

THE STATE REVENUE NEWSLETTER

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

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Whole Number 97

DESIGN DIFFERENCES ON NEW HAMPSHIRE STATE SEAL DESIGN DECALS

Terry Hines

In addition to the differences in size, card, safety, etc. there are also distinct design differences between decals of the same denomination in the clear (T142-148) and blurred (T149-165) series of New Hampshire state seal design decals. The differences are in the value numeral and are illustrated in the following figures.

Figure 1: 1/2¢ (T142 and T149). T142 has serifs on the "1" and "2" which are absent on T149. The fraction bar is curved on T142 and straight on T149. Both numerals and bar are thicker on T142.



Figure 2: 1 1/2¢ (T143 and T150). The numerals are somewhat thicker on T143. The serif on the first "1" is sharper on T143.



Figure 3: 2¢ (T144 and T151). T144 is shown; T151 was not available for comparison.

Figure 4: 2 1/2¢ (T145 and T153). The major difference on the 2 1/2¢ is the presence of a serif on the tip of the first "2" on T145.

T142 T149
Figure 1

Figure 5: 3¢ (T146 and T154). There are serifs on the "3" on T146 that are absent on T154.

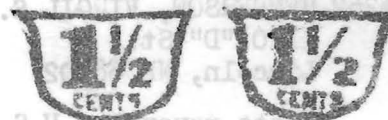


Figure 6: 3 1/2¢ (T147 and T155). Again, serifs appear on the "3" on T147 and don't appear on T155.

T143 T150
Figure 2

Figure 7: 5 1/2¢ (T148 and T161). The "5" on T161 is of uniform thickness throughout while on T148 the thickness varies from stroke to stroke. The "5" on T148 is more slanted and has a serif on the lower tip, unlike T161. T162 is readily distinguished from both T148 and T161, being green instead of brown but also differs in the numeral. It is more similar to T161 but the "5" is thinner and the fraction bar shorter and has a lesser slant than T161.



Figure 3. T144



T145 T153
Figure 4

(Continued next page)

STATE REVENUE NEWSLETTER
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NEW HAMPSHIRE DECALS (Cont.)

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T146 T154
Figure 5



T147 T155
Figure 6

SECRETARY'S REPORT

NEW MEMBERS:

#260 PUCHER, MALIN M.
2142 N. 39th St.
Milwaukee, Wis. 53208

Proposed by Charles Hermann



T148 T161 T162
Figure 7

#261 RECH, ROBERT E.
4019 Sumner
Lincoln, NE 68506

State revenues; U.S. mint and used.
Proposed by K. Pruess

#262 HENDERSON, VIRGIL S.
1120 "D" St.
Lincoln, NE 68502

State revenues; U.S., Germany,
Austria, S. America. Proposed by
K. Pruess

#263 JOHNSON, BYRON
606 N.W. 80th
Seattle, Wash. 98107

Washington State items. Proposed
by Jerry Bates.

RESIGNED:

#241 Snure, Howard F. Jr.

NEW CATALOG ON U.S. RATION CURRENCY
AND TOKENS - The Society of Ration

Token Collectors announce that a
reference catalog on United States
Ration Currency and Tokens 1942-1945
has been released. This 300 page book
represents some 5 years of research on
the field of rationing and contains all
information now known and includes
much that has never been previously
published. This covers a complete
check list of all known forms by num-
bers, unlisted forms, certificates,
survey on red and blue tokens with
relative values, and complete details
on those currencies where known and
numbers issued. Also history of ration-
ing from the start, introduction to
rationing, ration currency, fuel oil,
ration tokens, and other material.

Issued in loose leaf form, it will
be kept up to date by supplements
issued from time to time rather than
issuing a new book every year. This
book will always be current, as the

PLEASE PAY YOUR 1972 DUES NOW

basic information included will no longer change.

Orders for this volume are to be sent to Mrs. N. J. Keel, Rt. #1, Guymon,
Oklahoma 73942. Cost \$10.00 postpaid in the United States. Foreign postage
extra.

OHIO'S PRIVATE-ISSUE SALES TAX CARDS

Jerry F. Schimmel, SRS #209

Most State Revenue Society members are familiar enough with the Prepaid Sales Tax Receipts (or stamps) issued by the State of Ohio. A few know something about the grey, and later orange, state-issued Prepaid Sales Tax Cards. But one of the least known series associated with Ohio's sales tax collection methods were the private tax cards of 1935. The sales tax law had come into being on January 27 of that year and with it the Prepaid Sales Tax Receipts. The receipts served the state an excellent function of, 1) being insurance that the state would have some money right away as the merchants had to purchase them in advance of the tax actually being collected from the consumer; and 2) by providing the consumer and the state with a receipt for the sales tax that he had paid. This prevented any unscrupulous merchant from accepting the sales tax and not reporting it, as he had to account for the money with the stubs (Vendor's halves) to the state auditor. What happened if the consumer did not bother to accept his receipt is probably another story.

