

# THE STATE REVENUE NEWSLETTER

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

Volume 10, Number 5

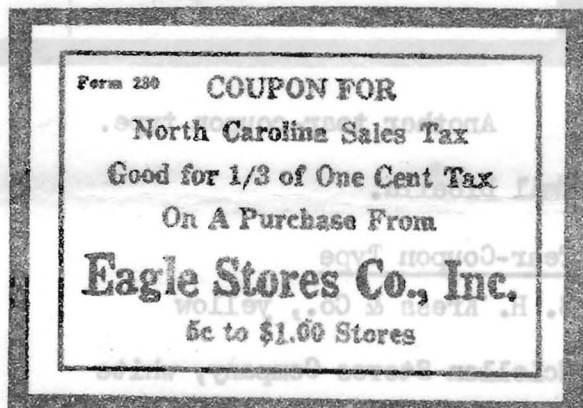
September 1970

Whole Number 90

## NORTH CAROLINA'S SALES TAX COUPONS

Jerry F. Schimmel

A series little-known to most revenue stamp and tax token collectors are the tax coupons of North Carolina. Issued sometime in the mid-thirties, their exact date of emission and expiration are as yet unknown to this author. Some of these appear to be a fractional-cent scrip (paper money) while others operate on a modified coupon clipping principle like a punch card. Their use was to facilitate the collection of sales taxes due in fractions of a cent. They were mostly issued by the large chain five and ten cent stores, although a few small businesses are known to have issued some. The tax rate was 3% and the coupons were good only in stores of issue.



A typical scrip coupon.

this coupon had portions rouletted for to be torn away as the tax was paid. In principle it is very similar to the punch cards which were used in Ohio. There were usually three sections in each corner for 10 cent purchases and one for 5 cents. Thus when the consumer made a dime purchase, the clerk tore off one of the corners and the tax was paid.

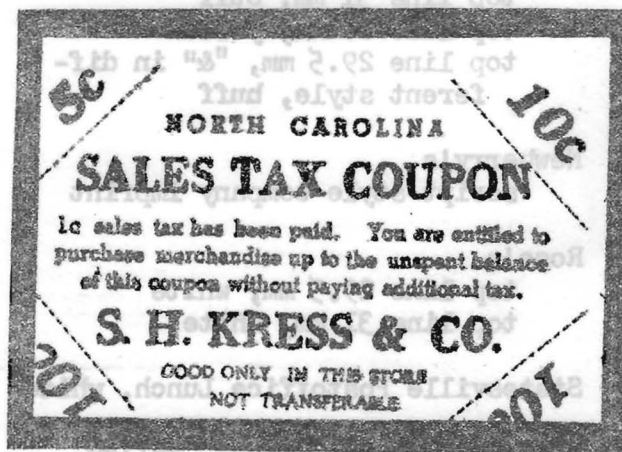
The paper on which both types were printed was usually of fools-cap quality, colors fading easily, and the paper becoming brittle with age. Among the pieces I have examined, there were none with visible watermarks, nor any with safety designs. The ink color for all was

### Scrip Type

The most common type of design reads: "Coupon For North Carolina Sales Tax Good for 1/3 of One Cent Tax On A Purchase From ..." with the name of the firm and perhaps some commercial message. These were given in change for that portion of the tax due which amounted to less than a cent.

### Tear-Coupons

The other method used is what I describe as the "tear coupon" variety. Part of the message of these reads "1c sales tax has been paid." Purchased for a penny, separation, usually the corners, ready

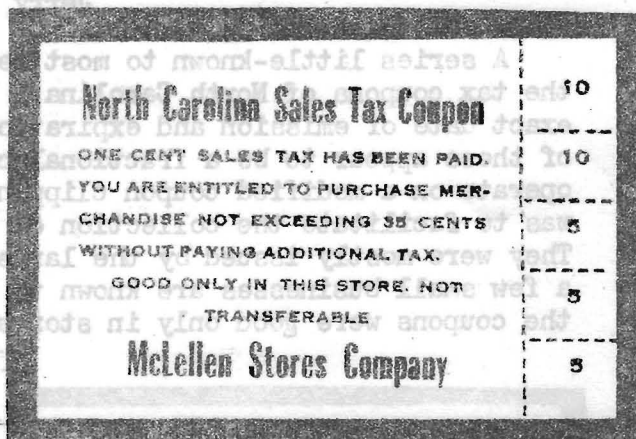


The typical tear-coupon type.

invariably black, and pieces were printed on one side only. They came in gummed pads like your note paper on the telephone stand. Designs and layout were strictly utilitarian, not making a particularly creative addition to anyone's collection. There are print size varieties to be found. The normal size of the coupons is about 50 x 75 mm (2 x 3 inches), although not all conform to this rule. Such items are not readily found on the market, except occasionally, and then only by specialists in tax tokens or revenue stamps. They sell from a minimum of \$1.00 each up to \$2.00 in unused condition. Tear-coupons with portions missing sell for about 50¢ each. Those most frequently encountered seem to be Eagle Stores, Newberry's, and Woolworth's.

The tear-coupon, being similar to punch cards, inhabits a twilight zone between coins and stamps. The paper scrip type can be readily understood as it was spent like cash, albeit in limited circumstances. However the "tear coupon" type is one which becomes cancelled even though perhaps over a period of time, and therefore is closer to being a philatelic item. However, it too is an item which is spent. In later writings I would like to explore this concept in more depth.

