

# STATE

## REVENUE

## NEWSLETTER

Editorial Office

Box 242

Pineville, Pa. 18946

Volume 13, Number 6

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Whole Number 109

### IN MEMORIAM

DAVID CHARLES STROCK (1910-1973)



The recent passing of our esteemed Secretary-Treasurer Mr. David C. Strock came as a great shock to all the philatelic world and to his numerous friends and associates. He was quite an amiable individual with the type of personality that influenced everyone who came in contact with him. He was the guiding light for our Society both as Editor, Board Member, and lastly, Secretary-Treasurer. Mr. Strock took over the position of Editor for the SRS Newsletter of February 1960 and guided its publication until the summer of 1964. Without breaking stride he moved over to the office of Secretary-Treasurer which he continued to fill until his untimely death on October first of this year. No more fitting tribute can be paid a man of this caliber than the Newsletter and the State Revenue Society which he helped build.

M. E. Matesen, President

STATE REVENUE NEWSLETTER  
official organ of  
THE STATE REVENUE SOCIETY

Issued bimonthly  
Dues \$2 per year

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mento, CA 95819.

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SECRETARY'S REPORT

NEW MEMBERS

# 331 CRUPAIN, ELI N.  
6-K Ridge Rd.  
Greenbelt, MD 20770

Singles Postal Stamps and  
Stationary-Revenue Stamps  
and Stamped Paper-World  
wide. Proposed by G.  
Griffenhagen.

# 332 KOSS, D. N.  
RD 1, Box 55  
Berne, NY 12023

State liquors, cigarettes,  
and documentaries. Pro-  
posed by M. E. Matesen.

# 333 SEXTON, RICHARD N.  
1228 Grand Ave.  
San Rafael, CA 94901

Revenue stamps and Liberia  
Proposed by F. Sternad.

# 334 HOLTEL, JAMES H.  
153 E. Columbus St.  
Nelsonville, OH 45764

Stamps; Plate blocks;  
Tokens and store cards.  
Proposed by K. Pruess.

# 335 DEGENHART, Lawrence  
P. O. Box 4405  
Biloxi, MS 39531

State and Local Revenues;  
Early federal issues and  
non-listed Scott's. Pro-  
posed by K. Pruess.

Previous Membership	191
New Members	5
Deceased	1
Current Membership	<u>195</u>

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SPRINGER'S HANDBOOK (6th edition)  
The SRS library has received the  
sixth (1973) edition of Spring-  
er's Handbook of North American  
Cinderella Stamps. Consisting  
of 40 pages, this valuable ref-  
erence is printed on glossy  
paper with 164 excellent illus-  
trations. Prices are given for  
2050 stamps, many of which are  
listed for the first time. Among  
the useful new listings are those  
for small cigars, snuff,  
special tax stamps of 1873-1885,  
and U. S. fantasies (mostly by  
S. Allan Taylor.) Much mat-  
erial included in the 4th and 5th  
editions is not repeated and  
these earlier editions are highly  
recommended for collectors of  
U.S. taxpays. We suggest you  
ask the author about their avail-  
ability if they are not already  
in your library. Price of the  
6th edition is \$3. from the  
author. Sherwood Springer,  
3761 W. 117th St., Hawthorne,  
CA 90250.

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PAY YOUR 1974 DUES TODAY.  
Avoid missed issues of the  
newsletter.  
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## DAVID CHARLES STROCK

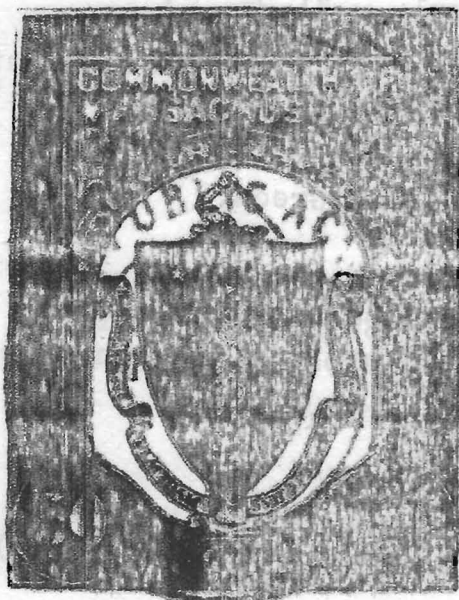
Secretary of the Board of the Collectors Club of Seattle, Secretary-Treasurer of the State Revenue Society, and member of the Bureau Issues Association, American Revenue Association, American Philatelic Society, American Philatelic Congress, Oregon Stamp Society, Philatelic Literature Association, The Cinderella Stamp Club and other philatelic groups was born March 28, 1910 and died October 1, 1973 at Seattle, Washington after a brief illness.

