

THE STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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Lincoln, Nebraska 68505

Volume 10, Number 3

May 1970

Whole Number 88

J. KIRKNER & CO.

44 & 46 BROADWAY

SOLD TO

100 shares

"PAID UNDER PROTEST" CANCELS
ON NEW YORK STOCK TRANSFER STAMPS

Kenneth P. Pruess



Taxes have never been popular but rarely has the opposition been documented on stamps. The New York stock transfer stamps provide a striking exception. Heydon, writing in the *American Philatelist*, gave an interesting, but unfortunately uninformative, discussion of "Paid Under Protest" cancels used on these stamps. The illustration above shows one of these cancels used on document. Few such documents seem extant, and even stamps showing fragments of these cancels are elusive. This paper is an attempt to give some historical background and to record those cancels which have come to my attention. Undoubtedly further varieties are reposing, unnoticed and unappreciated, in many collections and I would be pleased to hear from anyone having additional examples or further information. My sincere appreciation to Frank Sternad, Charles Hermann, and Bob Gordon who provided material from their collections.

The New York tax became effective June 1, 1905 and was the first state tax of this particular nature. Any precedent-setting measure is likely to be controversial and the constitutionality of this tax came under fire (Cont. next page)

PROTEST (Cont.)

from several directions. In the ensuing legal action it was pointed out that there was adequate precedence, stamp taxes having begun in Holland in 1624. Also it was quickly determined that such a tax was not in conflict with either the U.S. or New York constitution.

A somewhat better argument was made for the fact that the tax was discriminatory in that it was imposed on a per share basis rather than on the value of the shares transferred. The tax per share was set at 2¢ on each \$100 of face value or fraction thereof. Thus 10 shares valued at \$100 each would be taxed at 20¢ while 100 shares at \$10 each would require a \$2 tax (although the total value was the same in each case - \$1,000). This argument was also struck down inasmuch as the tax was on a privilege, rather than value, and was uniformly imposed on that privilege. This matter will come up again a bit later.

As so often happens, the main argument against the constitutionality of the tax hinged on a technicality. The law was alleged to be unconstitutional as having been passed without an emergency message before it had been on the desks of the members of the legislature for the required 3 calendar legislative days prior to final passage. It was ruled that it was not necessary that members of the house in which a bill originates have it on their desks 3 days and then after they pass it the other house must have it another 3 days. As soon as a bill comes before one house, it is in essence also "on the desks" in the other house at the same time. The New York constitution thus applies to the legislature as a whole, not to each house separately.

The preceding rulings were handed down April 17, 1906 and thus ends round 1 of the protest. The majority of the known cancels were used between June 1, 1905 and April 17, 1906. However the continued use of some cancels beyond the latter date suggests either an intent of further appeals or new protests on other grounds.

In 1906 the legislature amended the 1905 law and created a new stir. The act of 1906 imposed a tax of 2¢ "on each share of \$100 of face value or fraction thereof". The slight change in wording caused some people to think that the manner in which the tax was levied had been changed. Did the fraction refer to

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44 & 46

HESE STAM
UND
LOGAN

PAID UNDER PROTES
MAY 1 1909
F. HUTTON & CO

UNDER PRO
ARIS STERNBA
JUN 5 1906

Transfer Tax Stamps
d Under Protest
M. SCHOTT, Jr. & CO
road St., N.

PAID UNDER PROTEST
J. P. WINTRINGHAM,
35 WALL ST., N. Y.

THESE STAMPS AFFIXED
THOMAS MACLAY & CO.
UNDER PROTEST

PROTEST (Cont.)



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shares or to \$100? What was the tax on shares valued at over \$100? Since the 1906 law was otherwise identical to that of 1905 it would appear that it was the intent of the legislature to change the manner of levying the tax. If true, then might not any change from the now accepted method be unconstitutional? First it had to be determined what was the intent of the legislature and then to determine the constitutionality of that intent. Finally on Jan. 8, 1907 it was ruled that the act of 1906 was indeed unconstitutional as it created an arbitrary discrimination in favor of one as against another of the same class. But it was also ruled that the 1906 act was only an amendment to the original act of 1905 and that the act itself was valid and could not be nullified by a void amendment.

But still a few of the "Paid Under Protest" cancels continued in use and I have been unable to determine at this time what was being protested after 1907. The law required that stamps be cancelled with names or initials of the firm. In the case of those firms which incorporated the prescribed cancel and the protest into a single cancel, it would of course take some time to have a new cancel prepared even if they no longer intended to protest the tax. While those cancels used after 1907 do, for the most part, include the name of the firm, it shouldn't have taken 2 years to have a new rubber stamp prepared. On the other hand, continued use of the old cancels may have been a mere expediency and the protest portion no longer meaningful.