The lists below were based on the collections of our El Hubbard, and Frank McClung, a veteran tax token collector. The items in the first two lists have been verified. The third list is made up of reported, but not recently seen, pieces, mainly by



Another tear-coupon type.

#### Scrip-Type Coupons

Eagle Stores Co., Inc.  
(block print type)

bottom line 34.5 mm long, green  
bottom line 31 mm, green  
same, "Form 280" upper left

W. T. Grant Co., green

S. H. Kress & Co.

top line 31 mm, buff  
top line 26 mm, yellow  
top line 29.5 mm, "&" in different style, buff

Newberry's

script-style company imprint

Rose's

top line 29.5 mm, white  
top line 31 mm, white

Statesville Postoffice Lunch, white

Wallace 5-10-25c Stores, yellow

#### Tear-Coupon Type

S. H. Kress & Co., yellow

McLellen Stores Company, white

Rose's 5-10-25c Stores, pink

Southern 5 & 10c Stores, blue

F. W. Woolworth Co., blue

#### Others Reported (of either or both kinds)

Charles Stores Co. Inc., pink

Eagle Stores Co. Inc., green?  
"script printing"

W. R. Faucette Co., green

Ben Franklin Stores, blue-green

French's Variety Stores  
pink  
white

(Cont. page 87)

### Others Reported (Cont.)

#### F. & W. Grand Stores

on 10¢ white  
on 15¢ white  
on 20¢ white  
on 25¢ white  
on 35¢ green (tear-coupons?)

S. H. Kress & Co., script printing,  
yellow or buff

A similar series, easily confused with the North Carolinas, are the "Sales Tax Memoranda" of West Virginia issued in 1936. Many of the West Virginia pieces do not have the state mentioned anywhere in the message, but one can usually distinguish them by the "not exceeding 50c" part of the message.

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If any readers have collections or singles of North Carolina or West Virginia pieces, I would greatly appreciate their corresponding with me as I am gathering information to put together a catalog on sales tax tokens, scrip, receipts, and punch cards. Please write to: Jerry F. Schimmel, 40 Prentiss Street, San Francisco, CA 94110.

#### MARYLAND VENDING MACHINE LICENSE

Mr. Stanford sends a \$2 license. This is on round heavy metal 3 inches in diameter with 2 screw holes for attaching to the machine. It is stamped in red impressed letters "1958/ STATE OF MARYLAND/4814/VENDING MACHINE/ LICENSE - 2.00". Apparently it was stamped out on top of another type of license as on the back, as a mirror image, is found "MUSIC BOX LICENSE/ STATE OF MARYLAND/(number)". Is anyone interested in this? If so, make Mr. Stanford an offer which will be donated to SRS. His address is 497 Sherburne Rd., Portsmouth, NH 03801

LINCOLN, NEBRASKA decals are again available. The 1969-70 issues of both the small round occupation tax and the larger square Cigarette machine tax are printed in blue with black serial numbers. Also available without charge are a few past issues for anyone specifically asking for them. K. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

MORE NEW ISSUE NEWS NEEDED

McLellen Stores Company, white?

several different sizes apparently exist along with different print sizes. I have seen only one of these.

Newberry's

block print, white

Silver's Stores

white tear-coupons?

GEORGIA WINE - El Hubbard shows us the 3/4 quart stamp for "Foreign" wine.

This denomination is in green on yellow card. The size and type of wine are in black. Your editor believes "foreign" is the term used for any wine produced outside of the state of Georgia while imported is used for wines from countries other than the U.S. Georgia has five different categories of wine which are taxed as follows:

1. 40¢ per gallon on wines produced within Georgia from fruits grown in Georgia which are under 14% alcohol
2. \$1 per gallon on domestic wine over 14%
3. \$1.50 per gallon on wine under 14% from fruits produced outside of the state
4. \$2.50 per gallon on imported wines over 14%
5. \$1 per gallon on domestic wines to which imported wine spirits have been added (increased to \$2.50 after Jan. 1, 1971)





STATE REVENUE NEWSLETTER  
official organ of  
THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

President: O. R. Bloom  
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SECRETARY'S REPORT

REINSTATEMENT:

#63 MORSE, RUSSELL A. JR.  
7314 West 57th Avenue  
Arvada, Colorado 80002

NEW MEMBERS:

#230 STANFORD, EIDSEL C.  
497 Sherburne Road  
Portsmouth, N. H. 03801

U.S. federal, territorial, state  
and other revenues; Canadian  
revenues, revenue literature,  
stamp laws, regulations, etc.  
Proposed by K. Pruess

#231 WILSON, FORD E.  
P. O. Box 5  
Pasco, Washington 99301

State tax, U.S. Tax Paid, Covers.  
Proposed by Charles H. Hermann

#232 BROWN, STEPHEN E.  
Apt. 3, Bldg. 7  
2914 - 177th Street  
Hammond, Indiana 46323

U.S. mint stamps, State revenues,  
U.S. revenues. Proposed by K. Pruess

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PERFINS ON N.Y. STOCK TRANSFER - Is any  
one interested in these? Your editor  
is compiling a listing and would like to  
exchange information and stamps.

