

THE STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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Lincoln, Nebraska 68505

Volume 10, Number 1

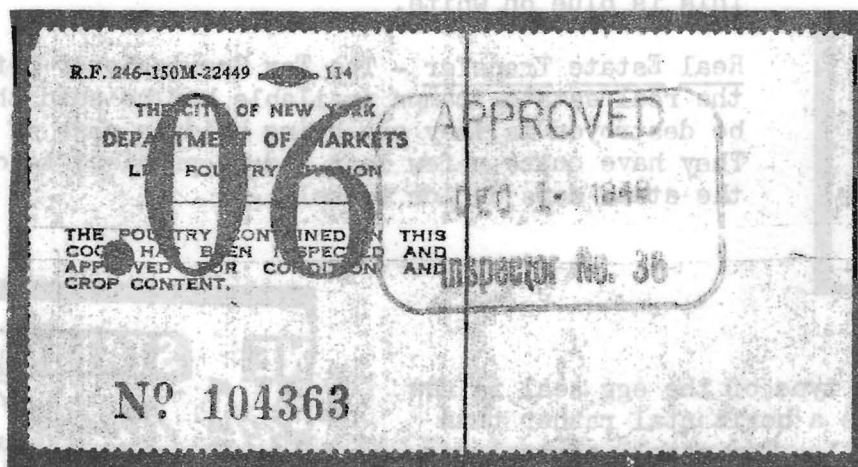
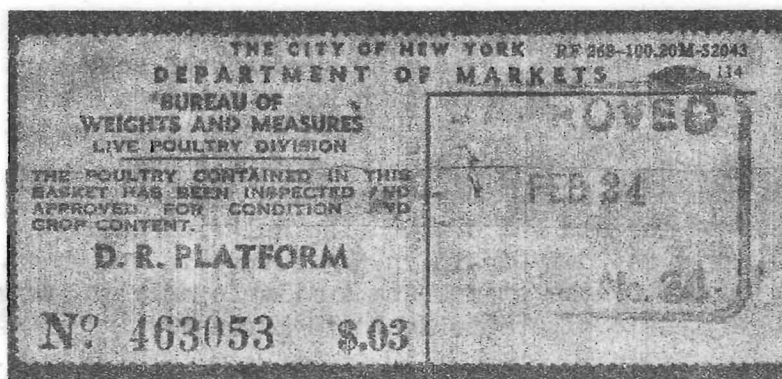
January 1970

Whole Number 86

NEW YORK CITY CHICKEN INSPECTION STAMPS

Chas. H. Hermann

Probably more collectors of today had a chicken inspector's badge in their younger days than have a chicken inspection stamp in their collections. I recently came across the notes sent to me by Mr. Dorsey F. Wheless about twenty years ago and think it's time they went on record.



NEW YORK CITY LIVE POULTRY INSPECTION: Earliest use of these stamps is not known. The earliest stamp I have is:

\$.03 black on blue. Value to right of serial number (also in black).
Perf 12½ x 14. The printing number at upper right is RF268-100.20M-52043 and the Union label 114.

The next issue is larger with the right half blank for cancellation:

\$.03 black with large numeral of value and serial number in red on white wove paper. Perf 12½. Printing order RF268-150M-100146 and same Union label. Cancelled May 2, 1949 (earliest date seen), Inspector No. 36.

(Cont. next page)

NEW YORK CHICKEN (Cont.)

- .05, same except for "LMM-" in printing order. At present no copies known without black handstamped overprint (see next listing).
.06 handstamped on .05. 3 -43 mm bars over .05 and 06 below on previously listed stamp. My copy cancelled June 15, 1949, Inspector 32.
.06, same printing order except -150M-22449. This is on white bond paper. Choice copies have all or part of watermark "CAREW" in single line caps/ "Merit Bond" in double lined upper and lower case/ "RAG CONTENT" in third line in plain small caps. Watermark either normal or inverted.

Most copies of these stamps have staple holes as they were stapled to crates. If others are known, please let me know.

Mr. Wheless, who supplied the original notes to Chas. H. Hermann, was a member of ARA until his death. He was the editor of the Christmas seal section when they were added to the Scott's specialized catalog. He also collected the double transfers, recuts, etc. on the N. Y. stock transfers.

MAINE STAMPS - Terry Hines

Cigarette - Two decals of the same design are currently in use. Neither show a value, but the one in red is presently sold for 2¢ and there is a new issue in blue which has a value of 12¢. The latter came into use June 1, 1969 when the tax rate was increased from 10 to 12¢. We assume the red stamp is used in combination with the old yellow stamp which was also of this design. Supplies of the old stamp are being held in reserve and will quite likely see duty again in the future in the event of another tax change. These stamps are available only to persons who have a Maine retail or wholesale cigarette dealer's license.