The only clue I have found to a possible legal reason for the continued use is that in 1910 the legislature saw fit to reenact the 1905 law, suggesting that the situation concerning the 1906 law had not been fully resolved. At any rate, none of these cancels have been discovered with usage after 1910.

Following is a listing of the cancels I have seen with what little information I have on the firms which used them. Hopefully this preliminary effort will stimulate further research into this or other areas of revenue history.

Firm	Description
J. KIRKNER & Co.	4 lines, black (Figs. 1 & 6)
Unknown	4 lines, violet (Fig. 2)
C & R	1 line, purple (Figs 3 & 13)
Unknown	4 lines, black (Fig. 4)
B E & C	3 lines, violet, framed (Fig. 5)



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STATE REVENUE NEWSLETTER
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THE STATE REVENUE SOCIETY

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SECRETARY'S REPORT

CHANGE OF ADDRESS:

#137 Terry Hines
5 Kingsford Road
Hanover, N.H. 03755

#125 Carter Litchfield
1050 George St., Apt. 2D
New Brunswick, N. J. 08901

DECEASED:

#177 William W. Fey, Jr.

#103 M. S. Hilton

NEW MEMBERS:

#218 PRIOR, STANLEY J. JR.
717 - 11th Ave.
Coralville, Iowa 52240

United States stamps (particularly
those not regular issue or commem.)
Proposed by K. Pruess

#219 NIELSEN, C. M.
P. O. Box 21005
Cottonwood Branch
Salt Lake City, Utah 84121

U.S., U.S. Possessions, B.N.A.
including revenues and cinderella
material; State revenues as a
sideline only. Proposed by K.
Pruess

#220 KETTENBRINK, EDWIN C. JR.
320 N. Johnson St.
Iowa City, Iowa 52240

General U.S., state and federal
revenues. Proposed by Stanley
J. Prior

#221 LEFKOWITZ, MARTIN
2304 Shady Ave.
Pittsburgh, PA 15217

U.S. postage, plate blocks; Scott-
listed and unlisted revenues -
federal & state (no foreign)

#222 RESNICK, LARRY
1720 S.W. 84th Ave.
Miami, Florida 33155

World postal history; Florida
covers, cancels & revenues. Pro-
posed by K. Pruess

#223 WITT, RICHARD C.
204 Dombey Dr.
Pittsburgh, PA 15237

Anything that looks like a stamp
which is not listed in Scott cata-
log. Curator of stamps and postal
history, Carnegie Museum. Proposed
by K. Pruess

#224 BIRL, JACK
Route 1
Millsboro, Delaware 19966

Metered state revenue; all metered
postage, meters and UPS - tapes
and handstamped types. Proposed by
Terry Hines

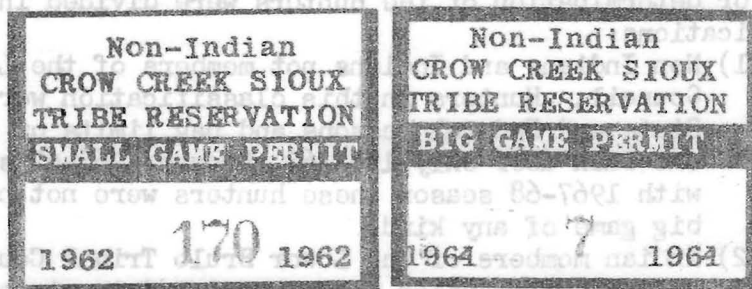
SPRINGER'S CATALOG IN NEW EDITION -
Sherwood Springer informs us this will
be ready by late spring. This catalog
has become the 'bible' for collectors
of taxpays. The price will be \$2.
Order from the author at 3761 West
117th St., Hawthorne, Calif. 90250

ARA TO CONDUCT SECOND AUCTION - Gerald
Abrams says material is now being lotted
and this sale will hopefully be listed
in the June issue of American Revenuer.
State revenues were included in the
first auction and we expect to see more
in this one.

NEW MEMBERSHIP DIRECTORY IN JULY -
Sorry for the delay but your editor
just couldn't handle any more material
this issue which already has a late
mailing date. A number of short notes
will also be held over till July.

