

THE  
**STATE REVENUE NEWSLETTER**

Editorial Office  
THE STATE REVENUE SOCIETY  
4109 25TH AVENUE SOUTH-WEST  
SEATTLE 5, WASHINGTON

Whole Number 9

April, 1960

LATE ISSUES

ARKANSAS

Amusement Machine, Music Machine, and Vending Machine for year ended June 30, 1959. All on plain pink card - they are decalcomanias. First color is background, second color the lettering on the background, third color is the printing in the center and the serial number.

- \$5.00 Amusement Machine - dark maroon, white, and black
- \$5.00 Music Machine - red, green, and black (like Amusement Machine)
- \$1.00 1¢ Vender - black, yellow, and black
- \$2.50 5¢ Vender - black, white, and black



NEW HAMPSHIRE

Hunting and Fishing stamps for 1960. Paper stamps, on safety paper, perforated 12½.

- \$1.00 black on salmon safety paper - Deer - Resident hunting
- \$1.00 black on olive safety paper - Fish - Resident Fishing
- \$1.00 black on orange safety paper - Fish and Bird - Resident Combination Snipe and Fish



No 13297

\$1 State of Arizona \$1  
SPECIAL USE STAMP

Valid Jan. 1, 1940 - June 30, 1940  
This stamp must be posted on back of any valid State of Nevada fishing license using same to allow any fishing device on the waters of Lake Mead, Lake Mohave or on the Colorado River above the farms the boundary between Arizona and Nevada.  
Owner must validate by signing name across face of stamp.



AIRZONA - Fishing License, on Nevada license, rouletted 6 3/4  
\$1 black and red on yellow

FLORIDA - Documentary, in usual design but new signature, "Ray E. Green," perforated 12  
30¢ orange

ARKANSAS - Egg Inspection  
1 doz. eggs blue on white tape, with roulette across just below middle of tape

HAHIRA, Georgia - Beer Tax  
Decal on white card  
5¢ blue



No 7

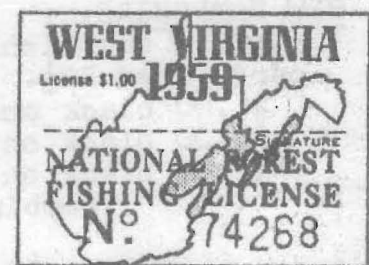
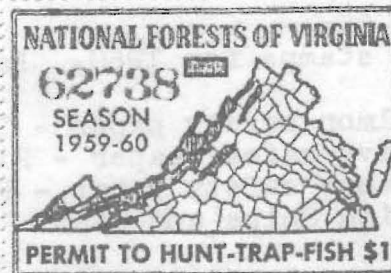


INDIANA - Trout Stamp, perforated 12 horizontally  
\$2 yellow brown, red serial no.

LUVERNE, Alabama - Cigarette, in "Municipal" design as used before, on yellow card, black roulette 8  
1¢ blue (much darker than before)

JEFFERSON CITY, Missouri - Cigarette - Decal on cream card  
3¢ light red

MICHIGAN - Trout Stamp, perforated 12  
\$2 olive green



NEBRASKA - Upland Game Bird  
perforated 12  
\$1 black

VIRGINIA - National Forests, perf. 12  
\$1 black on green, red number

PUEBLO, Colorado - Cigarette and Tobacco, pressure sensitive die cut stamps on waxed paper  
1¢ black 8¢ yellow  
6¢ blue 12¢ red

WEST VIRGINIA, perforated 12 1/2 horiz.  
\$1 black on pink, fishing  
\$1 black on green, hunting

WYOMING - Cigarette, decal on cream safety card, black rouletted 6  
4¢ light green

LATE ISSUES stamps were received from Messrs. Applegate, Hubbard, and Seville.

We have a little trouble still with reproducing these on the mimeograph, and perhaps a little description of three of those shown is in order. The Indiana Trout stamp pictures the "Stone Fly." The Jefferson City is the familiar design with dome of the capitol with the denomination changed from 2¢ to 3¢. The Wyoming has the arms of the state in the center, "State of" at the top with "Wyoming" in a curved ribbon below it, while at the bottom the figure of value in each corner with the words "Cigarette Tax" in two lines between them.

\* \* \*

OHIO SALES TAX - Mr. O. R. Bloom sends us information in the form of news items from the Akron Beacon Journal regarding a change in the size of the three lower values of the sales tax stamps; i.e., the one, two, and three cents values. The sizes of the other nine denominations will remain as they are.

The new stamps will be half the size of the old ones, and Stanley J. Bowers, State Tax Commissioner, said the change would save the state between \$75,000 and \$100,000 a year by making the change, in the distribution and printing costs on more than 1 1/4 billion stamps a year.

The size of the new stamps is to be three inches long by three fourths of an inch wide, including the stub retained by the vender and the consumers receipt. The present size is three inches by one and one half inches for the entire stamp.

