

THE STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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Lincoln, Nebraska 68505

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Whole Number 95

MINNESOTA TRANSFER FILING FEE STAMPS

Tom Betz

The 1969 Motor Vehicle Registration and Tax Laws of Minnesota state that "on and after July 1, 1955, there is hereby imposed a fee of \$2 upon every transfer of ownership by the secretary of state of any motor vehicle for which a registration certificate has heretofore been issued under this chapter except vehicles sold for the purpose of salvage or dismantling or permanent removal from the state".

"To facilitate the collection of the fee imposed by this section, the registrar shall provide a "Transfer Filing Fee" stamp to any person upon payment of the required fee of \$2.00. Such stamp shall be affixed to each application for transfer of ownership before such application shall be accepted for recording. The stamps, in a design to be determined by the registrar, shall bear the words "Transfer Filing Fee, \$2.00" and shall be numbered serially."

The 1969 law quoted above is an amendment of the 1955 law. The original law of 1955 stated that the fee was to be \$1. The 1969 law was stated in the above manner (with 1955 date) to prevent people from backdating the transfer and thus avoiding an extra \$1.00 transfer fee.

In all, four stamps have been issued for the purpose of collecting the Motor Vehicle Transfer Tax. These are:

1955-67. \$1.00 orange. Originally issued with dark green serial numbers.

Later issued with silver serial numbers.

1967-date. \$1.00 red. Known only with serial numbers in black.

Jan. 1, 1970-date. \$2.00 blue. Thus far issued only with black serial numbers.

June, 1971. \$1.00 blue on pink paper.

The first three stamps are all of the same design, like the photographic enlargement. The \$1.00 blue on pink is of a new design. This was issued sometime between June 7-11 (actual date unknown).

The original stamp in orange was withdrawn from sale some time in 1967 because a large quantity of that stamp was found to be missing and the red \$1.00 stamp issued as a replacement. In 1969 when the law was amended to increase the tax to \$2.00 a loop hole was discovered in that house trailers "permanently" set in for residential purposes were exempt from the additional \$1.00 fee. Stock of the \$1.00 red was almost exhausted when this loop hole was discovered (no new \$1 stamps were ordered when the 1969 law was passed). When the loop hole was discovered, the new \$1.00 stamp was ordered strictly for house trailers. All other vehicles and trailers of any kind, except house trailers meeting the described requirement, have required a \$2 stamp since 1969.

(Cont. page 172)

STATE REVENUE NEWSLETTER
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Hermann, E. L. Vanderford

SECRETARY'S REPORT

NEW MEMBERS:

#256 ROENIGK, DANIEL J.
Morganville, KS 67468
Kansas Quail stamps. Proposed by
Chas. Bellinghausen.

#257 CLARK, SCOTT JR.
509 Wolcott Bldg.
Hutchinson, KS 67501

Kansas Quail stamps. Proposed by
Chas. Bellinghausen.

#258 BAILEY, EDWARD W.
204 Crystal Hills Blvd.
Manitou Springs, Colo. 80829
Revenues on paper (primarily U.S.)
check, certificates, etc. Proposed
by D. C. Strock.

#259 GERSTENBERGER, ALVIN
204 W. Glenrosa
Phoenix, Ariz. 85013

All U.S.; precancel dealer

REINSTATEMENT:

#198 Barni, Thomas A.

#178 Violet, Maynard

CHANGE OF ADDRESS:

#179 Matesen, Mack E.
801 Fairmont Ave.
Kingsport, Tenn. 37660

#234 Melnicoff, Julius B.
333 Pearl St.
New York, N.Y. 10038

CHANGE OF ADDRESS:

#163 Peterman, Raymond
907 West South
Salina, Kansas 67401

DECEASED:

#55 HAYNES, ROBERT

MINNESOTA TRANSFER FILING FEE STAMPS
(Cont. from page 171)

These stamps are accountable to the High-
way Department and the Minnesota Archives
Department. Every two years the Archives
Department is responsible for destroying
all obsolete used stamps and the docu-
ments to which they are attached (docu-
ments over 7 years old). Each stamp must
be accounted for by serial number. Thus
very few escape being destroyed.

At infrequent intervals I can obtain
some of the current \$1 and \$2 stamps
which I will supply at face value plus
a self addressed stamped envelope. I
can still obtain some \$1 red through a
local registrar but I do not know for
how much longer as he has only a few
left. All known stock of the original
\$1 orange stamp has been destroyed and
can not be supplied. (Mr. Betz's address
is 391 Case, St. Paul, Minn. 55101).