(Cont.)  
IOWA LIQUOR SEALS ILLEGAL, DISCONTINUED  
JULY 1 - That is the story given in a  
newspaper clipping sent by Mr. Ketten-  
brink. In fact, the seals have been  
illegal ever since their use began in  
1934. This is because the profit the  
Liquor Commission made on the seals a-  
mounted to an illegal tax that never  
was authorized by the legislature. The  
Commission bought the seals for about  
1 1/2¢ each but charged distillers 3 1/2¢ each  
which gained the Commission about \$28,  
000 each year. Iowa is only hoping that  
distillers won't try to get back all the  
money they have paid for these.

The Legislature this year passed a  
law requiring the Liquor Commission to  
stamp bottles of liquor while they are  
in State warehouses or stores. The pur-  
pose of this law is to allow distillers  
to stop putting the state seals on bot-  
tles. Now does this mean that seals  
will still be used, but affixed by the  
Commission rather than distillers?



Illustrated is the most recently used  
seal which goes in the SRS library with  
the Newspaper clipping. It would seem  
that the Commission was paying an ex-  
ceptionally high price of these. Another  
clipping in the library shows that at  
least one past issue was obtained at  
68¢ per thousand compared to the current  
quoted price of \$15 per 1000. No doubt  
the printer was making a legal profit!

-----  
PENNSYLVANIA LIQUOR SEAL HAS NO TAX  
VALUE - In a letter to Mr. Leshner, the  
Pennsylvania Liquor Control Board  
states that the decal on each bottle  
of liquor (none used on wine) only de-  
notes that it was manufactured for sale  
in Pennsylvania. Since all sales are  
through state stores, no stamps are  
needed. There is currently a 6% sales  
tax and an 18% emergency tax which is  
included in the bottle price of mer-  
chandise purchased at state stores.



Ammunition Tax Decals

194? Design size 16 x 9½ mm. American Bank Note Co. imprint at bottom of each. Value in black on 1/10¢ through 9/10¢. Value in red on 1¢ through 3.8¢.

Type 1 - Buff surfaced decal on white card. From sheets of unknown size, roul 7¼ between every second horizontal row only to form horiz panes of 10. Die cut vertically between decals.

Type 2 - White surfaced decal on white card. From sheets 96 mm wide with five decals per horizontal row. Other detail same as Type 1.

Type 3 - White to very pale pink surfaced decal on rose card. All other detail same as Type 2.

	Type 1	Type 2	Type 3
1/10¢ blue	X	X	X
2/10¢ olive	X	X	
3/10¢ green	X	X	X
4/10¢ pale blue	X	X	X
5/10¢ maroon	X	X	X
6/10¢ yellow orange	X	X	X
7/10¢ gray	X	X	X
8/10¢ red	X	X	X
9/10¢ dark green	X		X
1¢ orange	X	X	X
1.8¢ orange	X		
2¢ brown	X		X
2.1¢ brown	X		
2.3¢ brown	X		
2.4¢ brown	X		
2.6¢ brown	X	X	
2.7¢ brown	X		
2.9¢ brown	X	X	
3¢ violet	X	X	X
3.2¢ violet	X		
3.3¢ violet	X		
3.5¢ violet	X		
3.6¢ violet	X		
3.8¢ violet	X		

Ammunition Tax Decals

1945 or 1946. Similar to preceding issue but crude engraving. Design size 16 x 10 mm. From horizontal rows of five on glossy faced yellow backing card 113 mm wide and unknown height. Roul 6½ between every second horizontal row to form horiz panes of 10 and at top tab. Imperf all other places. American Decalcomania Co. imprint and sheet serial number in top tab. No imprint on decals.

1¢ red on faint pinkish surfaced decal. Black roul.

1¢ red orange on faint red orange surfaced decal. Black roul.

1¢ orange on faint orange surfaced decal. ? roul.

3¢ purple on pinkish cream surfaced decal. Exists as black or plain roul.

3¢ violet on pinkish cream surfaced decal. Black roul.

3¢ dull violet on buff surfaced decal. Black roul.

Due to variations from one printing order to the next, and possibly due to different printers, many shades of both central design and basic decal colors as well as "wet" and "dry" prints exist on the above.

The "c" sign on this issue has a greater angle of slant than on prior decals and will identify singles.



19\_\_\_. Design altered. "Tennessee" etc larger, seal smaller. White surfaced decal on yellow card. Design size 16½ x 10 mm. Roul 8 in black between every second horizontal row of 5.

1¢ deep orange

3¢ purple

PENNSYLVANIA STOCK TRANSFER TAX "APPROVED" - In contrast to my article on Protest cancels on New York stamps in the May Newsletter, Charles Hermann sent an interesting cancel on the first issue Pennsylvania stock transfer stamps. This reads "APPROVED" curved inside the top of a 25 mm diameter circle as in a postmark. Who approved what? The tax, the stamps, the transfer of shares, or something else?

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# GEORGIA LOCAL BEER (Cont.)