Crow Creek Sioux Tribe Indian Reservation Hunting Stamps

First issued in 1961. Required for Non Indian hunters only. Fees were not printed on the stamps themselves but were determined each year by the tribal council. Information below was largely provided by the Council and verification of any stamp listed but not illustrated is solicited.

Small Game and Migratory Waterfowl

- 1961 \$2.50 black on white (reported same as 1962 stamp illustrated except year date)
- 1962 \$5.00 black on white. Printed text only. Red serial number. Overall size approximately 44 x 35 mm. Imperf all four sides.
- 1963 \$5.00. 1962 stamp was used by manuscript alteration of date to read 1963.
- 1964 \$5.00. 1962 stamp was used by manuscript alteration of date to read 1964.

Big Game

- 1961 \$10.00 black on yellow. Printed text only. Red serial number. Overall size approximately 45 x 34 mm. Imperf all four sides.
- 1962 \$10.00 black on yellow. Reported as having printed 1962 year date.
- 1963 \$10.00. 1962 stamp was used by manuscript alteration of date to read 1963.
- 1964 \$10.00. 1961 stamp was used by manuscript alteration of date to read 1964.

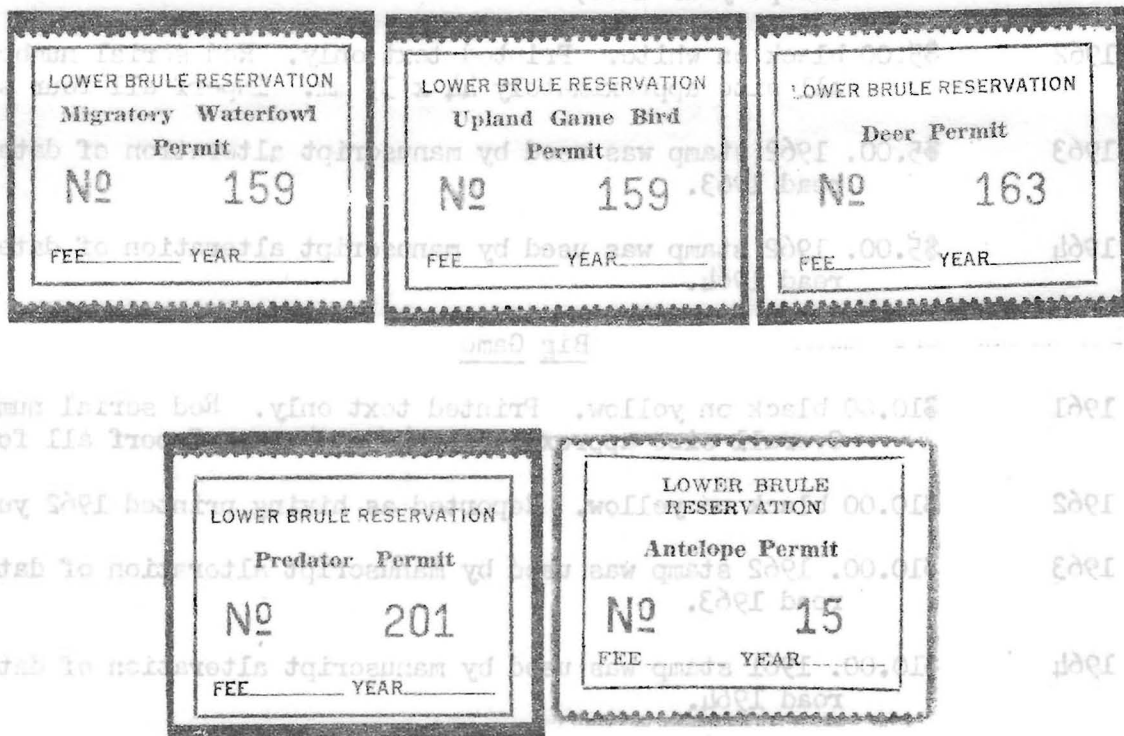
In January 1965 the Tribal Council reported all above listed stamps had been used up or destroyed and probable that new stamps would be printed. Information concerning any stamp(s) issued after 1964 is solicited.

Lower Brule Sioux Tribe Indian Reservation Hunting Stamps

All first issued for 1962-63 season except the antelope stamp which was first issued for the 1967-68 season. All stamps have blank spaces for entry of fee and year date and were used through the 1969-70 season. Black printed text only with red serial numbers. Design frame size approximately 42 x 31 mm. All stamps are from vertical panes of 5 (1 x 5) perf 11 3/4 between stamps and at top tab.