TWO PLEAD GUILTY IN HUBBARD STAMP CASE

Two persons involved in the December 18,
1970 burglary of the home of Elbert S. A.
Hubbard, Santa Clara CA 95051, have
pleaded guilty to receiving stolen goods.
Hubbard's priceless Louisiana State Reve-
nue stamp collection was found in their
residence, along with other stolen goods
totaling over \$100,000. The loot was
alleged by Santa Clara County sheriffs
to have come from luxury homes of the
area, in a series of burglaries in Novem-
ber and December. Hubbard was burglar-
ized of over \$100,000 worth of stamps,
but only \$20,000 worth remain unrecovered.

The suspects who pleaded guilty were Paul
Corcoran, 19, and David Blair Dickert, 32.
They face sentencing and probation hear-
ings on July 8. The alleged ring leader,
Frank Joseph Perez, 21, was placed in
custody in the June preliminary hearing,
with bail set at \$5,000. He is charged
with three counts of burglary and three
of receiving stolen goods. The car ap-
parently used in the Hubbard burglary was
traced to Perez's former residence.

CRAIG COUNTYBear-Deer Damage Hunting Stamps

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

First known issue was for the 1949-50 season. Design sizes vary slightly but are approximately $50\frac{1}{2} \times 35\frac{1}{2}$ mm through the 1970-71 issue. Red serial numbers on all 1952-53 through 1970-71 stamps. The 1949-50 and 1951-52 through 1965-66 issues are from vertical booklet panes of 15 (3 x 5) perforated $11\frac{3}{4}$ between stamps and at left selvage printed by the Everett Waddey Co. of Richmond, Va. 1966-67 through 1970-71 stamps are from vertical booklet panes of 10 (2 x 5) roul between stamps and at left selvage and probably from the same printer.



1949-50 \$1.00 black on blue. Black bear. Red CRAIG overprint $3\frac{3}{4}$ mm high. Manuscript serial numbers.

1950-51 Believed probable stamps were issued. Information solicited.

1951-52 \$1.00 black on yellow-orange. Red CRAIG overprint 4 mm high. Otherwise same as 1949-50.

1952-53 \$1.00 black on blue. Printed red serial number. "Season", "1952-53" and "\$1.00" in smaller type. Otherwise same as 1949-50.

1953-54 \$1.00 black on pink. Otherwise same as 1952-53 except "Season", "1953-54", and "\$1.00" in same size type as 1949-50.

1954-55 \$1.00 black on blue. Otherwise same as 1953-54.

1955-56 \$1.00 black on light yellow. Otherwise same as 1953-54.

1956-57 \$1.00 black on bluish green. Otherwise same as 1953-54 except "1956-57" in slightly larger type.

1957-58 \$1.00 black on pink. Otherwise same as 1956-57 except "1957-58" is in different and larger font type.

1958-59 \$1.00 black on deep yellow. Otherwise same as 1953-54.

1959-60 \$1.00 black on pink. Otherwise same as 1953-54.

CRAIG COUNTYBear-Deer Damage Hunting Stamps

- 1960-61 \$1.00 black on light yellow. Otherwise same as 1953-54.
 1961-62 \$1.00 black on bluish green. Otherwise same as 1953-54.
 1962-63 \$1.00 black on orange. Otherwise same as 1953-54.
 1963-64 \$1.00 black on yellow orange. Year date in red. Otherwise same as 1953-54.
 1964-65 \$1.00 black on bluish green. Otherwise same as 1963-64.
 1965-66 \$1.00 black on light yellow. Otherwise same as 1964-64.
 1966-67 \$1.00 black on green. Roul 6 $\frac{1}{4}$. Red CRAIG overprint in different and heavier font type. Otherwise same as 1963-64.



- 1966-67 \$1.00 PROVISIONAL. Due to an unexpected sellout of the 1966-67 stamps, remainders of the 1961-62 issue were used by rubber stamping in three lines "W. J. Oliver, Clerk of Circuit Court of Craig County" and adding a manuscript "1966".
 1967-68 \$1.00 black on yellow orange. "1967-68" in a different and larger font type. Otherwise same as 1966-67.
 1968-69 \$1.00 black on blue. Roul 13 $\frac{1}{2}$. Otherwise same as 1966-67 except "1968-69" in small font type.
 1969-70 \$1.00 black on pink. Otherwise same as 1968-69.
 1970-71 \$1.00 black on green. Red CRAIG overprint in 2 $\frac{1}{2}$ mm high light font type. Otherwise same as 1968-69.