"Dave" as he was known to us, was a bachelor and lived most of his life in the family home in Seattle. He was a book-keeper for several Seattle companies. His primary interests were state, U.S., and foreign revenue stamps. In addition he collected the "Cinderella" and postal stamps of the world.

Dave was a charter member (SRS 5) of the State Revenue Society and had served as the Secretary-Treasurer for many years. As Secretary he maintained a stock of back issues of the State Revenue Newsletter, reprinting them as the supply was exhausted. All issues from the first issue Volume 1, Number 1 to date were and still are available to all interested collectors.

He was the Secretary of the Collectors Club of Seattle and the chairman of the American Revenue Association chapter number 3. His knowledge of the many things philatelic he shared with the collectors, and his help and assistance will be greatly missed.

Your editor has a rather lengthy manuscript on tax tags prepared by Dave Strock. Help is needed to locate examples for illustration and also to locate any additional varieties that may be known. The states included in the list are Alabama, Arkansas, Colorado, Georgia, Iowa, Mississippi, North Carolina, South Carolina, Tennessee, and Virginia. If you can help with any of these states please contact the Editor. This indeed would be a fitting memorial to Dave Strock.



### UNLISTED MASSACHUSETTS STOCK TRANSFERS

Three high denominations in the 1937 soluble dye series are not listed by Hubbard. These are:

\$2 Blue  
\$50 ?  
\$100 Green

All of these stain blue on soaking. The color of the \$50 before soaking is unknown.

--Terry Hines

OHIO PACKET SEED- Mr. Bloom submits the 1973 issue of the 50¢ stamp. In the usual type-set design, it is printed in black on blue paper.

## TENNESSEE LIQUOR & WINE SEALS

M. E. Matesen, SRS 179

The Alcoholic Beverages Act of 1939 authorized the sale of alcoholic beverages in Tennessee if approved by local referendum. The original act established a liquor tax rate of 70¢ per gallon. Since that date the rate has climbed dramatically. In 1943 the rate was raised to \$1.00 per gallon, in 1947 to \$2.00, in 1963 to \$2.50 and the last increase in 1967 to \$4.00 per gallon. Wines were also included in this category, but the increases have not been so dramatic. The original 1939 rate was 25¢ per gallon. In 1943 the rate was raised to 35¢ per gallon, in 1947 to 70¢, and the last increase in 1967 to \$1.10 per gallon.

Since 1947 the state has used an estimated 60 different liquor and wine seals, 53 of which are presently uncatalogued.

In my July 1972 Newsletter (Whole Number 101) article on this subject I presented a partial compilation of 39 which fell into this category. The following are some additions and/or revisions to that listing.

TYPE I - All have a single negative design watermark "TENN" (11 x 6 mm), with repeating reverse line safety "DEPT OF FINANCE AND TAXATION".

Revised listing

$\frac{1}{2}$  pt. - 12 $\frac{1}{2}$ ¢ Red  
1/10 gal. - 20¢ Gray  
1 pt. - 25¢ Purple  
1/5 gal. - 40¢ Green  
1 qt. - 50¢ Orange  
 $\frac{1}{2}$  gal. - ?

Same, tax increased

$\frac{1}{2}$  pt. - 15 5/8¢ Blue  
3/4 pt. - 18 3/4¢ Red  
1/10 gal. - 25¢ Yellow-Orange  
1 pt. - 31 $\frac{1}{4}$ ¢ ?  
1/5 gal. - 50¢ Blue  
1/5 gal. - 50¢ Yellow  
1 qt. - 62 $\frac{1}{2}$ ¢ ?  
 $\frac{1}{2}$  gal. - \$1.25 ?