Date Issued: _____		No. 1817	
ONE DOLLAR		No. 1817	
NOT TRANSFERABLE			
\$1 Merchandise Prepaid Tax Card \$1			
(Good only in store(s) operated by this Vendor)			
BLUMENTHAL PHARMACIST			
ERKENBRECHER & BURNET AVE.			
AVON CINCINNATI, OHIO			
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY A CENT PREPAID TAX RECEIPT AFFIXED HERETO" (on reverse side of this card)			
(See Regulations on Back)			
Date Issued: _____		5 5 5 5 5 5 5 5 5 5	
BLUMENTHAL PHARMACIST		5 5 5 5 5 5 5 5 5 5	
ERKENBRECHER & BURNET AVE.		5 5 5 5 5 5 5 5 5 5	
CINCINNATI, OHIO		5 5 5 5 5 5 5 5 5 5	
License or Chain Store Permit No. 3100122		5 5 5 5 5 5 5 5 5 5	
Permit No. 2659		5 5 5 5 5 5 5 5 5 5	
Permit No. 2659		5 5 5 5 5 5 5 5 5 5	

Front of 1935 Sales Tax Card showing Vendor's stub and unpunched Consumer's portion.

However, the cards served another purpose. They were, in effect, Ohio's "sales tax tokens". That is, they were designed specifically to assist the consumer in paying any fractional sales tax that might be due in a transaction, and to avoid making a sales tax overpayment. For example a customer might wish to buy a 10¢ toothbrush, but since the sales tax at that time was 3% of the purchase price, the tax due would have been 1/3¢ or 3 1/3 mills for which amount there was no U.S. coin in circulation. The customer and merchant were then faced with the prospect of a sales tax payment at a rate of 10% if the customer paid a whole penny. This usually meant that the merchant kept the other six and two-thirds mills for himself. Merchants, consumers, and law-makers, by 1935, had become somewhat sensitive to the overpayment issue, hence the use of Sales Tax Cards in Ohio and tokens in other states. Thus, each card was purchased by the consumer from the merchant for three cents which amounted to an advance payment of tax on one dollar's future purchases. The card had a number of spaces with denominations in them which added up to 100 (or \$1.00). Therefore in the case of the man with the 10¢ toothbrush, the clerk simply punched a "10" or two "5"s and there was no overcharge and everybody was theoretically happy. The customer would retain his card, if there were remaining spaces unpunched, for another day's use, or for a purchase

OHIO'S PRIVATE-ISSUE SALES TAX CARDS (Cont.)

at another counter in the same store. When they were completely punched, they were returned to the store and became the merchant's receipt for the state.

The private cards were usually printed at the merchant's expense and were validated by gluing on the reverse a pair of 3¢ tax receipts in the space designated. This is probably the only instance where the Ohio Receipts were used genuinely as an adhesive documentary stamp. The card had a stub which was retained by the merchant and dated at the time of sale. In size they were $5\frac{1}{4}$ by $2\frac{1}{2}$ inches (with stub), and were usually white, although many are now faded to light brown or buff. Ink color was usually blue or black. An interesting sidelight is that one firm, the Serv-Ice Delivery Company of Akron used a tear coupon form. That is, instead of spaces being punched out there were coupons to be torn off for each tax payment. The Vendor's stub had the Receipt halves attached to its reverse and the customer's portion had its corresponding halves affixed. The \$2.00 card mentioned in the list below from Phil's Market in Cincinnati was actually a credit punch card with the sales tax included. That is, the customer paid the merchant \$2.06, and then brought the card back with which to make his daily purchases. In this case the tax was prepaid, but so was part of his grocery bill.

The list below is considered to be incomplete as there is considerable evidence that other cards were issued. If any readers have items like this or know of their whereabouts that are not listed here, I would appreciate hearing from them about it, as I am continuing work on a catalog of sales tax items. Anyone can reach me in care of: Jerry F. Schimmel, P. O. Box 40888, San Francisco, CA 94140. Credit for the list, so far, goes to El Hubbard, Charles Hermann, Jerry Bates, and Charles Reed.

