

# STATE

# REVENUE

# NEWSLETTER

Editorial Office

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## NEW YORK BEDDING INSPECTION STAMPS

Stephen George Shedrowitz, SRS 300

The state of New York has been one of the largest producers of fiscal stamps in the United States. The best known of these are the stock transfer stamps. The most passed over by collectors are the Bedding Inspection or more commonly called the "bedding" stamps. Many feel that these adhesives are as common and as crude as their big sistern the stock transfer. Upon a closer look, one can find a solid background and numerous varieties that can challenge any student of philately.

First started in 1933, the tax ran through 1942 at which time the adhesive tax was changed over to a direct payment method. The stamps were not only used as a tax, but as a means of control over the bedding and upholstery industry. All beds, seats, and upholstered chairs came under the tax. All bedding items, in accordance with the law, had to contain "all new material." Used or cleaned materials were prohibited. This also worked as a deterrent to disease, which unfortunately was a grave factor during the depression.

The tax during the stamp period always remained 1¢ an article. The stamps were attached to tags which were made of linen or other material that could withstand a long period of use. In some instances, the tags were made of a thick cardboard or paper which deteriorated quickly, taking the stamp along with it. It is not known if the tags were also provided by the State or by private means.

The stamps themselves were produced from finely executed copper engraved cliches that were put together into blocks which produced the finished plates. Unfortunately, as with most state stamp issues, little is known about the engraver, printer, and the plates themselves. Proofs of the various stamps have come to light, but they are only single copies which were executed in black on white card stock, imperforate. In some cases, a greenish black ink was used for the proof copies.

All stamps known have ample to jumbo margins on all sides and we must assume that all the plates were devised this way. Two printing processes were used to produce the stamps: piano-graphic and serigravure (engraved). A variety of slightly diff-

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STATE REVENUE NEWSLETTER  
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Please address all correspon-  
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urer to M. E. Matesen, 801  
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37660.

SECRETARY'S REPORT

NEW MEMBERS

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1570 - 17th St. N. E.  
Salem, OR 97303

US only - definitives,  
RW's; private perfs and  
airs. Proposed by Ken

# 349 RENAKER, RAY  
1030 Arapaho Trail  
Frankfort, KY 40601

US, Foreign, Fish and  
Game, RW's, and others.  
Proposed by Terry Hines.

# 350 GREENFIELD, STUART B.  
8040 S. W. 54 Ct.  
Miami, FL 33143

Back of the book; just  
starting with states.  
Proposed by Terry Hines.

# 351 LEAVITT, STEVE  
P. O. Box 1304  
Old Village Station  
Great Neck, NY 11020

Dealer in all US Federal,  
States, and Foreign  
Revenues. Proposed by  
Ken Pruess.

# 352 ANDERSON, DANIEL J.  
7412 Graham Road  
Indianapolis, Ind. 46250

Western Europe, U. S.  
Revenues and Cut Squares;  
States. Proposed by  
Richard L. Salzer.

# 353 TROWER, PAUL  
1035 West Lynn  
Springfield, MO 65802

US, Foreign, State and  
Local Revenues; Cinderellas;  
and other special interests.  
Proposed by Terry Hines.

# 354 PAWLIK, LAWRENCE J.  
P. O. Box 118  
Fredericksburg, VA 22401

US and State Revenues; US  
and Worldwide. Proposed  
by Terry Hines.

# 355 SANDERS, AL  
7968 Sumnerdale Ave.  
Philadelphia, PA 19111

US including revenues;  
Misc. State interests.  
Proposed by Ron Leshar

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# NEW YORK BEDDING (Cont.)

erent impressions are standard. Many small printings must have been made as the need for the stamps arose, rather than fewer but larger printings. Some of the printings can be distinguished by the size of the stamps. Although the printing processes themselves bring about a change in size, the different printings do also alter the printed image. This is mainly due to paper thickness and the roller pressure which can squeeze the image up to 0.5 mm in either direction.

It is not known exactly what the total amount of copies printed were, but judging by their use, the count must have run into the millions. As with most tax stamps, the majority were used and consequently destroyed. As the issues progress, the stamps become more common. The early issues, 1933-36, are hard to find as used singles. Pairs and blocks of all issues are almost unknown and command a high premium, as do generally mint copies of the early issues. Copies on tags are scarce and proofs of all the issues are rare. There is one 1937 copy used as U. S. Postage and must be considered as unique. No major errors are known.

