange
- 25¢ black
- \$1 light violet (reads "\$1.00")

Similar, but value horizontal (Like illustration on right above)

- 3¢ yellow
- \$1 violet (reads "\$1")

Apple Card-
4¢ green

To obtain 1 copy of each of the above would cost \$14.43½ (+10% = \$15.88 total). However members may order only those values they desire.

The new tax rate on apples is:

- 1¢ per bushel, 2¢ per cwt on juice, cider and vinegar
- 3¢ per bushel, 6¢ per cwt on processing sales
- 4¢ per bushel, 8¢ per cwt on fresh apple sales

This may mean other new denominations will be coming out in the reduced size when the old ones are gone. Mr. Siefen promises to keep us posted.