For determination of fee hunters were divided into two classifications:

- (1) Non Indians and Indians not members of the Lower Brule Tribal Council. Hunters in this classification were restricted to State and Federal seasons and bag limits on all game and to one buck deer only 1962-63 through 1966-67 seasons. Starting with 1967-68 season these hunters were not permitted to hunt big game of any kind.
- (2) Indian members of the Lower Brule Tribal Council. Hunters in this classification were restricted to state and Federal regulations on migratory waterfowl only with generous seasons and bag limits permitted on the balance except antelope for which stamps were issued in limited quantities.



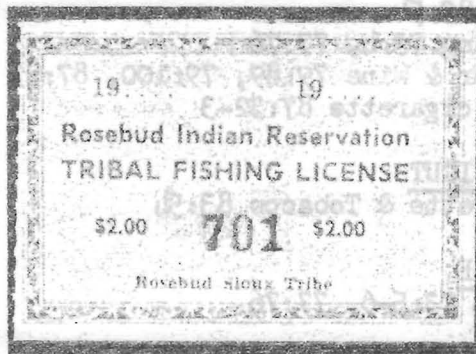
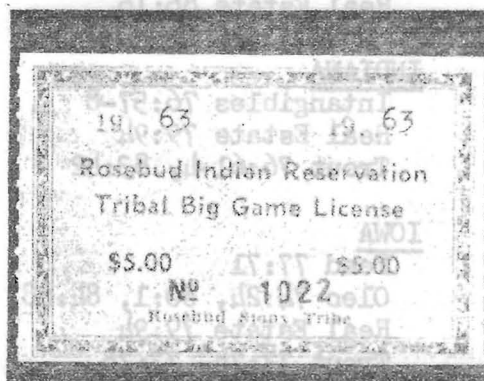
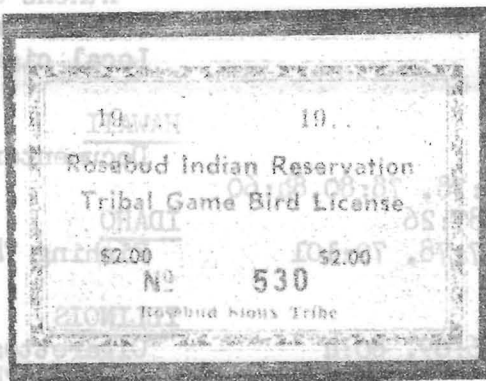
The same stamps were used for both classes of hunters with appropriate fees filled in as follows:

Lower Brule Sioux Tribe Indian Reservation Hunting Stamps

Type of Game	Hunter Class 1	Hunter Class 2
Migratory Waterfowl	\$5.00 (seasonal)	\$1.00 (seasonal)
Upland Game Bird	\$5.00 (seasonal)	\$1.00 (seasonal)
Deer	\$10.00 (1 buck) (through 1966-67 only)	\$1.00 (per deer)
Predator	\$1.00 (daily)	Not Required
Antelope	Prohibited	\$5.00 (per antelope)

Rosebud Sioux Tribe Indian Reservation Hunting and Fishing Stamps

First issued 1959 and same stamps used through 1969 by writing or typing in last two digits of year date in space provided. Green printed text within ornate frame on faint greenish tinted paper watermarked "Sioux Indian Reservation". Red serial numbers. Design frame size approximately $58\frac{1}{2} \times 38$ mm. All from horizontal booklet panes of 2 (2 x 1) roll 6 $\frac{3}{4}$ vertically between stamps and at tab at left. 50 panes per booklet.



\$2.00 Tribal Game Bird stamp.

\$5.00 Tribal Big Game stamp.

\$2.00 Tribal Fishing Stamp.

SUBJECT INDEX TO STATE REVENUE NEWSLETTER
(Whole Numbers 73-87)

Compiled by O. R. Bloom

This index is intended to supplement the index to Whole Numbers 1-72 which was published in Whole Number 75. All notation is the same as that used in the previous index.

Catalog addenda have been omitted in this index as has the author index. However these references will be found elsewhere in this issue in the "Bibliography and Library Report".

