

THE STATE REVENUE NEWSLETTER

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

Volume 10, Number 4

July 1970

Whole Number 89

PENNSYLVANIA ODD BALLS

R. Maurice Fox

Philadelphia City Sales Tax - This tax in 1938 was a temporary tax. Shown is a tax ticket issued by White Tower which is a chain restaurant. The reverse of this stub reads in seven lines "City Sales Tax/ By Direction of the Council of / The City of Philadelphia, the / Sales Tax must be collected / from the PURCHASER by the / Merchant".



Surcharge for Relief - A cash register receipt from PA. STATE STORE No. 5173 issued May 18, 57 has the following notation: "BY ACT OF LEGISLATURE 10% HAS / BEEN ADDED TO AMOUNT OF THIS / PURCHASE FOR RELIEF PURPOSES".



Soft Drink Bottle Cap - The soft drinks tax, effective June 1, 1948 resulted in the stamps listed as SD1-8 in Hubbard's catalog. This law also provided for soft drink tax crowns, such crowns to be approved in writing by the Dept. of Revenue before any crowns shall be manufactured, sold, and distributed. Shown is a 3¢ crown used on an orange drink.

Probably other odd balls exist? Why didn't we save them? We have to be on the ball when we see something new as they change suddenly, like the soft drink law which was rescinded about 1950 or 51. If you don't get something when it is available, both the item and the information is likely to be lost forever.

ANOTHER VARIANT ON UTAH LIQUOR SEAL - M. E. Matesen

The Utah liquor seal, as reported on in the March 1970 Newsletter, appears with a variant on some which I failed to report on; that is:

The shading area next to "H" of "UTAH" in the upper right hand corner has a combination of short semi-vertical spacings.

After examining several of these seals I discovered that about 50% have this area completely filled in with the exception of one small spacing just below the tip of the "H" in "UTAH". Check your collections! They're not that scarce.

STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

President: O. R. Bloom

Vice-President: Frank Sternad

Secretary-Treasurer: David C. Strock

Editor: Kenneth P. Pruess

Assistant Editors: Charles Hermann,
Terry Hines, M. E. Matesen, E. L.
Vanderford

Board of Directors: O. R. Bloom,
Frank Sternad, David C. Strock,
Kenneth P. Pruess, Elbert S. A.
Hubbard, Charles Hermann, E. L.
Vanderford

SECRETARY'S REPORT

CHANGE OF ADDRESS:

#213 BRANDON, WILLIAM C. JR.
R. D. #2
Downingtown, PA 19335

#166 PENHOLLOW, DR. JACK E.
7 West Third St.
Lakewood, N. Y. 14750

#153 THURSTON, BETTY
3473 W. Shields, Space 5
Fresno, Calif. 93705

DECEASED:

#85 JENSEN, NELS V.

RESIGNED:

#111 HURT, MILLER H.

NEW MEMBERS:

#226 STEINHARDT, HANS R.
35 Parkhurst Drive
Spencerport, N. Y. 14559

#227 THURSTON, ROBERT C.
3205 Sharon Way
Yakima, Wash. 98902

All revenues, U.N. U.S., silver
dollars. Proposed by Ed Tupper

#228 GOODE, CHARLES
1528 West Highland Ave.
Chicago, Ill. 60626

State revenues, Christmas seals,
Cinderella material, meters.
Proposed by K. Pruess.

#229 MOSKAL, DAVID A.
142 Sterling St.
Worcester, Mass. 01610

Scott listed revenues, Canada
revenues, narcotics, cigars,
cigarettes, beer, some states.
Proposed by K. Pruess.

TREASURER'S REPORT - January 1, 1969 to
May 31, 1970

Balance in bank - Dec. 31, 1968	\$262.97
Dues received	496.40
Interest on bank balance	25.12
Addenda sold	33.56
Back issues sold	102.23
Utah deer tags sold	15.00
Penn. local books sold	45.25
Advertising	24.17
	<u>741.73</u>
	1004.70

Cost of Newsletter:

Paper	76.04
Cover stock - PA book	5.00
Regular stencils	30.58
Electronic stencils	82.50
Cement, correction fluid	3.60
Envelopes	20.82
Staples	.98
Ink	15.40
Paper fasteners	.92
Postage	95.96
Bulk postage	19.93
Other mailing costs	3.70
	<u>355.43</u>

Cost of reprinting back issues:

Paper	10.80
Ink	2.96
Stencils	14.41
	<u>28.17</u>

Second printing of PA book:

Paper	6.12
Covers	.92
Fasteners	.90
Ink	3.10
Postage on sales	1.56
Envelopes	.26
	<u>12.86</u>

Subscription to periodicals:

	5.00
--	------

Secretary's expense - postage and stationery:	55.00
--	-------

Total Expenses	456.46
----------------	--------

Balance in bank May 31, 1970	<u>\$548.24</u>
------------------------------	-----------------

TENNESSEETrout Stamps

First issued for 1956-57 season. With the exception of the 1956-57 issue, which was a decal manufactured by the John Deal Co. of Nashville, the designer of all stamps through 1963-64, and possibly later, was Worth B. Carnahan of Nashville to whom appreciation is due for providing printing and technical information in the following listings.



1956-57 \$1.00 red on cream on ivory card. Leaping trout. No serial number and no year date. Die cut decal measures 50 x 32 mm and is mounted on ivory card backing approximately 57 x 38 mm and roul 6 $\frac{1}{2}$.

Type 2 - Same as type 1 except is red on ivory on ivory card.