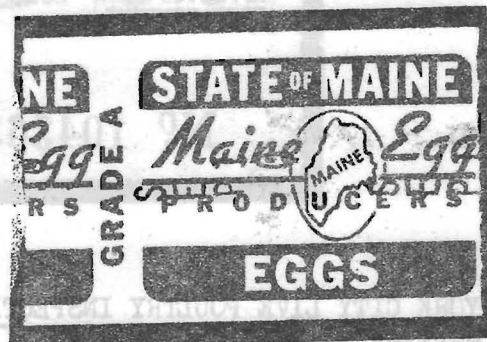


Liquor Seal - A new type of Maine Liquor seal is now used. This is blue on white.



Real Estate Transfer - The Tax Commissioner refused to make the real estate stamps available but he said they would not be destroyed as they are being held in case of emergency. They have quite a few left and he promised to contact me if the state does decide to sell.

Egg - A new type of the egg seal is now used. It is a horizontal rather than vertical coil. Top panel, central egg enclosing map, and "Grade A" in blue, bottom panel and "Maine Egg Producers" in red. (We decided earlier this is not a revenue stamp but due to the interest expressed it is worth documenting as it is an officially produced 'stamp' and users do have to pay for them.)



Slogan seen - "Invest all your money in Taxes - the only sure thing to go up."

MONTANA TOBACCO - This tax of 12 1/2% of the wholesale price is paid entirely by reports and inspections. No stamps.

STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

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SECRETARY'S REPORT

NEW MEMBERS:

#215 GLENNON, BERNARD R.
5220 South Glennon Drive
Whittier, Calif. 90601

No information on collecting
interests.

CHANGE OF ADDRESS:

#92 Robert G. Richards
31 King St.
Pottstown, PA 19464

#171 Mrs. Dorothy W. Wessel
P. O. Box 651
Elgin, Illinois 60120

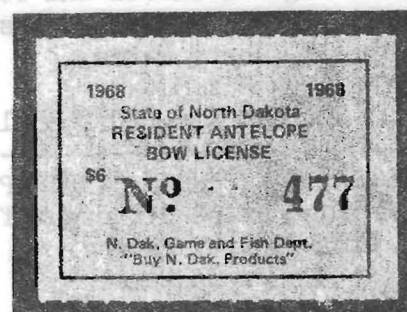
UTAH OLEOMARGARINE TAX STAMPS - MORE
VARIETIES

Since publication of Carter Litchfield's
outstanding checklist on the Utah Oleo-
margarine Tax Stamps I have discovered
a few additional varieties which were
not listed. Copies of O-19 and O-20
with incompletely printed "STATE" in
the lower right hand corner have been
found. Mr. Litchfield said this was
most likely due to a damaged plate.
There is also a dull yellow variety
on the 1954-1960 Type VI copy of O-13.
All of the above varieties have been
confirmed by Mr. Litchfield.

..... M. E. Matesen

MICHIGAN CISCO NETTING - Mr. Siefen
say 1968 was the last year of use for
these stamps. Apparently none are a-
vailable from the state.

NORTH DAKOTA HUNTING - Illustrated be-
low are two stamps which were described
but not shown in Van's Handbook. Ad-
ditional illustrations are included
on the dues notice for the use of any-
one who desires to paste these into
the Handbook.



PENNSYLVANIA LOCAL REAL ESTATE - The
final pages of this book are enclosed
with this issue. Additional copies of
the entire book can be obtained at
\$1 each postpaid from the Editorial
Office. Please make checks payable
to "The State Revenue Society". The
authors of this book deserve a big
show of appreciation for the many
hours of effort each contributed to
make possible such a major research
project. The authors recognize that
many discoveries remain to be made and
hope any unlisted stamps will be re-
ported for documentation in the News-
letter. Our plans are to run these
on the 5½ x 8½ pages so they can be
included as further addenda to the
basic listing.

MICHIGAN APPLE - Mr. Siefen tells us
the name of the issuing body was changed
from The Michigan Apple Commission to
The Michigan Apple Committee on July 1,
1968 and this was the effective date of
the new small stamps. He also says that
Mr. Hubbard describes the \$5 stamps as
"orange on pale greenish blue" and
"orange on light green", not black as
reported in November.

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.

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

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

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

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

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

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

HAWAII REVENUES are now listed in Scotts US Specialized Catalog starting with 1970 edition.