When the 1963 tax rate went into effect the existing stock of denomination stamps were overprinted in black with the new tax rate.

1/5 gal. - "50¢" o/p in black on 40¢ Green.

TYPE Ia - Add  $\frac{1}{2}$  gal. Steel Gray

TYPE II - Watermarked "STATE OF TENNESSEE DEPARTMENT OF REVENUE". Reads from the back in multiple lines, inverted and reversed.

TYPE IIa - Add Gray.

TYPE III - Red issued in 1970 and Green issued in 1972.  
(cont. next page)



## WINES

TYPE I - All have a single negative design watermark "TENN" (11 x 6 mm), with repeating line safety "DEPT OF FINANCE AND TAXATION" (like TYPE I liquor seals).

TYPE II - Watermarked similar to TYPE II liquor seals.

I would appreciate hearing from anyone who could assist in decreasing the number of unlisted varieties. M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660.

## CALIFORNIA MOTOR VEHICLE INFORMATION STAMPS



Two previously unreported California Department of Motor Vehicle Information Fee stamps were placed in use by the California DMV in September 1970. (Ed. note: See original article in January 1970 Newsletter, Whole Number 86). Both are die-cut with pressure sensitive gum. The 25¢ value is printed in black on a pink background. The 50¢ value is also in black but the background is yellow. Both of these are available from the California DMV Box 1828, Sacramento, CA 95809. Minimum purchase is a sheet of 10 stamps.

The check marks after serial number on the illustrations above are probably cancels indicating that the request has been filled.

--Terry Hines

## MISSOURI VEHICLE TAX VETOED

The bill passed by the legislature imposing a stamp tax on the sale of motor vehicles (reported in the July 1973 Newsletter, Whole Number 107) was vetoed August 9 by the Governor. So no stamps this year. --Ken Pruess



## ALABAMA LOCAL DECALS -

Centre cigarette - 2¢ light green  
Cedartown beer - 3¢ red.

--Ken Pruess



Nº 9163

INDIANA TROUT - Charles Hermann sends the 1973 stamp which is in a new design. This is printed in blue with black serial number.

KANSAS ERROR - In the later part of December 1972, the Sedwick County Clerk's Office received 30,000 Kansas upland game stamps in 3000 sheets of 10. During a routine count of the stamps following receipt, Deputy Clerk Joan Wareing discovered one of the sheets of ten looked "different."

This "difference" turned out to be caused by an error in printing.

Normally, the basic picture of a pheasant in flight is printed first, and then the serial number and rouletting is applied with a second operation.

It appears one sheet of ten became inverted after the first operation and therefore the serial number and rouletting was applied on an inverted sheet.

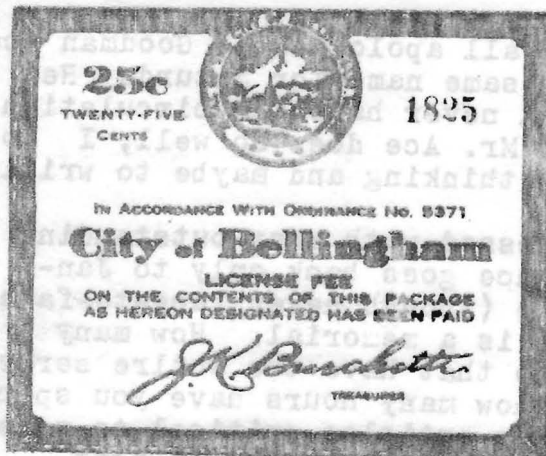
The serial numbers denote that only one sheet was inverted, as the preceding sheet (Serial Nos. 172091-172100) and the following sheet (Serial Nos. 172111-172120) are both normal. The error sheet is serial nos. 172101-172110.

--Charles Bellinghausen

The January Newsletter will contain an excellent article on the history of the Maine beer and stamps. There will also be a report on a change in the Pennsylvania real estate transfer stamps.



