

THE STATE REVENUE NEWSLETTER

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NEBRASKA FEED STAMPS AND TAGS

Kenneth P. Pruess

All Nebraska feed inspection tax stamps and tags are rather simple typeset designs; this perhaps accounts in part for their neglect by collectors. Because most of these stamps are quite similar in design, it seems possible that collectors have varieties which they have not recognized from the unillustrated listing given by Hubbard (State Revenue Catalog, 1960). The purposes of this article are to solicit information on any unlisted varieties so they can be included in the new catalog which I am preparing, and to present details on roulette varieties which I will probably cover with only a footnote in the new catalog. For the few collectors who may be interested, this article will document what little is known about these roulette varieties.

The first tax on commercial livestock feed in Nebraska resulted from a law passed by the 1911 legislature. The tax rate was 10¢ per ton and this rate remained constant throughout the period during which stamps and tags were used (1912-1945). The 1911 law provided for tags to be issued in 25, 50, and 100 lb sizes. However no appropriation was made to enforce that law and it seems doubtful that the tax was collected until 1912. The 1912 annual report of the Food, Drug, and Dairy Commission (the enforcement agency at that time) confirms the sale of tags, showing receipts of \$1686.05.

The law of 1915 provided for the use of either stamps or tags with the Food, Drug, Dairy, and Oil Commission as the enforcing agency. Although tags have been reported from 1915, the first known stamp was issued in 1919 (the 1917 date given by Cabot and Hubbard is erroneous) since it bears the name of Leo Stuhr who did not become Deputy Commissioner until that year. In late 1919, the new Department of Agriculture with Leo Stuhr as Secretary became the enforcing agency. Tags are known with Stuhr's name and appropriate title for both the Food, Drug, Dairy, and Oil Commission and the Department of Agriculture.

In 1933 the name was changed to Department of Agriculture and Inspection. Thus Hubbard's listing of these stamps has them in the wrong sequence of issuance. At this time there is no way to determine with certainty the order of issuance of the several sets printed by the Department of Agriculture and I can do little better than preserve Hubbard's method of classification.

FEED STAMPS

All illustrations are slightly enlarged. All measurements of stamps refer to printed text as overall sizes vary greatly. These measurements are approximate as is rouletting since variations occur.

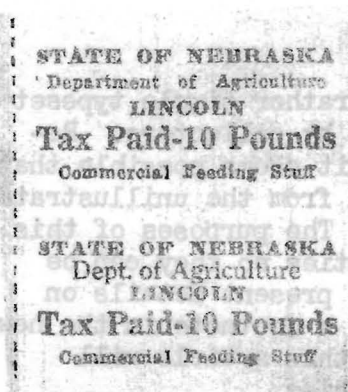
STATE OF NEBRASKA
Food, Drug, Dairy and
Oil Commission
LINCOLN
Tax Paid-10 Pounds
Commercial Feeding Stuff
Leo Stuhr, Deputy Commissioner

1919. Issue of Food, Drug, Dairy and Oil Commission. Leo Stuhr, Deputy Commissioner. Typeset. 34 x 18 mm. Perf 12.

F1 10 lbs black

F1 is printed in sheets of 30 (5 x 6); 12 stamps per sheet are perf all 4 sides. Hubbard has reported a freak with double horizontal perfs, otherwise no varieties are known.

1920-31. Issues of Department of Agriculture. Typeset.



F2

F2A

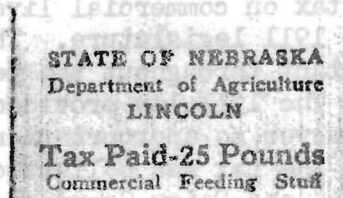
1	roul 11		5
6	roul 9½		
11	roul 11		11½
16	roul 11½		
21	roul 11½		
26	9½	11	11½
31	11	9½	11
36	11		9½
41	roul 9½		
46			F2A

9½ 11 9½ 9½
black black black black

First line same length as second (31 mm), 32 x 16 mm, roul 6½ x 9½ black.

First line longer than second (34 vs 31½ mm), 34 x 15 mm, roul 9½ x 9½ black

- F2 10 lbs black
a. black roul 11 one side
b. roul 11½ top or bottom
c. roul 11 top or bottom
F2A 10 lbs black, "Dept. of Agriculture"



F3

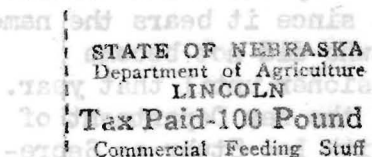
- F3 25 lbs black
a. black roul 6½ one side
b. roul 9½ top or bottom

F2A is position 50 in a sheet of F2 (bottom right corner). This and all subsequent issues believed to be from sheets of 50 (5 x 10).

Roulette combinations other than those listed above occur. Some stamps will show mixed rouletting on a single side; both gaps and overlapping occur at points where rouletting is changed in horizontal rows.

It appears that this and all subsequent issues were prepared by the same printer. With sufficient multiples, it should prove possible to determine correct order of issuance from the sequence of repairs made in the rouletting equipment.

The diagram at the top of the next column will enable the interested student to determine where different combinations occur in a sheet.

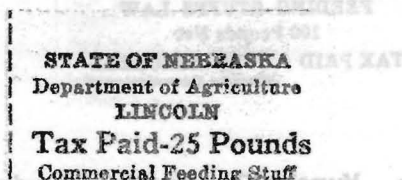


F4A

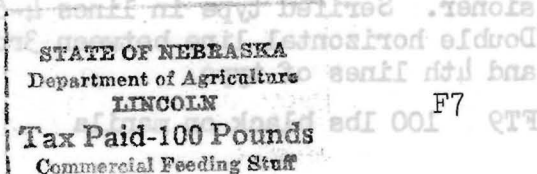
- F4 100 lbs black
a. roul 9½ top or bottom
F4A 100 lbs black, "S" omitted in "Pound"

F4A occurs in the bottom row of a sheet of F4 (exact position unknown). I have not seen a full sheet of either F3 or F4 but it seems likely that other roulette combinations occur in both. Nor would I be surprised at the discovery of a major plate variety in F3. There is some reason to believe that these varieties were intentional, possibly to prevent counterfeiting.

First line 3 mm shorter than second
(28 vs 31 mm), roul $6\frac{1}{2}$ x $6\frac{1}{2}$ black,
32 x 15 mm.