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

FREE GUIDE FOR WRITERS AVAILABLE -

The New Mexico Philatelic Association is offering FREE a 12-page copyrighted booklet titled "A Guide For Amateur Writers." Written by C. E. Foster, it covers simplified article writing, illustrating, and preparing the final manuscript. Those desiring a copy should send 10¢ or a 6x9 self-addressed stamped envelope to Mr. Foster at 317-D 15th St. NW, Albuquerque, NM 87104. Emphasis is placed on amateur writing for non-paying publications in the hobby fields. A strong case is made to encourage those who have never written for publication, and simplified instructions are provided to guide the writer from beginning to end. Those who use the brochure should produce articles of the type hobby editors are interested in. Your editor would like to see all contributions submitted in the manner suggested by Mr. Foster. But like most editors of small specialty journals, he is glad to receive any information of value in most any form and to assist the contributor in preparing this for publication. This brochure should be especially useful to previous non-writers who fail to share the information they have simply because they fear writing.

DOCUMENTARY STAMPS FOR BEGINNERS

10 Penna. state real estate (5¢ - \$100), 75¢; 3 Quakertown mint remainders, 25¢; 4 South Carolina, 20¢; 4 Florida, 25¢; 8 Massachusetts deed (5¢ - \$10), 75¢.

Kenneth Pruess
1441 Urbana Lane
Lincoln, NB 68505

TRADERS - Take advantage of free advertising available to you.

CALIFORNIA MOTOR VEHICLE INFORMATION STAMPS

Terry Hines

The California Department of Motor Vehicles information fee stamps are used to prepay requests for information from the Department's files on car registration and driver licensing in the State. All information on a driver's licence application is available to the public except that concerning the driver's physical and mental health. These fee stamps are affixed to special information request forms provided by the Department and may thus be thought of as documentaries.

Current fees, which may also be paid by check or money order, are \$.40 per item of information from the drivers licence files or the car registration files. However, if car registration information is requested and neither the licence number nor the vehicle identification number is supplied, the fee is \$2.00. Photocopies of licence applications are also available at \$ 0.40 for a 4" x 5" copy and \$.80 for a 8½" x 11" copy.

The first fee stamps were issued in October, 1957. These were 25¢, black on yellow, serially numbered, die cut and had pressure-sensitive gum. In November, 1963 the value was increased to 30¢ and the color changed to green. The old 25¢ stamps were accepted in exchange for the new 30¢ value until February, 1964. The current 40¢ blue stamp was put into use in November, 1967. Again, the older 30¢ values were accepted in exchange for the next few months. Old stamps not exchanged for the new ones may not be redeemed for cash, but are still valid for payment of the information fees.

The current stamps are sold to the public in sheets of 10 for \$4.00 by the Department of Motor Vehicles. Collectors should address orders to P. O. Box 1828, Sacramento, California 95809. In addition to full payment, a self-addressed envelope should be enclosed.

There are two distinct printings of the 30¢ green stamp. The first printing is clear and the lines are sharp and the objects in the lower right corner of the stamp are well defined. In the second printing, the lines are thicker and the objects are blurred and hard to distinguish. The serial numbers on the second printing are thicker and much more rounded than on the first printing. The position of the serial letter on the first printing is under the "S" of "Request" but it is moved to the left under the "Q" on the second. In addition to the above differences, the second printing is more yellow-green than the first and it is about ½ mm longer.

This printing change took place somewhere between stamp #B308071 and B794581. The change has been carried over to the current 40¢ stamp as these show the same characteristics as the second printing of the 30¢. The 25¢ stamps are the same as the first printing of the 30¢, in terms of design clarity and shape of numbers, etc.

\$2.00
\$0.40



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HANDBOOK OF FISH AND GAME STAMPS - Vanderford
SOUTH DAKOTA

Resident Migratory Waterfowl Hunting Stamps

Issued for 1949 and 1950 only. Both issues were printed on safety paper with faint "State of South Dakota" and ornamental scrolls on entire printed side of stamp. Used stamps which appear to be on plain white paper are defectives caused by washing in water. Both issues were printed by Columbian Bank Note Co. and are from sheets of 50 (5 x 10).



- 1949 \$1.00 black printed text and ornate border on faint green printed background safety paper. Design size $50\frac{1}{2} \times 31$ mm. Red serial number. Perf $12\frac{1}{2}$. See note above on "washed out" white paper copies.
- 1950 \$1.00 on faint brown printed background safety paper. Otherwise same as 1949. See note above on "washed out" white paper copies.