1957-58 \$1.00 brown on white. Swimming trout. Overall size approx 56 x 38 mm. Perf 11 $\frac{3}{4}$. Red serial number. No year date shown. From sheets of 25 (5 x 5). A few sheets were issued imperf all four sides. The balance had perforated selvage all four sides and measure approx 287 $\frac{1}{2}$ x 216 mm. Approx 20,000 stamps were sold. First trial color proof in brown showed 1957 year date and was rejected. Imperforate trial color proofs on white paper of the accepted design exist in brown, blue, and green.

MONTANA LIQUOR SEAL --- M. E. Matesen

The state is still using that large green seal (LS10 - Hubbard's Catalog). They will not sell mint seals to collectors. Liquor bottled for distribution exclusively by the Liquor Control Board has an "official label" affixed in lieu of the state seal. Has anyone seen one of these??

MONTANA METERS are still being used for the collection of the state cigarette tax.



Trout Stamps

1958-59 Type 1 - \$1.00 blue green on white. Leaping trout. Overall size approx 55 x 39 mm. Perf 11 3/4. Red serial number. From sheets of 25 (5 x 5) with perforated selvage all four sides.

Type 2 - Same as type 1 except issued in horizontal strips of 5 imperf at top and bottom. Perforated 11 3/4 vertically between stamps and at right and left selvage. Overall stamp height is approx 38 mm. These stamps were cut in strips from a limited number of 25 stamp sheets which had been perforated vertically only and was an experiment to placate license agents who criticized the full sheets as being too large and cumbersome.

Imperforate trial color proofs exist in blue-green as well as brown on white, yellow, blue and green papers.



1959-60 \$1.00 olive on white. Leaping trout. Overall size approx 42 x 58 mm. Perf 12 1/2. Red serial number. From sheets of 25 (5 x 5) with perforated selvage all four sides. Imperforate trial color proofs on white paper exist as follows: olive, emerald, yellow-green, and blue-green.

Trout Stamps

- 1960-61 \$1.00 red on white. Leaping trout. Overall size approx 55 x 37 mm. Perf 12 $\frac{1}{2}$. Black serial number. From sheets of 25 (5 x 5) with perforated selvage all four sides. First design submitted was proofed as red on white paper and red on buff paper but was rejected as having too small a serial number panel. Proofs of stamp as accepted are imperf and in red on white paper.



- 1961-62 \$1.00 gold on white. Leaping trout. Overall size approx 57 x 37 mm. Perf 12 $\frac{1}{2}$. Black serial number. From sheets of 25 (5 x 5) with perforated selvage all four sides and measuring approx 301 $\frac{1}{2}$ x 200 mm.

Imperforate trial color proofs on white paper are in gold and in silver.

- 1962-63 \$1.00 blue on white. Leaping trout. Design size 32 x 56 $\frac{1}{2}$ mm. Perf 12 $\frac{1}{2}$. Red serial number. From sheets of 25 (5 x 5) with perforated selvage all four sides. Imperforate trial colors exist in twelve different shades and tone of blue.

NORTH DAKOTA CIGARETTE tax was increased to 12¢ on July 1.

Decals of the illustrated design have been in continuous use since 1943. There are, of course, some uncataloged denominations.



TENNESSEE OUTLAWS METERS - According to a newspaper clipping sent by Charles Hermann, the state required all cigarettes to be stamped with heat transfer decals beginning May 31. Tennessee is the second state to discontinue P-B meters because of suspected counterfeiting, Washington being the first.

SOUTH DAKOTA CIGARETTE tax was increased to 12¢ on July 1.

Trout Stamps

- 1963-64 \$2.00 green on white. Trout taking a lure. Design size $49\frac{1}{2} \times 31\frac{1}{2}$ mm. Perf $12\frac{1}{2}$. Red serial number. From sheets of 25 (5 x 5) with perforated selvage all four sides.
- 1964-65 \$2.00 red on white. Fisherman and lake scene. Design size $32\frac{1}{2} \times 51$ mm. Perf $12\frac{1}{2}$. Black serial number. From sheets of 25 (5 x 5) imperf all four sides. Plate wear or warpage was responsible for some stamps showing only partial to almost no visible line loop in front of fisherman. The most pronounced examples are from Plate positions 21 and 25 (lower left and lower right sheet corners).
- 1965-66 \$2.00 black on white. Red serial number. All other detail including line loop varieties same as 1964-65.
- 1966-67 \$2.00 blue on white. Red serial number. All other detail same as 1964-65 except plate was recut or replaced and line loop is complete.
- 1967-68 \$2.00 green on white. Red serial number. Otherwise same as 1964-65 except from horizontal booklet panes of 5 (5 x 1) perforated $12\frac{1}{2}$ vertically between stamps and at 24 mm selvage at left. Overall pane size is approx 214 x 51 mm.
- 1968-69 - \$2.00 red on white. Black serial number. All other detail same as 1967-68.
- Stamps were discontinued after 1968-69 season and superseded with a printed license form.

COMING IN SEPTEMBER - Jerry Schimmel has completed a listing of North Carolina Sales Tax Coupons and Terry Hines has submitted a current report on Georgia local beer stamps. Some more catalog addenda, too.

NEW STATE CATALOGS - Your editor has been shown the rough drafts for four states by four different authors. All have indicated they prefer a 2-column $8\frac{1}{2} \times 11$ format. Any objections? We - 68 - hope to have these printed.

Big Game Hunting Stamps

First issued for 1955-56 season. Stamps were issued annually through the 1958-59 season and superseded thereafter with tags. The card covers of the booklets of tags are imprinted "Big game stamp and hunting record" and have stamp-like illustrations of various big game but no actual stamps were issued after 1958-59. Designer of all stamps was Worth B. Carnahan of Nashville to whom appreciation is due for providing printing and technical information in the following listings.