F5

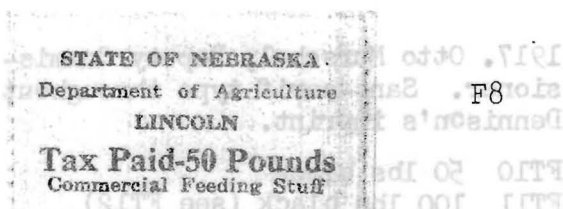


F7

- F5 25 lbs black
a. roul $9\frac{1}{2}$ top or bottom
F6 50 lbs black
F7 100 lbs black
a. roul $9\frac{1}{2}$ top or bottom

Other roulette varieties probably exist. This issue should also be examined for plate varieties. Who has copies?

First line 4 mm shorter than second
(29 vs 33 mm), 33 x 16 mm, roul $11\frac{1}{2}$.

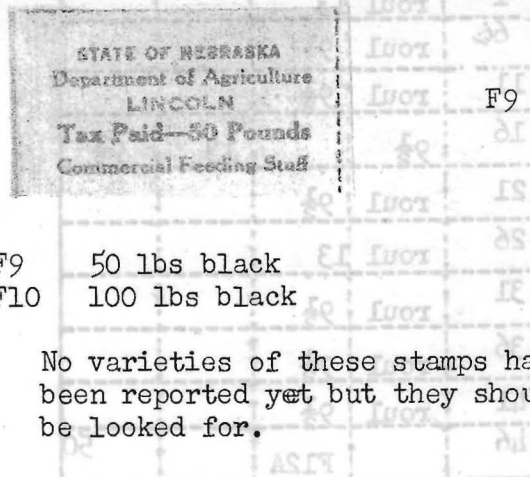


F8

- F8 50 lbs black

It seems likely that this set has been confused with the preceding. It is also distinguished by the different spacing of the lines of type. I have only a single in my collection and can not give further details on varieties, if any, at this time.

First line much shorter than second
(23 vs 30 mm), 30 x 14 mm, roul $9\frac{1}{2}$
x $9\frac{1}{2}$ black.

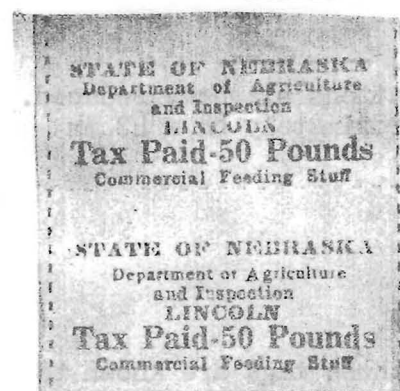


F9

- F9 50 lbs black
F10 100 lbs black

No varieties of these stamps have been reported yet but they should be looked for.

1933-45. Issue of Department of Agriculture and Inspection. Typeset.
34 x 14 mm, roul $9\frac{1}{2}$ x $9\frac{1}{2}$ black.



F12

- F11 25 lbs black
a. roul 13 top or bottom
F11A 25 lbs black, second line 26
instead of 31 mm
F12 50 lbs black
a. roul 13 top or bottom
F12A 50 lbs black, second line 26
instead of 31 mm

F12A

F11A and F12A are position 48 in sheets of F11 and F12. Also position 37 in each sheet has wide spacing ($1\frac{1}{2}$ instead of 1 mm) between first and second lines of type.

Both sheets have identical roulette varieties as shown in the diagram at the top of the next page. Irregular alignment of rouletting shows between positions 30 and 35 and between 35 and 40 where repairs have been made.

1	roul	13		5
6	roul	9½		
11	roul	9½		
16	9½		13	9½
21	roul	9½		
26	roul	13		
31	roul	9½		
36	roul	9½		
41	roul	9½		
46		F12A		50

9½ 9½ 9½ 9½
black black black black

Rouletting of F11 and F12

FEED TAGS

(All illustrations slightly reduced.
All tags approximately 84 x 42 mm
overall)

1912.

FT1 25 lbs
FT2 50 lbs
FT3 100 lbs

None of these tags are known to exist but the record confirms that they were issued. Niels P. Hansen was Deputy Commissioner of Food, Drug, and Dairy Commission in 1912 and would be the most likely name, if any, to appear on these tags.

1913.

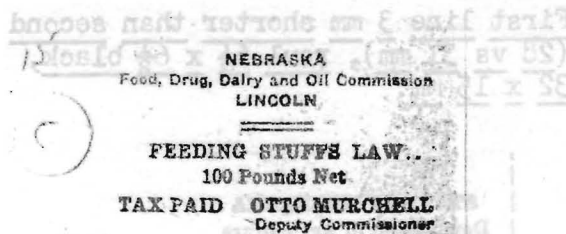
FT4 25 lbs
FT5 50 lbs
FT6 100 lbs

None of these tags are known and records could not be located but they should have been issued.

1915. Clarence E. Harman, Deputy Commissioner. Dennison imprint.

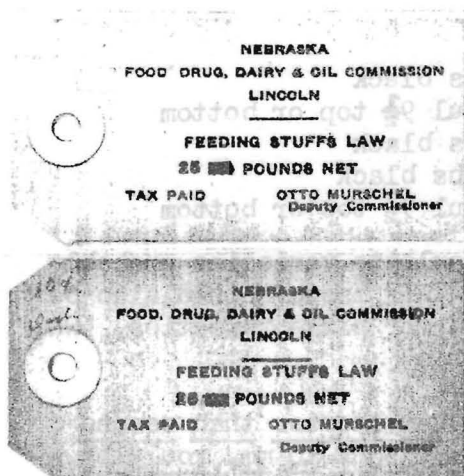
FT7 100 lbs black on manila
FT8 200 lbs black on manila

These two tags are known only from the report by Putnam in Philatelic West 75(2), p. 40, Jan.-Feb. 1919. Where are they today?



1917. Otto Murchell, Deputy Commissioner. Serified type in lines 4-6. Double horizontal line between 3rd and 4th lines of type.