CITY BEER GOES WESTERN UNION - Some ingenious individual had this Western Union message printed on the back of the common 25¢ Bellingham beer stamp. His humor even extended to the signatures. State revenues were sometimes slipped in for U.S. postage, but this has to be a new twist. --M. E. Matesen



**WESTERN UNION**

1936 MAY 5 PM 4 45

NPSC36 NL-BELLINGHAM WASHINGTON 5

A. PHIL ATTELIST

WASHINGTON AND BRITISH COLUMBIA

MEET ME AT BELLINGHAM STOP MAY 30th and 31st STOP PACIFIC INTERNATIONAL EXHIBITION STOP ALL YOUR FRIENDS WILL BE THERE

S. U. PERB

I. M. MINT

A. D. HESIVE

COMMITTEE

HAWAII ELEVATOR PERMIT - Todd Annell sends a copy of this elevator inspection and operating permit. It is printed in black on thin white cardboard. The frame measures about 14 x 9 mm. Ed. Note-- New Jersey and Pennsylvania also require similar permits. Connecticut is the only reported state to actually use adhesive stamps for this function.

STATE OF HAWAII	
OPERATING PERMIT	
This is to certify that this installation has been inspected as required by Section 22-14 of the General Safety Code.	
EQUIPMENT TYPE	WESTINGHOUSE #39120-3; PASSENGER
OWNER'S NO.	#3 HAW. NO. 69-065
OWNER	QUEEN KAPIOLANI HOTEL
LOCATION	150 KAPAHULU AVENUE
MAX. LOAD	2500 lbs. 16 Pers. SPEED 500 fpm
PERMIT EXPIRES	MARCH 1973
Any unauthorized person who shall remove, deface or destroy this certificate or its holder shall be guilty of a misdemeanor.	
<i>R. E. Peterson</i> For Director	Inspector's No. 5904
Department of Labor & Industrial Relations	



## TOP OF MY HEAD

NOTE --The opinions expressed herein are the editor's and not the official opinion of the State Revenue Society. Your comments are heartily encouraged.

The title of this column is used with all apologies to Goodman Ace who writes a well known column of the same name for Saturday Review/World. Although this column will never have the circulation nor the fine use of the language that Mr. Ace does so well, I hope that it will stimulate most of you to thinking and maybe to writing.

The State Revenue Society has been blessed with many outstanding individuals. My own personal experience goes back only to January 1969. But through correspondence (though never face-to-face) I have met the man to whom this issue is a memorial. How many other stamp societies do you belong to that have the entire series of publications still in print? And how many hours have you spent trying to locate back issues containing articles critical to some personal research? We all have Dave Strock to thank for that part of our organization.

TAX STAMP	
School	.0491
County	.0208
State	.0005
Town	.0005
Total	.0709
Tax Relief	.0041
Total Rate	.0668

Richard L. Salzer  
R. #5, Box 791  
Knox, Ind. 46534

WISCONSIN REVENUE POST CARD - Shown is a post card I received for my property tax on a lot in Wisconsin. While it is not a stamp in the ordinary sense, it has an imprint in the corner stating "TAX STAMP". This is the first year I have received such an item.

--Richard Salzer

Ed. Note - This "stamp" seems to show the millage levy.

FLORIDA FERTILIZER - Charles Hermann reports a 5 lb Deep Rose Rouletted 6 $\frac{1}{4}$  similar to the 10 lb (the 25 lb and 50 lb are rouletted 9  $\frac{3}{4}$ ). The stamp has the familiar Mayo signature.



LIBRARY ADDITIONS - Thanks to Steve Shedrowitz we now have photocopies of the following:

Kenyon (1903) Catalogue and price list of United States state revenue stamps. 16pp.

Bartlett (1910) Hand book and check list of United States state revenue stamps. 32pp.

Adinaw, Bartlett, Kenyon, Vanderhoof, Grout & Applegate (1921) U.S. state revenue stamps. 100pp.

Kenyon (1920) Documentary state revenue stamps of the United States. 100pp.

Applegate (1930) Complete catalogue of excise state revenue stamps. 18pp.

