

"DEDICATED TO THE PRINCIPLE OF  
THE ADVANCEMENT OF INFORMATION  
AND KNOWLEDGE OF UNITED STATES  
STATE REVENUE STAMPS AND THEIR  
FOREBEARERS."

# The State Revenue Newsletter

THE OFFICIAL PUBLICATION OF THE SOCIETY

ISSUED IN CONJUNCTION WITH THE  
POLICIES AND PROCEDURES OF THE  
DIRECTORS OF THE STATE REVENUE  
SOCIETY ON BEHALF OF ALL STATE  
REVENUE ENTHUSIASTS

June 14, Number 6

Whole Number 115



NOVEMBER 1974

# The State Revenue Newsletter

THE OFFICIAL ORGAN OF THE STATE REVENUE SOCIETY

ISSUED BIMONTHLY

DUES \$2 PER YEAR

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## SECRETARY'S REPORT

### NEW MEMBERS

# 366 LEVINE, RICHARD G.  
4 Sealy Drive  
Lawrence, NY 11516

All US revenues; just started  
with NY stock transfers.  
Proposed by M. E. Matesen.

# 367 BEUSELINCK, JOE  
1748 Flickinger Rd.  
Milpitas, CA 95131

Proposed by O. R. Bloom.

# 368 MORRIS, PHILIP A.  
P. O. Box 301  
Bronx, NY 10462

US and BNA revenues. Proposed  
by Terry Hines.

# 369 CLIFTON, DOROTHY  
144 Hanagita St.  
Valdez, AK 99686

Anything Alaskan. Miscellaneous  
worldwide, stamps, covers.  
Proposed by Terry Hines.

# 370 KUSCHNEREIT, GUS  
5221 South Madison  
Wichita, KS 67216

General collector of stamps  
and seals. Proposed by Charles  
Bellinghausen.

# 371 BERGSTEDT, PETER H.  
4103 - 44th. St. East  
Minneapolis, MN 55406

Revenues, primarily US first  
issue. Proposed by Ron Leshar.

# 372 LIPSON, EDWARD N.  
296 Elm St.  
New Haven, CT 06510

Varied interests. Proposed  
by Ron Leshar.

Previous Membership	200
New Members	7
Numerical Adjustment*	1
Current Membership	208

\* (Ed. note - To correct for the  
inevitable gremlins who alter all  
organizations records)

### ADDRESS CHANGES:

Richard A. O'Brian  
2227 10th Ave. East  
Seattle, WA 98102

Lawrence J. Pawlik  
48 Pendleton Rd.  
Fredericksburg, VA 22401

CORRECTION: The footnote that appeared  
at the end of the Treasurer's Financial  
Report (Sept 1974) should have  
read "March and May Newsletter costs  
for postage and electronic stencils  
were not included in the above report."  
I suppose it was those same gremlins.  
Actually your editor goofed and didn't  
catch it.



Awards Chairman Dr. Don Miller presenting SRS Award to Steve Henderson.

For all those who made the long trek to Lincoln, Nebraska, LINPEX '74 was an exciting event. Three new members joined us there -- Ed Lipsom, the new owner of the Strock collection of state revenues; Peter Bergstedt, an ARA member who many of us know through his auctions; and Gus Kuschnerreit, who travelled up to Lincoln with Charlie Bellinghausen from Kansas. In all I counted 14 SRS members in addition to SRS founder El Hubbard who attended. Oliver Overman and his wife manned one of the bourse tables; Bob Humphrey was also a bourse participant. In addition to those already mentioned I met for the first time Dorance Gibbs, who travelled from La Crosse, Wisconsin; Steve Henderson, a local member who knew what kind of exhibit would impress the judges; Amos Heneley, who came from Omaha (and corrected me on the spelling of his name --I have some relatives who spell it differently); Ed Kettenbrink, who made the trip from Texas; Les Lebo, who came from Tennessee (but is originally from my native state of Pennsylvania; and Bob Outlaw, who came from Chicago.