FT9 100 lbs black on manila



FT12

FT12a

1917. Otto Murschel, Deputy Commissioner. Sans-serif type throughout. Dennison's imprint.

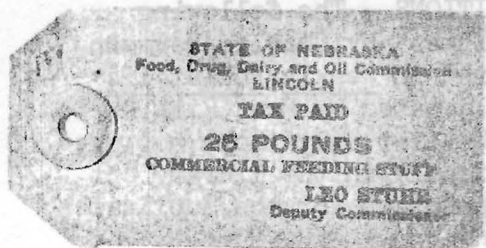
FT10 50 lbs black
FT11 100 lbs black (see FT12)
a. different setting (see FT12a)
FT12 25 lbs on 100 lbs (FT11)
a. on FT11a

The existence of FT11 and FT11a is based entirely on the use of this denomination in creating FT12.

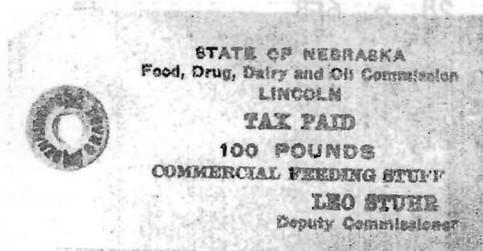
1919. Leo Stuhr, Deputy Commissioner.

FT13 25 lbs black
FT14 50 lbs black
FT15 100 lbs black
a. no serif on "1" in "100"
FT16 100 lbs on 50 lbs (FT14)

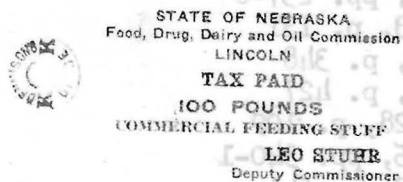
FT15 and FT15a have a Dennison's imprint on the reinforcement patch, FT13, FT14, and FT16 lack imprint. See illustrations on next page.



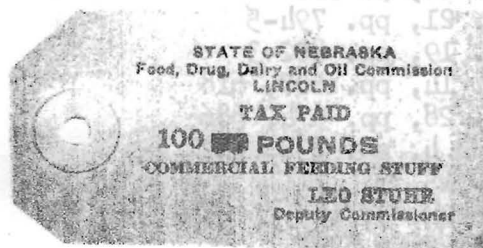
FT13



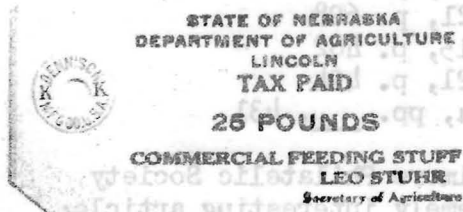
FT15



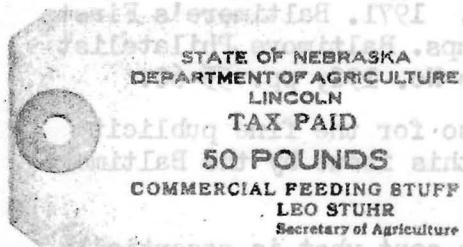
FT15a



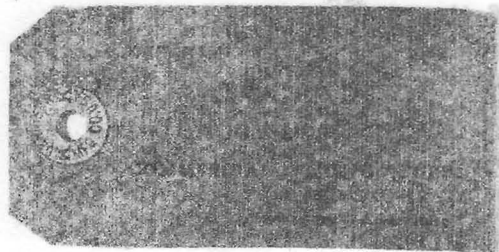
FT16



FT17



FT18



FT19

1920. Leo Stuhr, Secretary, Department of Agriculture.

FT17 25 lbs black
FT18 50 lbs black
FT19 100 lbs black

I have chosen to illustrate each of these since there are minor differences in setting of type and each may belong to a distinct set.

State of Nebraska
Department of Agriculture

Tax Paid
100 POUNDS
COMMERCIAL FEEDING STUFF

FT20

1924-31. No signature. Department of Agriculture. Maywood Tag Co. imprint.

FT20 100 lbs black

This is the only tag yet recorded for this long interval. Others undoubtedly exist.



State of Nebraska
Department of Agriculture
and Inspection

Tax Paid
100 POUNDS

COMMERCIAL FEEDING STUFF

FT21

1933-45. No signature. Department of Agriculture and Inspection. Intl. Tag Co. imprint under patch.

FT21 100 lbs black

State of Nebraska
Department of Agriculture
and Inspection

Tax Paid
25 POUNDS

COMMERCIAL FEEDING STUFF

FT22

1933-45. No signature. No imprint. Size (5th line) in serified type, all other type unserified.

FT22 25 lbs black

1933-45. Unserifed type throughout.
No imprint.

State of Nebraska
Department of Agriculture
and Inspection
Tax Paid
100 POUNDS
COMMERCIAL FEEDING STUFF

FT24

FT23 50 lbs black
FT24 100 lbs black

I have not seen FT23 and it may possibly belong in the preceding set.

All stamps and tags were discontinued in 1945 and unused ones redeemed at that time. The tax, however, continued in effect on a reporting basis.

Contributions by Charles Hermann, El Hubbard, and David C. Strock to this tentative listing are gratefully acknowledged.

Anyone having unlisted varieties of either stamps or tags is urged to contact Ken Pruess, 1441 Urbana Lane, Lincoln, Nebr. 68505 so they can be included in the new catalog.

VIRGINIA NATIONAL FOREST - A second variety of the 1969-70 National Forest stamp has been discovered which is perf 11 3/4 instead of roulf 9 1/2. Thus far, it has been noted on 98000 and 99000 serial numbers only.

..... E. L. Vanderford

PENNSYLVANIA STOCK TRANSFER - Robert Cunliffe, 295 Parkway Drive, Pittsburgh, PA 15228 has some nice used copies of the scarce high values (\$10 and \$20) which he will offer at \$1 each. These are ST8, 9, 17, and 18. Perforated initials should be expected. ST17 and 18 are without overprint which to your editor's knowledge is the only way they come. For those of you who don't know Bob, he won the "Champion of Champions" award with his U.S. Revenues.

LIBRARY ADDITIONS - The following "State Tax Notes" by Charles Hermann which appeared in Weekly Philatelic Gossip were donated by Mrs. Rita Marie Anderson. We list only those not previously available in the library but thank Mrs. Anderson for the duplicates also.