Game Transportation Stamps

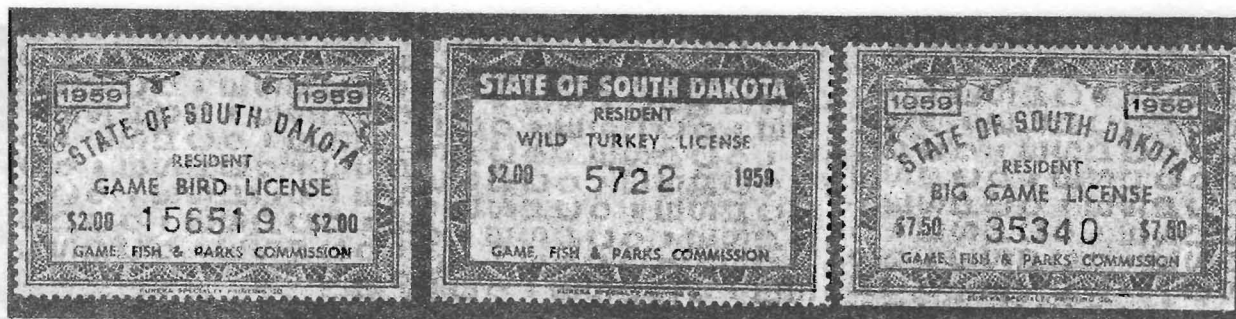
These stamps were required to transport game from County in which it was killed. First issued for 1947 and same stamps used through 1952 after which usage was discontinued. Stamps were printed on faint brown background safety paper same as 1950 migratory waterfowl stamps and notes above describing "washed out" white paper copies apply. All stamps had blank spaces for County of issue and year date to be rubber stamped in. Printed by Columbian Bank Note Co. and from sheets of 50 (5 x 10).



- 1947-52 \$3.00 green printed text and ornate border on faint brown printed background safety paper. Design size $50\frac{1}{2} \times 31$ mm. Red serial number. Perf $12\frac{1}{2}$.

1959 Resident Hunting Stamps

All stamps are from vertical panes of 10 (2 x 5) imperforate all four sides measuring 105 x 176 mm. Design size 49 x 32 mm. Perf 12½ with black serial numbers. All were printed by Eureka Specialty Printing Co. on a yellowish olive color safety paper with faint letters "ESPCO" showing on entire paper surface. Stamps which appear to be on white paper are defectives caused by washing this safety paper in water. All colors listed below are of printed text and border.



\$2.00 Game Bird - Black.

\$2.00 Wild Turkey - Black.

\$7.50 Big Game - Blue.

\$7.50 Antelope - Green. (Handstamped numerals represent specific areas of validity)

1959 Resident Hunting Stamps

\$7.50 Archery Deer - Brown.

\$7.50 Archery Antelope - Black.

1959 Non-Resident Hunting Stamps

All detail same as listed for 1959 resident stamps except both perforated and rouletted varieties of \$25.00 stamp.



\$25.00 Hunting License - Green. (Covered small game only)

Type 1 - First Printing - Perf 12½.

Type 2 - Second Printing - Roul 1¼.

\$35.00 Big Game License - Black.

\$35.00 Archery Deer License - Red.

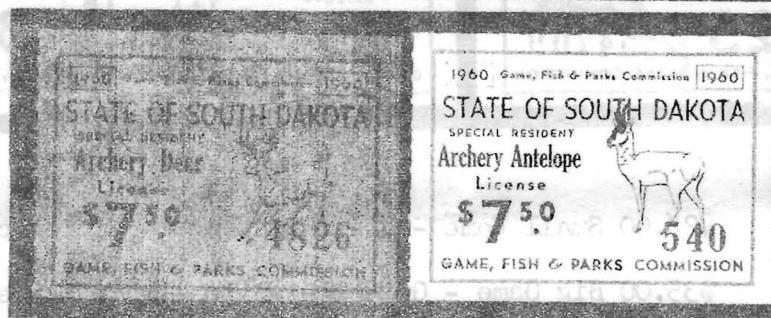
MICHIGAN WINE - Charles Hermann shows



us the illustrated wine stamp "on cover".
One can readily see why undamaged copies of these are difficult to obtain!

1960 Resident Hunting Stamps

All stamps are from vertical panes of 10 (2 x 5) im-
perforate all four sides measuring approx 97 x 178 mm.
5 3/4 horizontal plain rouletting and 6 1/2 red vertical
rouletting between stamps. Design size 42 1/2 x 30 1/2 mm.
All with red serial numbers. Many minor printing
varieties too numerous to list exist and warrant little
if any premium.