And finally the man without whom the whole event would never have occurred, Ken Pruess. Ken provided so much I'm afraid if I start mentioning something, I'll forget more than I list. Ken provided the SRS courtesy room at the Ramada Inn which served as our headquarters. On Saturday night Ken invited all SRS members to his house after the Awards Banquet. Ken's generosity contributed to a large degree in the success of our first national gathering. Who will volunteer to host us next?

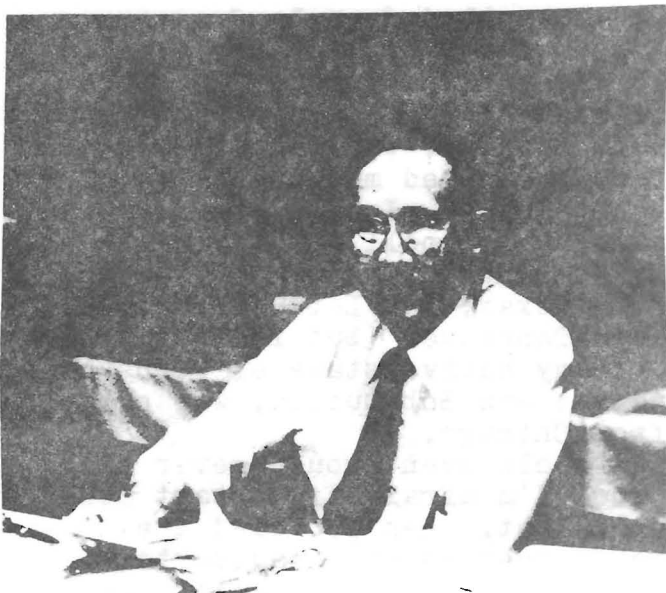
The quality of the state revenue exhibits was outstanding. Steve Henderson's "Various New York Stock Transfer Tax Plate Varieties" captured first prize in the state revenue category, as well as the State Revenue Society Award, the American Revenue Society Award, and the President's Trophy for the best exhibit by a Lincoln Stamp Club

(Cont. page 54)

Right: ARA member Charles Wenz and Judge Jack Willard discussing Steve Shedrowitz's exhibit.



Below: Oliver Overman, SRS member and dealer.



LINPEX '74 (Cont. from page 51) member. Terry Hines's "State Revenue Stamps of New Hampshire received the second place award and Earl Stritzinger's "Nevada Documentary Stamps 1865" received the third place award for state revenues. Steve Shedrowitz received an honorable mention for his exhibit The Tax That Shook the Street, Wall Street's War With the State of New York. Although the rest of them didn't place, there were some other excellent exhibits in the state revenue category. Les Lebo exhibited Tennessee Game and Fish Stamps; Mack Matesen showed his Washington Apple Stamps; Ken Pruess had a real nice showing of the Indiana Intangibles and a separate

exhibit of California Agricultural Marketing Stamps; and Ron Leshner exhibited Pennsylvania Beer Stamps and Labels. I'm glad that I didn't have the responsibility for picking the winners.

In addition there were several exhibits of federal revenues in the United States category and Terry Hines exhibited Indonesian revenues in the foreign category. SRS member Jerry Bates' exhibit AMG - Bari received a third place award in the foreign category.

We socialized and we traded until the wee hours of the morning. I vaguely recall seeing the clock read four in Ed Kettenbrink's room on Saturday morning! It was a great experience to meet all of you face to face -- I'll remember it for a long time to come.



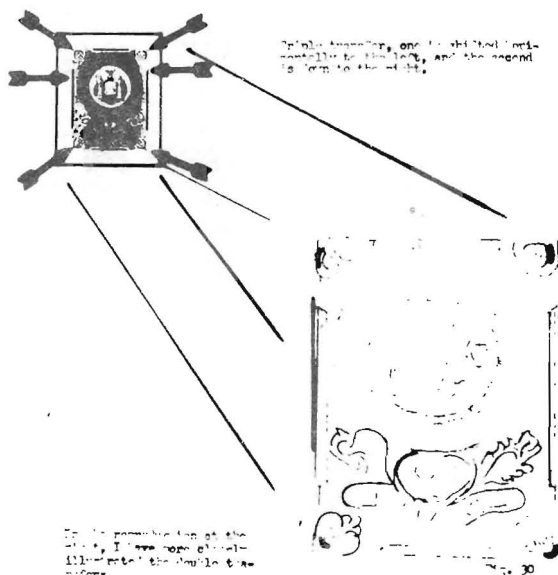
LINPEX '74  
A CRITIQUE OF THE STATE REVENUE EXHIBITS BY A MONDAY MORNING QUARTERBACK