Applegate (1936) Catalogue state and city tax stamps. 56pp.

Mr. Shedrowitz kindly bound these so they are now available only for book rate postage. Previously they were available only by paying for photocopies.

Mr. Shedrowitz also provides a book giving a summary of all the laws and rulings concerning New York and Pennsylvania stock transfer stamps.

From Sherwood Springer (see review on page 76):

Springer (1973) Springer's Handbook of North American Cinderella Stamps. 6th edition. 40 pp.

All of these plus much more is available from our Librarian, Kenneth P. Pruess, 1441 Urbana Lane, Lincoln, NE 68505 for just the cost of postage.

An up-to-date Library listing and membership roster is being planned as a separate publication early in 1974.



No 2398

IOWA VENDING MACHINE - Ed Kettenbrink submits this green on white license. He believes this stamp (expires July 1, 1973) is the first year used. It is found on machines that sell prepared food.

Short news items needed. Your contribution might have filled this space. Send immediately to Editorial Office, Box 242, Pineville, PA 18946.

## REUSE OF NEW YORK STATE STOCK TRANSFER STAMPS

Stephen G. Shedrowitz, SRS 300

According to New York State Tax Laws 273 and 275 it was illegal to reuse New York State Stock Transfer Stamps. If used in error, the stamps could be redeemed (Tax Law 280). But there seems to have been a legal way to reuse the stamps in some cases. This is not covered in any of the Tax Laws in my possession. I can only assume that some companies were given special permission by the State Tax Commission to reuse stamps in certain specific cases. The New York Stock Exchange has no record of such transactions and as of yet, the State Tax Commission has remained silent.

I have come across three stock receipts with reused stamps attached. All three have been hand cancelled; two also have punch and perforated cancels. On two receipts the following marking was rubber-stamped and then filled in:

THIS STAMP ONE OF ..... PUT  
ON TICKET FOR ..... SHARES  
..... SOLD TO .....  
AND SPLIT UP BY THEM.  
SIGNED .....

It appears on receipts from Morison Brothers, 7 Wall Street in ultramarine blue and Shearson, Hammill & Co., 71 Broadway in purple. Both were used in 1910. Both have been glued to their new stock receipt with as little as possible of the old receipt still attached to the stamp. Neither was washed,

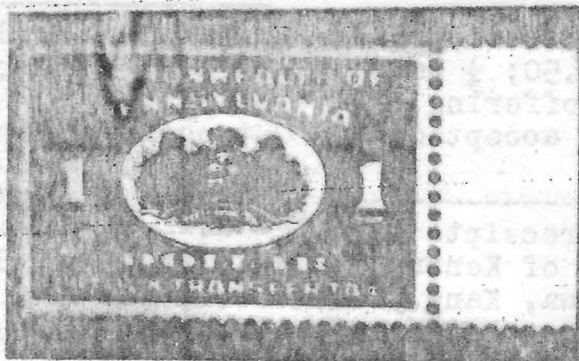
The third reused stamp is on a stock receipt from Julius Stern & Co., 30 Broad Street and was used in July 1909. This receipt has no rubber-stamp and the stamp itself was cut from the old receipt and pinned to the new receipt with a two inch "nail" (a finishing nail). The nail was rusted and the stamp and receipt are further held together by this rust.

Does anyone know anything concerning the use of such markings or the laws governing the reuse of New York Stock Transfer Stamps?

If anyone has any more of these pieces with or without markings, I would appreciate having them sent to me so I can photograph them for my files. I will gladly pay all postage incurred.  
Ed. Note - Mr. Shedrowitz's address is 192 North Railroad Ave., Apt. 20, Staten Island, NY 10304.

## PENNSYLVANIA SPECIMEN STAMPS

Ronald E. Leshar, SRS 184



The 1935 Documentary set from the 5¢ to the \$50 engraved and printed by the Security Bank Note Company of Philadelphia are all known with a red "SPECIMEN" overprint and small round punched hole. These have been reported by R. Maurice Fox. Specimens were also prepared by Quayle and Son in 1937. The author has the 5¢ with a red overprint and the 10¢ with a dark blue overprint.