Listings:

Akron

Serv-Ice Delivery Company
200 lb. card
500 lb. card

Bellbrook

M. E. Barnett

Berea

Bolles 5 & \$1.00 Store

Cincinnati

Blumenthal Pharmacist

Phil's Market

\$1.00 Tax Card

\$2.00 Credit Card

(with tax paid)

Findlay

The City Markets

Lakewood

Ben Franklin

Spring Valley

Barker's Drug Store

Arch Copsey

J. P. Kreitzer

Toledo

Lane Drug Company

Z. O. Scott

D. O. Shaver

Youngstown

S. H. Kress & Co.

Ole's Market

For Statewide Use

W. T. Grant Company

Great Atlantic and Pacific

Tea Company

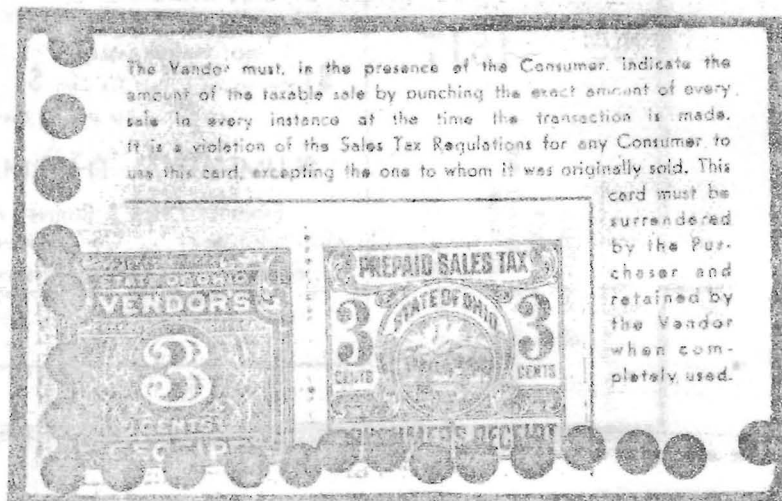
S. S. Kresge Company

G. C. Murphy

Neisner Brothers

Scott-Burr Stores

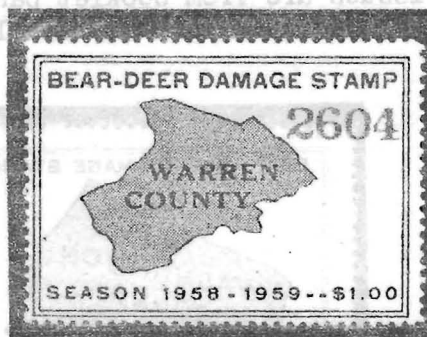
F. W. Woolworth Company



Back of 1935 card showing Sales Tax Receipts attached with glue. Vendor's stub has been removed.

WARREN 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 1958-59 season. All stamps through the 1961-62 issue are 50 x 34 mm design size and from booklet panes of 15 (3 x 5) perforated 11 3/4 between stamps and at left selvage and printed by the Everett Waddey Co. of Richmond, Va.



- 1958-59 \$1.00 black on dull yellow. Shaded map of Warren County. Red serial number.
- 1959-60 \$1.00 black on light yellow. Printed text at bottom rearranged and larger font type. Otherwise same as 1958-59.
- 1960-61 \$1.00 black on white. Otherwise same as 1959-60.
- 1961-62 \$1.00 black on white. Same as 1960-61 except change in season year dates.

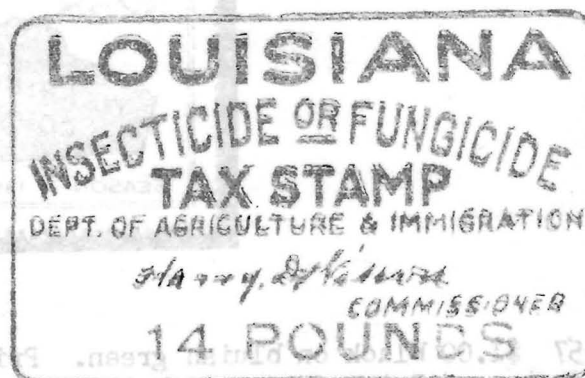
Stamps were discontinued and none issued after the 1961-62 season.

LOUISIANA DOUBLE IMPRESSION -

This month we show a clear double impression on the 14 pound Paris Green stamp (PG6) which is listed in the addenda. The entire design is doubled except for the value which is further proof that the value was printed in a separate operation.

NEW STATE REVENUE CATALOGS

Both the new Kansas and Nebraska catalogs are at the typist. We hope to have these available for sale early in 1972.