MONTANA HUNTING STAMP VARIETY - Art Soderling shows us a copy of the 1970-71 Upland Game Bird stamp which reads "197 ", the "1" being omitted. This seems to be a constant variety, occurring in the lower right corner of each sheet.

ICC "STAMPS" have been in use many years on busses and trucks I believe. I think they are more in the nature of license stamps for each State in which the vehicle normally passes thru on its route.

..... El Hubbard

FLOYD COUNTYBear-Deer Damage Hunting Stamps

Required for residents and non-residents to hunt deer or bear 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 1969-70 season.



1969-70 \$1.00 black on yellow orange. Black bear. Perf 11 $\frac{3}{4}$. "1969-70", serial number, and $\frac{5}{8}$ mm high FLOYD overprint in red. Design size 51 x 35 mm. Overall stamp size approximately 55 x 40 mm.

1970-71 \$1.00 black on red. Black bear. Perf 12 $\frac{1}{2}$. Serial number and $\frac{1}{4}$ mm high FLOYD overprint in green. Blank for season year date to be rubber stamped or written in. Design size same as 1969-70 but overall stamp size increased to approximately 59 x 44 mm.

IOWA TROUT STAMP - NEW DESIGN

The design on the Iowa trout stamp has been changed this year for the first time since it was originally issued in 1961. The new design, shown in the accompanying illustration shows a trout leaping to catch an insect. The control number, fish and insect are printed in red on a silver surfaced paper. The remaining print is in black. The stamp is the same size, 50 x 41 mm, and same roulette, $\frac{6}{4}$, as previous year's issues.

..... Ed Kettenbrink

OKLAHOMA AUTOMOBILE INVENTORY STAMP -

Effective July 1, dealers in new motor vehicles must affix a \$2 stamp to the manufacturer's certificate of origin before ownership is transferred to a buyer. Also any motor vehicle previously licensed in another state requires a \$2 stamp on the certificate of title or registration application before it can be registered in Oklahoma. Your editor does not know yet if the same stamp is used for both purposes or if there might be 2 different stamps.

OREGON CIGARETTE tax is increased from $\frac{1}{4}$ ¢ to $\frac{9}{8}$ ¢ on Sept. 9. A floor tax, probably indicated by a stamp, will be imposed. Stamps for 10 and 20 cigarettes, in addition to meters, are in current use. Thus far no one has reported the 10 cigarette stamp.

NEW HAMPSHIRE TOBACCO TAX has been increased to 42%, effective July 7. This should result in more new stamps, especially in the high values.

GILES COUNTYBear-Deer Damage Hunting Stamps

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

First known issue was for the 1950-51 season. Design sizes vary slightly but are approximately $50\frac{1}{2} \times 35\frac{1}{2}$ mm through the 1970-71 issue. Red serial number and 4 mm high GILES overprint on all stamps through the 1969-70. The 1950-51 through 1965-66 stamps are from vertical booklet panes of 15 (3 x 5) perf 11 $\frac{3}{4}$ between stamps and at left selvage printed by the Everett Waddey Co. of Richmond, Va. The 1966-67 and 1967-68 stamps are from vertical booklet panes of 10 (2 x 5) rouletted between stamps and at left selvage by the same printer.



- 1950-51 \$1.00 black on orange. Black bear.
- 1951-52 \$1.00 black on pink. Otherwise same as 1950-51.
- 1952-53 \$1.00 black on blue. Otherwise same as 1950-51.
- 1953-54 \$1.00 black on yellow orange. Otherwise same as 1950-51.
- 1954-55 \$1.00 black on yellow. Otherwise same as 1950-51.
- 1955-56 \$1.00 black on blue. Otherwise same as 1950-51.
- 1956-57 \$1.00 black on bright yellow. "1956-57" in slightly larger font type. Otherwise same as 1950-51.
- 1957-58 \$1.00 black on yellow. Otherwise same as 1950-51.
- 1958-59 \$1.00 black on blue. Otherwise same as 1950-51.
- 1959-60 \$1.00 black on orange. Otherwise same as 1950-51.
- 1960-61 \$1.00 black on light yellow. Otherwise same as 1950-51.
- 1961-62 \$1.00 black on blue. Otherwise same as 1950-51.
- 1962-63 \$1.00 black on white. Otherwise same as 1950-51.