8. Candler County:

9. Clarke County:

10. Cobb County:

11. Crawford County:

12. Crisp County:

13. Floyd County:

14. Hancock County:

15. Henry County:

16. Houston County:

17. Jasper County:

18. Jenkins County:

19. Johnson County:

20. Lamar County:

21. McDuffie County:

22. Marion County:

23. Meriwether County:

24. Miller County:

25. Monroe County:

26. Morgan County:

27. Newton County:

28. Polk County:

29. Putnam County:

30. Randolph County:

31. Rockdale County:

32. Seminole County

33. Tattnall County

34. Toombs County:

35. Upson County

B. Cities:

1. Abbeville:

2. Acworth:

3. Ambrose:

4. Athens:

5. Bainbridge:

6. Cairo: 8 ozs. yellow, 12 ozs. red, 16 ozs. green.

3¢ blue, 5¢ red,  
6¢ brown, \$5 blue

5¢ green

Past: 36¢ green and

red on white, 72¢

red on green, 84¢

red and green on

yellow orange, \$2

red and black on

luminescent red,

\$4 ? - all are

paper stamps, the

\$2 has pressure

sensitive gum

2¢ green

5¢ red

50¢ blue and red

on white. The de-

sign is in one

color, the letter-

ing and serial num-

ber in the other.

The colors are

switched with every 100,000 stamps.

5¢ red

5¢ red, 10¢ black; first day was June 1, 1967

Current: 5¢ red

Past: 5¢ blue

5¢ red

4¢ red

5¢ red

5¢ green, 5¢ blue, \$5 red

3¢ red

5¢ ?

5¢ red

3¢ red, 4¢ green

5¢ green, 7½¢ black

5¢ black and green

5¢ blue, 7¢ black, 10¢ green

2¢ green, 3¢ blue, 4¢ red, 8¢ black

5¢ blue

? brown

96¢ red lettering on white, \$1.20 red lettering

on white, both paper stamps

4¢ red

5¢ black, issued in 1965

5¢ blue

3¢ black, 5¢ black on yellow

Past: 5¢, 5½¢, and 6¢ red

3¢, 3½¢, and 8¢ blue

5¢ blue

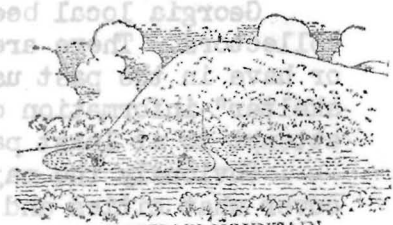
5¢ blue

5¢ blue, 6¢ green

8 ozs. yellow, 12 ozs. red, 16 ozs. green.

84¢ Eighty-four Cents 84¢

COBB COUNTY, GEORGIA  
BEER TAX



KENNESAW MOUNTAIN

Nº 37804

Commissioner



# GEORGIA LOCAL BEER (Cont.)

7. Camilla: Past: 3¢ red  
Current: 6¢ red
8. Cartersville: \$1 blue and yellow - case stamp
9. Cedartown: 2¢ black, 3¢ red, 4¢ blue, 8¢ green
10. Colquitt: 5¢ red
11. Cordele: 5¢ black on yellow
12. Covington: 5¢ blue, 7¢ green, 10¢ black
13. Dalton: 6¢ red, \$1.44 red-orange case stamp
14. Danielsville: 5¢ red
15. Donaldsonville: green on yellow - sold at rate of \$38/1000
16. Douglas: "Alcohol Beverage Tax"



- 5¢ (12 oz.) green
- 10¢ (13-32 oz.) red
- 10¢ (1 pint) red
- 15¢ (1/5 gal.) black
- 50¢ (1 gal.) blue
- "Alcoholic Bev. Tax", square design: 5¢ green
- "Wine Tax": 5¢ (1/2 pint) green
17. Eatonton: 5¢ red



18. Elberton: Current: 5¢ black, 20¢ black on yellow, \$6.20  
blue (for 1/2 barrel)  
Past: 3¢ black on yellow, 5¢ black on yellow,  
5¢ blue
19. Fitzgerald: 4¢ blue
20. Fort Gains: 4¢ red
21. Fort Valley: 3¢ green, 5¢ red, \$5 yellow
22. Gainsville: Beer: 5¢ orange, 7¢ blue,  
\$5 white  
Wine: 5¢ red  
5¢ black
23. Gordon: 5¢ red
24. Greensboro: 5¢ blue
25. Hahira: 4¢ red
26. Helen: Current: 5¢ red, 7¢ blue  
Past: 32¢ green
27. Jackson: Past: 1¢ orange, 3¢ black,  
4¢ brown, 5¢ blue, 10¢ red
28. Jesup: 5¢ black
29. Lavonia: Beer: 5¢ red
30. Loganville: Wine: 2¢ blue  
5¢ red
31. Louisville: Current: 2 1/2¢ red, 2 1/2¢ grey, 5¢ blue  
Past: \$2.25 green
32. Macon: 3 1/3¢ red, 5¢ red
33. Manchester: Past: .017 black, .03 red, .035 green, .07 red,  
.07 blue
34. Marietta: 5¢ red (1969)
35. Monroe: 5¢ red
36. Montezuma: 5¢ red

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.