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OHIO NOTES

El Hubbard

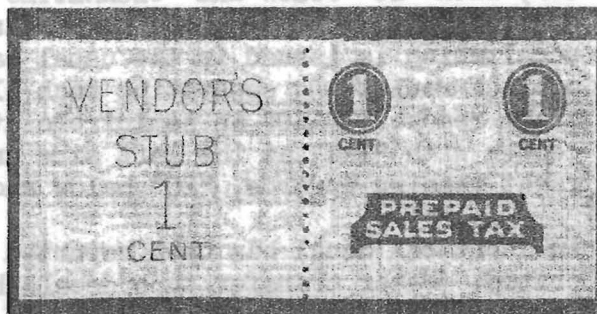
1936 COLUMBIAN SALES TAX slips seem to have come with each sheet (10 stamps high) missing the top frame line on the uppermost stamp and the imprint on the bottom stamp. This is the yellow safety paper, first bicolored set. The bottom vertical pair, imperforate, is a nice 'showpiece' with one imprint missing completely.

PROOFS OF OHIO SALES TAX slips which are the most striking are those bicolored stamps with only one color printed. These are among the rarest proofs, generally. Our favorite is the C26 1¢ with printing of the normally red portion in green!

SOME OF THE MOST STRIKING COLOR ERRORS of finished stamps are: C26 2¢ green and red, pale blue and blood red, also green and blue (normally blue and red).

AN IDENTICAL FRAME BREAK can be found on Sales Tax C44 through C51 (1¢, 2¢, and 3¢). This is a diagonal gap in the top frame line above the value panel.

THE NICEST SALES TAX SPECIMENS are those of the Columbian first issue (including the \$15 C10) with red printed "SPECIMEN" diagonally upward on each half. We understand that the rarest on today's market is the 1¢ believe it or not. Most other specimens are punched "SPECIMEN" etc.



JERRY SCHIMMEL, who is doing a beautiful job of writing on the Ohio Sales Tax and their bibliography, was a welcome visitor at our home on the last Friday of January. His wife is a librarian and most certainly contributes to Jerry's fine efforts. We expect a visit from both of them soon. (Cont. page 46)

OHIO NOTES - Cont.

A FEW LIQUOR STAMPS of the 1939 type were printed in one sheet with 300 each of the 7½¢, 15¢, and 12¢. One other sheet format had 20 31/100¢, 60¢, and 30¢ (in that order from the top of the sheet). This made setenant pairs possible, which are exceedingly rare and known in imperforate condition only.



IDAHO CIGARETTE TAX STAMPS - M. E. Matesen

The current tax is 7¢ per pack of cigarettes. Idaho is presently using three types of cigarette tax stamps. They are:

(1) PB meter imprints - state requires Pitney-Bowes to use a special blue ink for these meter imprints. Most other states using the PB meters have a purple imprint. (These have been in use for several years.)

(2) Heat fusion decal, prepared in rolls of 30,000 each as are most of these stamps. It has a grey background with black lettering, white border, usual red safety. Reads: "TAX" left side, "PAID" right side, both slanted inward from top, with the state seal in between, "IDAHO" in center, with "20" below and "CIGARETTES" beneath.

(3) The third type of stamp in use is a water transfer decal which is issued in the usual card form of 100 with a black rouletting separating each block of 10. Each stamp reads: "IDAHO" in semicircle at top, state seal center with "TAX" at the left side and "PAID" at the right reading upwards, "20" below and "CIGARETTES" beneath.

An identical decal has been reported to have been used but it was internally perforated. (Water transfer type decals have been in use in the state for several years).

ADDITIONAL INFORMATION - UTAH OLEO TAX STAMPS

These stamps were previously reported as being issued in rolls of 500 each. This was incorrect; their unit of issue is as follows:

5¢ rolls of 1,000 each.	\$1.00 sheets of 100 stamps each.
10¢ rolls of 5,000 each.	\$5.00 sheets of 100 stamps each.

All are identical in size and design except for the denominations which appear at the bottom of each stamp. I still do not have a sufficient number of the 10¢ denomination to make them available to all interested members. Please bear with me until I do. ----- M. E. Matesen

COLORADO TAXPAID LIQUOR - Oliver Overman clarifies the usage of the "TAX PAID" liquor stamps (page 23, March 1970 Newsletter). Dealer "A" paid the original tax on the liquor. Later dealer "A" sold the liquor to dealer "B" and the "Tax Paid" stamp was put on the bottle along with the original tax stamp to keep dealer "B" from having to pay the original tax.

SRS LIBRARY REPORT AND
PRELIMINARY BIBLIOGRAPHY OF STATE REVENUE LITERATURE

Compiled by Kenneth Pruess

It has been 2 years since I began work on a bibliography of state revenue literature. The project is far from complete and it is with some hesitancy that the following preliminary report is presented. However the recent formation of a library by the Board of Governors of SRS necessitates some report and I have chosen this manner in which to make it. This seems the easiest way to inform members both as to the current status of the library and to emphasize our needs.