1942. Feb. 28, p. 658
April 25, p. 152
June 20, p. 353
Sept. 5, p. 617
Nov. 21, p. 259
1944. Oct. 14, p. 133
1945. Feb. 10, p. 546
Feb. 17, p. 564
April 28, p. 185
May 19, pp. 257-8
Oct. 13, p. 131
Dec. 8, p. 348
1946. June 8, p. 427
Sept. 28, p. 109
1947. Nov. 15, pp. 340-1
Dec. 27, p. 541
1948. Aug. 21, pp. 794-5
1949. Feb. 19, pp. 802-3
1950. Jan. 14, pp. 607, 618
Jan. 28, pp. 674, 686
March 4, pp. 832, 842
Apr. 15, p. 171
June 24, p. 495
Sept. 2, p. 790
1951. Jan. 20, p. 647
Mar. 17, p. 47
April 28, p. 239
June 23, p. 503
July 21, p. 628
Dec. 15, p. 482
1952. June 21, p. 494
1954. Dec. 4, pp. ___, 431

From the Baltimore Philatelic Society comes an extremely interesting article: Gasque, James. 1971. Baltimore's First Revenue Stamps. Baltimore Philatelist 23(5), Whole No. 192, pp. 55-60.

Our thanks also for the fine publicity given SRS in this issue by the Baltimore Philatelist.

Mr. Mack Earle sent what is essentially a reprint of the above article: Gasque, James. 1971. City Tax Seals. The Baltimore Sun, Jan. 31.

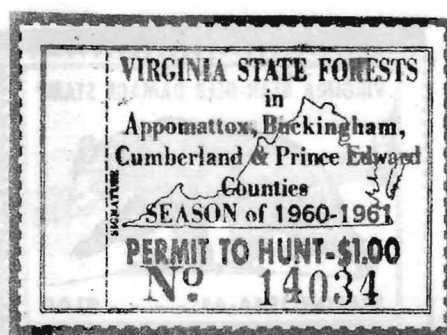
To give everyone a chance at this information, the library will temporarily loan these one at a time, whichever is available when your request is received.

STATE FORESTS HUNTING STAMPS

First issued for the 1960-61 season and required for both residents and nonresidents to hunt in the Cumberland, Appomattox-Buckingham, and Prince Edward State Forests located in counties listed on the stamps.

All stamps through the 1970-71 issue are identical 51 x 34½ mm design size, with red serial numbers, and from sheets of 25 (5 x 5) imperforate all four sides.

Permits, of identical size and design, in use prior to the 1960-61 season were ungummed, were not required to be affixed to the hunting license, and were not stamps.



- 1960-61 \$1.00 black on blue. Outline map of Virginia and printed text. Roul 9¼.
- 1961-62 \$1.00 black on pink. Otherwise same as 1960-61.
- 1962-63 \$1.00 black on green. Perf 12½. Otherwise same as 1960-61.
- 1963-64 \$1.00 black on pink. Otherwise same as 1962-63.
- 1964-65 \$1.00 black on blue. Otherwise same as 1962-63.
- 1965-66 \$1.00 black on green. Otherwise same as 1962-63.
- 1966-67 \$1.00 black on blue. Otherwise same as 1962-63.
- 1967-68 \$1.00 black on green. Otherwise same as 1962-63.
- 1968-69 \$1.00 black on blue. Otherwise same as 1962-63.
- 1969-70 \$1.00 black on green. Otherwise same as 1962-63.
- 1970-71 \$1.00 black on pink. Otherwise same as 1962-63.

BATH COUNTYBear-Deer Damage Hunting Stamps

Required for residents and nonresidents to hunt bear or deer within county boundaries. Funds derived from sales of these stamps were used to reimburse farmers for bear and deer crop depredations.

First issued for the 1944-45 season. All stamps through the 1965-66 issue were from booklet panes of 15 (3 x 5) perforated 11 3/4 between stamps and at left selvage. All stamps 1966-67 through 1970-71 were from booklet panes of 10 (2 x 5) rouletted or perforated between stamps and at left selvage. No serial numbers on stamps prior to 1948-49. Red serial numbers on 1948-49 through 1970-71 issues. All stamps through 1970-71 believed to have been printed by the Everett Wadley Co. of Richmond, Va.



- 1944-45 \$1.00 black on yellow orange. Inscribed "Virginia Bear-Deer Damage Stamp". Black Bear. Red "BATH" overprint 5 3/4 mm high. Design size 50 x 35 mm.
- 1945-46 \$1.00 black on bluish green. Otherwise same as 1944-45.
- 1946-47 \$1.00 black on dull yellow. "BATH" overprint 5 1/4 mm high. Otherwise same as 1944-45.
- 1947-48 \$1.00 black on blue. "BATH" overprint 4 3/4 mm high. Otherwise same as 1944-45.
- 1948-49 \$1.00 black on bluish green. "BATH" overprint 4 1/4 mm high and printed text at bottom of stamp is larger. Otherwise same as 1944-45.
- 1949-50 \$1.00 black on white. Otherwise same as 1948-49.

Note: There are minor year to year variations in type size and arrangement of printed text at bottoms of the following 1950-51 through 1970-71 stamps.

VANDENBERG AFB HUNTING STAMPS AVAILABLE TO COLLECTORS - Terry Hines has made arrangements to obtain the current stamps at face value of \$1 each. Make payment to Terry and send to him at Box 5598, Duke Station, Durham, N.C. 27706. A self-addressed stamped envelope would be appreciated as would a little patience as he has been requested to combine orders.

BATH COUNTY

Bear - Deer Damage Hunting Stamps

- 1950-51 \$1.00 black on yellow. Shaded map of Bath County. Design size 48 x 32 mm.
- 1951-52 \$1.00 black on light yellow. Otherwise similar to 1950-51.
- 1952-53 \$1.00 black on pink. Otherwise similar to 1950-51.
- 1953-54 \$1.00 black on bluish green. Otherwise similar to 1950-51.
- 1954-55 \$1.00 black on dull yellow. Otherwise similar to 1950-51.
- 1955-56 \$1.00 black on pink. Otherwise similar to 1950-51.
- 1956-57 \$1.00 red on white. Otherwise similar to 1950-51.



- 1957-58 \$1.00 red on blue. Otherwise similar to 1950-51.
- Variety - Missing "7" in "1957-58". From stamp position #10 in pane of 15 and occurred on a substantial portion of the printing run.
- 1958-59 \$1.00 red on deep yellow. Otherwise similar to 1950-51.
- 1959-60 \$1.00 green on white. Otherwise similar to 1950-51.

