# STATE REVENUE ama NEWS a East I E Ra edt galbaer va . too ene tee bras edt bas to notes ime ent bearings tant suest agradatevo ast sales out to esquitig

Editorial Office THE STATE REVENUE SOCIETY Lincoln, Nebraska 68505

Volume 12, Number 2

co and Oakland, 1933

Taverns: 16 on 1004,

en heavy manila cardstock

Restaurants: 3¢ on \$1.00,

Restaurants:

March 1972

and to seles of sales tex tokens used later in other states. Most of the Illinois cards were used during the same year, although earlier. Illinois had

Whole Number 99

Kentucky and there

town called Habit. cently located by

MORE ABOUT PRIVATE SALES TAX CARDS: CALIFORNIA, ILLINOIS, IOWA, AND KENTUCKY

Jerry F. Schimmel

In the November, 1971 State Revenue Newsletter, I discussed sales tax cards used by individual merchants in Ohio in 1935. In other areas merchants also issued their own, and as in Ohio, the purpose of them was to allow the consumer to avoid paying too much tax. In the early days of the sales tax, at the height of the depression, overpayment of sales tax was a serious issue between the merchant and his customers. One difference between Ohio and the other states was that the cards described here were not put out by the state first, but by the merchant for his own peace of mind until his customers became accustomed to the new tax. Most of the issuers were chain restaurants serving low-income clientele, and the cards were likely not in use for more than a few months in any one case. They were valid only in the store of issue and usually had at least tacit, if not active, approval of the tax agency. Xay and funds myoanos alvanosos

which was held unconstitutional in Illi-A Thompson's card bond of BAW J. College Tay Detail Sales Tax Retail Sales Tax Retail Sales Tax Relait Sales Tax on any purchased Retail Sales Tax Retail Sales Tax NTS FIVE CENTS FIVE CENTS FIVE CENTS

AT ANY STATE OF THE CENTS FIVE CENTS

LOG 13 LOG FIVE CENTS

DETOILS (1) FIVE CENTS

STORY (1) FIVE CENTS FIVE CENTS in other states, i CALIFOR, IA RETAIL SALES TAX COUPONS

Unpunched removed for Sales Tay on Asia So purchase in white Log Tayerns. is no evidence for 193k, just after t Relail Sales Tax as Relail Sales Tax Rel

god of Mar to our customers:

We no not want to raise our prices or reduce the quality of our products in order to include the Sales Tax. We realize that these customers paying it tax on 15c purchases were would actually be paying the tax for the customer whose purchase was less than 15c. We have therefore adopted, under the approval of the California State Board of Equalization, this fair method of collecting a uniform and correct retail sales tax based on actual purchases, by giving our customers this redeemable compon for the excess fraction of the penny collected.

Unpunched coupons good in any WHITE LOG TAVERN

isk on green cardstock in in which the \$1.00, black ink on pink

Front (top) and back (bottom) of the S.F. Bay Area sales tax card.

The one known California card was probably used immediately after the passage of the Retail Sales Act which took effect on August 1, 1933. Each punch, or coupon (as described on the card), was good for tax on a five cent purchase, or a 21/2% rate, PRIVATE SALES TAX CARDS (Cont.)

and the card cost one cent. By reading the reverse of the card one can get some glimpse of the sales tax overcharge issue that sparked the emission of these cards and the millions of sales tax tokens used later in other states. Most of the Illinois cards were used during the same year, although earlier. Illinois had two tax rates during 1933, 3% and 2%, with the rate going back up to 3% in 1935. The companies that used them were Chicago chain restaurants, and the two known are Raklie's and Thompson's. The Raklie's came in a ticket roll and each card bore rouletted separations at each end.

Schigmala red by TAX 3C RESTAURANTS TICKET on Ticket dollar's worth of merchandise without Restaurant in Illinois. ent mi5 165 h 5 av 50 m 5 m 5 m 5 m 5 m one you mi adraga well

#### A Thompson's card

The one card attributed to Des Moines is another Thompson's Restaurants piece with its design identical to the Illinois issues. In this case, though, the message to the card user was different, reading: 300 ug off

"...without paying further tax at any This ticket entitles bearer to buy one Thompson's Restaurant in any state wherein the same rate of retail sales paying further tax at any Thompson's texation is effective. SAVE THIS CARD, money will be refunded if sales tax law is held invalid."