\$2.00 Small Game - Black on Pink - Flying cock pheasant.

\$2.00 Wild Turkey - Blue on White - Turkey Gobbler.

\$7.50 Big Game - Black on light yellow - Whitetailed buck
deer's head.

\$7.50 Eastern Deer - Black on deep yellow - whitetailed
buck deer's head.

\$7.50 Antelope - Black on green - Pronghorn Antelope's head
(Numerals stamped on represent specific areas of validity)

1960 Resident Hunting Stamps

\$7.50 Archery Deer - Black on blue - Running buck whitetailed deer.

\$7.50 Archery Antelope - Brown on white - Standing Pronghorn Antelope.

1960 Non-Resident Hunting Stamps

All detail same as listed for 1960 resident stamps except the serial number and vertical rouletting of the \$35.00 Archery deer are in black.



\$25.00 Small Game - Black on white - Flying cock pheasant.

\$35.00 Big Game - Green on white - whitetailed buck deer's head.

\$35.00 Archery Deer - Red on white - Running buck whitetailed deer.

1961 Resident Hunting Stamps

Except as noted all designs, sizes, serial numbers and pane detail same as 1960 resident stamps. Vertical panes of 10 (2 x 5) measure approx 95 x 175 mm. Vertical panes of 5 (1 x 5) measure approx 47½ x 105 mm and stamp design sizes are slightly larger. Many minor printing varieties too numerous to list exist and warrant little if any premium. Green or bluish green stamps are color changelings usually caused by blue stamp absorbing yellow from license during soaking process.

\$2.00 Small Game - Black on blue. (Printer's proofs - Black on white, imperforate and without serial number exist)

\$2.00 Wild Turkey - Brown on white.

\$7.50 Big Game - Black on pink.

\$7.50 Eastern Deer - Black on green.

1961 Resident Hunting Stamps

\$7.50 Antelope - Black on light yellow (numerals stamped on indicate specific areas of validity).
 Type 1 - First Printing. Roul 5 3/4 x 6 1/2. From vertical panes of 10 (2 x 5)
 Type 2 - Second Printing. Perf 11 3/4 horiz only. From vertical panes of 5 (1 x 5)

\$7.50 Archery Deer - Black on deep yellow.

\$7.50 Archery Antelope - Red on white. Black serial number.

1961 Non-Resident Hunting Stamps

All designs, sizes and 10-stamp pane detail same as 1960 non-resident stamps except all vertical rouletting and all serial numbers are in red. Vertical panes of 5 (1 x 5) measure approx 47 1/2 x 105 mm and stamp design sizes are slightly larger.

\$25.00 Small Game - Green on white.

Type 1 - First Printing. Roul 5 3/4 x 6 1/2. From vertical panes of 10 (2 x 5)

Type 2 - Second Printing. Perf 11 3/4 horiz only. From vertical panes of 5 (1 x 5)

Type 3 - Third Printing. Imperforate. Panes of 10 (2 x 5) approx 102 x 200 mm. In error the printer delivered the entire third printing in imperforate condition. The Game and Fish office reported the expected requirement for these did not materialize and none was regularly issued.

\$35.00 Big Game - Black on white.

\$35.00 Archery Deer - Blue on white.

SOUTH CAROLINA TAGS - Charles Hermann reports 3 more varieties not on the addenda sheet sent with November 1969 Newsletter:

C-50, Andrew H DuPree, 2¢ Shrimp (16 lb green shrimp). This is a small tag.

C-58, Alonzo B. Seabrook, 10¢ (1 bu oysters in shell)

C-59, same signature, 10¢ (1 bu clams)

The last two are the normal size tags.