In the nine years of their use, the Bedding Inspection stamps only changed designs three times; the third being the most widely used and most in print. The following is a breakdown as per E. S. A. Hubbard's original listing and expanded upon.

1933.	Engraved. Perf 11, 19 x 22 $\frac{1}{2}$ mm.		
BI 1.	Steel blue	1.00	.25
	Grayish blue	1.00	.25
1934.	Pianogrphed, Perf 11, 19 x 22 mm		
BI 2.	Steel blue	1.00	.25
1936.	Pianographed, Perf 11		
BI 3	Grayish blue, 19 x 22 $\frac{1}{2}$ mm.	1.00	.50
	Grayish blue, 19 $\frac{1}{2}$ x 22 $\frac{1}{2}$ mm.	1.00	.50
1937.	Pianographed, Perf 12, 18 $\frac{1}{4}$ x 21 $\frac{1}{2}$ mm.		
BI 4.	Steel blue (coarse print)	.25	.05
	The star to the left of the State Seal is larger than the right; LA of LABOR is connected. The paper varies from thick to very thin; the thin paper is of a very poor low rag content and yellows easily.		
BI 5	Steel blue (fine print)		
	Perf 12, 18 x 21 $\frac{1}{2}$ mm.	.25	.05
	Perf 12, 18 x 21 $\frac{1}{4}$ mm.	.25	.05
	Perf 12, 17 $\frac{3}{4}$ x 21 $\frac{1}{4}$ mm.	1.00	RRR
	Engraved, Perf 12 x 12 $\frac{1}{2}$ , 18 x 21 $\frac{1}{2}$ mm.	.25	.05
	Engraved, Perf 12 $\frac{1}{2}$ , 18 x 21 $\frac{1}{2}$ mm.	.25	.05
	Same, pale steel blue	.25	.05
	Only two types pf paper were used: medium (normal) and thick paper.		

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# NEW YORK BEDDING (Cont.)

WK

- BI 5a. Engraved, steel blue with provisional overprint in red offset ink (origin unknown) RRR 3.00
- 1939-40. Engraved, Perf 12½, 18 x 21½ mm. 1.50 1.50
- BI 6. Steel blue

Stars on either side of the Seal are the same size. The horizontal lines below the value have been reworked and are now even in thickness from left to right.



1941. Pianographed, Perf 12½, 18 x 21½ mm. .25 .05
- BI 7. Grayish blue .25 .05
- Same, 18½ x 21½ mm. .25 .05
- Dark grayish blue .25 .05
- Deep grayish blue .25 .05
- Pale grayish blue .25 .05
- Light grayish blue .25 .05
- Perf 12 .25 .05
- LA of LABOR not connected. .25 .05
1942. Engraved, 18 x 21½ mm. .25 .05
- BI 8. Steel blue, Perf 12 .25 .05
- Same, Perf 12 x 12½ .25 .05
- Same, Perf 12½ .25 .05
- Deep steel blue, Perf 12 .25 .05
- Dull steel blue, Perf 12 .25 .05
- Same, Perf 12½ .25 .05
- Silver blue .50 .50
- Blue, Perf 12 .25 .05
- Light blue, Perf 12 .25 .05

It is hoped that more information can be obtained in the future as many gaps still need to be filled. So look under that old chair or your grandmother's settee; you may just find a unique stamp or a whole series of stamps from the State of New York or your local state.

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SECRETARY'S REPORT (Cont.)

# 356 MONROE, BRIAN	Previous Membership	200
18815 Midway	New Members	111
Allen Park, Mich. 48101	Resigned	1
	Deceased	1
	Dropped (NPD)	17
Revenues, worldwide;	Current Membership	192
US and UN. Proposed		
by Terry Hines.		

ADDRESS CORRECTIONS:

# 357 WELLS, CHARLES C.	Landry, Bob
1862 Jefferson St.	1401 Floydada St.
Eugene, OR 97402	Plainview, TX 79072

Outlaw, Robert  
1520 W. Diversey  
Chicago, IL 60614

All revenues, state and  
local, US and world gen-  
eral. Proposed by Ken  
Pruess.

ADDRESS CHANGES:

# 358 TRIMMER, V. R.	Betz, Tom
8620 E. Windsor Ave.	291 Birmingham St.
Scottsdale, AZ 85257	St. Paul, MN 55106

General State Revenues,  
US, BNA, UN, and Ireland.  
Proposed by Ken Pruess.