This paragraph probably reflects the company's concern about the tax law which was held unconstitutional in Illinois in May, 1933. The card did not clearly state that it was to be used only

in Iowa, but it has been attributed to that city by early researchers on sales tax tokens, mainly Emil DiBella and Herbert Rowold. Obviously it was meant to be used in other states, if necessary, and may actually have been used so, although there is no evidence for such a conclusion. It was likely used in Des Moines in mid-1934, just after the 2% tax took effect on April 1. Two cards are known from Kentucky and there may have been more. A large green one was used in a small town called Habit, probably issued by a general merchandise store. Another, recently located by Charles Hermann, was used by a Lexington bakery.

	1	0	10		10	MOTY
CN.	60	SAL	ES TA	X C	ARD	100 mg
57			RENTUCK ORTH OF	S. Sanda	100	10
10	GRO		HE I	3 V 4 7	ŒR	V p
(march	2	50 E. N	IAIN -	ASH. 6	94	The second
C3	USE T	HIS CAR	D FOR A	LL PUR	CHASES	s 10
15	15	5	15	10	10	MMT

#### CALIFORNIA

San Francisco and Oakland, 1933 White Log Taverns: 1¢ on 40¢, green ink (front) and black ink (back) on heavy manila cardstock

#### ILLINOIS

Chicago, 1933

Raklio's Restaurants: 3¢ on \$1.00, black ink on green cardstock in ticket roll form.

Thompson's Restaurants:

 $3\phi$  on \$1.00, black ink on pink cardstock

Lexington, Ky. 2 and 10 (most of) 3¢ on \$1.00, black ink on grey cardstock

(Cont. page 21)

- 20 -

tax on a five cent purchase, or a 25% rate.

PRIVATE SALES TAX CARDS (Cont.) Show Carr St.

IOWA

Arvada, Colo. Des Moines, 1934 Thompson's Restaurants: 2¢ on \$1.00, black ink on green cardstock

KENTUCKY SOME SECTION OF SECTION SECTI

Habit, 1934 M. H. Taylor: 15¢ on \$5.00, black ink on green cardstock

November 1969 Newsletter.

Ave., Kingsport, Tenn. Lexington, 1934 Grosche Bakery, 6¢ on \$2.00, black ink on white cardstock

In all likelihood other cards were issued in the same or other states, and I would like to hear about any that readers may know of. As usual I am continuing work on a catalog of sales tax items. Please feel free to contact me: Jerry Schimmel, P. O. Box 40888, San Francisco, CA 94140.

## OKLAHOMA WINE - A PRELIMINARY CHECKLIST Charles Hermann

Type I. White stars on colored field. Buff paper. Horizontal safety.

14% or Less. Red.

Wl 2.4 gal., "C" before serial no.

W2 3 gal., "B" before serial

W3 4 gal., "A" before serial

Over 14%. Green. lected on the transfer of each new andw

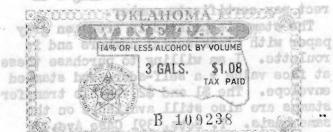
W5 3 gal., "F" before serial We edd 0001 neds eros gainglew alaldev

Sparkling Wine. Purple.

W7 W8 3 gal., "K" before serial nolding a certificate of exemption

Type II. Colored stars in white field. Buff paper. Horizontal safety. Over 14%. Green.

Wl3 2.4 gal., "G" before serial



cable to common carriers holding a di-

Type II. White paper.

14% or Less. Red.

2.4 gal., "C" before serial, W19 vertical safety

a. "No." before serial, horizontal safety

b. "No." before serial, vertical safety

W20 3 gal., "B" before serial, vertical safety

a. "No." before serial, horizontal safety

Over 14%. Green.