Material currently available in the library is indicated thusly:

* A star preceding an entry indicates that this article is available for loan.
pc This notation indicates that photocopies can be provided at 10¢ per page.
However this material is not in the library and original copies are badly needed.

In addition to material cited in the following bibliography, the SRS library contains a number of state statutes, newspaper clippings, etc. For the moment this material has been put into folders by states and will be sent when requests are received for material from a certain state. A future report will be made on these items as well as nonrevenue literature which has been obtained through exchange of publications.

Your donation to the library is needed. This donation may be by (1) an outright gift, (2) loan, or (3) paying the purchase cost.

All requests for library material, or donations to the library, should be directed to the custodian, Kenneth Pruess, 1441 Urbana Lane, Lincoln, NB 68505. The only cost to the user is for the postage involved, to be paid at time of return of the loan.

Requests for items not presently in the library are welcome if you are willing to pay the acquisition cost. Virtually all state revenue literature, included in this bibliography or not, can be obtained from commercial sources or from other libraries as photocopies.

The primary criterion for inclusion in the bibliography was that the article contained original information at the time it was published. Exceptions are made where recent papers or reprints are more familiar than the original publication. Also included are a number of references reported which are of unknown merit; it seems better to err in the direction of inappropriate inclusion rather than omission. Even so, I would estimate that completion of this project is only 50-75% of the goal eventually to be achieved. Needless to say any additions or corrections would be much appreciated, including completion of citations now incomplete.

Special thanks go to O.R. Bloom, Charles H. Hermann, Elbert S.A. Hubbard, and R. Wm. Larsen for their enthusiastic support of this project. Many other SRS members made smaller, but equally important, contributions and these are also gratefully acknowledged.

A relatively few journals have carried the majority of state revenue literature and the following abbreviations have been employed for these: Amer. Phil. = American Philatelist, Amer. Rev. = American Revenuer, SRN = State Revenue Newsletter, SRS = State Revenue Society, WPG = Weekly Philatelic Gossip.

CATALOGS

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NORTH CAROLINA DOG FOOD -

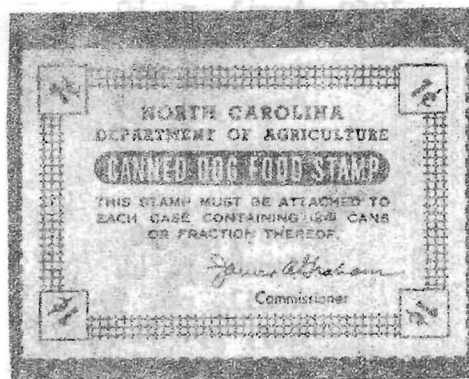
Terry Hines shows us the current stamps with Graham signature. All are printed in black on colored paper, slot perf 9½.

½¢ on light blue

1¢ on green

2¢ on yellow

He will be glad to send a set to anyone sending a self-addressed stamped envelope. His address is 5 Kingsford Road, Hanover, New Hampshire 03755. He also obtained the 2¢ green and black on yellow seed stamp and includes this in the offer.



OKLAHOMA TOBACCO - El Hubbard shows us the first paper tobacco stamps we have seen from this state. All are in black with green value and printed on fugitive vertical lined safety paper.

10¢ on grey safety

15¢ on yellow safety

15¢ on white paper



ILLINOIS DOCUMENTARY - Terry Hines confirms the earlier guess that County code numbers on both the stamps and meters are assigned in alphabetical order. The denominations of stamps issued are 50¢, \$1, 2, 3, 4, 5, 10, 20, 30, 40, 50, 100, 300, 500, and \$1,000.

N. Y. PROTEST (Cont. from page 37)

Firm	Description
Logan	3 lines, blue (Fig. 7)
E. F. Hutton	3 lines, violet (Figs. 8 & 14)
Harris Sternback	3 lines, black (Fig. 9)
Chas. M. Schott Jr & Co.	3 lines, violet (Fig. 15) 4 lines, violet (Fig. 10)
J. P. Wintringham	3 lines, violet (Figs. 11 & 16)
Thomas Maclay & Co.	3 lines, violet (Fig. 12)
M. E. Falli	black manuscript (Fig. 17)
Dick Bros. & Co.	4 lines, violet (Fig. 18)
H. M. Hume & Co.	4 lines, violet (Fig. 19)
Watson	4 lines (Fig. 20)
Francis D. Winslow	3 lines, violet (Fig. 21)
L. Bros.	1 line, violet (Fig. 22)
L. C. & Co.	1 line, violet, (like Fig. 22)
F. L. & Co.	1 line, violet (Fig. 23)
R. S. & S.	1 line, violet (like Fig. 23)
M & M	1 line, violet (like Fig. 23)