Roberts, Brian J.  
Rt. 8, Box 8963  
Bainbridge Island, Wash. 98110

DECEASED

# 202 SIEFEN, JOHN

Benoit, Robert  
479D Oaklawn Ave.  
Chula Vista, CA 92010

RESIGNATIONS

# 288 Rosenthal, David

BRODIE, J. W.  
1 Fettes Crescent  
Wellington 3, New Zealand

DROPPED FOR NON-PAYMENT OF DUES

# 295 Annell, T.

Campbell, Robert E.

# 235 Fitzgerald, H.

Box 688

# 273 La Mar, M.

Sparks, Nev. 89431

# 294 Lynn, R. D.

# 310 Marver, J.

Gould, George S.

# 173 Mead, F. A.

Box 1160

# 267 Miller, H. J.

Madison, CN 06443

# 63 Morse, R. A., Jr.

# 292 Mull, G. W.

Collectors interested in cacheted  
covers from LINTEX '74 are  
urged to rush their requests  
on the enclosed forms. Your  
Editor has seen the samples  
of both the State Revenue  
Society Cachet and the Christ-  
mas Seal and Charity Stamp  
Society Cachet. They are  
beautiful.

# 319 Mc Gaw, R.I.

# 276 Nearman, M. J.

# 163 Peterman, R.

# 254 Pieterse, W. J.

# 142 Pustel, G.

# 302 Rosenfeld, S. M.

# 230 Stanford, E. C.

# 90 Stauffer, N. A.

## OPEN LETTER TO THE MEMBERSHIP

With the March issue of the Newsletter each member received a copy of the prospectus for LINPEX '74. Did you toss it aside? GO back and retrieve it - STOP and THINK a moment - If you are a member who has exhibited before, ask yourself these questions: (1) How many stamp shows have I entered where there was a SPECIFIC category for STATES other than being shuffled under miscellaneous or NO category at all? (2) How many JUDGES have I encountered who knew anything about state revenue stamps? IF your response to these questions and others are NEVER, a FEW or just OCCASSIONALLY, then look no further. LINPEX '74 has and will answer these and more in an AFFIRMATIVE manner. A special category just for STATES + the all important KNOWLEDGEABLE JUDGES + many other positive factors which should motivate us all to fill out your entry blank today.

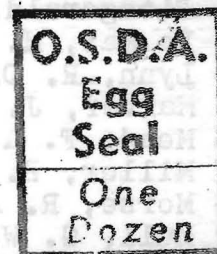
You say "that's all fine and dandy for the collector that has exhibited before, but what about me, Mr. Average Collector?" This question has probably been debated over and over again since the first stamp show was organized and the responses can run the gamut from simple satisfaction to that of striving for top honors at the show. Whatever the reason for exhibiting it is nothing more than an extension of that facet of collecting. If this will be your first "SHOT" as it will be for me, what better way to gain experience and also show off your proud possession than this. LINPEX '74 is going to be a FIRST for our society as well as many fellow members, so please don't procrastinate; ACT by mailing your entry blank to Mr. Pruess today.

Turning to another subject, PLEASE notify your EDITOR directly when you have a change of address. Reporting these changes to me can only cause additional delays in you receiving your Newsletter. The small investment you make in an 8¢ postcard can save your organization several \$\$\$ each year in unnecessary postal costs, replacing lost Newsletters, envelopes and most of all your Editor a headache or two.

M. E. Matesen

OREGON EGG -- Charles Wells submits the first Oregon egg stamp we have seen. Typeset, blue on yellow, roulette 13½. Design size is about 16 x 19 mm.

At one time there was also a 15 dozen stamp. Stamps are still in use, but most eggs now have the stamp printed as part of the carton. There are several varieties of these.



### NEBRASKA AUTHORIZES HEAT TRANSFER DECALS

Prior rules permitted only the use of meters or water decals. Heat decals are now permitted. However, none are in use at this time. Meyer Cord Co. seems to be the major manufacturer of these decals and if this company can convince any wholesaler to change from meters, they will apparently be permitted to supply the stamps.

-25- --Ken Pruess



### SPECIAL OFFER

C. E. Foster's book, "How to Prepare Stamp Exhibits" is without a doubt the finest publication ever compiled on this subject. The manner in which the author approaches the subject of exhibiting is both clear, precise, and detailed. This profusely illustrated book contains some eighteen chapters covering 212 pages. There are chapters dealing with such subjects as: planning the exhibit, the exhibit, tools required, the exhibit page, layouts, lettering and illustrating the exhibit, to name but a few. The often times neglected areas of inventories and insurance are also covered in an exceptionally stellar manner.