A LIFETIME OF WORK HAS GONE INTO THESE COLLECTIONS!  
These collections have been assembled over many years from the choice items of George Cabot, Louis Missbach, James Seville, E. R. Vanderhoof, Frank Applegate, etc. All but one of these has passed on, and all of their collections/stocks have been dispersed. YOU CAN REAP THE FRUITS OF THAT ERA BY BUYING YOUR FAVORITE STATE STOCK OR COLLECTION FROM ME AT \$1000 OR LESS.\* SATISFACTION GUARANTEED.  
These are all 'prize' lots not duplicatable on today's market. TERMS: one-half down, balance in agreeable monthly payments. (\*Omitting Cal., Kans., Mo.) Currently offered to SRS members only. El Hubbard, ARA 1, SRS 1, 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 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

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

may be interested in joining the ARA and availing yourselves of the sales circuits and other advantages (such as the monthly Revenuer) please contact either myself or the ARA secretary Bruce Miller, at 521 Alster, Arcadia, Cal. 91006.

..... Gerald M. Abrams, 3840 Lealma Ave., Claremont, Calif. 91711

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.

<u>ANY STATE'S COLLECTION*</u>	\$1,000
<u>ANY STATE'S STOCK*</u>	\$1,000
<u>STORE IN SAN FERNANDO</u>	\$50,000
<u>STORE IN WESTGATE</u>	\$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

#### 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

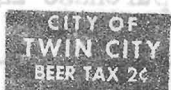
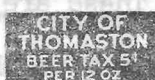
ARA SALES CIRCUITS - Most of you are, but some may not be, aware of the source of material which the ARA sales circuits provides. Those circuits contain US Federal revenues, US taxpays, US State revenues, foreign revenues, and all sorts of seals and cinderella material. We are a young department, in operation about two years, and we have gradually grown into a smoothly working, convenient source of material on approval, supplied by the members of this organization and of ARA. The opportunity also exists for you to sell material which may be your duplicates or may be material in which you are no longer interested. For any of you who



# GEORGIA LOCAL BEER (Cont.)



37. Monticello 5¢ blue
38. Newnan 3¢ black, 5¢ red, 30¢ green
39. Nicholls 5¢ red
40. Peachtree City 3¢ red, 4¢ black, 6¢ green
41. Pelham ? red
42. Perry 5¢ red
43. Rockmart 2¢ red, 3¢ black, 4¢ green, 8¢ blue, \$2.48 black, \$4.96 red
44. Rome 50¢ black on blue case stamp. Design: March of DeSoto
45. Rutledge 5¢ black, 10¢ black
46. Shiloh 5¢ green
47. Soperton 4¢ blue, 6¢ green, 8¢ red, 10¢ black
48. Statham 2½¢ green
49. Smyrna Current: 72¢ ?, 84¢ ?  
Past: 8¢ yellow, 1-12 oz black, 13-24 oz purple red, 25-32 oz yellow.  
Stamps: 36¢ blue and dull green on white, red serial number.  
96¢ green and yellow on white  
60¢, 72¢, and \$3 white
50. Tallapoosa 5¢ red
51. Tennille 5¢ brown
52. Thomaston 4¢ blue, 5¢ red, 6¢ black
53. Thomasville 2¢ white on red
54. Twin City 5¢ red, \$8 black
55. Valdosta 5¢ black
56. Vidalia 2¢ black
57. Walnut Grove 5¢ red
58. Warner Robbins 5¢ green
59. Washington ?
60. Way Beer: 3¢ black on orange, 5¢ white on red
61. Waynesboro Wine: 4¢ green, 8¢ white on green, 15¢ white on black, 30¢ white on blue
62. West Point 3¢ blue, 4¢ red, 5¢ green
63. Whigham 5¢ green



36¢ Thirty-Six Cents 36¢  
City of Smyrna, Georgia

## BEER TAX

No.

36¢ 36¢

(Cont. next page)

## GEORGIA LOCAL BEER (Cont.)

### C. Cities and Counties selling to collectors:

(Note: Collectors should bear in mind that most county and city clerks are not stamp collectors. Therefore, don't make special requests and always include a stamped, self-addressed envelope). All requests should be addressed to City Clerk, or County Clerk, as appropriate (Ed. note)

#### I. Cities:

1. Elberton Current: 5¢ black, 20¢ black on yellow, \$6.20 black  
Past: 3¢ black on yellow, 5¢ black on yellow, 5¢ blue  
Minimum purchase: \$1
2. Fitzgerald 4¢ blue - minimum purchase 100 (\$4.00)
3. Jesup Past: 1¢ orange, 3¢ black, 4¢ brown, 5¢ blue, 10¢ red  
Orders must be for \$1 or more and stamps must be ordered in panes of 10.
4. Macon Past: \$2.25 green
5. Marietta .017 black, .03 red, .035 green, .07 red, .07 blue  
Stamps must be ordered in sheets of 24
6. Nicholls 5¢ red, minimum purchase 24 stamps
7. Thomasville 4¢ blue, 5¢ red, 6¢ black. Stamps must be ordered in sheets of 24.
8. Twin City 2¢ white on red, minimum purchase of 24 stamps
9. Whigham 5¢ green, minimum purchase 20 stamps

#### II. Counties:

1. Brantley County (County Seat is Nahunta) 5¢ grey, 10¢ purple, 15¢ orange  
Stamps must be ordered in sheets of 100
2. Cobb County (County Seat is Marietta) Past: 36¢ green and red on white, 72¢ red on green, 84¢ red and green on yellow orange, \$2 red and black on luminescent red. These are for sale at 15¢ each, no minimum purchase.
3. McDuffie County (County Seat is Thomson) 3¢ red, minimum purchase 10 stamps.
4. Marion County (County Seat is Buena Vista) 5¢ ?, minimum purchase 24 stamps.