WASHINGTON COUNTYBear-Deer Damage Hunting Stamps

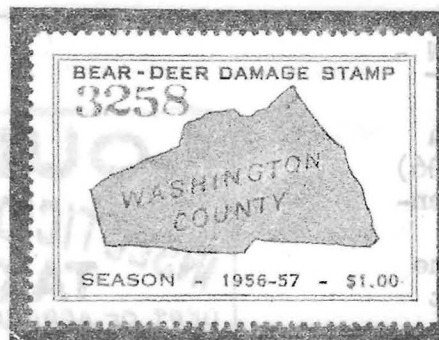
Required for residents and non-residents to hunt deer or bear within County boundaries. Funds derived from sales of these stamps were used to reimburse farmers for bear and deer crop depredations. First known issued for the 1950-51 season. All 1950-51 through 1969-70 stamps are 48 x 32 mm design size. All 1950-51 through 1965-66 stamps are from booklet panes of 15 (3 x 5) perforated between stamps and at left selvage and printed by the Everett Waddey Co. of Richmond, Va. All 1966-67 through 1969-70 issues are from booklet panes of 10 (2 x 5) roul or perf between stamps and at left selvage and from the same printer.



1950-51 \$1.00 black on yellow. Shaded map of Washington County. Perf 11 3/4.
through No serial numbers. Blank space for season year date to be rubber
1952-53 stamped or written in.

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

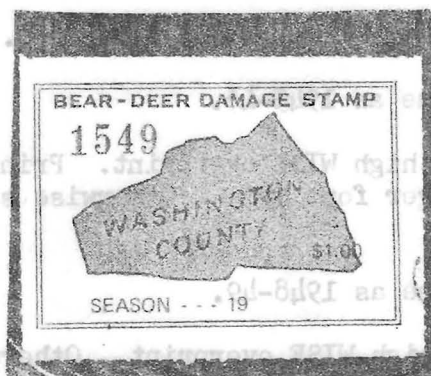
This stamp was also used for the early 1956-57 season and for the entire 1957-58 and 1958-59 seasons. (See below for 1956-57 printed date stamps)



1956-57 \$1.00 black on bluish green. Printed year date. Red serial numbers.
Printed text at bottom rearranged and smaller font type. Other-
wise same as 1950-51 through 1952-53.

WASHINGTON COUNTYBear-Deer Damage Hunting Stamps

- 1959-60 through 1961-62 \$1.00 black on yellow orange. Red serial numbers. Printed text at early bottom rearranged. Otherwise same as 1950-51 through 1952-53.
- 1961-62 late \$1.00 black on bluish green. Blank for year date to be rubber stamped or written in. Printed text at bottom rearranged and larger font type. Otherwise same as printed date 1956-57 issue.
- 1962-63 \$1.00 black on pink. Printed text at bottom rearranged. Otherwise same as late 1961-62 and 1962-63 issue.
- 1963-64 \$1.00 black on yellow orange. Printed year date "Season, 1965-66 - \$1.00" rearranged, in red ink and in larger font type. Otherwise same as printed date 1956-57 stamps.
- 1964-65
- 1966-67 \$1.00 black on yellow orange. Same as 1965-66 except change in year date.
- 1967-68 \$1.00 black on yellow orange. Roul 9 $\frac{1}{2}$. Otherwise same as 1966-67.
- 1967-68 \$1.00 - Due to an unexpected heavy hunter demand, the supply of printed provisional date stamps was exhausted. Remainders of 1965-66 stamps were used as provisionals by lining out the 1965-66, substituting 1967-68 in manuscript, and writing the date of sale on the face of the stamp.
- 1968-69 \$1.00 black on green. Otherwise same as 1967-68 printed date stamps.



- 1969-70 \$1.00 black on dull yellow. Printed text at bottom rearranged, in smaller font type, and only "19" of year date printed with last two digits to be rubber stamped or written in. Otherwise same as 1967-68 printed date stamps.
- 1970-71 \$1.00 black on red. Bull Elk. Inscribed "Virginia Bear-Deer Damage Stamp". 4 mm high WASHINGTON overprint, serial number and year date in green. Perf 12 $\frac{1}{2}$. Design size 50 x 36 mm. Overall stamp size increased to approximately 59 x 44 mm.

WISE 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 1945-46 season. All 1945-46 through 1968-69 stamps are approximately 50 x 35½ mm design size. All 1945-46 through 1965-66 stamps are from booklet panes of 15 (3 x 5) perforated 11 3/4 between stamps and at left selvage printed by the Everett Waddey Co. of Richmond, Va. All 1966-67 and 1967-68 stamps are from booklet panes of 10 (2 x 5) roul between stamps and at left selvage and by the same printer.