Provisional - Due to a sell-out of the 1959-60 stamps, 1951-52 stamps were used by annotating in manuscript "OK, 1959-60, V.D.C." and date stamp was purchased. V.D.C. were the initials of Virginia D. Cleek, County Clerk.

BATH COUNTYBear-Deer Damage Hunting Stamps

1960-61 \$1.00 green on bluish green. Otherwise similar to 1950-51.

Provisional - Due to a sellout of the 1960-61 stamps, 1957-58 stamps were used by lining out 1957-58 and writing in "1960-61, OK, PFB" and date stamp was purchased. PFB were the initials of Peggy F. Brinkley, Deputy Clerk. It is believed probable some provisionals may have been initialed VDC by the County Clerk.

1961-62 \$1.00 green on white. Otherwise similar to 1950-51.

1962-63 \$1.00 black on pink. Otherwise similar to 1951-52.

1963-64 \$1.00 black on bluish green. Otherwise similar to 1951-52.

1964-65 \$1.00 black on blue. Otherwise similar to 1950-51.



1965-66 \$1.00 black and red on pink. Otherwise similar to 1950-51.

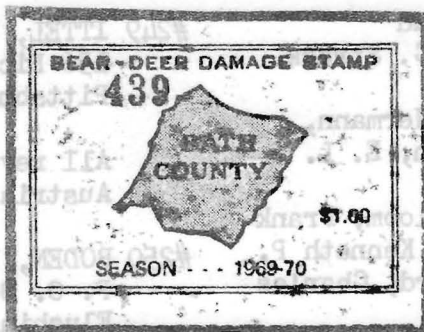
Variety - Printing Error - "Season---1965-66" inverted. Occurs on stamp position #14 in pane of 15. Believed to have occurred in entire printing run.

1966-67 \$1.00 black and red on green. Roul 6 3/4. Otherwise similar to 1950-51.

1967-68 \$1.00 black and red on yellow orange. Roul 9 1/2. Otherwise similar to 1950-51.

1968-69 \$1.00 black and red on blue. Roul 9 1/2. Otherwise similar to 1950-51.

Note - An unexpected heavy demand created a sell-out of 1968-69 stamps and late applicants were issued a receipt in lieu of a stamp. In an unusual accounting procedure, the clerk's office took panes of obsolete 1958-59 stamps and on each stamp made manuscript alteration of the date to read 1968-69, wrote in a number at top left, and entered the receipt buyer's name and the date of sale on stamp face. These were also signed "G. M. Pucker, Deputy". Possession of the receipt, and not the stamp, was required to hunt. The stamps were normally retained at the office, but if requested, both the stamp and the receipt were given to the hunter.

BATH COUNTYBear-Deer Damage Hunting Stamps

- 1969-70 \$1.00 black and red on green. Roul 9½. Otherwise similar to 1950-51.
 1970-71 \$1.00 black and red on light yellow. Perf 11 3/4. Otherwise similar to 1950-51.

VIRGINIA LOCAL CIGARETTE DECALS

Terry Hines



Nine cities in Virginia now use decals and/or meters to collect their local cigarette taxes. In the list below decals are current issues unless otherwise noted. Local meters are probably all of the combination type.

1. Chesapeake: local meters only, 10¢ per pack tax.
2. Hampton: 20 cigarette red and white on yellow safety card, black roul 8.
3. Lynchburg: 3¢ red and white on cream safety card, black roul 6½.
4. Newport News: 10¢ yellow and red; local meters, purple.
5. Norfolk: 10¢ black and white; local meters, purple.
6. Portsmouth: Past - 2¢ green on plain yellow card, black roul 8; 3¢ red on yellow safety card, black roul 8; 4¢ on 3¢ red.
 Color unknown: 4¢, 5¢ on 4¢, 5¢, 7¢.
 Current - 10¢
7. Pulaski: Tobacco Tax - 1¢, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 24, 27, 36, 44, 45, 48, and 60¢ all black on plain imperf card.
 Cigar Tax - 1¢, 2, 3, 4, 5, 6, 7, 8, 9, 10, 15, 25, 50¢, \$1, \$1.50 all blue on plain imperf card.
 All of the above are available to collectors. They must be ordered in full panes of 10 with a minimum order of \$1.00.
8. Roanoke: 2¢ blue and white on yellow safety card, black roul 8.
9. Virginia Beach: Past - 5¢ green and white.
 Current - 10¢ on 5¢ green and white.

STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

#248 COOK, MERLE A.
3806 St. Louis
Wichita, Kansas 67203

Issued bimonthly. Dues \$2 per year.

Kansas revenue stamps. Proposed by
Chas. Bellinghausen

President: O. R. Bloom

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Pruess, Elbert S.A. Hubbard, Charles
Hermann, E. L. Vanderford

#249 ITTEL, WILLIAM
136 Dickson Ave., Ben Avon
Pittsburgh, PA 15202

All revenue stamps, but especially
Austria and successors.

#250 BODEN, KENNETH
P. O. Box 167
Flushing, N.Y. 11352

SECRETARY'S REPORT

NEW MEMBERS:

#243 MONTEIRO, CLAUDE M.
4615 West Franklin St.
Richmond, Virginia 23226

State revenues; political items;
early Americana; Virginia merchants
tokens. Proposed by D.C. Strock

#244 McHENRY, LT. COL. GORDON D.
P. O. Box 14463
Gainesville, FL 32601

US - all. Dealer. Proposed by
K. Pruess

#245 ALLEN, WILLIAM C.
Box 51
East Lansing, Mich. 48823

United States (all kinds); U.S.
precancels; Germany, Canada;
Great Britain. Proposed by Pruess.

#246 SCHIRMER, JOSEPH E.
Hudson Towers
7300 Blvd. East
North Bergen, N. J. 07047

Sports & olympic stamps; Hunting
& fishing revenues. Proposed by
K. Pruess

#247 THOMAS, DONALD A.
18473 Walnut Road
Castro Valley, Calif. 94546

U.S. wines, rums, tobaccos, oleos,
liquors; State tax stamps, esp.
California; U.S. pennies; ash
trays. Proposed by K. Pruess

Federal, foreign and state revenues;
embossed revenues; revenues on
document; Cinderella material.
Proposed by K. Pruess

#251 HAY, JAMES W.
1900 W. 59th St.
Chicago, Ill. 60636

U.S. - plate blocks, FDC singles
and plate blocks; revenues canceled
and uncanceled. Proposed by K.
Pruess

CHANGE OF ADDRESS:

#181 Bates, Jerry
P. O. Box 777
St. Charles, Mo. 63301

DECEASED:

#210 Snyder, James H.