Several stock transfers are also known with the "Specimen" overprint. Again the values prepared by Quayle in 1937 (Hubbard's ST19-20) are known with a red overprint on the 10¢ value and the dark blue overprint on the 20¢ value.

I recently purchased at auction the 4¢, \$1.00, and \$2.00 of the 1938 Security Bank Note Company issue. The \$1.00 is pictured above. All three have the customary red overprint and small punched hole as described for the 1935 Documentary set above.

The author would appreciate hearing of any unlisted Pennsylvania specimens. Please write to Box 242, Pineville, PA 18946.

GEORGIA LOCAL BEER - In the May 1973 Newsletter (Whole Number 106) it was reported that Georgia had enacted a law which made it mandatory for all cities permitting the sale of beer to levy a tax. This law (Act 194, Laws 1973) was found unconstitutional by the Georgia Supreme Court on October 26. There is a good chance that some cities prepared beer tax stamps which have had little or no use. However, Georgia cities still have the right to tax beer if they want to and I would bet that any cities which had stamps printed will now have a good excuse to enact a local tax law.

--Ken Pruess



ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660.

Special Display Rates: 1 page - \$6.00; ½ page - \$3.50; ¼ page - \$2.00. Short ads offering material for trade accepted free for one time.

WANTED: Sales tax receipts and/or punch cards of Kentucky, PA, NC, W. Va., Iowa, Kans., CA, Nebr, Wash, and Ill. Script and tokens used by food stores to make change in the federal Food Stamp Program. Jerry Bates, Box 777R, St. Charles, MO 63301

WANTED - CANADIAN and worldwide revenues in quantity. E. van Dam, Box 151, Peterborough Ontario, Canada K9J 6Y8.

CANADIAN REVENUES - 25 different \$1.00, 100 different cataloging over \$20.00 only \$9.95. Illustrated revenue catalog #3.25. Approvals available and want-lists invited. Regular revenue mail sales. E. van Dam, Box 151, Peterborough, Ontario, Canada K9J 6Y8.

WORKING AGAIN! SO soliciting priced approvals of more recent paper state revenue stamps. Reciprocation, if desired. Hubbard, Box 534, Santa Clara, CA 95050.

WANTED New York Stock Transfers - Perfins. Have just started this phase of collection and can use practically everything. No quantity too large or small. 1916 Issue ONLY. Stephen Shedrowitz, 192 North Railroad Ave., Apt 2C, Staten Island, NY 10304.

10¢ EACH AND LESS for thousands of U.S. and State stamps. 50¢ gift to new or renewed approval customers. Hubbard, Box 534, Santa Clara, CA 95050.

WANTED New York State Stock Transfers with fancy punched cancels: stars, circles, squares, etc. Stephen Shedrowitz, 192 North Railroad Avenue, Apt 2C, Staten Island, NY 10304.

WANTED New York State Stock Transfers, New York Bedding, New York Cigarette Tax on piece, documents, etc. Stephen Shedrowitz, 192 North Railroad Avenue, Apt 2C, Staten Island, NY 10304.

WANTED Beer stamps, both USIR (Federal) and State. Also tobacco tinfoils. Michael Zinman, P.O. Box 104, Ardsley, NY 10502.

WANTED: Nebraska Export Beer - Purchase or Trade. Amos L. Henely, 9207 Binney, Omaha, NE 68134.

WANTED Quality revenues paying 50% Scott's. What can you offer? Also wanted Xmas seals, proofs, ducks, (state) fishing and hunting stamps. Humphrey's Fine Stamps, Box 710, Spencer, Iowa 51301.

I offer 40¢ catalogue in Scott's listed mint or used sets for each state fishing and hunting stamp you send that I keep. Humphrey's Fine Stamps, Box 710, Spencer, Iowa 51301.

Will Exchange "STATES" for old, obsolete Merchants Trading Stamps, also R.R., Express, Etc. Package, Baggage Stamps. Other Non-Scott too. Charles H. Hermann, 10124 Samoa Ave., Tujunga, CA 91042.