PENNSYLVANIA CIGARETTE stamps are available to collectors in any quantity according to a letter shown us by Ronald Leshner. The following were listed as available in February:

Color	Tax Value
1. Green	18¢
2. Orange	9¢
3. Red	45¢

A new decal in black on yellow has recently appeared which probably replaces the green stamp. Orders should be sent to Bureau of Cigarette and Beverage Taxes, Department of Revenue, Commonwealth of Pennsylvania, Harrisburg, PA 17127



### PHOENIX, ARIZONA CITY CIGARETTE

Terry Hines send the following, each of which has a 5¢ tax value:

1. 20 cig. black and blue on white water decal, yellow safety card black roul.
2. 20 cig. black on yellow heat transfer decal, red safety.



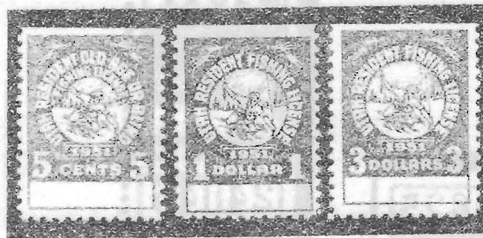
The city will sell the water decals to collectors with a minimum purchase of \$1 for 20 decals.

ATLANTIC CITY, N.J. CIGARETTE are available to collectors with a \$1 minimum purchase for 50 stamps (tax value 2¢ each). Terry Hines will provide smaller quantities at face plus a stamped envelope.

UTAH

1951 Fishing Stamps

First issued in 1951. All stamps have identical design of an angler bringing a fish to net, are on white paper and perf 12½. Design size is 17 x 23 mm. From horizontal booklet panes of 10 (5 x 2) measuring 105 x 52 mm including 9 mm perforated selvage at left, and/or vertical booklet panes of 25 (5 x 5) measuring 105 x 127 mm including 9 mm perforated selvage at left. Printed by the Rocky Mountain Bank Note Co.



Resident Stamps

- 5¢ - Blind or Old Age (over 60). Orange. From panes of 10 only.
- \$1.00 - Junior (under 16). Violet blue. From panes of 10 and 25.
- \$3.00 - Adult. Blue. From panes of 10 and 25.



Non-resident Stamps

- \$5.00 - Pale purple. From panes of 10 only.

Alien Stamps

- \$12.00 - Dark green. From panes of 10 only.

Fifty only of the alien stamp were reported to have been printed with none actually issued. Of the remainders, one pane of 10 was sent to the printers as a sample in 1952 and was reported as lost.



1952 Fishing Stamps

All stamps have identical leaping fish design, are on white paper, perf 11 3/4 and with black serial numbers. Design size is 19 x 24 mm. All were issued in vertical booklet panes of 10 (2 x 5) measuring approx 64 x 153 mm including 16 mm perforated selvage at top. Panes are of unusual format with a fully perforated but blank space in center with vertical rows of 5 stamps at right and left. Printed by The Quality Press of Salt Lake City.



Resident Stamps

5¢ - Blind or Old Age (over 60). Purple.

\$1.00 - Junior (under 16). Vermilion.

- Varieties: (1) Stamps with 5 digit serial numbers from pane position number 9 (serial numbers ending with 6) have a \$ sign and dot only in place of \$1.  
 (2) Stamps with 5 digit serial numbers from pane position 10 (serial numbers ending with 1) are out of alignment and tilted at an angle.

\$3.00 - Adult. Green.



Non-resident Stamps

\$5.00 - Gray.

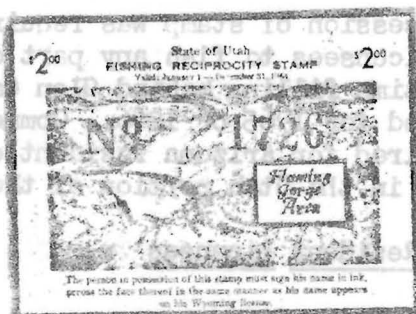
Alien Stamps

\$12.00 - Red Brown. (Fifty were printed)

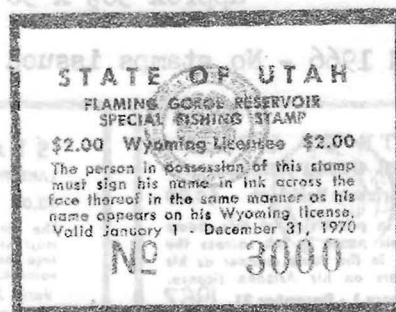
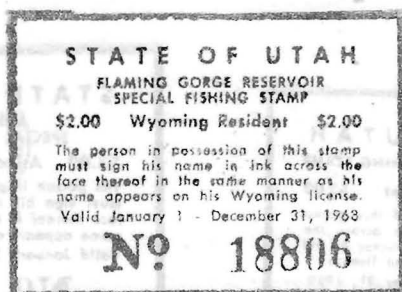
Stamps for general statewide usage were discontinued after 1952 and only stamps for specific waters such as Lake Powell and Flaming Gorge were issued thereafter.