W22 2.4 gal., "No." before serial, horizontal safety

a. "G" before serial, vertical safety more safety

b. "No." before serial, vertical safety

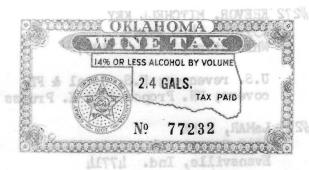
3 gal., "No." before serial, horizontal safety

> a. "No." before serial, vertical safety

M2L 4 gal., "E" before serial, horizontal safety

Sparkling Wine. <u>Purple</u>. W25 2.4 gal., "L" before serial, horizontal safety

> a. "No." before serial, Horizontal safety



1971. Type III. Like Type II but money value omitted. White paper. Horizontal safety. "No." before serial number.

14% or Less. Red.

W28 2.4 gal.

W29 3 gal.

4 gal. 10200 .itis canno W30

Over 14%. Green.

2.4 gal. slapel seunovell W31

3 gal. 4 gal. W32 W33

Sparkling Wine. Purple. CHANGE OF ADDRESS:

W34 2.4 gal. W35 3 gal.

W36

33925 OakLand Road Farmington, Mich. 1802h

WETH ROSS, HERT

K. Pruess

Also Dr. Joseph J. Gadbaw

1631 Crescent Pl.

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## SECRETARY'S REPORT

NEW MEMBERS:

#271 DANIELS, JOHN DAVID th gale, "En 21 Herbst Road Sparkling Wine Coraopolis, PA 15108

> Arotic postal history - Alaska revenues. Proposed by K. Pruess

#272 KREVOR, MITCHELL KEY 139-16 luth Ave. Whitestone, N. Y. 11357

> U.S. revenues; U.S. naval & FD covers; UN. Proposed by K. Pruess

#273 LaMAR, MARK 2219 Covert Evansville, Ind. 47714

> Indiana intangibles; U.S. air mail plate blocks. Proposed by A.J. Soderling lis or Less.

#274 ROSS, BERT 1631 Crescent Pl. Venice, Calif. 90291

> Revenues, locals, cinderellas; British Colonials. Proposed by K. Pruess Sparkling Wine.

Purple.

CHANGE OF ADDRESS:

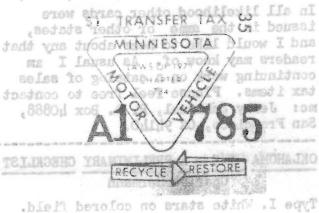
. Ing E #136 Dr. Joseph J. Gadbaw 33925 Oakland Road Farmington, Mich. 48024

#262 Virgil S. Henderson 5402 Carr St. #106 Arvada, Colo. 80002

UTAH OLEO OFFER - Mack Matesen advises that he has obtained a small supply of the 5¢ Utah oleo mentioned in the November 1969 Newsletter. These are free on a "first come - first served" basis for a self-addressed stamped envelope. M. E. Matesen, 801 Fairmont Ave., Kingsport, Tenn. 37660

MINNESOTA POLLUTION TAX STAMP Tom Betz

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Puff paper. Horizontal safety.

Commonly referred to as the "Pollution Tax", the stamp is used to collect a \$1 tax on transfer of vehicles, additional to the \$2 tax, for recycling of abandoned vehicles. The tax is collected on the transfer of each new and transferred self-propelled (the key word) vehicle weighing more than 1000 lbs (With the exception of: vehicles purchased by dealers, vehicles purchased by governmental units or religious or educational or charitable organizations holding a certificate of exemption status from the department of taxation. It is not collected on vehicles coming from out of state if the purchaser was a non-resident 60 days prior to purchasing the vehicle, and is not applicable to common carriers holding a direct pay certificate number.

The stamp is printed in green on gray paper with black serial numbers and is roulette. I am willing to purchase these at face value + a self-addressed stamped envelope. The \$1 and \$2 vehicle transfer stamps are also still available on the same basis. T. Betz, 391 Case Ave.,

St. Paul, Minn. 55101

C.h gal.

Jes &

k gal,

2.h gal.

Over 115.

W31

SEW

#### Resident Trout Stamps

First issued for the 1960 season. All stamps are from booklet panes of 5 (1 x 5) perforated  $12\frac{1}{2}$  horiz between stamps and at top selvage. Red serial numbers on all. Stamps of both 1960 and 1961 have been noted with mixed type sizes in the serial number. the serial number.



- 1960 \$1.00 black on deep yellow. Trout, creel and rod. Design size  $39\frac{1}{2}$  x  $26\frac{1}{2}$  mm.
- 1961 \$1.00 black on white. Angler netting a trout. Design size 38 x 26 mm. Resident trout stamps were discontinued after 1961.