FROM THE PRESIDENT:

Six Board of Governors members are
satisfied with present elected officers
and suggested that they serve another
term and/or until a new Constitution
is adopted by the membership.

Sincerely,
O. R. Bloom

Editorial comment: The present officers
certainly have no intent, or desire, to
perpetuate themselves in office. But I
understand the response to call for
nominations was almost nil. If you are
a candidate for any office or position,
including editor, please let Mr. Bloom
know of your willingness to serve.

(continued from January 1971 State Revenue Newsletter)

NEW YORK STATE STOCK TRANSFER STAMPS
A STUDY OF THE PLATE VARIETIES

Chas. H. Hermann and Kenneth Pruess

Issues of 1905 and 1906

There are 2 types of the \$1 (Fig. 14). Type I has fancy numeral of value and background while Type II has simple "1" on a solid background.



Fig. 14.- Type I (left) and Type II (right) of \$1. ST7, 15, and 23 are Type I; ST24 is Type II.

A very prominent double transfer on the Type I \$1 shows in both top corners and left frame (Fig. 15). A lesser double transfer shows only in top left corner (Fig. 16).

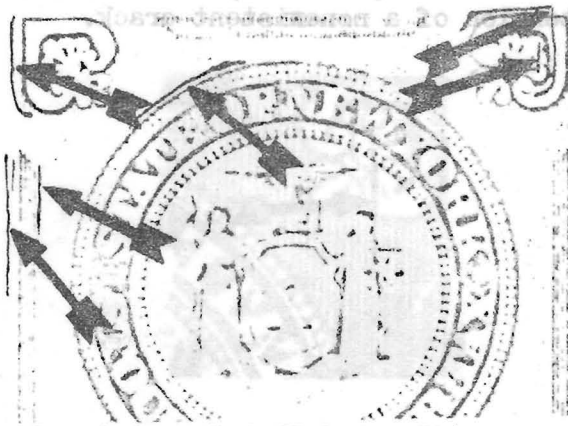


Fig. 15.- Double transfer in both top corners, left frame, etc. on Type I \$1 (ST7, 15, 23).

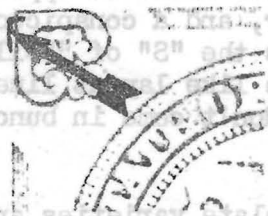


Fig. 16.- Double transfer in top left corner on Type I \$1 (ST7, 15, 23).

Fig. 17 shows an important recut on the Type I \$1 and the worn plate variety which necessitated this recut. All of the vertical lines are faint and the crosshatching between the inner and outer circles are missing. In the recut an inner line just above "OF" has been added and the inner frame line forming the 'pearls' has been recut sharply but unevenly. The vertical lines in the upper left corner were also recut and are slightly uneven. No attempt was made to recut the lines connecting the inner and outer circles to form the 'pearls'. The worn plate variety occurs only on ST7; the recut of course also occurs on ST15 and 23.

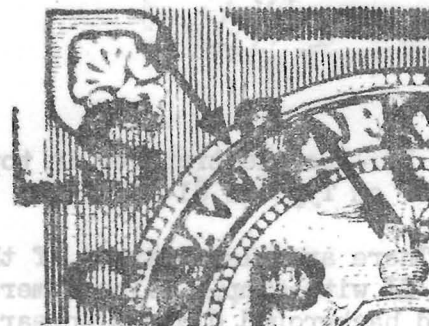
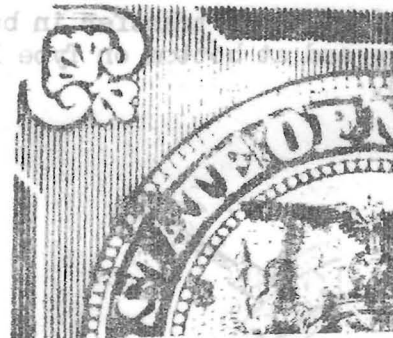


Fig. 17.- Worn plate variety of Type I \$1 (top) and recut variety (bottom). The recut occurs on ST7, 15, 23).

The Type II \$1 has 2 double transfers. One (Fig. 18) shows in both top corners and very slightly at bottom. The other (Fig. 19) shows only in top right corner.



Fig. 18.- Double transfer in both top corners and at bottom on Type II \$1 (ST24).



Fig. 19.- Double transfer in top right corner on Type II \$1 (ST24).

There are also 2 types of the \$2. Type II with simple value numeral on solid background did not appear until the second 1905 issue on rough yellowish paper (ST17).

Fig. 20 shows the original state for the Type I which has fine inner lines in the "2" and 'eyes' in the wide lobes. This stamp can be found in all stages of plate wear, ending up with a plain colorless "2" with the 'eyes' reduced to little blobs of color. Hubbard's listing of ST8 should be deleted; it is only a worn

plate of the stamp listed as ST9. The second 1905 issue (ST16) is of course from the worn plate and at best will show only traces of the inner lines.

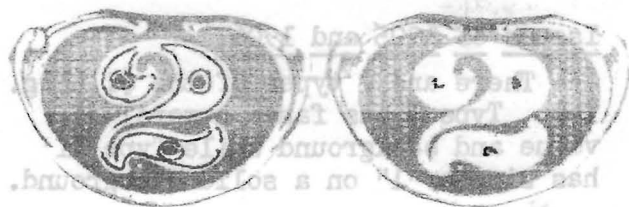


Fig. 20.- Original state of Type I \$2 (listed as ST9) on left and worn plate variety (listed as ST8) on right. ST16 is also a worn plate variety of Type I.

Fig. 21 shows the so-called "cracked plate" variety of ST8 and ST9 (further proof that these are the same stamp). This variety mystifies us inasmuch as it seems to occur during all stages of plate wear but shifts ever so slightly. A true crack obviously could not move at all. Possibly this ink streak resulted from a mechanical bar to hold or move paper. Hubbard correctly reports that this line varies in length; this variation, however, is not due to extension of a nonexistent crack.