1955-56 \$5.00 vermillion red on white. Buck whitetailed deer's head. Design size approx. 21 x 31½ mm. Perf 11 3/4. Stamps not serially numbered. From sheets of 15 (5 x 3) approx 135 x 185 mm and imperf all four sides. Sheets were serially numbered at top. Approximately 15000 stamps were sold. The design was originally proofed and accepted in a rich ruby red and color as issued was actually a printer's error. Imperforate copies of the vermillion red on white are known but were not regularly issued.

1956-57 \$5.00 dark green on white. Leaping buck whitetailed deer. Overall size approx 38 x 57½ mm. Perf 11 3/4. Red serial number. From sheets of 25 (5 x 5) approx 190½ x 286 mm and imperf all four sides.

The following imperforate trial color proofs on white paper exist: sepia, green-black, dark green.

1957-58 \$5.00 rich brown on white. Wild turkey in flight. Overall size approx 38½ x 58 mm. Perf 12½. Red serial number. From sheets of 25 (5 x 5) approx 193½ x 289 mm and imperf all four sides.

Imperforate trial color proofs were printed on white paper in miniature horizontal sheets of two (slightly different designs) in the following colors: sepia, rich brown, maroon, olive green.

Big Game Hunting Stamps

1958-59 \$5.00 black and emerald green on white. Great Smoky Mountain black bear. Overall size approx 55 x 38 mm. Perf 12 $\frac{1}{2}$. Red serial number. From sheets of 25 (5 x 5) with perforated selvage all four sides.

Imperforate trial color proofs on white paper as follows: black and red, black and blue, black and ochre, black and blue-green, black and yellow green. The black and emerald green as the stamp was eventually printed was a combination of the two greens submitted as trial color proofs.

Stamps were discontinued after 1958-59 season and superseded with booklets of tags. See information preceding listing.

ST. LOUIS "COLUMBIAN" STATE REVENUE LOT DISPERSED

El Hubbard informs us that the large lot of State Revenue proofs and stamps of the Columbian Bank Note Company on sale at St. Louis, Mo. has been completely dispersed by that owner. Most of the stamps were divided into 50 lots about equal in quantity, but not in quality. No doubt some of these lots were sold to persons who were thereby introduced to the State revenue field.

These lots were made up without regard to condition or knowledge of which rarities were thrown into which lots. Some of the scarcest stamps included were the long Michigan wine bottle tax stamps and identification labels. It is suspected that no more than 2 full sets of the tax stamps were put together by collectors and only one full set of the long green identification labels.

SRS founder El Hubbard is doing some statistical research on this Columbian lot and requests members and other who bought one or more of the 50 lots to contact him at Box 2711, Santa Clara, CA 95051. He promised a 'gift' to correspondents.

He would especially like a list of the Michigan 'strips' each collector obtained in order to better determine fair current market valuations. Some unlisted varieties were included in these lots and that information would also be useful for cataloging purposes.

Archery Hunting Stamps

First issued for 1967-68 season. All stamps through the 1969-70 issue are from horizontal booklet panes of 5 (5 x 1) perforated 12½ vertically between stamps and at selvage at left. Red serial numbers on all stamps.



- 1967-68 \$1.00 black on white. Buck deer, bullseye target and outline map of Tennessee superposed on arrowhead.
- 1968-69 \$1.00 same as 1967-68 except year date.
- 1969-70 \$1.00 green on white. Otherwise same as 1967-68 except change in printed text and serial number in smaller type.

A REVENUE OR NOT?? -- M. E. Matesen

The May 1962 issue of the Newsletter contained an article about a liquor seal that Washington state used "to identify liquor which is purchased to be resold by the drink in cocktail bars throughout the state, and since any liquor sold by the drink must be from a bottle bearing this seal there must be strict accounting and none are available to the public."

Curiously enough these have been in use for 20+ years (since 1949) but until now, to my knowledge none have appeared in the hands of collectors. Why? In mint condition the reason is stated above. What about used? The liquor bottles to which the seals were affixed were usually destroyed when empty; thus the seal was too. But maybe no one was ever interested in them because rightfully they don't belong in the revenue category since their purpose was one of identification, and not that of a revenue nature. Though I thought they would be of interest as to their origin, usage, and eventual end.

Use of the seals was discontinued in July 1969. The example shown above is black on yellow with black serial no. in white panel. It is on yellow safety card roulette vertically.



Ammunition Tax Stamps

Required to be affixed to all boxes of firearms ammunition sold in Tennessee. Although in no sense license stamps, many collectors have included them in their collections. Believed first issued in 1937.



1937. Design of hunter, dog and flushing covey of quail is same on all stamps. Overall size approx 51 x 26 mm. Perf 12. No serial numbers.

- 1 mill - black on white
- 2 mills - turquoise on white
- 3 mills - yellow on white
- 4 mills - brown on white
- 5 mills - orange on white
- 1 cent - green on white
- 2 cents - blue violet on white
- 3 cents - red on white

1938 or 1939. All detail same as 1937 issue except overall size reduced to approx 32 x 27 mm.

- 1 mill - black on white
- 2 mills - turquoise on white
- 3 mills - yellow on white
- 4 mills - brown on white
- 5 mills - orange on white
- 6 mills - dark violet on white
- 7 mills - black on light yellow
- 8 mills - black on pink
- 9 mills - black on yellow orange
- 1 cent - green on white
- 1½ cents - red on deep yellow
- 2 cents - blue violet on white
- 3 cents - red on white
- 4½ cents - black on blue
- 5 cents - black on green

Paper stamps were discontinued after the 1938 or 1939 issue and replaced with small decals.