Flaming Gorge Reservoir Fishing Stamps

First issued for 1964. To fish in the Utah portion of the reservoir all adult resident or nonresident Wyoming licensees and all 12 and 13 year old juveniles not residents of Utah were required to purchase these stamps. Although inscribed for Wyoming licensees, the same \$2.00 stamps were used for all categories of fishermen required to have them.



1964. \$2.00. Aerial view of dam and reservoir in brown on tan paper. Inscribed "Flaming Gorge Area". "Fishing Reciprocity Stamp" and printed text in green. Black serial number. Design size  $4\frac{1}{2} \times 2\frac{3}{4}$  mm. From vertical panes of 6 (2 x 3), 120 x 108 mm including 19 mm selvage at left. Roul  $6\frac{1}{2}$  between stamps and at selvage and imperf all other sides.
1965. \$2.00. Stamps of 1964 were used by rubber stamping in black "VALID 1965".
1966. \$2.00. Stamps of 1964 were used by overprinting in red "VALID 1966".
1967. \$2.00. Stamps of 1964 were used by overprinting in red "VALID 1967".



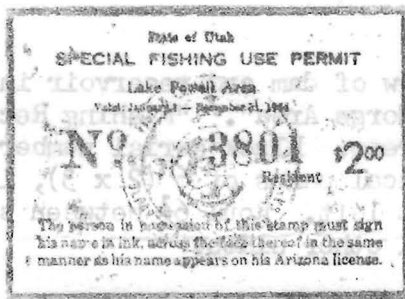
1968. \$2.00. Black printed text on white paper. Utah Dept. of Fish and Game insignia and serial number in green. Inscribed "Flaming Gorge Reservoir Special Fishing Stamp". Overall size  $5\frac{1}{2} \times 3\frac{1}{2}$  mm. Believed to be from vertical panes of 6 (1 x 6) with serial number of each stamp also printed on adjacent selvage at left. Roul  $9\frac{1}{2}$  between stamps and at selvage. Imperf all other sides.

Flaming Gorge Reservoir Fishing Stamps

- 1969 \$2.00. All stamp and pane detail same as 1968 except slightly larger type, red state seal instead of Fish and Game insignia, red serial number and is roul  $6\frac{1}{2}$ .
- 1970 \$2.00. All stamp and pane detail same as 1969 except State seal and serial number are in violet.

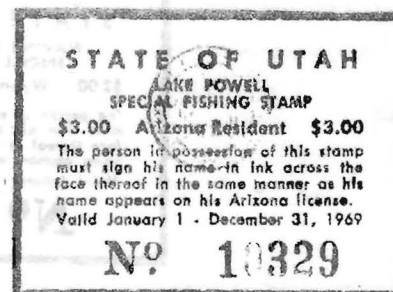
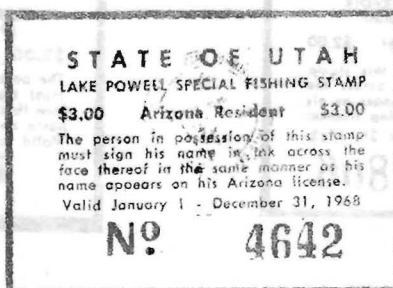
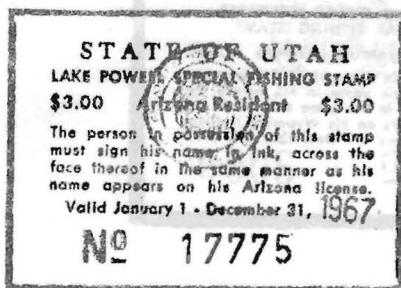
Lake Powell Fishing Stamps

First issued in 1964. Possession of stamp was required for resident or non-resident licensees to fish any part of Lake Powell, which was at that time filling behind Glen Canyon dam. Stamps were not issued for 1965 or 1966. Commencing with 1967 stamps were required for Arizona resident or non-resident licensees fishing in the Utah portion of the lake.

Stamps for Arizona Resident Licenses

- 1964 \$2.00. Black printed text on deep yellow paper. Inscribed "Special Fishing Use Permit - Lake Powell Area". Utah Dept. of Fish and Game insignia and serial number in red. Overall size approx  $50\frac{1}{2}$  x 36 mm. Roul  $6\frac{1}{2}$ .

1965 and 1966 - No stamps issued



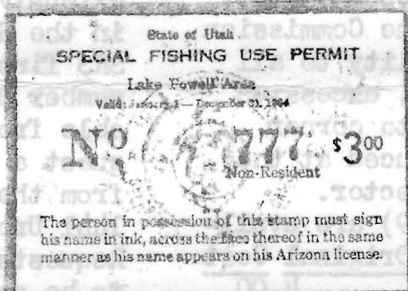
- 1967 \$3.00. Black printed text on white paper. Inscribed "Lake Powell Special Fishing Stamp". Utah state seal and serial number in blue. Rubber stamped 1967 year date in blue or black. Overall size  $50\frac{1}{2}$  x 35 mm. From vertical booklet panes of 8 (2 x 4) measuring 120 x 140 mm including 19 mm selva at left. Roul  $6\frac{1}{2}$  between stamps and at selva. Imperf all other sides.