# Non-resident Trout Stamps

First issued for the 1960 season. All stamps are from vertical booklet panes of 5 (1 x 5) perforated  $12\frac{1}{2}$  horiz between stamps and at top selvage. Red serial numbers on all. Stamps of both 1960 and 1961 have been noted with mixed type sizes in the serial number.



- 1960 \$5.00 black on white. Trout, creel and rod. Design size 39 x 26 mm.
- 1961 \$5.00 black on deep yellow. Angler netting a trout. Design size  $38\frac{1}{2}$ x 26 mm.

Non-resident trout stamps were discontinued after 1961.

## Resident Deer-Elk-Bear Hunting Stamps

Resident Trout Stame

First issued for the 1960 season. All stamps are from vertical booklet panes of 5 (1 x 5) perforated  $12\frac{1}{2}$  horizontally between stamps and at top selvage. Red serial numbers on all. Stamps of both 1960 and 1961 have been noted with mixed type sizes in the serial number.



\$1.00 black on deep yellow. Trout, creel and rod. Design size 1960 \$1.00 black on green. Buck deer's head. Design size 39½ x 27½ mm.

1961 \$1.00 black on blue. Buck deer's head. Design size  $39\frac{1}{2} \times 27\frac{1}{2}$  mm.

Stamps were discontinued after the 1961 season.

# Non-Resident Deer-Elk-Bear Hunting Stamps

First issued for the 1960 season. All stamps are from vertical booklet panes of 5 (1 x 5) perforated 12 horizontally between stamps and at top selvage. Red serial numbers on all. Stamps of both 1960 and 1961 have been noted with mixed type sizes in the serial number.



1960 \$5.00 black on pink. Buck deer's head. Design size  $39\frac{1}{2} \times 27\frac{1}{2}$  mm.

1961 \$5.00 black on light yellow. Buck deer's head. Design size 392 x 272 mm.

Stamps were discontinued after the 1961 season.

HANDBOOK OF FISH AND GAME STAMPS - Vanderford

WYOMING

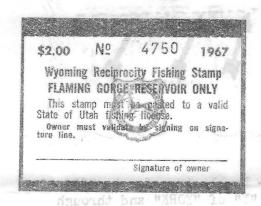
NEW YORK STATE STOCK TRANSFER STAMPS

# Flaming Gorge Fishing Stamps

First issued for the 1964 season in accordance with a reciprocal agreement with the state of Utah. All adult resident or non-resident Utah licensees fishing the Wyoming portion of the reservoir were required to purchase stamps. Non-resident juveniles 12 or 13 years of age were not required to possess any state license but were required to purchase a stamp.

All 1964 through 1971 stamps have the printed text and serial numbers in black and are from vertical booklet panes of 5 (1 x 5) rouletted horizontally between stamps and at top selvage.





- 1964 \$2.00 green Wyoming Game and Fish Commission insignia (Pronghorn antelope in center) on lemon yellow surfaced paper. Overall stamp size approx 44 x 26½ mm. Roul 9½ horizontally.
  - 1965 \$2.00 green on lemon yellow surfaced paper. Same as 1964 except change in year date.
- 1966 \$2.00 green on lemon yellow surfaced paper. Same as 1964 except change in year date.
  - \$2.00 green insignia on dull yellow surfaced paper. Overall stamp size increased to approx  $57\frac{1}{2}$  x 38 mm. A signature line has been added and printed text altered. Roul  $9\frac{1}{2}$  horizontally.
  - 1968 \$2.00 red insignia on pink paper. Roul  $6\frac{1}{2}$ . Otherwise same as 1967.
  - 1969 \$2.00 green insignia on yellow paper. Otherwise same as 1967.
  - 1970 \$2.00 green insignia on light yellow paper. Roul  $6\frac{1}{2}$ . Otherwise same as 1967.
  - 1971 \$2.00 red insignia on blue paper. Roul  $6\frac{1}{2}$ . Otherwise same as 1967.