THE STATE REVENUE SOCIETY

MEMBERSHIP DIRECTORY

HONORARY MEMBERS

- H-1 GEORGE D. CABOT (deceased) Cataloger, writer, collector and dealer
H-2 LEE HEFNER COMBS (deceased) Avid student, collector
H-3 FRANK L. APLEGATE (deceased) Cataloger, writer, collector, dealer
H-4 JAMES SEVILLE Ex-collector, dealer, cataloger

MEMBERS

- 130 ABRAMS, GERALD M.
3840 Lealma
Claremont, Calif. 91711
U.S., State, and Foreign revenues
Postal stationery, locals
U.S. and foreign postage
- 140 ADAMS, WILLARD
R. D. #4
Lititz, PA 17543
Hunting and fishing stamps
- 133 ANDERSON, MRS. RITA MARIE
943 S. E. 18th Ave.
Minneapolis, Minn. 55414
Beer stamps (State and Federal)
- 74 BARTLEY, D. C.
915 East Harrison #201
Seattle, Wash. 98102
Washington revenues
General U.S. revenues
Japan
- 181 BATES, JERRY
P. O. Box 546
St. Charles, MO 63301
U.S. & foreign sales tax tokens & stamps
OPA tokens, Merchants & trade tokens
Transportation tokens, Christmas seals
- 139 BELLINGHAUSEN, CHARLES
725 North Derby
Derby, Kansas 67037
State revenues, taxpays
Cigar, cigarette & tobacco
All non-Scott material
- 170 BILEK, RICHARD M.
1217 So. Chestnut
Arlington Heights, Ill. 60005
Mint local trout stamps; fish & fishing;
U.S., U.N.; mint entire envelopes, post-
cards; sea life, mushrooms, automotive
- 81 BILL, JOSEPH W.
5194 Sidney Road
Cincinnati, Ohio 45238
Cigarette stamps
- 224 BIRL, JACK
Route 1
Millsboro, Delaware 19966
Metered state revenue
All metered postage
Meters & UPS - tapes & handstamped
- 201 BLASER, MARK
RD #1
Center Valley, PA 18034
Revenues
Christmas
- 29 BLOOM, O. R.
2559 South Hametown Road
Barberton, Ohio 44203
All U.S. and State revenues

- 132 BOOKLER, LEON
1219 Yarmouth Road
Philadelphia, PA 19151
All U.S. & State revenues
U.S. Taxpays; Canada revenues
U.S. & Canada postage
- 213 BRANDON, WILLIAM C. JR.
R. D. #2
Downingtown, PA 19335
Hunting & Fishing stamps - mint & used
- 165 BRINK, WALTER C.
11520 - 110th St. N.
Largo, Florida 33540
Everything non-Scott
- 176 CAMPBELL, ROBERT E.
Box 965
Boulder City, Nevada 89005
Meter stamps
- 105 CASE, MRS. ELLEN
8552 Nestle Ave.
Northridge, Calif. 91324
United States
- 64 COATES, WILLIAM W.
2730 Trust Ave.
Bakersfield, Calif. 93306
All revenues, especially Washington State
- 107 COBLE, WALLACE L.
1230 Princeton Rd.
Muskegon, Mich. 49441
All U.S. & foreign revenues except decals
& meters; Perfins; Precancels; Cinderella
Ships; Miniature reconstructed sheets
- 152 COLBY, SYLVESTER
17 East 48th Street
New York, N. Y. 10017
Philatelic literature
- 8 COMBS, LEE
264 Tigertail Road
Los Angeles, Calif. 90049
U.S., Possessions, State, Local revenues
- 131 COMPTON, GLENN E.
3601 Roslyn Ave.
Kettering, Ohio 45429
Ohio revenues; U.S. scott-listed &
some non-Scott revenues
Canada revenues
- 189 CROWN, JEFF
Box 4505
College Station, Texas 77840
All State revenues, esp. Texas
U.S. Taxpays
U.S. Scott-listed federal revenues
- 174 CROWN, STEVEN
2215 Avenell
Houston, Texas 77034
State revenues
U.S. postage & revenues
- 175 CZYL, JAMES C.
2337 West 144th Place
Posen, Illinois 60469
Cinderellas, locals, revenues
British Colonials
- 192 DARTMOUTH COLLEGE LIBRARY
Dartmouth College
Hanover, N.H. 03755
- 117 DeLEUZE, C. W.
2834 Clermont
Pittsburgh, PA 15227
U. S. revenues

- 208 DIXON, J. HERBERT JR.
210 Inwood Road
Pittsburgh, PA 15237
U.S. specialized; some foreign
- 168 DRYDEN, DR. B. R.
2101 Longview
Dodge City, Kansas 67801
Kansas Quail stamps
Other State hunting
- 162 DRZAZGA, JOHN
Rte. 2, Box 39
Westville, Florida 32464
Revenues
- 148 EFFNER, HAROLD A. JR.
210 Eastern Way
Rutherford, N. J. 07070
All U.S. & State revenues
- 182 ENGLERT, DuWAYNE
500 Skyline Drive
Carbondale, Illinois 62901
U.S. & State revenues
U.S. & general foreign
- 157 FOX, R. MAURICE
6425 Chelwynde Ave.
Philadelphia, PA 19142
U.S. postage, internal revenue, taxpays;
Pennsylvania deed tax locals
State revenues on small scale
- 136 GADBAW, JOSEPH J., M.D.
23607 Farmington Road (Box 318)
Farmington, Mich. 48024
State hunting & fishing stamps
Canada revenues
- 205 GERMAN, WILLIAM
57 East Pearl St.
Nashua, N. H. 03060
U.S. & State revenues
- 129 GIBBS, C. DORANCE
223 North 20th
LaCrosse, Wisc. 54601
State revenues, esp. fish & game
U.S. revenues; British North America;
Austria, Liechtenstein postage
- 215 GLENNON, BERNARD R.
5220 South Glenmon Drive
Whittier, Calif. 90601
- 104 GOMBAR, STEPHEN J.
17814 Northwood Ave.
Lakewood, Ohio 44107
Ohio, Pennsylvania, New York, California
revenues; Match & Medicine; U.S., Canada;
Precancels; Europa; Coins & Tokens
- 228 GOODE, CHARLES
1528 W. Highland Ave.
Chicago, Ill. 60626
State revenues; Cinderella
Meters; Xmas seals
- 204 GOULD, GEORGE S.
Box 707
Madison, Conn. 06443
U.S. Mint
U.S. & State revenues
- 49 GREEN, DICK
P. O. Box 658
Waterford, Calif. 95386
Christmas & charity seals; poster stamps
Few State revenues, especially Utah
- 191 HAGLER, IRVING
HJMR Co., P. O. Box 308
North Miami, Florida 33161
Philatelic literature dealer