- 1945-46 \$1.00 black on green. Black Bear. Red 5 3/4 mm high WISE overprint. No serial numbers. Inscribed "Virginia Bear-Deer Damage Stamp".
- 1946-47 Believed probable stamps were issued. Information solicited.
- 1947-48 \$1.00 black on blue. Otherwise same as 1945-46.
- 1948-49 \$1.00 black on blue. Red 3 3/4 mm high WISE overprint. Printed text at bottom rearranged and larger font type. Otherwise same as 1945-46.
- 1949-50 \$1.00 black on pink. Otherwise same as 1948-49.
- 1950-51 \$1.00 black on orange. Red 4½ mm high WISE overprint. Otherwise same as 1948-49.
- 1951-52 \$1.00 black on yellow orange. Otherwise same as 1950-51.
- 1952-53 \$1.00 black black on bluish green. Otherwise same as 1950-51.
- 1953-54 \$1.00 black on pink. Otherwise same as 1950-51.
- 1954-55 \$1.00 black on dull yellow. Otherwise same as 1950-51.
- 1955-56 \$1.00 black on pink. Otherwise same as 1950-51.
- 1956-57 \$1.00 black on blue. Year date in slightly larger font type. Otherwise same as 1950-51.

WISE COUNTYBear-Deer Damage Hunting Stamps

- 1957-58 \$1.00 black on pink. Otherwise same as 1956-57.
- 1958-59 \$1.00 black on blue. Otherwise same as 1950-51.
- 1959-60 \$1.00 black on yellow orange. Red serial number. Otherwise same as 1950-51.
- 1960-61 \$1.00 black on blue. Otherwise same as 1959-60.
- 1961-62 \$1.00 black on light yellow. Otherwise same as 1959-60.
- 1962-63 \$1.00 black on yellow orange. Otherwise same as 1959-60.
- 1963-64 \$1.00 black on bluish green. Year date in red. Otherwise same as 1959-60.
- 1964-65 \$1.00 black on pink. Red 4 mm high WISE overprint in different font type. Otherwise same as 1963-64.
- 1965-66 \$1.00 black on white. Otherwise same as 1964-65.
- 1966-67 \$1.00 black on pink. Roul 6 3/4. Otherwise same as 1964-65.
- 1967-68 \$1.00 black on yellow orange. Roul 9 1/2. Otherwise same as 1964-65.
- 1968-69 \$1.00. Reminders of the 1965-66 stamps were used by lining out 1965-66, adding 1968-69 in manuscript, and initialing by the County clerk or deputy clerk issuing the stamp.
- 1969-70 \$1.00 black on green. Perf 12 1/2. Design and size same as prior issues but overall stamp size increased to approximately 59 x 44 mm. Red 4 mm high WISE overprint in heavier type. Red 1969-70 in smaller type. Otherwise same as 1964-65.
- 1970-71 \$1.00 black on red. WISE overprint, serial number and year date in green. Otherwise same as 1969-70.

VANDENBERG AFB STAMPS - "Van" offers to obtain the 1970-71 \$1.00 hunting stamp at face value for \$1.00 remittance plus a stamped self-addressed envelope. Orders should be in his hands by Dec. 15 (if this issue is late reaching you, then within one week of receipt of this Newsletter. His address is E. L. Vanderford, 532 San Miguel Way, Sacramento, Calif. 95819.

GEORGIA TROUT STAMPS - Van informs us that Georgia has \$2.25 Resident and \$10.25 Non-resident trout stamps for 1971. Both are non-pictorial. The only availability information he has is that they are sold by license agents in sporting goods stores and hardware stores.

PENNSYLVANIA TOMATO SEED - Ron Leshner says this "stamp" was printed in 1943 in a quantity of 30,000. It was simply a certification sticker with no monetary value. The current issue is a multipurpose self-adhesive label measuring 90 x 51 mm, black on blue paper. There is a serial number and a special machine is used to print pertinent data about the crop being certified.

WYTHE 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 1952-53 season. With the exception of the \$1.00 1958-59 resident stamp all 1952-53 through 1970-71 resident and non-resident issues are approximately $47\frac{1}{2} \times 32$ mm design size. All 1952-53 through 1965-66 stamps are from booklet panes of 15 (3 x 5) perforated between stamps and at left selvage. All 1966-67 through 1970-71 stamps are from booklet panes of 10 (2 x 5) perf or roul between stamps and at left selvage. With the possible exception of the 1958-59 resident, all stamps through the 1970-71 issue were printed by the Everett Waddey Co. of Richmond, Va.

For Virginia Resident Hunters Only

1952-53 \$1.00 black on light yellow. Shaded map of Wythe County. Blank space through for season year date to be rubber stamped or written in. Red 1954-55 serial number. Perf 11 $3/4$.

1955-56 \$1.00 black on blue. Printed year date. Otherwise same as 1952-53 through 1954-55.