Variety - (1) No rubber stamped year date. (Known in used condition only)



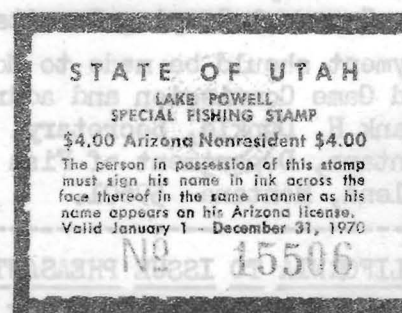
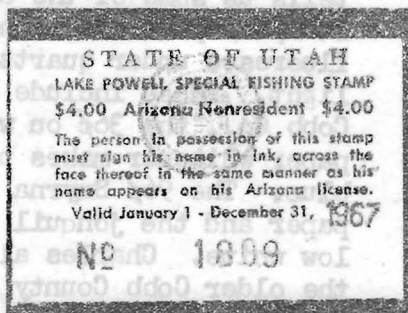
Lake Powell Fishing StampsStamps for Arizona Resident Licenses

- 1968 \$3.00. Same as 1967 except smaller type size and with printed year date. Dept. of Fish and Game insignia instead of state seal and serial number are in red. From vertical panes of 6 (1 x 6). Roul  $9\frac{1}{2}$  between stamps and at left selvage. Imperf all other sides. Serial number of each stamp is also printed on adjacent selvage at left.
- 1969 \$3.00. All stamp and pane detail same as 1968 except the printed text has been rearranged slightly, State seal instead of Dept. of Fish and Game insignia and serial numbers are in violet and roul is  $6\frac{1}{2}$ .
- 1970 \$3.00. Stamp detail same as 1969 except state seal and serial number in red. From vertical panes of 6 with numbers in selvage, same format as 1968 but roul  $6\frac{1}{2}$ . Panes measure 80 x 210 mm including 30 mm selvage at left.

Stamps for Arizona Non-Resident Licenses

- 1964 \$3.00. Inscribed "Non-resident". All other detail same as 1964 stamps for Arizona residents.

1965 and 1966 - No stamps issued.



- 1967 \$4.00. Inscribed "Arizona Nonresident". Known with rubber stamped 1967 year date in blue only. None reported with rubber stamped 1967 omitted. All other detail same as 1967 stamps for Arizona residents.

Lake Powell Fishing StampsStamps for Arizona Non-Resident Licenses

- 1968 \$4.00. Inscribed "Arizona Nonresident". All other detail same as 1968 stamps for Arizona residents.
- 1969 \$4.00. Inscribed "Arizona Nonresident". Utah state seal and serial number in red. All other detail same as 1969 stamps for Arizona residents.
- 1970 \$4.00. Inscribed "Arizona Nonresident". Utah state seal and serial number in green. All other detail same as 1970 stamps for Arizona residents.

MONTANA FISH AND GAME STAMPS AVAILABLE

AT \$1 EACH - By order of the Montana Fish and Game Commission, outdated, unused hunting and fishing license stamps may be sold to the public under the following regulations:

1. The fee for each stamp shall be \$1.00.
2. Orders may only be filled on receipt of a cashier's check or money order in the proper amount.
3. It is the intent of the Commission to make fair availability to all collectors; therefore, excessive orders that may tend to corner the market may be reduced at the discretion of the Director.

The following stamps (1969) are available:

	<u>Original Cost</u>
1. Resident Fish	4.00
2. Resident Bird	2.00
3. Resident Youth Bird	1.00
4. Nonresident 1-day Fish	1.00
5. Nonresident 6-day Fish	5.00
6. Nonresident Season Fish	15.00
7. Nonresident Bird	25.00
8. Archery	3.00
9. Seasonal Camping Permits	10.00

Payment should be made to Montana Fish and Game Commission and addressed to Frank H. Dunkle, Secretary, State of Montana, Department of Fish and Game, Helena, Montana 59601.

CALIFORNIA TO ISSUE PHEASANT STAMP -

Mr. Vanderford sends a copy of the 1970 hunting license which has a space for this stamp. No further details are available yet.

ARA LIBRARY AVAILABLE TO SRS MEMBERS -

The Boards of Directors of both the American Revenue Association and the State Revenue Society have approved an agreement which permits a member of one Society to borrow library material directly from the other Society's library. Also approved was an exchange of publications between the two organizations. We expect to soon have an extensive file of The American Revenuer in the SRS library so you might try SRS first for your library needs. Any member desiring to know what is available from the ARA library should request a copy of the 1970 ARA Yearbook from the SRS library. Our address is 1441 Urbana Lane, Lincoln, NB 68505. Requests for ARA library material are to be sent Mr. Louis S. Alfano, 2148 East 38th St., Brooklyn, N.Y. 11234 and if you are not also an ARA member you should include your SRS membership number.

FLUORESCENT REVENUES - Charles Hermann tells us some of the Georgia beer stamps reported elsewhere in this issue fluoresce under quartz (ultra-violet) light. These include the \$2.00 orange Cobb Co., the 36¢ on white where the paper whitener makes paper fluoresce blue. The 96¢ Smyrna is on similar paper and the jonquil fluoresces yellow white. Charles also notes that the older Cobb County Beer have "COBB COUNTY, GEORGIA" 41 mm while the new are 44 mm. Also "BEER TAX" on the old is 38 mm and on the newer 33 mm. He has 72¢ in both types, 84¢ in new, and 36, 60¢, \$2, and \$4 only in old.