- 56 HALLIDAY, DR. W. R.
1117 - 36th Ave. E.
Seattle, Wash. 98102
- 190 HALLINGER, DONALD E.
1405 Glengarry Rd.
Pasadena, Calif. 91105
- 217 HARRISON, ROBIN C.
288 Nashua Road (Route 4)
Billerica, Mass. 01821
- 55 HAYNES, ROBERT
2932 - 115th Street
Toledo, Ohio 43611
- 123 HENELY, AMOS
4236 Himebaugh
Omaha, Nebr. 68111
- 42 HERMANN, CHARLES H.
10124 Samoa Ave.
Tujunga, Calif. 91042
- 137 HINES, TERENCE M.
5 Kingsford Road
Hanover, N. H. 03755
- 91 HOCHMAN, ABE
6528 Gentry Ave.
North Hollywood, Calif. 91606
- 1 HUBBARD, ELBERT S. A.
3739 Benton St.
Santa Clara, Calif. 95051
- 206 HYZY, ROBERT L.
6359 Abington
Detroit, Mich. 48228
- 115 IVESTER, HERMAN
1306 Southedge Drive
Little Rock, Ark. 72207
- 149 JONES, GENE E.
Route #1
Cambridge, Ohio 43725
- 220 KETTENBRINK, EDWIN C. JR.
320 N. Johnson St.
Iowa City, Iowa 52240
- 135 KING, HAROLD J.
9 Randall Place
Keansburg, N. J. 07734
- 70 KOEPPPEL, ADOLPH
220 Old Country Road
Mineola, N. Y. 11501
- California, Washington, Nevada, few
other States; Odd denominations
- Forgeries
- USIR, Match & Medicine, State revenues
Customs; Transportation & OPA tokens
- Ohio revenues; Colored cancels on U.S.
postage; Alaska & Hawaii territory can-
cels; Canada colored money order cancels
- State revenues, especially Nebraska
(no decals or meters)
- State and local revenues
U.S. tax paid; R.R. express
Savings bank; Cinderella
- Maine, New Hampshire, Vermont, New York
State revenues; all U.S. revenues;
Indonesia revenues
- Tax paid, precancelled revenues
Lincoln on taxpays and revenues
- U.S. local revenues, especially
documentary and beer
- U.S. and some State revenues
U.S. singles
- Arkansas, Texas revenues
Fish & Game
All USIR, taxpays
- non-Scott stamps
Trading stamps
- State and federal revenues
General U.S.
- All State revenues with emphasis on
paper stamps
- All State revenues; U.S.
British Colonial revenues

- 199 KORNHAUSER, A. U.S. - all areas federal & State
15281 Elvina Drive
San Leandro, Calif. 94579
- 159 LAURIA, FRANK P. Hunting, Fishing stamps
426 Mt. Pleasant Ave. Foreign revenues; Union Dues stamps
Mamaroneck, N.Y. 10543 Lottery revenue
- 197 LAUZE, WILFRED L. U.S. & State revenues
198 Union Ave. Cinderellas & local posts
Rutherford, N. J. 07070 General U.S.
- 141 LEBOWITZ, LESTER E. Virginia Fish & Game
7917 Bennington Drive State fishing stamps
Knoxville, Tenn. 37919 Stamps & pre-1920 postcards
- 200 LEDERER, RICHARD M. JR. Maps on stamps
Box 270
White Plains, N. Y. 10602
- 221 LEFKOWITZ, MARTIN Scott-listed & unlisted revenues -
2304 Shady Ave. federal & state (no foreign)
Pittsburgh, PA 15217 U.S. postage, plate blocks
- 184 LESHER, RONALD E. State revenues
1408 West Broad St. U.S. revenues, taxpays
Quakertown, PA 18951 U.S. specialized
- 58 LICHTENBERGER, R. W. All U.S. federal, state and local
1003 Second St. revenues
Brilliant, Ohio 43913
- 125 LITCHFIELD, CARTER U.S. & State oleo & process butter -
1050 George St., Apt. 2D taxpays, stamps, special tax, licenses
New Brunswick, N.J. 08901 for manufacturers, dealers, restaurants
- 203 LORINO, WALTER J. SR. U.S., State, Foreign revenues
937 Elmeir Ave. General
Metairie, LA 70005
- 211 LUNAN, FREDERICK W. U.S. revenue stamped paper
2812 Beach Boulevard South Revenue embossed paper
Gulfport, Florida 33707 Old strip revenue stamps
- 32 MARKEY, JOSEPH State revenues
8546 Prest U.S. listed and unlisted revenues
Detroit, Mich. 48228 U.S., Germany, Scandinavia
- 128 MASON, ROBERT A. U.S., Canada, Newfoundland
1506 Fincke Ave.
Utica, N. Y. 13502
- 179 MATESEN, MACK E. State revenues - Washington, Oregon,
216th PL SW (K-12) Utah, Montana, Idaho only; USIR;
Lynnwood, Wash. 98036 Tax Pays, Match & Medicine
- 173 MEAD, FRANK A. U.S. (all phases including revenues)
4150 N. Paulina St. Canada & Great Britain
Chicago, Ill. 60613