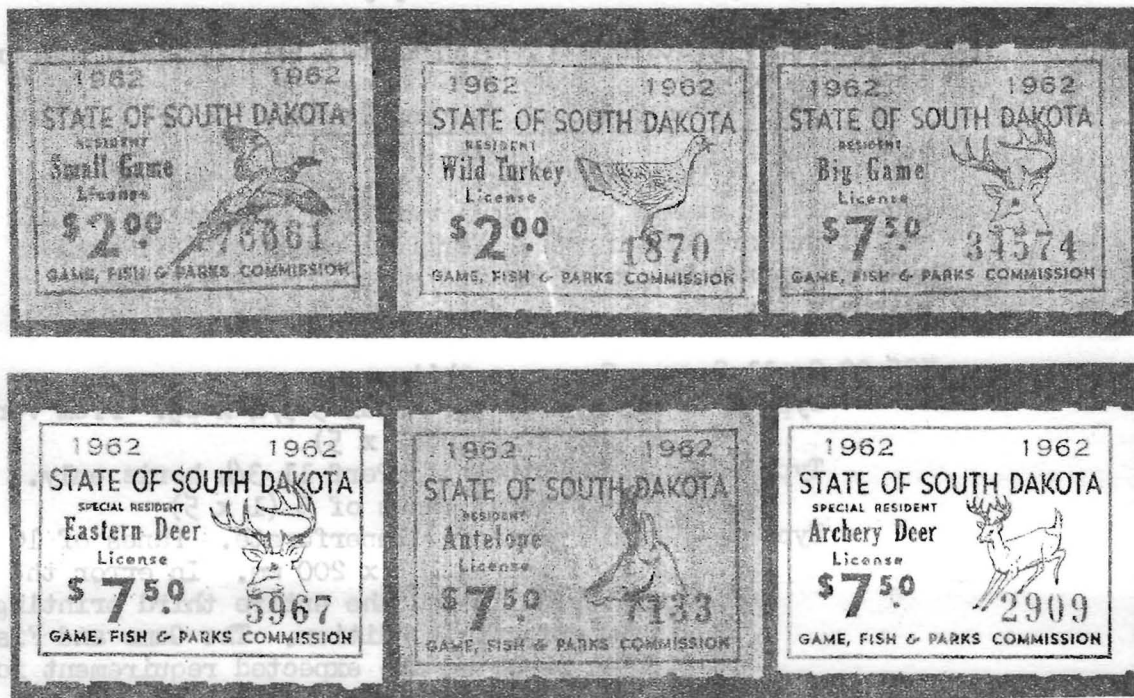
WISCONSIN WINES - For some time the Wisconsin wines have had "GALLONS" spaced 19 mm according to Chas. Hermann. On older issues this was crowded into 17 mm. The double line watermark extends into the new issue. The older 17 mm "GALLONS" may be found with both types of watermarks on some values. The State (or printer) recognizes this as a new issue as they started the serial number of the sheet all over again.



GEORGIA CIGARETTE - Heat transfer decals are seeing wide use. The illustrated example is black on red except for the background behind "GEORGIA" and "20" which is white. Most seem to be punched with 1 or more holes. These have the usual red safety.

1962 Resident Hunting Stamps

Designs are all same as 1960 stamps. Format of printed text changed. Except as noted all stamps are from vertical panes of 5 (1 x 5) approx $47\frac{1}{2} \times 175$ mm, imperforate all four sides and roul $3\frac{1}{4}$ between stamps. Year date and serial numbers in red on all. Many minor printing varieties too numerous to list and warrant little if any premium.



\$2.00 Small Game - Black on deep yellow. From vertical panes of 5 (1 x 5) approx $47\frac{1}{2} \times 189$ mm including 14 mm tab at top. Roul $3\frac{1}{4}$ between stamps and at tab.

\$2.00 Wild Turkey - Black on pink.

\$7.50 Big Game - Black on blue.

\$7.50 Eastern Deer - Brown on white.

\$7.50 Antelope - Black on green.

Type 1 - Perf 11 $3\frac{3}{4}$ horiz only. From vertical panes of 5 (1 x 5)

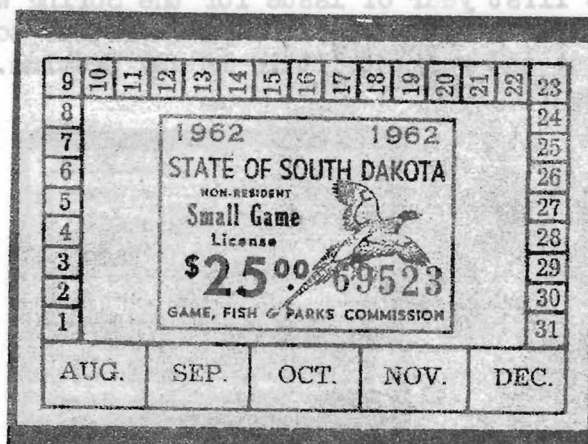
Type 2 - Roul $3\frac{1}{4}$ horiz only. From vertical panes of 5 (1 x 5)

\$7.50 Archery Deer - Black on light yellow.

\$7.50 Archery Antelope - Green on white. Perf 11 $3\frac{3}{4}$ horiz only. From vertical panes of 5 (1 x 5)

1962 Non-Resident Hunting Stamps

Designs are all same as 1960 stamps except as noted. Format of printed text changed. Year date and serial number in red on all.