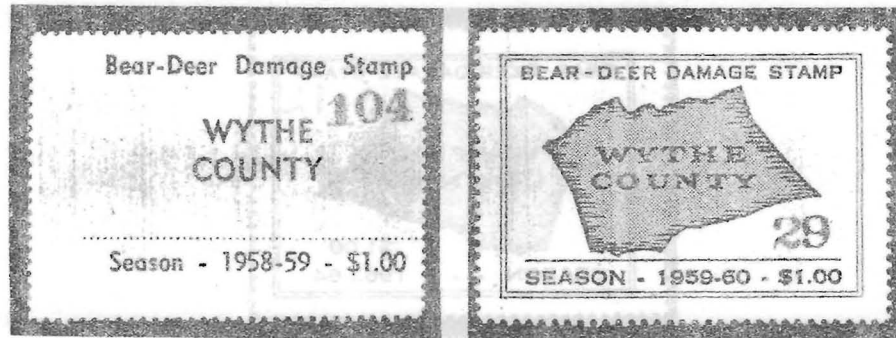
1956-57 \$1.00 black on yellow orange. Otherwise same as 1955-56.

1957-58 \$1.00 black on blue. Otherwise same as 1955-56.

Constant Variety: "High 7" - Stamps from position 10 in pane of 15 have the "7" of "1957" printed slightly above the level of the other digits.

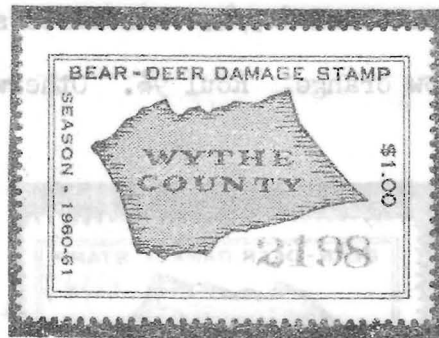
MINNESOTA CIGARETTE - Tom Betz shows us the new cigarette decal in light blue which was issued when the tax was boosted to 25¢ per pack on November 1. The meters were changed to red at the same time.



WYTHE COUNTYBear-Deer Damage Hunting Stamps

1958-59 \$1.00 black on deep yellow. Map design deleted and is printed text only. Overall stamp size approx 55 x 38 mm. Red serial numbers. Perf 12 $\frac{1}{2}$.

1959-60 \$1.00 black on blue. Line drawn above printed text at bottom. Printed text at bottom in larger font type. Otherwise same as 1955-56.



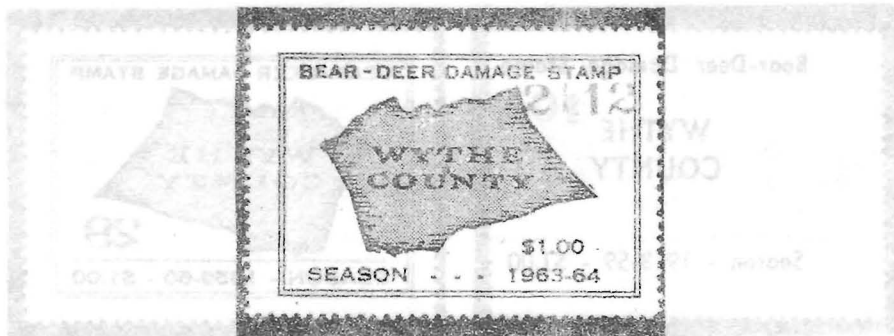
1960-61 \$1.00 black on green. "Season - 1960-61" printed vertically at left. "\$1.00" printed vertically at right. Otherwise same as 1955-56.

1960-61 Provisional Remainders of the 1959-60 stamps were used by crossing out the 1959 of 1959-60 and adding a 61 after the 60 in red manuscript.

1961-62 \$1.00 black on blue. Otherwise same as 1960-61 printed date stamps.

1961-62 Provisional The County clerk reported that the 1961-62 printed date stamps were sold out due to an unexpected heavy hunter demand and that remainders of 1960-61 stamps were re-marked and used as provisionals until they too were exhausted. Subsequent hunter applicants were issued printed receipts in lieu of stamps. Verification of 1960-61 stamps so used is desired.

1962-63 \$1.00 black on yellow orange. Otherwise same as 1960-61 printed date stamps.

WYTHE COUNTYBear-Deer Damage Hunting Stamps

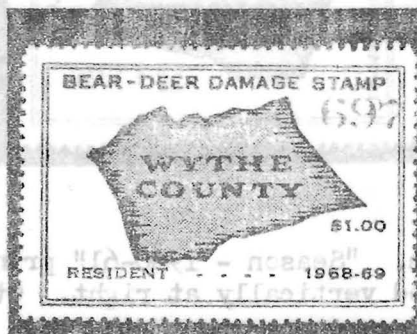
1963-64 \$1.00 black on pink. Printed text at bottom rearranged and in larger font type. Otherwise same as 1955-56.

1964-65 \$1.00 black on blue. Otherwise same as 1963-64.