### NEW YORK STATE STOCK TRANSFER STAMPS A STUDY OF THE PLATE VARIETIES (Cont. from Jan. 1972)

Chas. H. Hermann and Kenneth Pruess

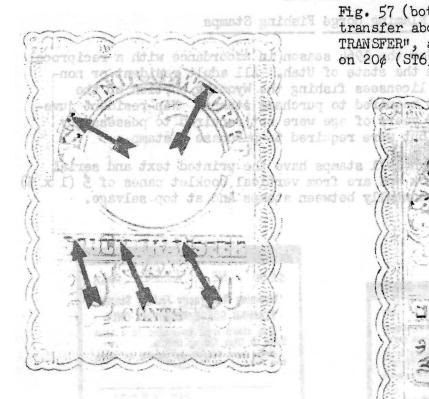


Fig. 56.- Double transfer in "ST" of "STATE", "Y" of "YORK" and through "STOCK TRANSFER" on 20¢ (ST63). While very similar to the double transfer was a said and a said and the said shown in Fig. 55, this may be distinct.

hortzentally.

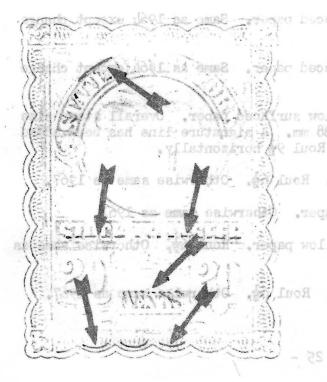


Fig. 57 (bottom left column).- Double transfer above "STATE", through "STOCK TRANSFER", above "CENTS" and at bottom on 20¢ (ST63).



Fig. 58.- Double transfer in and above "STATE OF", above "K" of "YORK", through "STOCK TRANSFER", in both "2"s, above "CENTS", and at bottom. Reported on 20¢ (ST63). Compare with Fig. 57 with which it is very similar.

Two double transfers have been reported on the 50¢ (Figs. 59-60).

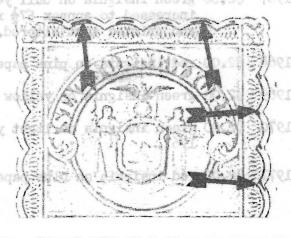


Fig. 59.- Double transfer at top and right on 50¢ (ST64).



Fig. 60.- Double transfer at top, right, and at bottom of central seal. Known on  $50\phi$  (ST64).

Three excellent double transfers are known on the \$1 (Figs. 61-63).



Fig. 61.- Double transfer through and above "STATE", in "TAX" and in "DO" of "DOLLAR". Known on \$1 (3T65)

Nonrealdent Trout; 59-60,60-61,61-62,62-63,63 % yr.,64,65,66,67,68,69,70.



Fig. 62.- Double transfer at top, through and above "STATE OF NEW", through "STOCK" and "TAX", in left "1", and at bottom. Known on \$1 (ST65).



Fig. 63.- Double transfer in "STATE", "STOCK TRANSFER", both "1"s, and at bottom. Occurs on \$1 (ST65).

(continued page 28)

#### NEW KANSAS, NEBRASKA CATALOGS OFFERED

Both of these catalogs should be ready for shipment by May 15. Included with this issue is a special order form for use by SRS members which will entitle you to considerable savings on orders placed before May 15, 1972. After May 15, prices will be the same to both members and non-members. Your support of these catalogs will determine both the price and frequency of other new catalogs. "Lookers" can borrow copies from the SRS library. The only charge is for postage both ways, paid upon return of library material.

Note that both catalogs are being offered spiral-bound as well as looseleaf. Our thanks to Charles Bellinghausen for making this possible. While this adds to both production and mailing costs, we hope the spiral-bound books will increase sales to the general public.

KANSAS REVENUE STAMPS. 1972. Charles J. Bellinghausen. 30 pp., 8½ x ll. 197 illus., brief historical data. Over 600 major varieties listed. Includes secured debt, cigarette, beer, liquor, wine, feed, fertilizer, livestock remedy, tags, eggs, quail, Marion County fishing and hunting. Available either spiral bound or loose-leaf. \$1.75 postpaid.

NEBRASKA REVENUE STAMPS. 1972. Kenneth P. Pruess. 18 pp., 8½ x 11. 85 illus. Extensive historical data. Over 350 major, many minor varieties listed. Includes cigarette, beer, liquor, wine, feed, tags, hunting stamps. Available either spiral bound or looseleaf. \$1.25 postpaid.