Fig. 21.- "Cracked Plate" variety of Type I \$2 (ST8, 9, 16).

But there are real line varieties that are on the plate. The best of these has 2 fine lines at upper left, a few all over, and a conspicuous series of them across the "S" of "Dollars". These are fine like layout lines - but layout lines don't come in bunches like bananas.

No other plate varieties are known for the Type I \$2. But the true Type II

which first appeared with ST17 is loaded with double transfers. ST25 and 26 are from the same plates and of course have the same varieties; however they show far better on ST17. The \$2 values are the only really common stamps of the second 1905 issue on the rough yellowish paper. The following illustrations and their accompanying legends should suffice to describe the double transfers on the Type II \$2.



Fig. 22.- Double transfer at top, above "N" of "NEW", and beneath "TA" of "STATE", etc. on Type II \$2 (ST17, 25, 26).

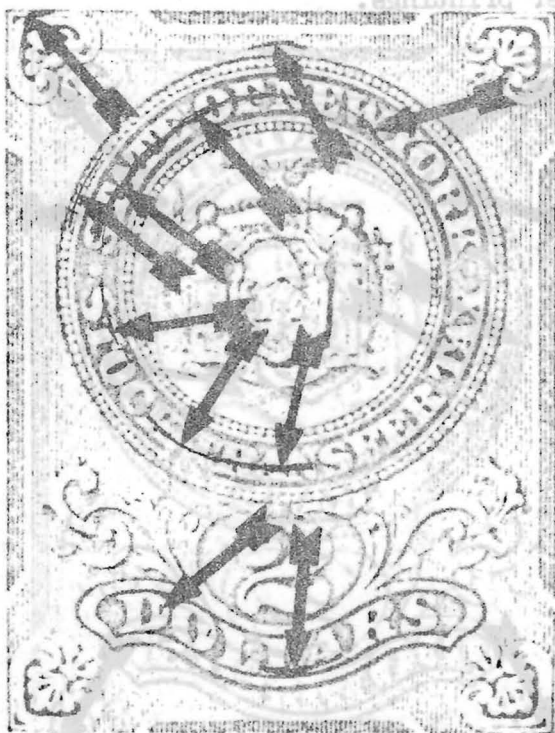


Fig. 23.- Double transfer at top left, through "STATE OF NEW" and "STOCK TRAN", in "D" and "LA" of "DOLLARS", etc. Occurs on Type II \$2 (ST17, 25, 26).



Fig. 24.- Double transfer both left corners, bottom, below "DOLLARS", etc. Occurs on Type II \$2 (ST17, 25, 26).



Fig. 25.- Double transfer at top and upper left corner of Type II \$2 (ST17, 25, 26).

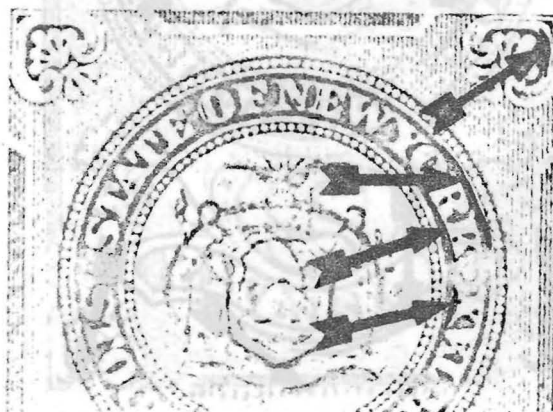


Fig. 26.- Double transfer upper right corner, above and below "YORK", etc. Occurs on Type II \$2 (ST17, 25, 26).

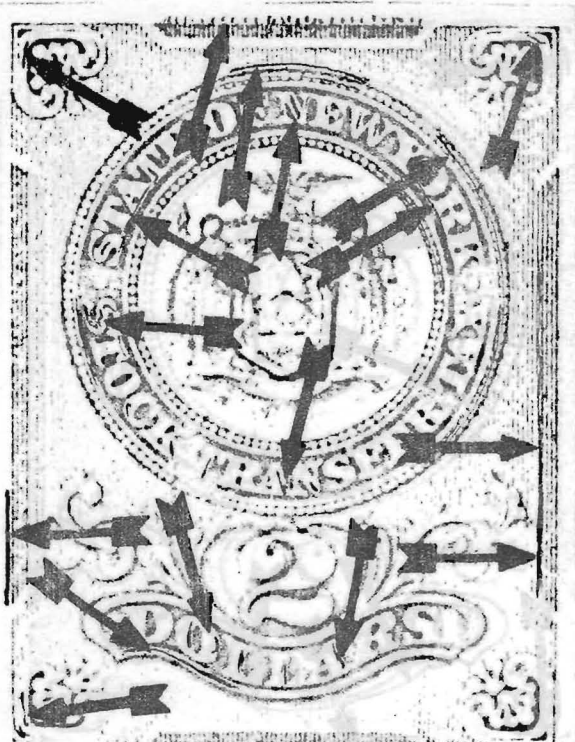


Fig. 27.- Double transfer at top, both top corners, lower left corner, between outer and inner frame lines at right, through, above, and below "YORK", in and below "DOLLARS", etc. Occurs on Type II \$2 (ST17, 25, 26).



Fig. 29.- Double transfer in most of central lettering. Occurs on Type II \$2. This double transfer is rather weak and has been seen only on ST17; it undoubtedly occurs on ST25 and 26 but is obscured by plate wear on these later printings.



Fig. 28.- Double transfer at top and bottom, both lower corners, in "STATE OF NEW YORK", "STOCK", etc. Occurs on Type II \$2 (ST17, 25, 26).



Fig. 30.- Triple transfer, one shifted horizontally to the left, and the second down to the right. Occurs on Type II \$2 (ST17, 25, 26). (to be continued)

NEW HAMPSHIRE AND VERMONT CATALOG -

A copy of Terry Hine's new catalog is being sent each paid up member with this issue of the Newsletter. We hope each member will purchase one or more additional copies. Sales of this catalog will determine future printing, and pricing, policies. It seems unlikely that we can afford to make many of these catalogs available free but we do hope to keep the prices as low as possible. The price for extra copies of this catalog is 40¢ each or 3 for \$1, postpaid. It may be obtained either in booklet form as distributed with this issue of the newsletter or on sheets punched to fit a 3-ring binder. If you want the looseleaf sheets, be sure to specify; otherwise the stapled booklet will be sent. Send orders to the Editorial Office, 1141 Urbana Lane, Lincoln, NE 68505. Please make any checks payable to "State Revenue Society".