- 16 MEYER, EDWIN H.
3408 N. 83rd St.
Scottsdale, Ariz. 85251
U.S., State & Local revenues
- 229 MOSKAL, DAVID A.
142 Sterling St.
Worcester, Mass. 01610
Scott-listed revenues; Canada revenues;
Narcotics, Cigars, Cigarettes, Beer;
Some States
- 180 MUSTAIN, EARL L.
P. O. Box 228
Yuma, Colorado 80759
U.S., U.S. Possessions, & B.N.A. in-
cluding revenues and cinderella;
State revenues as a sideline only
- 219 NIELSEN, C. M.
P. O. Box 21005, Cottonwood Br.
Salt Lake City, Utah 84121
All state revenues
U.S. and worldwide revenues
- 151 O'BRIEN, JOHN F.
6213 Conness Way
Sacramento, Calif. 95842
Colorado State revenues
- 196 OVERMAN, OLIVER C.
1345 Cherry St.
Denver, Colo. 80220
Literature
- 100 PAYNE, MRS. ETHEL M.
242 North Western Ave.
Los Angeles, Calif. 90004
State revenues for hunting & fishing
U.S.; British empire
- 166 PENHOLLOW, DR. JACK E.
7 West Third St.
Lakewood, N. Y. 14750
State hunting & fishing stamps
Migratory bird stamps
- 163 PETERMAN, RAYMOND
909 West South
Salina, Kansas 67401
State revenues
U.S.; U.N.; AMG
- 144 PHILLIPS, ROBERT R.
506 - 6th Ave.
Spring Lake Heights, N.J. 07762
State fish and game; U.S. documentary,
ducks; U. S. postage
- 45 POWELL, MRS. ROBERT
Traer, Iowa 50675
United States (particularly those not
regular issue or commem.)
- 218 PRIOR, STANLEY J. JR.
717 - 11th Ave.
Coralville, Iowa 52240
All State and local revenues
Insects & beehives on worldwide revenues
- 48 PRUESS, KENNETH P.
1441 Urbana Lane
Lincoln, Nebr. 68505
Metered revenues; Beer; Rare revenues;
Specimens; U.S. Possessions
- 142 PUSTEL, GABRIEL
34 Laurelton Ave.
Jackson, N. J. 08527
Ohio revenues
- 110 REED, CHARLES A.
4059 Garrett Drive
Columbus, Ohio 43214

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

Florida covers, cancels, revenues
World postal history

92 RICHARDS, ROBERT G.
31 King St.
Pottstown, PA 19464

All state revenues
Austria & Germany stamps & postal
stationery

185 RICKERICH, WILLIAM C.
5 Rutland Road
Massapequa, N. Y. 11758

State revenues
Worldwide revenues and locals
Match & Medicine, Cinderella

214 SANTOS, JAMES M. (MIKE)
9005 Montoya St. #3
Sacramento, CA 95826

California State revenues
U.S. revenues (esp. non-Scott)
All U.S. issues

134 SCHELLENBERG, CAPTAIN W. A.
15 Seafirth Place
Tiburon, Calif. 94920

Western States revenues

209 SCHIMMEL, JERRY F.
40 Prentiss St.
San Francisco, CA 94110

Ohio, Kentucky, Michigan sales tax
stamps & cards; Cataloging of sales tax
tokens, cards, stamps, scrip, etc.

138 SCHROEDER, WERNER R.
151 Forest Place
Fredonia, N. Y. 14063

Fish & Game stamps only

20 SCULLY, FRANCIS J.
16 Conway Blvd.
Hot Springs, Ark. 71901

Local & State revenues, especially
Arkansas

127 SCHUR, STANLEY E.
8243 - 17th Ave. N.E.
Seattle, Wash. 98115

U.S. and all State revenues
U.S. and Possessions
U.N. postage

H-4 SEVILLE, JAMES W.
P. O. Box 866
Statesville, N.C. 28677

U.S. paper currency

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

U.S. Possessions revenues; Free of tax
labels; Literature on world revenues;
U.S. Possessions stamps & stationery

202 SIEFEN, JOHN F.
14344 Archdale St.
Detroit, Mich. 48227

U.S., State, and Canada revenues

114 SMOTHERMAN, TRAVIS E.
1220 North Spring St.
Murfreesboro, Tenn. 37130

All revenues, especially Tennessee
U.S. & western Europe stamps & seals;
Precancels, coins, paper money, books