Still Available:

REVENUE STAMPS OF NEW HAMPSHIRE AND VERMONT. 1971. Terence Hines. 11 pp., 8½ x 11. 49 illus. Over 250 major varieties listed, mostly cigarette and tobacco. 40¢ postpaid.

Orders for any of the above should be sent Charles J. Bellinghausen, Box 304, Derby, Kansas 67037. Payment should be to "STATE REVENUE SOCIETY".

More catalogs are in preparation! Next should be the Washington catalog by M.E. Matesen.

NEW YORK STOCK TRANSFER VARIETIES (Cont.)

Only one double transfer has been reported on the \$2 (Figure 64).

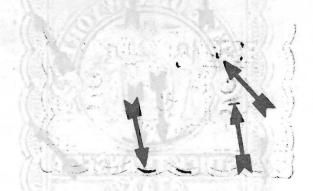


Fig. 64.- Double transfer in "S" and "E" of "TRANSFER", "X" of "TAX", right "2", and at bottom. Occurs on \$2 (ST65) (to be continued)

FLORIDA EGG - Jerry Bates shows us the stamp illustrated below which seems to be unlisted. This is in red, with Mayo signature, for unclassified eggs. Egg stamps from almost all states seem to be a badly neglected area of State revenues.

UNCLASSIFIED

EGGS.
THESE EGGS HAVE SOM
BEEN GRADED AT 100
QUALITY AND WEISHIN
FOR ONE DOZEN EEGS

NATHAN MAYO DE FACTION FEE L'ALE

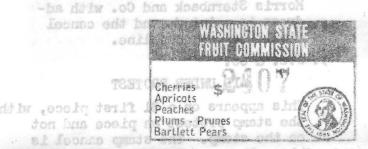
ARIZONA FISHING STAMPS AVAILABLE

The following stamps in mint condition are available to collectors at \$1 each from ARIZONA GAME AND FISH DEPARTMENT, 2222 W. Greenway Rd., Phoenix, Ariz. 85023.

Nevada Special Use: 1956, 57, 58, 60-61, 61-62, 62-63,63-64,64-65,65-66,66-67, 67-68,68-69,69-70. California Special Use: 1958, 60,61,62,63,64,65,67,68,69,70. Utah Resident Special Use: 1964,67,68, 69,70. Utah Nonresident Special Use: 1964, 67,68,69,70. Resident Trout: 59-60,60-61, 61-62,62-63, 63 ½ yr.,65,66,67,68,69,70. Nonresident Trout: 59-60,60-61,61-62, 62-63,63 ½ yr.,64,65,66,67,68,69,70.

# WASHINGTON SOFT FRUIT - "THE ERROR" M. E. Matesen

rebell bisq" Injeves evad I It has been some 24 years since the Washington State Fruit Commission first issued its stamps which, up until now, seemed relatively error-free. The story behind this one, although hypothetical, could be true, taking into consideration certain events that may have lead up to its occurrence. Fred E. Carver reported in the March 1961 State Revenue Newsletter that "the Commission originally planned to issue a series of stamps for each fruit which it was promoting. If this were the case, they quickly realized that, were the use of an issue of stamps limited to a particular fruit, the many mixed shipments that occur would require several different types of stamps". Confronted with this fact, the Commission decided upon a singular design idea that would be used for all types of fruit shipments. Having an urgent need for the new stamps the Commission placed a rush order for some 75,000 of the denominations required with the Pioneer, Inc., Tacoma (printers of the stamps). The printer, being rushed to deliver, probably only performed a cursory inspection of the stamps after printing and sent them onto the Commission. When they arrived, the Commission conducted an inventory prior to distribution and discovered that a printing error had occurred in some of the sheets of the \$1.00".



by Pruess.

Harris). On the ontire, the name



Sheets 2404, 2407, and 2547 had only part (that being the "\$") and, in some, none of the "\$1.00" printed. Rather than returning them to have the error corrected, the required denomination was written in with a red lead pencil on each, thus our "\$1.00 ERROR".