The latest of these clippings is dated February 17th, and the Commissioner said it would take a little while to exhaust the stocks of the old style stamps and that he expected the new ones to be in circulation before the end of the month. Mr. Bloom reports, however, that up to April 20th, none had become available locally.

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Seldom Seen Americana Bargain

U. S. A. STATE REVENUES

All different mint lot of U. S. State, etc., Revenues. Over \$20 face value. A rare buy at only \$10. - Excellent Swappers lot. Buy up to three without duplication.

HUBBARD'S CUPBOARD  
8714 Etiwanda - Northridge, California



OHIO LIQUOR STAMPS - Also from Mr. Bloom comes news that the State Liquor Director, Richard C. Crouch, had notified all distillers doing business with the State that after January 25, 1960, it would not be necessary for them to affix the stamps on bottles they ship into Ohio.

By the elimination of these liquor stamps he hopes to get a reduction in the price the State pays for liquor, and also to speed deliveries of liquor to the State liquor stores, as they cause several weeks delay in shipping.

CALIFORNIA CIGARETTE STAMPS - Mr. E. L. Vanderford advises that:

I - Stamps are sold by banks only and to licensed distributors only.

II - Denominations:

a -  $1\frac{1}{2}$  Cent - sold in sheets of 100 stamps each  
(single sheets are sold)

Note: No rolls or pads are sold

b - 3 Cent (large size) - Printed in sheets of 100 stamps. (single sheets are not sold)

Note: Minimum sale is "pad" or 10 sheets (1000 stamps)

c - 3 Cent (small size) - Sold in rolls of 30,000 stamps each (\$900.00)

VIRGINIA CIGARETTE AND TOBACCO TAXES - Approved by the Governor was legislation taxing these products, and which we believe will become effective August 1st. This leaves only three states left which do not tax cigarettes - Oregon, Colorado, and North Carolina.

Cigarettes - 3¢ per pack

Small Cigars (weighing not over three pounds per thousand)

1¢ per ten cigars

Cigars - Taxed on selling price as follows:

3 $1\frac{1}{3}$ ¢ or less	\$1.00 per thousand
over 3 $1\frac{1}{3}$ ¢ but not over 5¢	\$2.00 per thousand
over 5¢ but not over 8¢	\$3.00 per thousand
over 8¢ but not over 10¢	\$5.00 per thousand
over 10¢ but not over 20¢	\$10.00 per thousand
over 20¢ each	\$13.50 per thousand

Smoking Tobacco - 5¢ on each 2 ounces or fraction

Chewing Tobacco and Snuff - 1¢ per two ounces or fraction

Our information does not show how these taxes will be collected, whether by stamps or otherwise. Nor does it tell what effect the passage of a state tax will have on local taxes such as those of Norfolk and Roanoke. In some states cities and counties cannot tax such items when the state does. Can anyone enlighten us on these matters?

EXOTIC U. S. REVENUE LOT

Contains some seldom seen Scott listed U. S. Revenues, plus a few of the commoner varieties. Will catalog more than \$25. LESS THAN WHOLESALE! \$10 takes the lot.

HUBBARD'S CUPBOARD

8714 Etiwanda - Northridge, California

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ALASKA LIQUOR TAXES cannot be levied by municipalities except as to property taxes and general sales taxes. Thus we take it that there will be no city taxes from that state on liquor.

OREGON INSURANCE ON DOCUMENT. "El" Hubbard reports more of these on the original document, as follows:

1871 Issue - Phoenix Insurance Company - D1 (10¢), D2 (20¢), and two D5 (\$1).

Liverpool & London & Globe - D2 (20¢) and two D3 (50¢).

Union - D5 (\$1) with 50¢ U. S. Entry of Goods

1876 Issue - Fireman's Fund - D8 (20¢).

1880 Issue - Union - D18 (10¢).

Liverpool & London & Globe - D21 (50¢).

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Speaking of "El" Hubbard, we trust he is back on the job after having been hospitalized for a short time.

We have received from him what we believe is the final part of his catalog, in loose leaf form, and which is a "must" to any collector of state revenues. He has also published from time to time, additions to it to bring it up to date.

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VIRGINIA - Elsewhere in this issue is a note on new cigarette and tobacco taxes. Since writing that portion, we find a correction in another bulletin from which we obtained it, which says that in it's final form as passed, the tax on smoking, chewing tobacco, and snuff was deleted. The effective date is August 1, 1960, and will expire June 30, 1962.

There is also an increase in taxes imposed on all alcoholic beverages sold either by or through the State Alcoholic Beverage Control Board, and on all other wine sold to licensed retailers, in the amount of 10%.

## "El" HUBBARD REPORTS

A visit from Mr. Vanderpool of Sacramento in February to Northridge brought out the following information on Mr. Vanderpool's specialty of State Hunting License Stamps:

ALASKA stopped her hunting stamps with the 1958 issue.