This book is available in two versions: bound and unbound. The bound version has a beautiful hardback binding like the library book style. The unbound version will slip nicely into a spring-back binder or can be trimmed and drilled to fit a standard 3-ring binder if so desired.

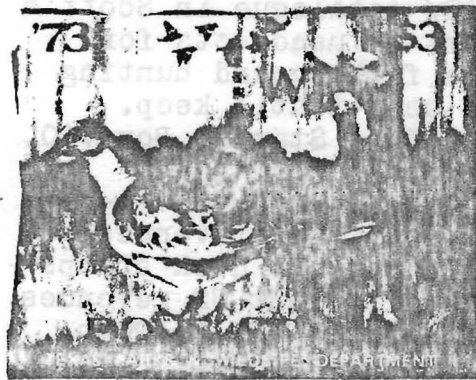
The retail price on this book is \$21.00 for the bound and \$9.00 for the unbound version, but if you act now, and take advantage of this special SRS offer you can obtain the bound version for only \$15.00 and the unbound for \$7.50. This is a one time offer, so don't pass up an opportunity like this. Complete the enclosed order form and mail it today along with your check. Orders cannot be accepted after September 30. Delivery can be expected in approximately 4-6 weeks from this date. Note: Your SRS can only take advantage of this special price offer if an initial order of five is placed for the unbound version (no restriction on the bound) so if less than five orders are received, the checks will be returned with instructions on how and where the book may be purchased at the retail price.

M. E. Matesen

TEXAS DOVE -- These become more colorful each year with the 1973 stamp being in multicolor. Incidentally, the whitewing dove is a distinct species found only in the southwestern U. S. and is not the common dove hunted in other states.

The obsolete 1971 and 1972 stamps are now being sold at a discount. Stamps are 30¢ each or sheets of 10 can be purchased for \$1.25 per sheet. Orders, accompanied by payment, should be sent to Texas Parks and Wildlife Department, John H. Reagan Bldg., Austin, TX 78701.

--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; 1/2 page - \$3.50; 1/4 page - \$2.00. Short ads offering material for trade accepted free for one time.

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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.

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

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INTERNATIONAL REPLY COUPONS Wanted - "provisional" 26¢ on 22¢ overprints on IRCs from post offices in your area. Must be datestamped. Will pay 50¢ each pr trade these from my area. Terry Hines, Department of Psychology, University of Oregon, Eugene, OR 97403

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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.

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35 different states revenues - \$2.00. 4 different duck stamps \$3.00. 25 different US revenues \$1.50. D. Gibbs, 223 N. 20th, La Crosse, Wisc. 54601.

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Better grade state revenues on approval. Lots of fish and game such as Iowa trout, Michigan Cisco. Also beers, wines, etc. What are your needs? D. Gibbs, 223 N. 20th, La Crosse, Wisc. 54601.

TRADE: Have Calif. liquor stamps (Hubbard's nos. L22, 23) in full sheets of 36 & Minn. Liaur & wine case stamps both grey and green, used, to trade for New York State bedding inspection, liquor tax, pharmacy liquor tax, cigarette, (NYC & state) stock transfers or other state stamps. Stephen Shedrowitz, 167 Nevada Ave., New York (Staten Island) 10306.

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1973 PRICES - FROZEN SELLOUT! Also 12 10¢ stamps - \$1.00; 6 \$1.00 - \$5.00 (etc.). - Plus 10% up discount! SASE brings more special offers and free stamps! HUBBARD'S, 17 W. San Fernando, San Jose, CA 95113.

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Frozen-price sellout! Why wait for "circuits", see our reasonable-approvals now. Send SASE for particulars and Free Stamps. All U. S. Scott, Non-Scott, and "States" etc. Hubbard's, Box 534, Santa Clara, CA 95050.

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

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SELLING LARGE COLLECTION OF FISH AND GAME STAMPS. MANY STATES COMPLETE OR NEARLY SO,

TO 1972. INDIVIDUAL SCARCE ITEMS FOR ADVANCED COLLECTORS; LOTS OR GROUPS FOR BEGINNERS.

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INQUIRIES INVITED.

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W. R. SCHROEDER  
151 Forest Place  
Fredonia, NY 14063