GILES COUNTY

Bear-Deer Damage Hunting Stamps

- 1963-64 \$1.00 black on orange. "1963-64" in red and smaller font type. Otherwise same as 1950-51.
- 1964-65 \$1.00 black on yellow orange. Otherwise same as 1963-64.
- 1965-66 \$1.00 black on pink. Otherwise same as 1963-64.
- 1966-67 \$1.00 black on green. Roul 6 3/4. Otherwise same as 1963-64.
- 1967-68 \$1.00 black on yellow-orange. Roul 9 1/2. Otherwise same as 1963-64.



- 1968-69 \$1.00 black on green. Black bear. Perf 12 1/2. Design size approx same as prior stamps but overall stamp size increased to approx 59 x 44 mm. GILES overprint in heavier font type. "1968-69" is in black.
- 1969-70 \$1.00 black on blue. "1969-70" in small red type. Otherwise same as 1968-69.
- 1970-71 \$1.00 black on red. GILES overprint, serial number, and "1970-71" in green. Otherwise same as 1969-70.

IOWA LIQUOR SEAL - Decals are no longer used - all bottles of liquor and wine receive a handstamp. Malt liquor with the highest alcoholic content must be sold in the state liquor store. In the past, this malt liquor had a liquor seal printed in black on the bottom of each can. This crown is very similar to the liquor decal that was used, but having a slightly different arrangement of sentences and lacking a control number. I am not positive, but I don't believe that these will be used again after the remaining stock is sold.

..... Ed Kettenbrink



GRAYSON COUNTYBear-Deer Damage Hunting Stamps

Required for residents and non-residents to hunt deer or bear 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 1950-51 season.

For resident and non-resident hunters

1950-51 through 1952-53 \$1.00 black on deep yellow. Shaded map of Grayson County. Perf 11 3/4. Design size approx 48 x 32 1/2 mm. No serial numbers and blank for season year date to be rubber stamped or written in.

1953-54 through 1955-56 \$1.00 black on pink. Otherwise same as 1950-51 through 1952-53.

For Virginia residents only

1958-59 through 1963-64

1956-57 through early 1958-59 \$1.00 black on light yellow. Otherwise same as 1950-51 through 1952-53.

late 1958-59 through 1963-64 \$1.00 black on white. Outline map of Grayson County. Perf 11 3/4. Design size approx 47 x 31 mm. No serial numbers and blank for season year date to be rubber stamped or written in.

GRAYSON COUNTYBear-Deer Damage Hunting StampsFor Virginia Residents Only

- 1964-65 \$1.00 plum on white. Solid color map of Grayson County. Perf 11 3/4. Design size approx 46 1/2 x 32 mm. Red serial numbers. Blank for season year date to be rubber stamped or written in. Variety: Entire stamp double printed. Note: Stamps of the 1958-59 through 1963-64 issue with manuscript serial numbers and "1964" exist but actual usage of these as provisionals has not been verified.
- 1965-66 \$1.00 black on white. Perf 12 1/2. Design size approx 45 1/2 x 32 mm. Printed year date. Otherwise same as 1964-65.
- 1966-67 \$1.00 red on white. Perf 11 3/4. Larger font type for "Season, 1966-67" and "\$1.00". Otherwise same as 1965-66.
- 1967-68 \$1.00 blue on white. Otherwise same as 1966-67.
- 1968-69 \$1.00 green on white. Otherwise same as 1966-67.
- 1969-70 \$1.00 black on white. Roul 9 1/4. Otherwise same as 1966-67.
- 1970-71 \$1.00 red on white. Otherwise same as 1966-67.

COLORADO VARIETIES - Mr. Matesen reports an unlisted Colorado feed like F10a but perforated 11 3/4 or similar to F13a but with ornaments added in corners. (Catalog numbers from Hubbard's addenda).

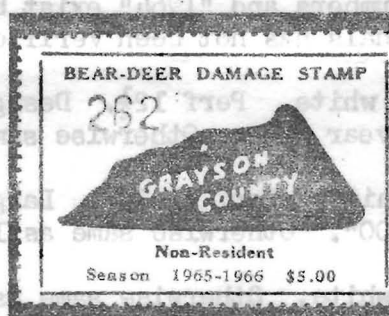
Charles Hermann reports a 6¢ "Bruce" liquor without position or serial number. He also has a 3¢ blue small "Baker" in the same condition. Both show tiny red specks under the glass. The numbering machine must have gone dry.