\$25.00 Small Game - Black on pink. Design of 1960 stamp reduced in size to form center for a $76 \times 50\frac{1}{2}$ mm overall stamp with month and day boxes around border for punchout to indicate validity period. From vertical panes of 5 (1×5) approx $76 \times 252\frac{1}{2}$ mm, imperforate all four sides, roul $6\frac{1}{2}$ between stamps.

\$35.00 Big Game - Blue on white. From vertical panes of 5 (1×5) approx $47\frac{1}{2} \times 175$ mm. Imperforate all four sides, roul $3\frac{1}{4}$ between stamps.

\$35.00 Archery Deer - Black on white - All other detail same as \$35.00 Big Game.

TEXAS LIQUOR - El Hubbard reports a $42\frac{1}{2}$ turquoise blue stamp like the second 1941 set.

VIRGINIA FERTILIZER - A 100 lbs black on green stamp is reported by El Hubbard. This is 1949, similar to tags but vertical, 32×54 mm, roul $6\frac{1}{2}$.

1963 Resident Hunting Stamps

Designs are all same as 1962 stamps. Except as noted all stamps are from vertical panes of 5 (1 x 5) approx $47\frac{1}{2}$ x 175 mm, imperforate all 4 sides and roul $6\frac{1}{2}$ between stamps. Year date and serial number in red except as noted. 1963 was first year of issue for the Spring Wild Male Turkey stamp. Many minor printing varieties too numerous to list exist and warrant little if any premium.



\$2.00 Small Game - Black on light yellow. From booklet panes same as 1962 Small Game stamps except are roul $6\frac{1}{2}$ between stamps and at tab.

\$2.00 Wild Turkey - Black on green.

\$2.00 Spring Wild Male Turkey - Black on pink. Printed text only. Black year date and red serial number. From vertical panes of 5 (1 x 5) $47\frac{1}{2}$ x 178 mm, imperforate all four sides and perf 11 $\frac{3}{4}$ between stamps.

\$7.50 Big Game - Black on light yellow.

\$7.50 Eastern Deer - Black on blue.

\$7.50 Antelope - Black on pink.

\$7.50 Archery Deer - Black on deep yellow.

\$7.50 Archery Antelope - Black on white.

1963 Non-Resident Hunting Stamps

Designs are all same as 1962 non-resident stamps. Panes are all same as 1962 except perf and rouletting changes as noted.

\$25.00 Small Game - Black on blue. Red year date and serial number.
Type 1 - Roul $6\frac{1}{2}$ horizontally.
Type 2 - Perf 11 $\frac{3}{4}$ horizontally.

\$35.00 Big Game - Red on white. Black year date and serial no. Roul $6\frac{1}{2}$ horiz.

\$35.00 Archery Deer - Green on white. Red year date and serial no. Roul $6\frac{1}{2}$ horiz.

NORTH CAROLINA REVENUES - Terry Hines

I had some, but not spectacular luck in Raleigh. The state will not sell any stamps to collectors even though the soft drinks and cigarette tax laws say that the stamps may be sold directly to "taxpayers". According to the state, a taxpayer here is one who has paid for a retailers or wholesalers licence.

Three types of cigarette stamps are used to collect the cigarette tax. The water transfer decal is red and represents a value of 2¢ per pack. These come in the standard sheet set-up of 10-2x5 panes of 10. The heat transfer decal in black on pink with red safety. It too is for 20 cigarettes and comes in rolls of 30,000. The Pitney-Bowes meter is blue, 20 cigarettes tax paid.

There are 23 values in the North Carolina soft drinks tax series as follows: 1¢, 5¢, 8¢, 10¢, 15¢, 24¢, 25¢, 32¢, 36¢, 48¢, 50¢, 72¢, 75¢, 80¢, 85¢, 96¢, \$1, \$1.20, \$1.44, \$1.50, \$1.92, \$3.84, and \$5.00. All

values are red with the value in black and are overprinted with a black serial number. The design is much the same as the current 20 cigarettes water-transfer decal except the soft drinks stamps are larger (about 1" x 1 1/4") and the inscription is "soft drinks tax". The value appears in a white panel at the bottom of the stamp.

The one stamp in the series that differs slightly in design from the others is the \$5. This value was not in the original series issued October 1 but came out about two weeks later at the request of the large soft drink manufacturers. The tax on the large pressurized tanks of soft drink syrup used in automatic soft drink machines is \$5 and without this value five separate \$1 stamps had to be used. The currently used \$5 seem to be emergency overprints. The white panel where the value normally is has a hole punched in it and the value "\$5.00" is printed above it in black. The area where the hole is probably had printed in it either the 1¢, 5¢, or 8¢ value as the hole is not large enough to obliterate more than one number.