Thanks, Terry, for being the guinea pig. Hopefully your efforts will inspire other collectors to undertake a similar project for their states.

Coming next will be the new Kansas catalog by Charles Bellinghausen, probably followed by Nebraska and Washington. If you would like to undertake a catalog, please consult with your editor for some suggestions on preparing the manuscript.

NEW JERSEY TROUT STAMPS AVAILABLE -

The 1965 stamps are now available at a discount. These are the \$2 black on green for residents and the \$5 black on orange for non-resident fishermen. A single set (one of each) may be had for 50¢, a set in blocks of 4 for \$2, or a full sheet of 10 of each denomination for \$5. Remittances payable to the "New Jersey Division of Fish, Game and Shell Fisheries" are to be by U.S. money order or check only. Send orders to Trout Stamps, Division of Fish, Game and Shell Fisheries, Box 1809, Trenton, N.J. 08625.

This opportunity is limited to requests received before June 1, 1971. Any remainders after that date will be destroyed as has been done with all past issues.

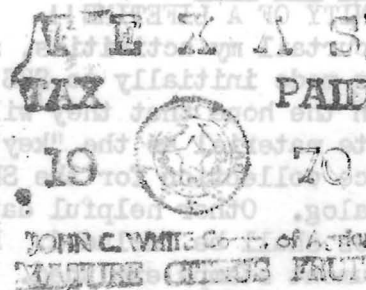
AMERICAN TAX TOKEN SOCIETY -

The many State Revenue Society members who collect sales tax coupons, receipts, tokens, and punch cards will be happy to learn of the establishment of the American Tax Token Society. Formed in January 1971, ATTS has reached a membership of over sixty, and is attracting collectors from all parts of the U.S. and Canada.

Officers for 1971 include Jerry Schimmel of San Francisco, president; Michael G. Pfefferkorn of St. Louis, vice president; George Frakes of Oceanside, Calif., treasurer; and Jerry Bates, Ray Erkson, and Elbert S.A. Hubbard, board members-at-large.

SRS members who would like more information about A.T.T.S. should contact secretary Charles L. Carter, 721 Glencoe Street, Denver, CO 80220. Dues are \$2 per year.

TEXAS CITRUS - Jeff Crown shows us an example of the handstamp used by many shippers to pay this tax. This type of handstamp has been used several years but we do not believe it has previously been illustrated.



Coming in May - New documentary stamps, historical data on Washington revenues, reprint of an article on Baltimore revenues, ???. Keep up the good work. Your editor is still looking for more contributions completely written up with title, author, and illustrations included with text. With the increased membership and additional projects, he simply doesn't have time to do much editing. There is a strong demand for more prompt reporting of new issues and for longer historical studies.

ADVERTISING: 2¢ per word, 3 insertions for price of 2.5 for price of 3. Send copy and payment to David C. Ströck, 4109 - 25th Ave. S.W. Seattle, Wash. 98106. Short ads offering material for trade accepted free for one insertion.

MO 1970 TROUT: Sheet of 10 \$6.50 post-paid. Only 4 sheets. Jerry Bates, Box 777R, St. Charles, MO 63301

WANTED: Sales tax receipts and/or punch cards of Kentucky, Penn., N. C., W.Va., Iowa, Kan., CA, Nebr., Wash., and Ill. Scrip and tokens used by food stores to make change in the Federal Food Stamp Program. Jerry Bates, Box 777R, St. Charles, MO 63301

WANTED: MAPS ON REVENUES. Want list available. Lederer, Box 270, White Plains, N.Y. 10602

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

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

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

WANTED: Specialized State Revenue collections, better single items. Job lots only at bargain prices. Write first and describe on lots valued over \$100. K. Pruess, 1441 Urbana Lane, Lincoln, NE 68505

Will trade or buy mint Trout stamps from DELAWARE, INDIANA, MARYLAND, PENN. that I need. (Also need \$12 1951 Utah, 1965 Cisco Netting). Any reasonable trade or offer welcome. Please write Richard M. Bilek, 1515 So. Highland, Arlington Hts, Illinois 60005

BUILD YOUR REVENUE LIBRARY! Springer's Handbook, 5th edition, on tobacco strips, express labels, M&M essays, etc., \$2.00; 4th edition, listing cigarettes, small cigars, BNA fantasies, M&M facsimiles, etc., \$2.00; 2nd, 3rd editions, 50¢ each; Griffenhagen's book on M&M's, \$4.00; "Encased Postage Stamps", \$1.00. All postpaid. Sherwood Springer, 3761 W. 117th St., Hawthorne, Calif. 90250.

RESERVATIONS FOR THILL-COLLECTION APPROVALS. To reserve approvals of your choice from the outstanding Dr. Albert Thill collection, deposits are being accepted at \$100 per State desired. This shall be on a first-received first-honored basis. Please state your second and third choices (if possible), also U.S. postage and revenues.

The Thill collection contains many choice items from the Vanderhoff and Cabot collections, and from the stocks of Applegate, Seville, and Hubbard. "HUBBARD'S CUPBOARD" 17 W. San Fernando, San Jose, CA 95113

COLUMBIAN BANK NOTE SPECIMENS, PROOFS. Breaking collection. Only 1 of each lot. Details on any lot for SASE. Suggest check; prompt refund if unsatisfactory (no reason need be given) or if sold. Much junk but also many rare items. 16 Arkansas, \$3.00; 37 Georgia, 4.00; 46 Indiana including complete sets of intangibles, 22.50; 34 Kansas, 25.00; 46 Louisiana, 15.00; 17 Michigan, 10.00; 25 Mississippi, 7.50; 150 Ohio beer, wine, etc in full sets, 50.00; 80 Ohio sales in pairs and multiples including \$15 values + printers waste not counted, 50.00; 12 South Dakota, 1.75; 6 scarce Wisconsin beer, 7.50. Kenneth Pruess, 1441 Urbana Lane, Lincoln, NE 68505

Information urgently needed on any Nebraska Export Beer stamps to complete catalog; also other unlisted items. K. Pruess, 1441 Urbana Lane, Lincoln, NE 68505