210 SNYDER, JAMES H.
610 W. Clybourn Ct.
Peoria, Ill. 61614

U.S. and State revenues
Taxpays

147 SODERLING, ARTHUR J.
19 North Clark St.
Chicago, Ill. 60602

Fishing, hunting, and duck stamps
Wine & battleship revenues

- 52 SPRINGER, SHERWOOD
3761 West 117th St.
Hawthorne, Calif. 90250
- 230 STANFORD, EIDSEL C.
497 Sherburne Road
Portsmouth, N. H. 03801
- 146 STARR, EARL W.
E. 14013 Wellesley
Spokane, Wash. 99215
- 90 STAUFFER, NEVIN A.
6 South Fifth St.
Columbia, PA 17512
- 226 STEINHARDT, HANS R.
35 Parkhurst Drive
Spencerport, N. Y. 14559
- 126 STERNAD, FRANK
P. O. Box 813
Healdsburg, Calif. 95448
- 216 STODDARD, WALTER
1222 William St.
Keokuk, Iowa 52632
- 160 STRITZINGER, E. C.
819 Key Route Blvd.
Albany, Calif. 94706
- 5 STROCK, DAVID C.
4109 - 25th Ave. SW
Seattle, Wash. 98106
- 186 STUNTZNER, EDWIN L.
1003 Exchange St.
Emporia, Kansas 66801
- 187 TALBOT, CHAS. H. W.
624 Central Bldg.
Seattle, Wash. 98104
- 145 THIEFELS, FRANCIS J.
307 Netherfield St. N.W.
Comstock Park, Mich. 49321
- 118 THILL, DR. ALBERT E.
5642 Grandview
Yorba Linda, Calif. 92686
- 153 THURSTON, BETTY
3473 W. Shields, Space 5
Fresno, Calif. 93705
- 227 THURSTON, ROBERT C.
3205 Sharon Way
Yakima, Wash. 98902

- Match & Medicine; Local posts; Taxpays;
Proofs; Telegraphs; College; License &
Royalty; Counterfeits
- U.S., State & foreign revenues
Locals; Phantoms
General postage
- All revenues
- U.S. federal & State revenues; docu-
mentary, proprietary, taxpaid, license.
Antique bottles, Pharmacy Americana
- State revenues
Tuberculosis seals of world
- State revenues
- General revenues
- U.S. & German perfins
Germany
Christmas seals
- State and U. S. revenues
- All U.S., State & Foreign revenues
- State hunting & fishing revenues
Korea, Olympics
- All revenues
U.S.; U.N.
Silver dollars

- 183 TUPPER, EDWARD B. U.S., Canada, and State revenues
6241 - 34th Ave. N.E. Taxpays
Seattle, Wash. 98115 Match & Medicine
- 21 TURNER, GEORGE T. Philatelic Literature
408 A St. S.E.
Washington, D.C. 20003
- 24 TURNER, MORT D. U.S., State, Territories & Possessions
3920 Rickover Road revenues; Foreign revenues, esp. Mexico;
Silver Spring, Maryland 20902 Mexico, Haiti, Far East; U.S. cancels
- 66 VANDERFORD, E. L. State & local hunting & fishing stamps
532 San Miguel Way Federal duck stamps
Sacramento, Calif. 95819
- 212 VARGO, EDWARD F. Ohio state tax receipts & vendors
14122 St. James Ave. receipts, etc.
Cleveland, Ohio 44135
- 95 WARD, RAYMOND W. All revenues except decals
4048 Third Ave.
San Diego, Calif. 92103
- 225 WATKINS, NORMAN B. Tennessee revenues
Rt. 2 Philatelic literature
Friendsville, Tenn. 37737 Covers
- 171 WESSEL, MRS. DOROTHY W. Hunting & fishing stamps
P. O. Box 651 State revenues
Elgin, Illinois 60120 Mexico revenues
- 150 WILLETS, GILSON V. U.S. & foreign revenues - all types,
Flying Horse Stamp Co. especially telegraph, telephone, etc.
Villa Grande, Calif. 95486
- 223 WITT, RICHARD C. Anything that looks like a stamp and
204 Dombey Dr. not listed in Scott catalog
Pittsburgh, PA 15237
- 156 ZAMBELLA, JOHN M. State revenues
129 South Main St. U.S., Flag cancels
Sharon, Mass. 02067 Fancy cancels
- 69 ZIMMERLI, R. H. State and U.S. revenues
38 E. Brutus St. U.S., U.N., British America
Weedsport, N.Y. 13166 British Pacific
- 161 ZINDA, HENRY R. All state revenues except decals
8709A W. Lisbon Ave. All federal taxpays, tobacco & liquor
Milwaukee, Wisc. 53222 Poland, Austria, Germany

NEW HAMPSHIRE has three new cigarette tax decals. These are 1 $\frac{1}{2}$ ¢ green on yellow of the numeral type, a 7 $\frac{1}{2}$ ¢ black on white heat decal with red safety of the same design as the 7¢ black on green, and a 5 $\frac{1}{2}$ ¢ green on white, state seal design. The latter is either a reissue or, more likely, simply some left over stock from a few years back.

LIBRARY ADDITIONS - Response to the library has been gratifying in terms of both users and donors. Our thanks to Mrs. Rita Marie Anderson, Jerry Bates, O. R. Bloom, Charles Hermann, and Frank Sternad for the following additions:

- Anon. 1941. Maryland liquor stamps. WPG, July 26, p. 616
Anon. 1960. A note on New York state stock transfer stamps. Amer. Rev., Jan., p. 3
Anon. 1960. Massachusetts stock transfer. Amer. Rev., June, pp. 89-90
Anon. 19 . California legislature unable to agree on cigarette tax stamps. Amer. Rev., June, p. 86
Anon. 1970. Missouri trout stamps (full color illustrations)
Cameron. 1933. Pennsylvania beer provisionals. WPG, May 20, p. 283
Carver. 1960. Washington state apple advertising commission tax stamps. WPG, Nov. 26, p. 332
Carver. 1961. Washington fruit tax. Amer. Rev., April, pp. 55-6.
Hermann. 1957. State tax notes. WPG, Oct. 5, p. 191
Hermann. 1962. State notes. Amer. Rev., May, pp. 76-7
Hermann. 1963. Early revenue commemorative (Washington). Amer. Rev., Jan., p. 5
Hermann. 1964. State revenue news. Amer. Rev., June, p. 49
Horney. 1946. Maps of the world in miniature (state revenues). WPG, Jan. 26, pp. 554-5
Hubbard. 1961. Kansas sunflower shown on other stamps. WPG, July 1, p. 448
Hubbard. 1962. Revenue briefs. Stamps, Sept. 8, p. 341
Hubbard. 1962. Revenue briefs. Stamps, Oct. 20, p. 108
Forbin. 1915. Catalog de timbres fiscaux (photocopies of pages on state revenues). Yvert & Tellier, Amiens, France, pp. 395-400
Janousek. 1957. Colorado River Special use stamps. Amer. Rev., Sept., p. 4
Janousek. 1958. State hunting and fishing stamps. Amer. Rev., Feb., pp. 28-9
Janousek. 1959. State game hunting and fishing revenue stamps. Amer. Rev., June, pp. 87-8
Janousek. 1959. State game hunting and fishing revenue stamps. Amer. Rev., Sept., pp. 99-102, 108
Janousek. 1960. State game hunting and fishing stamps. Amer. Rev., April, pp. 59-60
Janousek. 1960. State game hunting and fishing stamps. Amer. Rev., June, pp. 91-2
Janousek. 1960. A source directory for fish and game stamps. Amer. Rev., May, pp. 71-2
Janousek. 1961. State game hunting and fishing stamps. Amer. Rev., April, p. 64
Janousek. 1959. State game hunting and fishing stamps. Amer. Rev., May, pp. 69-70
Kenyon. 1903. Catalogue and price list of United States state revenue stamps.
McOmie. 1933. The California stamp tax of 1857. WPG, May 27, p. 307
Norris. 1960. Revenue stamp collector's who's who - Frank Lindsay Applegate. Amer. Rev., April, p. 56
Norris. 1960. Revenue Stamp collector's who's who - Joseph J. Sanousek. Amer. Rev., May, p. 67
Norris. 1960. Revenue stamp collector's who's who - George D. Dabot. Amer. Rev., June, pp. 86-7
Sebring. 1934. Stamps of the state of Ohio - a check list. WPG, Mar. 31, pp 55,62
Sternad. 1967. California documentary stamps. Cardinal Spellman Phil. Mus. Newsl., March, p. 4
Thill. 1963. Parking stamps (Pennsylvania). Amer. Rev., Jan., p. 5
Vanderhoof. 1942. The crucible of inquiry (Georgia feed). WPG, Jan. 31, p. 564

Our thanks also to Mrs. Anderson for extensive additions to the bibliography which will not be given at this time since the library does not have copies. These include what would seem to be a nearly complete listing of Hermann's "State Tax Notes" which we hope to acquire soon for the library.



PENNSYLVANIA LOCAL REAL ESTATE -

Dr. Thill shows us the illustrated document which may help clarify tax rates. This is part of a deed to property sold for \$17,500 in 1960 when the federal tax was still in effect. It shows the correct payment of the following taxes:

U.S. Federal at 55¢ per \$500	- 19.25
Pennsylvania State tax at 1%	- 175.00
Borough of Baldwin at 1/2%	- 87.50
Baldwin Township School District at 1/2%	- 87.50

While the local tax is commonly referred to as a 1% tax, this is only the legal maximum for all combined local taxes. Charles Hermann sent some of Frank Apple-gates notes which showed a few units levying less than the legal maximum. When both a Borough and School District levy the tax, it is common practice for them to split the tax, each levying 1/2%, though there is nothing to prevent them from splitting the tax in some other manner, which a few do, so long as the combined tax is not more than 1%.

Just a reminder that we still have copies of the book on these local stamps available for \$1. We will soon have enough additions for another 1 page addenda.

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.

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

CALIFORNIA COUNTIES SPECIALS

Mint at face - plus 10% on s. edged plus 20% on perf 4 sides

Value	County
55¢	Kings
1.10	Tulare
2.20	Imperial
3.30	Butte
4.40	Butte, El Dorado
5.50	Tulare, Ventura
\$11	Sacramento

Higher values available. Will also swap for equal face of document stamps I need. El Hubbard, Box 2711, Santa Clara, CA 95051

Mint 55¢ Cal. County stamp free to new approval applicants - all U.S. stamps. Hubbard, Box 2711, Santa Clara, CA 95051

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 REVIEWS 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

NEW YORK STOCK TRANSFERS specialized material wanted - rarities, errors, double transfers, cancels, perfins, documents. Cash or trade. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

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

IT KNOCKS BUT ONCE -

OPPORTUNITY OF A LIFETIME!!

I must curtail my activities, so this offer is made initially to SRS members only, in the hope that they will use the State material as the "key" reference collection for the SRS and the catalog. Other helpful data and addresses shall be included. Beer and document stamps excluded.

ANY STATE'S COLLECTION*	\$1,000
ANY STATE'S STOCK*	\$1,000
STORE IN SAN FERNANDO	\$50,000
STORE IN WESTGATE	\$25,000

Let me know what interests you and we will work out mutually agreeable details.

(* omitting California and Missouri)

Elbert S. A. Hubbard, Founder ARA & SRS, Box 2711, Santa Clara, CA 95051

Fine Unused NEBRASKA BEERS missing in most collections: B55 (1 bbl) - 1.50, B65 (½ bbl) - 1.50, last issue (un-listed) 9¢ - .10, same in sheet of 20 with 2 stamps roul 3 at top selvage - 2.00, 18¢ last issue - .30; Used Wines: W84 - .10, W85 - .08. 5 good used TEXAS Case Wines - 1.00. K. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

ARKANSAS REALTY TRANSFER - This tax is effective July 1 at \$1.50 per \$500. Are stamps used?

ARKANSAS CIGARETTE tax was 12½¢ per pack till June 30 but went to 12 3/4¢ after July 1. Tobacco Products and Cigars are taxed at 15% of wholesale selling price and reports must be filed. Are stamps used?

HAVE YOU TRIED ADVERTISING?