FLORIDA game stamps were issued in 1951-52 and 1952-53 at \$5 each. They are rare.

NEW HAMPSHIRE started issuing hunting license stamps in three \$1 stamps for the 1959-1960 season.

PENNSYLVANIA Fishing stamp remainders are available from the state at \$1 each.

SOUTH DAKOTA'S 1959-1960 hunting stamps will be sold at a discount after an audit.

MONTANA CITIES - Most incorporated cities (about 103 we believe) issued punchboard stamps in paper or decal form in 1951-1952, until the use of punchboards was declared illegal in the State. Some apparently issued just one odd value, while others are known to have used all of the following values: 2¢, 10¢, 20¢, 40¢, \$1, \$1.50, \$2, and \$5. Very few stamps survived for collectors, but decals are known to exist from Butte, Laurel, and Billings, and one paper stamp from each of four small towns exist.

(408) \* \* \* \* \*

FLORIDA CITRUS ADVERTISING STAMPS came into existence in 1935, when a law was enacted by the Florida Legislature imposing an excise tax on the handling of all citrus fruits grown in the State of Florida. This tax became due and is payable when the fruit enters a primary channel of trade.

A "primary channel of trade" is defined as a packing house, for the handling of fruit in fresh form, or a canning, concentrating or processing plant where fruit is canned, concentrated or processed.

The early laws required that payment of this tax be evidenced by affixing "Advertising Stamps" to certificates of inspection covering fruit shipped in fresh form, and to "returns of fruit handled" by canners, concentrators, and/or processors.

From 1935 to 1943 these stamps were printed for each variety of fruit - stamps for use on oranges were in denominations of .01, .05, .10, .50, 1.00 and 4.00; for grapefruit in denominations of .03, .15, .30, 1.50, 3.00 and 12.00; for tangerines .05, .25, .50, 2.50, 5.00 and 20.00. In 1941 limes were included in the citrus laws and stamps used in denominations of .04, .20, 1.00 and 4.00.



In 1943 citrus laws were amended to allow the use of a stamp designated as "Florida Citrus Advertising Stamp" on all varieties of fruit to replace those previously used exclusively for oranges, grapefruit, tangerines and limes. These stamps were printed in denominations of .01, .02, .03, .05, .10, .25, .50, 1.00, 2.00, 4.00, 12.00, 20.00 and 100.00.

In 1945 these laws were again amended and handlers were extended the privilege of furnishing a cash or surety bond to guarantee payment of these taxes on a periodic basis instead of by use of stamps at time of handling.

Handlers were quick to take advantage of this privilege and stamps were used only by casual shippers of very small amounts of fruit. This is the condition as it currently exists.

Since temple oranges and tangelos were brought under the provisions of the citrus advertising laws subsequent to 1945, there were no stamps issued for these varieties. - FLORIDA CITRUS COMMISSION.

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NEW JERSEY - When this state raised the cigarette tax from 3¢ to 5¢ on 20's in 1956, the State Legislature was undecided whether to make it 4¢ or 5¢ - so the cigarette tax department had to have the stamps printed without denominations.

The reds represented the "2¢ additional" for packs on hand, and the greens became the "regular" 5¢ tax. They also issued provisional 2½¢ and 1½¢ to use up their stocks of stamps on hand. - Mr. Cabot.

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NEBRASKA liquor and wine stamps came out in a new series last year as follows:

1959 - Map shaped decals on pale cream safety card with black roulette:

Liquor, green - tenth, half pint, pint, fifth, quart

Light wine, carmine - tenth, half pint, pint, fifth, quart, half gallon

Fertilized wine, blue - tenth, half pint, pint, fifth, quart, half gallon, gallon

The state will no longer sell stamps to stamp collectors. This breaks a practice of many years standing.

"THE STATE REVENUE NEWSLETTER"  
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Although the article has nothing to do with stamps, in the February issue of "Business Review" published by the University of Washington there is a study of Washington State Laws and Interstate Retail Competition by Guy G. Gordon.

This points out the difficulties caused retailers in border cities in Washington adjacent to Oregon and Idaho. Oregon had no cigarette price fixing law, no cigarette excise tax, and no sales tax. Idaho had no sales tax, no cigarette price fixing law, a smaller cigarette excise tax. Certain cigarettes, selling in Portland, Oregon, for \$1.89 per carton, were \$2.61 per carton in Vancouver, Washington, just across the Columbia River, and after taking into consideration the Washington State Sales Tax in addition, there was an 81¢ difference in price between the two cities.

There are a number of other problems, too, regarding different state regulations on the sale of beer, trading stamp regulations, sales taxes, in particular, etc.

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REPRINT (by means of typewritten process) of "SPRINGFIELD LIST" of UNITED STATES TAX PAIDS, HYDROMETER LABELS, AND LOCK SEALS, originally published in 1912 by BARTLETT and NORTON. 45 pages and index. Price \$2.00 post paid.

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