The plausibility of this error occurring in this sequence of events can only be assumptive on my part, but yet take these factors into consideration. If the printer would have caught his own error does it seem reasonable, being rushed, as he probably was, to take the time to set down and write the denomination of each in by hand (questionable). The Fruit Commission required an Agent's Cash Receipt be prepared for the sale of stamps to the shippers. Each of these had the inscription "CAUTION Check stamps before signing". I doubt that the stamps could have even reached this point without the error being discovered, even had this been true, what would have precluded the shipper from inserting the \$5.00 denomination instead of the \$1.00? The idea of the printer being rushed to make delivery may be

pursued even further by the fact that of the initial 50,000 delivered which included the l¢, 5¢ and \$1.00 another oddity occurred, this being a variant in the 5¢ denomination. Although not as striking as the \$1.00 error this appears with the denomination "5¢" very much out of register and to the left and on top of the five line inscription.

Does anyone have a variant and/or error in the l¢ denomination? If so, this may further substantiate my idea.

Pruess No. 21.

Cherries Plums - Prunes Bartlett Paass

reads as follows:

bosail soli

# PAID UNDER PROTEST CANCELS ON NEW YORK STATE STOCK TRANSFER STAMPS

Michael Zinman

I have several "Paid Under Protest" cancels not listed by Pruess (SRN No. 88, Affixed Under Protest by May 1970) and additional information on CHAS M. SCHOTT, Jr. & Co. others. References to the article by

The four line cancellation is as a-

I have two cancels of this company, 8. Morris Sternback & Co. both on first issue stamps: 40 Exchange Place

(2) Paid under Protest aggs (18 40) been ed bluow tady and MS & Co

2. E. F. Hutton
27
The following cancel in violet in 3
lines completes Pruess No. 18.

PAID INDER PROTEST

E. F. HUTTON & CO.

3. M&M

I have Pruess No. 23 in black.

L. Mc. K C&R

PAID UNDER McK.

This appears in red-violet protest cancel over a blue company cancel. Not listed in Pruess.

5. Pearl

PEARL 27 Willia

This is on a sheet with 10 20¢ first The protest cancel is in black on

6. J. Thomas Reinha--

THIS STAMP IS AFFIXED UNDER PROTEST the rest from Pruess No. 20.

This appears both with a blue and a THESE STAMPS AFFIXED black cancellation and is shown by

Pruess as No. 4 (unknown).

UNDER PROTEST BY

WILCOX & CO.,

7. Chas. M. Schott

and four line cancellations (Pruess 10 & 15), but with colors of cancels 12. Francis D. Winslow in blue, violet, turquoise, and black. I did not realize it, but were not been supposed JAN 17 1906 Pruess does not show the Schott Jr. THIS TAX PAID UNDER PROTEST entire. It reads as follows: £ 29 a

Stock Transfer Tax Stamps

Pruess refer to his Figure numbers.

The four line cancellation is as above, but showing for the last line: more say it doing that dose not 25 Broad St., N.Y. smell of

PAID UNDER PROTEST This appears on an entire, and is the DEC 12 1905 correct name for Pruess No. 9 (not Harris). On the entire, the name Morris Sternback and Co. with address is printed, and the cancel itself is only one line.

9. W.S. & Co.

AID UNDER PROTEST

This appears on a \$1 first piece, with the stamp protest on piece and not on the stamp. The stamp cancel is blue, the protest black. Not listed by Pruess.

These Stam
Under Pr
These Stamps Affixed
Under Protect by Under Protest by WATSON & CO 24 Broad St. N.Y.

issue. Not in Pruess. stamp with blue company cancel. My stamps did not have the entire, but t Commission required a only the right side. I picked up

door and bed J. THOMAS REINHA made ware all. Wilcos & Co. Mid bedoser have evan motor and the state of the stat

52 BROADWAY, N.Y.

This is an entire on document. Not

FRANCIS D. WINSLOW

This is shown entire, and fills out - 30 - Pruess No. 21.

INDIANA SEED TAGS Richard Salzer shows us some of these. They were mentioned in the May 1961 Newsletter with three major types - "A", "B", and "C" - reported for different types of seeds. Each type also seems to come in several denominations. And now it appears there may be two subtypes of each. These are shown below for the "A" tag for "Unmixed Alfalfas, Clovers or Grasses". Both are for 50 lbs and printed in black on orange. Note that the first has printed data followed by printed lines on which the pertinent information is written in. The second has all of this space left blank and all the data is entered with a handstamp by the user.