OKLAHOMA DOCUMENTARY - Terry Hines provides information on the denominations and colors:

5¢, 10¢, 25¢, 50¢ pink, black value
55¢, \$1.10, \$2.20, \$3.30 blue, black value
\$1, \$5, \$10 green, black value
\$20, \$50, \$100 brown, black value

The 5¢ through \$10 are smaller than the higher values (the \$20 was shown in Newsletter No. 81). Apparently collectors can obtain any denominations desired from the state.

OKLAHOMA TOBACCO stamps are still available to collectors according to Terry Hines. However they must be purchased in multiples of 100.



17

These Stamps
der Pre
DICK BRO
18 30 Broad

These Stamps Affix
Under Protest by
H. M. HUME &
18 Wall St., N. Y.

19

These Stamps
Under
WATSON
24 Broad

20

FRANCIS D. WINSLOW
906 E. 1st St.

AX PAID UNDER PROTEST.

21

D UNDER PROTEST

22

PAID Under pr

23

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 1 time.

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

BARGAINS OFFERED IN INTANGIBLES, FISHING & HUNTING STAMPS, DATED REVENUES AND WINE STAMPS. A. J. Soderling, 19 N. Clark St., Chicago, Ill. 60602

UNUSUAL 50¢ MINT STAMP to new applicants for U.S. approvals (including 'Non-Scott' and 'States'). Hubbards, Box 2711, Santa Clara, CA 95051

OHIO SALES TAX RECEIPTS
Vertical pairs Imperf between!

*C18	.08	C34	.07	C39a	2.00
*C28A	.25	C36	.20	*C40	2.00
C29c	.10	*C37	.20	C41a	5.00
*C30	.07	C38a	.75	*C42	7.50

* = no serial numbers.
Total catalog as single entires 18.22
Total catalog as pairs 36.44. Set, of 12 pairs above, \$12.00 postpaid.
Jerry Bates, Box 546 R, St. Charles, Mo. 63301

DONATIONS needed for SRS library. Especially needed are catalogs and articles which have appeared in American Philatelist or Weekly Philatelic Gossip. Newspaper clippings, State regulations, etc. also welcome.

USE THE LIBRARY. There is no charge except for postage. Ask for anything on State revenues. If we don't have it, your librarian will attempt to obtain it. But please given complete citation for anything not listed as presently available.

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. Identifiable Cancels of Insurance, Mining and Food Companies on Early U.S. Revenues, also Spanish Civil War Locals and Fiscals and Labels. Robert H. Shellhamer, 2364 Crestview Road, Pittsburgh, PA 15216

TEXAS CIGARETTE METERS - Charles Hermann reports the following additions to the list of meters published in the March Newsletter: (all are in purple)

First Issue - star in center

24681	24735	25773
24685	24763	25777
24693	24954	26065
24700	24976	26099
24703	25044	26294
24706	25045	26926
24707	25088	26955
24712	25363	26989
24718	25364	27005
24720	25367	27013
24728	25368	27026
24731	25375	27051
24733	25770	27059

Second Issue - star at right

29261 deep violet	29412 black
29266 black	29415 black
29307 black	29424 deep violet
29316 deep violet	40548 black
29320 red purple	40553 black
29340 red purple	41093 black
29410 black	41097 black

GEORGIA FEED - Charles Hermann reports finding a 1/2¢ green feed stamp like F72. This is from the period when every printing was a new item. While undoubtedly used in great quantities, it isn't often than a feed stamps comes to the surface 30 years after it was issued.

MISSISSIPPI TOBACCO - Charles Hermann now has the 90¢ tobacco stamp slot perf 5 3/4. All recent printings seem to have this better separation.

THE FAST BUCK BOYS ARE LOOSE AGAIN!

Collect what your heart desires!

We all collect. As we collect we accumulate a lot of junk. Fine, if we keep it in our collections for what it is.

The saying goes "What we don't know won't hurt us". Maybe! Everything now days is being reproduced, copied, reprinted and counterfeited. Add to this flood: remainders, printers waste, essays, labels, seals and just plain junk. Many of these are being sold as originals for fancy prices. THAT HURTS.

Learn all you can about an item! Learn the truth! Which is it? Just how much is the item WORTH TO YOU?