1965-66 \$1.00 black on yellow orange. "Season, 1965-66 - \$1.00" in red. Otherwise same as 1963-64.

1966-67 \$1.00 black on green. Roul 6 3/4. Otherwise same as 1965-66.

1967-68 \$1.00 black on yellow orange. Roul 9 1/4. Otherwise same as 1965-66.



1968-69 \$1.00 black on blue. Perf 12 1/2. "Season" deleted and replaced with "Resident". Printed text at bottom in smaller font type. Otherwise same as 1965-66.

1969-70 \$1.00 black on orange. Otherwise same as 1968-69.

1970-71 \$1.00 black on red. "Resident, 1970-71 - \$1.00" and serial number in green. Otherwise same as 1968-69.

WYTHE COUNTYBear-Deer Damage Hunting StampsFor Hunters Not Residents of Virginia

- 1952-53 \$5.00 black on pink. Shaded map of Wythe County. Inscribed "SEASON" through with blank space for year dates to be rubber stamped or written in. Red serial number. Perf 11 3/4.
- 1961-62 \$5.00 black on dull yellow. Printed year dates and inscribed "NON-RESIDENT". \$5.00 moved to upper right. Otherwise same as 1952-53 through 1960-61 stamp.
- 1962-63 \$5.00 black on white. Printed text at bottom in larger font type. Otherwise same as 1961-62.
- 1963-64 \$5.00 black on orange. Otherwise same as 1962-63.
- 1964-65 \$5.00 black on yellow orange. Otherwise same as 1962-63.



- 1965-66 \$5.00 black on yellow. "Non-resident, 1965-66 - \$5.00" in red. "\$5.00" moved to lower right. Otherwise same as 1962-63.
- 1966-67 \$5.00 black on blue. Roul 6 3/4. Otherwise same as 1965-66.
- 1967-68 \$5.00 black on pink. Roul 9 1/2. Otherwise same as 1965-66.
- 1968-69 \$5.00 black on green. Perf 12 1/2. "Non-resident, 1968-69 - \$5.00" in small font type. Otherwise same as 1965-66.

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.

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

200 MIXED PRECANCELS \$1 - Precancels on approval. 1,000 business cards \$5. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Arizona 85013

For 8¢ you can't go wrong. That's all it takes for you to receive a list of 50 lots. Some specific items, some specific state lots, some miscellaneous mixed state lots, and some Canadian lots. Please enclose SASE. T. Betz, 391 Case, St. Paul, Minn. 55101

\$1 Hubbard Non-Scott U.S. Revenue Handbook only 50¢! Approvals accompany with 50¢ credit allowed! HUBBARD, 17 W. San Fernando, San Jose, CA 95113

WORLD'S LARGEST U.S. NON-SCOTT STOCK Special discount to ARA and SRS members, upon request, from approvals. Thousands of Scott listed also. HUBBARD'S CUPBOARD, 17 W. San Fernando, San Jose, CA 95113

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

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 to Richard M. Bilek, 1515 So. Highland, Arlington Hts., Illinois 60005

FOR SALE: Obsolete Virginia State Hunting stamps. 10 different years, late 1930's to early 1960's, although not consecutive. Mint condition. Will include BGL, 2, 4, 4 and 5. Also two mint 1916, 5¢ LL, Virginia liquor revenues. All for \$5.00. Claude M. Monteiro, 4615 W. Franklin Street, Richmond, Va. 23226

BUILD YOUR REVENUE LIBRARY: Springer's Handbook, 5th edition, on tobacco strips, express labels, M&M essays, etc. \$2.00; 4th edition, listing cigarette, 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 postapid. Sherwood Springer, 3761 W. 117th St., Hawthorne, Calif. 90250

Wanted: 1962 Pennsylvania trout stamp. Will pay \$5. A. J. Soderling, 19 N. Clark St., Chicago, Ill. 60602

WE PAY FOR STATES:

Category	Minimum	Maximum (Approx.)
New to Collection	10¢	Full cat.
Mint for Stock	110% face	150% face
If cataloged, in swap	50% cat.	100% cat.
Used for Stock	50¢ per 100	Quote your price
If cataloged, in swap	50% cat.	100% cat.

For Stock, we need 10 (or more) of all that cost up to 5¢ each. 100 of those that cost 1¢ or less. Send lots priced up to \$10 on approval. Write first on others. Any singles accepted on approval. (We reserve right to reject any lots.) Especially want (1) new issues, (2) document stamps, (3) beer stamps. We deal in World stamps and coins. Approvals on request. SRS members can save 15% regularly.