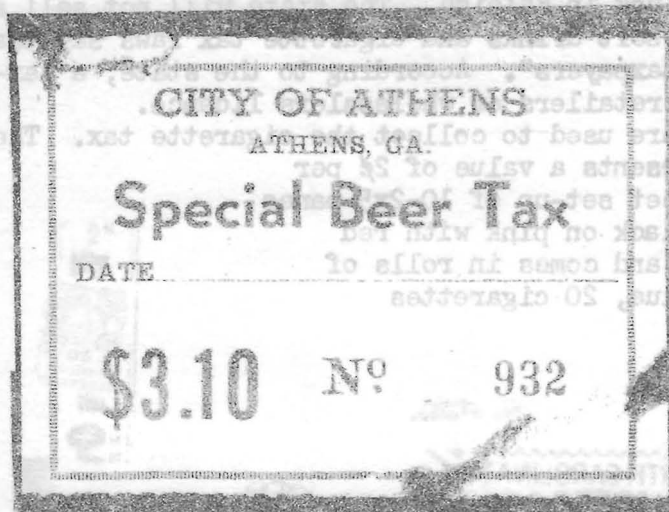
The current bedding stamp is of the same design as BE1 and is also in green. The value is 2 4/10¢ and the stamps come in sheets of 100 (10 x 10) and are rouletted with straight edges around the sheet. The stamps are available to collectors but unfortunately the minimum purchase is a book of 1000 stamps.

Until January 1, 1968 North Carolina used two series of wine decals. One was for unfortified wines (under 14% alcohol) and one for fortified wines (14% alcohol and over). Both series were of the same design except for color and values. Both the value and the bottle size appeared on both series in black. The unfortified series was green with the following values: gallon, 60¢; 1/2 gallon, 30¢; quart, 15¢; 1/5, 12¢; pint, 7 1/2¢; and 1/10, 6¢. The same bottle sizes were used on the red fortified series with the values being respectively 70¢, 35¢, 17 1/2¢, 14¢, 8 3/4¢, and 7¢.

TENNESSEE ADDENDA CORRECTION - The illustrations on pages TN6 and 7 of the addenda distributed with the July 1969 Newsletter were inadvertently transposed. Additional illustrations on the dues notice enclosed with this

issue may be pasted over those in the addenda if you desire. Thanks to Charles Hermann for catching this error.

MORE NEW ISSUE REPORTS ARE NEEDED



ATHENS, GEORGIA BEER TAX -

Charles Hermann shows us the interesting illustrated stamp. This is printed in black on white paper.

ILLINOIS REAL ESTATE METER -

Illustrated below is the meter used in Cook County. This is black on yellow safety tape. The minimum value in which these meters can be issued, at least to pay an actual tax, is 50¢. However there is nothing to prevent a recorder of deeds from providing samples without value or meters issued in lower denominations other than the apparent reluctance of some to do so. As yet we have no complete report as to how many counties use meters and which continue to use stamps nor do we have data on the denominations other than the fact that stamps are said to have been prepared in values up to \$1000.



Both stamps and meters bear a County code number, Cook Co. being 016. It would thus appear that the Counties are numbered in alphabetical sequence. These stamps and meters are valid only in the County where issued and thus would have the same status as stamps from some other state where the County name is spelled out (as in California). Every-

thing, including stamps, seem to have a numerical code these days. It will be up to the individual collector to decide whether these are major or minor varieties - or for that matter whether County number should be considered at all.

TENNESSEE TOBACCO - State revenueurs are more likely to find good items in tobacco shops than from dealers. Charles Hermann just obtained a scare stamp from a store. This is a 3 1/4 green stamp, solid numeral type of 1933. It has a printed precancel "9764" in red reading down. There should have been a lot of these stamps used but who else has one? Incidentally that cancel is more common on imperfs but this one is perforated.

CIGARETTE METER COUNTERFEITS - Terry Hines has discovered some interesting information on illegal trade in cigarettes, which unfortunately we can not publish at this time. However it seems that excellent counterfeits of Pitney-Bowes meters are widespread in New York. On September 6, 1965 two machines were stolen from a dealer in Huntington, West Virginia. These were West Virginia meter 40254 and Ohio meter 40899. Both used purple ink. In October, 1964 an operation in Florida was broken up which used plates to make very good copies of PB meters. Keep your eyes open for this material.

BEST WISHES FOR THE NEW YEAR! A big THANK YOU to everyone for your support and encouragement in publication of the Newsletter.