There are also other differences such as size of printed inscription at bottom "See Other Side" and the amount of the fine "\$10 to \$100" vs "up to \$250" for make change in the Federal Food Stamp

using the tag a second time.



#### TENNESSEE NOTES

Ammunition - Charles Hermann informs us that there are new 1¢ and 3¢ decals. Numeral of value in design. l¢ is black on pale yellow, 3¢ not seen yet. Feed - F93 is listed as dull ultramarine. Charles has a copy in bright blue. The 1¢ black (F78) is only VanCleave stamp listed on safety paper. Charles has the 120 light blue on safety paper. Roul 912, TENNESSEE reads down.

OREGON AUTO STAMPS - Charles Hermann reports stamps 32 x 13 mm, single line frame, "\$10" in upper corners in white, typeset inscription "(year)/Oregon/ MOTOR VEHICLE/Earl T. Newby Secretary of State" in four lines. Roul 912. 1951 - No information on color 1952 - Black on dark gray surface, red "1952"

1953 - Black on gray surface, yellow "1953"

- 31 -

ADVERTISING: 2¢ per word, 3 insertions Have hundreds of meters to swap for for price of 2, 5 for price of 3. Send others I need. Need tapes in higher copy and payment to David C. Strock, denominations for denomination collec-P.O. Box 24463, Seattle, Wash. 98124. tion. Chas. Goode, 1528 Highland, Short ads offering material for trade Chicago, Ill. 60660 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. H. Hermann, 10124 Samoa Ave., Tujunga, Scrip and tokens used by food stores to CA 91042 man and har would made a make change in the Federal Food Stamp Program. Jerry Bates, Box 777R, St. Charles, MO 63301

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

200 MIXED PRECANCELS \$1 - Precancels on approval. 1,000 business cards \$8. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Arizona 85013

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Arizona Trout Stamps and U.S. Precancels on approval. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Arizona 85013 -----

OBSOLETE VIRGINIA mint hunting stamp revenues. Colorful Elk, Bear, Forests, State Maps. Ten different years. Includes first four Big Game issues of the late 1930's. Will also include two mint 5¢ liquor Va. revenues of 1916; plus one mint U.S. Postal (1958), UX46, the short issue precancel. All of the above for \$5.00. Claude M. Monteiro, 4615 W. Franklin St., Richmond, Va.

State revenues especially hunting and fishing for trade. Also have LaCrosse soft drink, milk and beer licenses and permits. Want state or Canada revenues in exchange. C. Dorance Gibbs, 223 North 20th St., LaCrosse, Wisc. 54601

I wish to contact someone who can supply me with FIREARMS TRANSFER TAX STAMPS Scott #RY-2 & RY-4. Capt. W. A. Schellenberg, 15 Seafirth Place, Tiburon, Calif. 94920

Wanted to borrow: A copy of Sterling Catalog on Revenue Tinfoils. Michael Zinman, P.O. Box 104, Ardsley, New York 10502

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Ducks, Good States, or What? for 1/26, 33 3/4¢, 67 to 1969-70 Tenn. Cigar Tax Stamps. Need to complete set. Chas.

> Used TENNESSEE BIG GAME 56-7,57-8,58-9, Trout 57-8,58-9 to trade for other years or States. Also have 57 Minn. Conservation, all Nebraska, many S.D. small game, Calif. fish. Make offer. K. Pruess, 1441 Urbana Lane, Lincoln, NE 68505

FREE OFFER CORRECTION? We believe the Utah oleo stamp offered by Mack Matesen should be the 10¢ denomination. The last we heard, no one had found a pound of uncolored oleo in Utah and thus no 5¢ stamps.

TENNESSEE DOUBLE IMPRESSION - Shown below is another nice double impression from the collection of Charles Hermann. This is on the 10¢ olive tobacco. While previously illustrated in American Revenuer, it will be new to most SRS members.



listed on safety paper. Charles has

the of light blue on safety paper. Roul

- 32 - ... mreb absor Tareaumar ...