HUBBARDS, 17 W. San Fernando, San Jose, CA 95113

Trade TEXAS CITRUS. Need 1¢ - 45, 46, 48; 1¢ - 32, 49, 50, 51, 52, 54, 58; 2¢ - 47; 2¢ - 51, 52, 53, 57. Over 30 others to offer in swap. K. Pruess, 1441 Urbana Lane, Lincoln, NE 68505

WANTED: U.S. SUBDIVISIONS Document Stamps. Can swap Cal. Counties stamps etc. of equal face value and condition. Also buy, or swap for, other paper stamps I can use. "El" Hubbard, Box 2711, Santa Clara, CA 95051

WYTHE COUNTYBear-Deer Damage Hunting StampsFor Hunters Not Residents of Virginia

1969-70 \$5.00 black on yellow. Otherwise same as 1968-69.

1970-71 \$5.00 black on blue. Otherwise same as 1968-69.

NEW YORK STATE STOCK TRANSFER STAMPS

A STUDY OF THE PLATE VARIETIES

(Cont. from July 1971)

Chas. H. Hermann and Kenneth Pruess

1907-11 Issues

No plate varieties have been discovered to date on higher values.

The 20¢ has been discovered in greenish-black with violet overprint which is not listed.

An imperf copy of the \$2.00 green is known on the rough, yellowish paper with strawlike inclusions which was used on the second 1905 issue. Obviously this is a trial impression as there is black printing on the back and ink on the face and it does not have any overprinted numerals. No used stamps of this issue have been seen on this paper.

1914-15 Issues

The 1914-15 stamps are the same design as 1907-11 but are in new colors and the overprint changed to a solid numeral enclosed in a frame. The stamps appear to be from new or re-entered plates which would account for the numerous double transfers.

The second 1914 issue has a solid dot in the upper left corner while the third 1914 issue has dots in both upper corners (Fig. 44). These dots vary slightly on each stamp in the sheet.

There is another dot variety which has not been listed. This seems to occur only in the 10th vertical row - a smeary dot joining inner frame lines below upper left rosette. This variety is known on the 2¢, 10¢, \$1, and \$2.

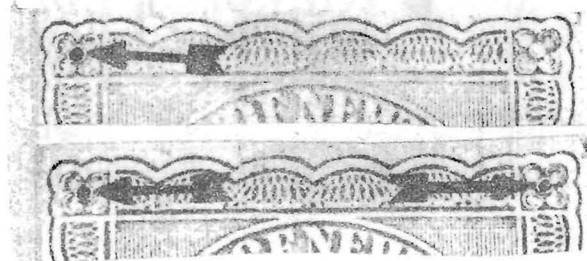


Fig. 44.- Second 1914 issue with dot added upper left corner (top), and third 1914 issue with dots added in both upper corners (bottom).

The only double transfer seen on the 2¢ is shown in Fig. 45.

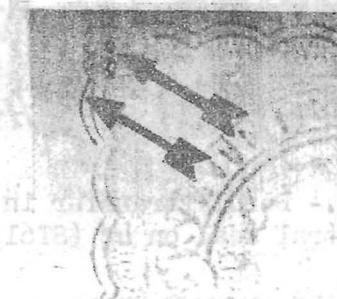


Fig. 45.- Double transfer in upper left corner on 2¢ (ST60, 69, 75).

Figures 46-49 show the four double transfers which are known on the 4¢.

(Cont. next page)



Fig. 46.- Double transfer at top, in "T" and "E" of "STATE" and both "4"s on 4¢ (ST61, 70).



Fig. 49.- Double transfer at top, bottom, bottom, and right "4" on 4¢ (ST61, 70)
(to be Continued)

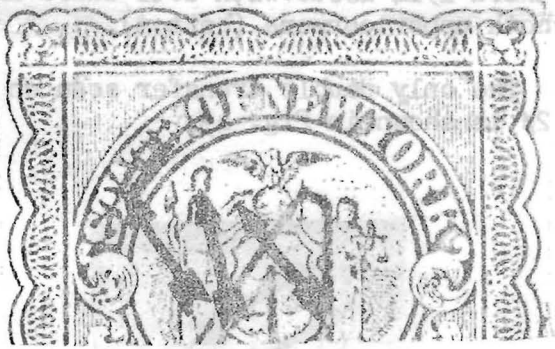


Fig. 47.- Double transfer in "STATE" and central seal on 4¢ (ST61, 70)



Fig. 48.- Double transfer at top on 4¢ (ST61, 70)

TEXAS DOVE - Texas has now joined the ranks of States issuing hunting stamps with a dove stamp issued in 1971. This is also the first confirmed stamp issued for this purpose. The stamp is printed in light and dark brown, grey lettering at top and year, value, and shading on dove in black. Serial number is also in black. This stamp is available to collectors but details are unknown. We would suggest writing the Texas Parks and Wildlife Dept., Austin, Texas 78711.