HELP NEEDED ON UTAH - We need members who would be interested in assisting in the preparation of a revised checklist of the "Private Die Medallion Stamps for Utah Beer Tax". If you are interested, please drop me a line with your ideas..... M. E. Matesen

LINCOLN, NEBRASKA DECALS OFFERED - I again obtained the obsolete 1970-71 decals for vending machines. They are free while they last..... K. Pruess

GRAYSON COUNTYBear-Deer Damage Hunting StampsFor Hunters not Residents of Virginia

- 1956-57 through early 1961-62 \$5.00 black on pink. Shaded map of Grayson County. Perf 11 3/4. Design size approx 48 x 32 mm. Red serial numbers. Blank for season date to be rubber stamped or written in.
- late 1961-62 through 1963-64 \$5.00 black on white. Outline map of Grayson County. Perf 11 3/4. Design size approx 46 1/2 x 32 mm. No serial numbers. Blank for season year date to be rubber stamped or written in.



- 1964-65 \$5.00 green on white. Solid color map of Grayson County. Red serial numbers. Otherwise same as late 1961-62 through 1963-64.
- 1965-66 \$5.00 blue on white. Printed 1965-66 year date. Perf 12 1/2. Design size approx 45 1/2 x 32 mm. Otherwise same as 1964-65.
- 1966-67 \$5.00 green on white. Perf 11 3/4. Larger font type for "Non-resident, season, 1966-67" and "\$5.00". Otherwise same as 1965-66.
- 1967-68 \$5.00 black on white. Otherwise same as 1966-67.
- 1968-69 \$5.00 red on white. Otherwise same as 1966-67.
- 1969-70 \$5.00 blue on white. Roul 9 1/4. Otherwise same as 1966-67.
- 1970-71 \$5.00 green on white. Otherwise same as 1966-67.

NEW YORK STATE STOCK TRANSFER STAMPS
A STUDY OF THE PLATE VARIETIES
(Cont. from March 1971)

Chas. H. Hermann and Kenneth Pruess

1905 and 1906 Issues

The \$2 Type II shows a number of recut varieties (Fig. 31), always on the same vertical line. These vary from partial thickening to small fork at top and a large or small fork at bottom. They are from various positions on the plate.



Fig. 31.- Recut on Type II \$2.

Fig. 32 illustrates the only double transfer discovered to date on the \$10.



Fig. 32.- Double transfer at lower left on \$10 (ST27).

No plate varieties have been reported on the \$20.

1907-1911 Issues

The 1907-11 stamps are in a new design with fine lines lending to some fine plate varieties.

The 1907 issue has the same large size numeral overprint as the 1906. The 1908-11 issue is changed to multiple overprint. There are 8 numerals overprinted on the 2¢, 4¢, \$1, and \$2 and five on the 10¢, 20¢, 50¢, \$10, and \$20.

The same stamp design continues in the 1914 series but in new colors and with the overprint being a solid numeral in a frame. The 1914 series seems to be mostly, if not entirely, from new plates, and will be discussed separately.

Double transfers on the 2¢ are shown in Figs. 33-36. The varieties shown in Figs. 34 and 35 are very similar but with sufficient differences that they must be two positions.



Fig. 33.- Double transfer in upper left corner ornament and in much of lower left. Occurs on 2¢ (ST29, 39, 40).



Fig. 34.- Double transfer at top and bottom on 2¢ (ST29, 39, 40).



Fig. 36.- Double transfer at top and bottom on 4¢ (ST30, 41, 42).



Fig. 35.- Double transfer at top and bottom on 2¢ (ST29, 39, 40).



Fig. 37.- Double transfer at top, bottom below "CENTS", etc on 4¢ (ST30, 41, 42).

Double transfers on the 1907 and 1908 4¢ are shown and described in Figs. 36-43.



Fig. 38. - Double transfer at bottom and below "TE" of "STATE". Occurs on 4¢ (ST30, 41, 42).



Fig. 40. - Double transfer at top, bottom, below "TS" of "CENTS", above "OF NEW", etc. Occurs on 4¢ (ST30, 41, 42).



Fig. 39. - Double transfer at upper left, upper right, and top. Occurs on 4¢ (ST30, 41, 42).



Fig. 41. - Double transfer in upper left, right, and top frame. Occurs on 4¢ (ST30, 41, 42).