Originals may cost a lot. Junk only a fraction of an original price. The seed and the chaff both have a value. What are each worth to you?

We collectors of State Revenue Stamps all have the originals, remainders, specimens, proofs, reprints, reproductions, counterfeits, copies, printers waste, essays, etc. But label it as such. If we were taken, mark the price also. After we pay \$5 for a 5¢ item a few times we soon learn to take the time to stop and think. "Just what is it worth to ME?"

Many Tax Units recognize only cancelled stamps as being valid and having paid the TAX. Unused Tax Stamps are classed as remainders for not having been used to pay the Tax. The sale of these adds to the Taxing Units funds.

We can have fine collections of State Revenues by buying mint and/or unused remainders from the issuing governments at face or a fraction thereof. Or if we are unable to pay the face value for current stamps, our next best bet is to collect used ones.

Don't be pressured into paying more for an item than what it is "WORTH TO YOU".

If we only collect the genuine - the original, the junk will soon vanish with the FAST BUCK BOYS.

..... O. R. Bloom

KANSAS CIGARETTE TAX METERS -

Charles Hermann reports the following in his collection of early meters which show monetary value.

2¢ - 4 wheat heads - purple

20249	20328	20926
20274	20339	20927
20275	20350	20986
20295	20353	20988
20296	20742	

3¢ - 2 wheat heads - purple

22140	23274	23440	26042
22145	23275	24488	26138
22149	23278	25021	28403 blue
22151	23435	25231	28431 red
22972	23436	25448	28431 blue
23025	23437	25617	

WASHINGTON CIGARETTE TAX METERS -

More early meters from Charles Hermann's collection include the following:

Type I - Washington bust - purple

20075	20454	20663	22197
20076	20455	21036	23075
20229	20655	21040	23150
20364	20660	22186	
20365	20661	22187	
2049	20662	22191	

Type II - Meter number across center purple unless noted

23690	23706	23748	24398
23692	23709	23764	25371
23695	? 23715	2373	25846 deep green
23696	23717	23902	25847 purple
23697	23718	24396	25848 green
23698	yellow-green		26062 purple
23702	23720	24397	40379 green
			40386 green

ILLINOIS CIGARETTE TAX - Some time ago Terry Hines reported that Illinois used the following water transfer decals:

Series C - blue and white - $4\frac{1}{2}\text{¢}$ (10 cigarettes)

Series E - green and white - 9¢ (20 cigarettes)

Series G - red and white - $22\frac{1}{2}\text{¢}$ (50 cigarettes)

A recent trip by your editor to Illinois turned up the following information. The use of "Series" dates from the 1941 set. Series A is for 5, B for 8, D for 12, and F for 24 cigarettes. There no longer is a need for these denominations but no one ever got around to renumbering (or should we say "relettering") the series.

The state will not sell to collectors; however I was advised that there is nothing to prohibit a tobacco wholesaler from doing so. The catch here is that it is next to impossible to find a wholesaler who has anything but the heat transfer decals. The other stamps are used almost entirely on imported cigarettes and most are probably stamped in New York! But a little shopping in specialty tobacco stores convinces me that collectors haven't missed too many varieties. Apparently the state still has quite a supply of various old issues and when there is a tax change they simply dig out some past issue and sell it at a new price.



Shown above are the 5 stamps which seem to be in current use.

The current heat transfer decal for 20 cigarettes is black on deep pink.

Next is the series G stamp for 50 cigarettes. Color as reported by Hines.

What won't show in our illustration is that the design is identical to the third stamp illustrated, even to the extent of reading "20 cigarettes".

But now it is used for packages of 50. This use is so small that the state apparently saw no need for a properly inscribed stamp.

The third illustration is the current water transfer decal for 20 cigarettes.

It is green on white as Terry reported.

Next comes the floor tax stamp in black on orange which was applied to every package of cigarettes already stamped at the old rate when the last increase took effect. It is date "1969". This is the only really new issue in the whole lot.

At finally we find the "current" stamp for 10 cigarettes which is nothing more than the 1942 issue still in use! It is not unusual to find 2 of these on a package and maybe a floor tax to boot. In other words the imported cigarettes requiring these are slow-selling brands and some have been in stock through at least 2 tax increases. One increase resulted in simply the addition of a second stamp of the same type and the second the floor tax stamp. Some other combinations seen suggest that this stamp was at one time used instead of specially printed Floor tax stamps as it can be found on other size packages as well.

Incidentally the Illinois tobacco products tax was declared unconstitutional and no stamps were used during the brief time this was in effect. --K. Pruess