NEBRASKA LIQUOR DOUBLE IMPRESSION -

Charles Hermann shows us a copy of L1b listed in Hubbard's catalog. This is one of the finest double impressions we have seen, both impressions being of almost equal intensity. The displacement of the second impression is very slight, giving an intense black but, at first glance, blurred print. This variety may be unique.

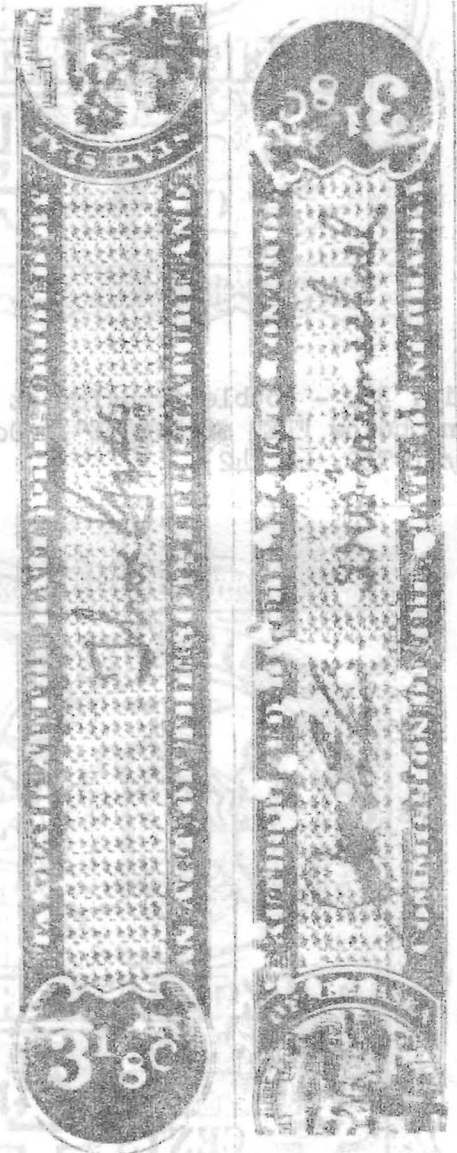


Fig. 42.- Double transfer in right frame, "E" of "NEW", and "K" of "YORK". Occurs on 4¢ (ST40, 41, 42).



Fig. 43.- Double transfer through "STATE OF NEW YORK", "CK" of "STOCK", in "4", etc. Occurs on 4¢ (ST30, 41, 42).

(to be continued)



SOUTH DAKOTA OLEO - A report from Charles Hermann indicates that this tax has been discontinued.

NEW MEXICO FERTILIZER AND FEED VARIETIES

Several years ago Charles Hermann sent some information on perf varieties of these stamps which your editor just re-discovered. He reported the varieties in his collection and wondered how many others might exist. Those known are indicated by "x". Who has others?

FERTILIZER: Perf 14 12 113/4
 FE1 5 lbs green x
 FE2 25 lbs blue x
 FE3 100 lbs violet x

FEED:

1929-38.

F1 8 1/3 lbs carmine x
 F2 10 lbs black x
 F3 25 lbs carmine x
 F4 50 lbs brown x
 F5 100 lbs black x

a. war paper x

1939.

F6 100 lbs black x
 a. war paper (?)

1940.

F7 25 lbs carmine x x
 a. war paper x

1946.

F8 50 lbs brown x
 a. inverted ovpt. x

Unlisted Set. Various rouletted.

	Roul.	5 1/2	6 1/2	7 x 5 1/2	5 1/2 x 12 1/2	9 1/2 x 7
8 1/3 lbs (?)						
10 lbs (?)						
25 lbs carmine			x			
50 lbs green			x		x	
80 lbs violet					x	
100 lbs black			x	x		x
500 lbs, blue paper	x					
2000 lbs, green paper	x					
10000 lbs, pink paper	x					
20000 lbs, blue	x					

GEORGIA CIGARETTE - Charles Hermann

shows us what may be either a meter or handstamp in blue used to pay the first 1 1/2 Georgia cigarette tax. A similar item is known from Tennessee. Both of these permits seem very rare in collections.



In an article on meters (Newsletter No. 74) it was mentioned that a 1 1/2 purple meter from Georgia was probably the first meter ever used to collect a cigarette tax. This is Pitney-Bowes meter No. 20000 and is much smaller than any other known meter. Charles recently obtained another copy of this elusive item which we will illustrate actual size for the record. Charles also has a copy in very dark, almost black, ink which is unusual since only purple is known for other early meters. Perhaps this was all part of some experimental testing of meters by Pitney-Bowes?

The 500 lbs and higher values are actually slot perf horizontally.

HAS YOUR CONTRIBUTION BEEN PUBLISHED? If not, it (1) was never submitted (2) not received (3) received but not published because the information had been reported in an earlier Newsletter (4) received but lost. The latter can happen, especially when preliminary reports are submitted with instructions to hold pending further research. Your editor would greatly appreciate resubmission of such reports, either with or without the extra information.

As you can guess, this is a plea for more material from more members. 5% of the membership make 95% of the contributions. And most of this 5% seems to have taken a summer-long vacation! Lots of room in September and November Newsletters for anything from a 2-line sapce filler to a 10 page (or longer) study.

PHARMACEUTICAL FISCALS - A NEW BOOK BY SRS MEMBER GRIFFENHAGEN

George B. Griffenhagen, Associate Executive Director for Communications of the American Pharmaceutical Association, and editor of the Journal of the American Pharmaceutical Association, is the author of a publication entitled "Pharmaceutical Fiscals: Medicine Tax Stamps - Worldwide". This 120 page book is published by the American Topical Association as ATA Handbook No. 76 and is volume 5 of the ARA's Medical Stamp Series. The price is \$6 from American Topical Association, 3308 No. 50th St., Milwaukee, Wis. 53216.

According to Griffenhagen, medicine has been subject to taxes from earliest recorded history. The first known medicine tax stamp is that of Great Britain, established in 1783, and continued until its repeal in 1941. No less than 28 different foreign countries have issued medicine or perfume tax stamps, including Canada. All are thoroughly discussed.

For the U.S. collector and historian, the handbook presents a concise review of Civil War and Spanish American War proprietary medicine stamps, supplementing the author's ATA Handbook No. 66 entitled Private Die Proprietary Medicine Stamps, published in 1969. This book is also available from ATA for \$4. A detailed description of the over-looked 1914 and 1919 U.S. proprietary medicine stamps, as well as customs opium (commencing in 1879) and medicinal liquor control (through the National Prohibition Act) is discussed.

Recorded in the new handbook are various state tax stamps for cosmetics (Arizona and Ohio) and medicinal liquor tax stamps (Texas, West Virginia, and Wisconsin), as well as futile attempts of a dozen other states to tax proprietary medicine, perfume and toiletries, and medicinal liquor. Puerto Rico also imposed a stamp tax on proprietary medicines and toiletries.

The text is documented by more than 430 references and the hundreds of illustrations include many that have never been published anywhere before. Every revenueur, philatelic historian, and collector of medical subjects should have a copy of this remarkable book.

LIBRARY ADDITIONS - Our thanks to Jerry Bates, El Hubbard, Jerry Schimmel, and American Topical Association for library material. New titled articles available are:

Bates. 1971. Sales tax tokens - an update. Part II. Private and provincial issues. Coin Digest (Illinois Numismatic Ass'n), July, pp. 10-2.

Griffenhagen. 1971. Pharmaceutical Fiscals: Medicine Tax Stamps - Worldwide. American Topical Association, 120 pp.

Hubbard. Revenue Briefs. Photocopies of the following, all from Stamps.

1953. Dec. 12, p. __

1955. June 11, p. __

1954. Jan. 9, p. __

July 16, p. __

Febr. 13, p. __

Oct. 15, p. __

March 20, p. 237

Nov. 26, p. __

June 12, p. __

Dec. 17, p. __

June 26, p. __

1956. Jan. 14, p. __

Nov. 13, p. __

March 24, p. 416

Nov. 20, p. 340

April 21, p. 98

Dec. 11, p. 19

June 9, p. __

1955. Jan. 1, p. __

Aug. 11, p. __

Jan. 15, p. __

Aug. 25, p. __

Feb. 26, p. 79

1957. Nov. 2, p. __

April 2, p. __

1958. Feb. 1, p. 168

April 30, p. 202

plus other undated or in manuscript.

WANTED: Green & Rordame. Utah revenues. 27 pp., mimeo. Who will loan us their copy long enough to make a photocopy?

ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to David C. Strock, P. O. Box 24463, Seattle, Wash. 98124. Short ads offering material for trade accepted free for 1 time.

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

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TENNESSEE T11, 126. CR2, 3, 4. AM7.
TEXAS D6, 7, 9.
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ARK. L47. B2, 8, a, 15, 26, 28, 29, 30c, 33a,
48, 50, 55. WEL.
COLO. WL22. B2, 5, 10, 17, 24, 33.
DEL. B2, 3, 8b, 9, a, 10, 11a, '43 4½¢.
ID. LS3. B18, 40, 45a, 51, 52a, 55, 56.
ILL. B8a, 10a, 11c, 16c, 17c, 18c, 21, 25, a,
26a, 29, b, 31c, 34, 41, 42A, 43, 44a,
46a, 49, 51-54, 66A (1/8), 77, c, 82,
84a, b, 85c, 87a.
IND. CL1a. B20.
IA. LS-"AE".
KANS. L6a. W11, 12a, 15, 21, 22, 24, 25.
B22, 27, 28.
KY. IL3, 7, 12, a, 13. EL3, 4. W4, 5, 6.
B20, 22b.
LA. M4.
MD. L5, 25, 26a, 28a, 30a, 32. W5.
MICH. W5, 6, 9, 21, 23, 27, 29A, 31, 35, 36, 38, 41,
b, 43b, d, 44, 45, 48, 49, 50, 51, 52, 53,
55. B14, 20, 21, 24a, 34, 35, 38a, b, 39,
43, 44, 45, 47, 48.
MINN. B4, 12, 19, 20, 27c, 28, 31, 34, 37, 41B
(.06451), 42, b, 45A (\$2), 54, 61, 63,
64, 65, 66, 68, 70, c, 72, A (\$1), 75, 76, b,
78, a, 80, 81, 83a, 84.
MO. B11, 15, 22, 35, 42, 44, a, 58, 60, 63, 64,
65, 67, 71HW, i, 73HB, 74FW, NW, 77FW, HB,
86NW, NB, 87MW, 95KM, 96BB, HBx, 101KMx,
102KM, 105BM (1), 114b, 115b.
MISS. BW4, 66, b, 67.

NEB. L9. W16A, 79. EB2. B46, 51, 59a, 60.
N.MEX. L25A (3¢). W3.
N.DAK. B8, 17a, 20, 37, 40a, 42a, 48, 59, 63, 64.
S.CAR. L8, 11. S.DAK. BW1.
TEX. L16A (12¢ armine). W45. B8b, c, d, e.
UTAH B1, b, c. VA. W2, 4, 6, 12.
WASH. B2a, 8b.
WISC. W46 (7½¢). B4, 5, 30, 34, 37, 40, 43, 44,
46, 48, 52, 54b, 55, 56b, 64b, 65b, 66, b,
67a, b, 69a, b, 70a, 71a, 73b, 77a, 79, 81,
most 82 thru 94, 95.

LATER ISSUES WANTED:
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IW-Cook, black on blue .1875, .375;
Scurlock, blue on blue.
COLO. 5¢ green "TAXPAID" liquor (Flooded)
D.C. L- All with black value except:
orange-1/80, 1/16, 1/8, 1/5, 1/4.
MINN. W-Ericson blue: Pts., Tenths; red:
20ths, Tenths. Sieben: all but red
10ths, 5ths, 1gal. No Signature:
all but red 5ths, 1gal, 1gal.
Still Wines: Perf. 4¢, 12¢, 24¢.
Roul. "75" 4¢: "14" 24¢. 48¢.
OKLA. W-Vert. grey safety- 1.44, 2.00,
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1.50, 1.08.

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FLORIDA CF4. GR6. TA18. LI2, 3, 4. F10, 11,
13a, 14a, 15b. FE16.
GEORGIA CS1a. IF22. SF14.
KANSAS F1, 2, 16a, b. FE3, 8.
KENTUCKY FE1b, 26, 27, 29, 31, 34, 35, 37, 39,
45A, 114, 115, 122, 134, 142a, b, 146b, 150a.
LOUISIANA F10, 81, 82a, 83, 85b.
MISSISSIPPI F7, 8, 23. CS1, 7.

NORTH CAROLINA G14, 15, 16, 17, 18, 19, 20, 21,
22. K12, 13, 14, 15, 16, 17, 18, 20A, 21, 24,
25, 26, 31, A, 40, 42, 43, 44, 45, 46. L09.
F73, 74, 101. IF½.
SOUTH CAROLINA OY1, 2, 4, 5, 6, 7, 8, 10, a, 29A,
43, 49, 50, 51, 52, 59, 61A. SH4. CM5, 8.
OI3, 6, 8, 13, 14, 17
TENNESSEE F1, 64, 88, 106, 107, 108, 110. CE1.
GC39b, 51. VIRGINIA F29a, 32b.

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