Kenneth P. Pruess, SRS 48

SRS members can be proud of their exhibits at LINPEX. A job well done, and my personal congratulations to each of you! Would you believe that the 2 entries with the lowest scores had already won major awards in other shows before being shown here (and that was probably in exhibits which didn't even have a revenue category)? Only three points separated the first award and failure to place at all, to give you some idea as to how tough the competition was. The high scores awarded even losing exhibits implies that we need have no fear about entering state revenues in "open" competition; some of the losers scored higher than winners in other categories.

Each exhibitor received a score sheet but unfortunately this only gives a total composite score with check marks indicating how well you did on the various factors considered. It is no substitute for visiting personally with the judges (as was possible on Sunday morning). Sure, judges make mistakes, especially on points awarded for research, condition, and rarity. But remember there probably isn't a judge in the country who has ever seen another exhibit of your material. The only way to remedy this situation is to exhibit state revenues at every opportunity. If you fail to place in one show with what you know in your heart to be an excellent exhibit, try again. But before you get discouraged, visit personally with the judges to learn why they downgraded your material. More often than not the fault lies not in the subject matter but in your presentation. If properly presented, the judges will do a good job of "guessing" the other factors in most cases. Perhaps a few photos of pages from the exhibits in LINPEX will give you some ideas and illustrate my personal prejudices on the do's and don't's of exhibiting.

Figure 1 - Steve Henderson,  
Double Transfers on New York  
Stock Transfers.



Double transfers are very difficult to exhibit well and Steve met the challenge by using the classical (reminiscent of Ashebrook) style. Pages are very simple without even a border to detract from the subject matter.

Figure 2 - Terry Hines, New Hampshire.

Showing tiny decals is also very difficult. Following a brief introduction, Terry followed through on his theme in a concise, straight-forward manner. Note the use of an appropriate, but simple border for his pages.

(Cont. next page)

Figure 1

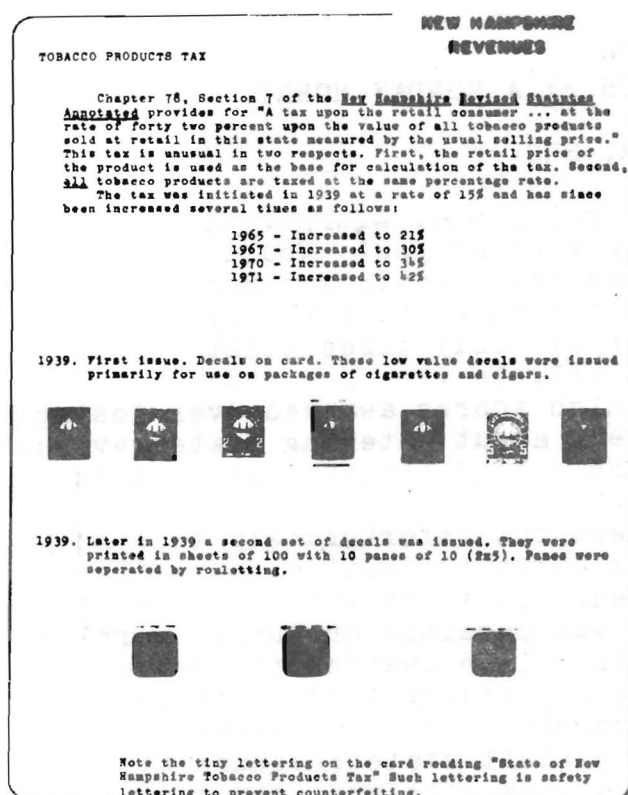


Figure 2

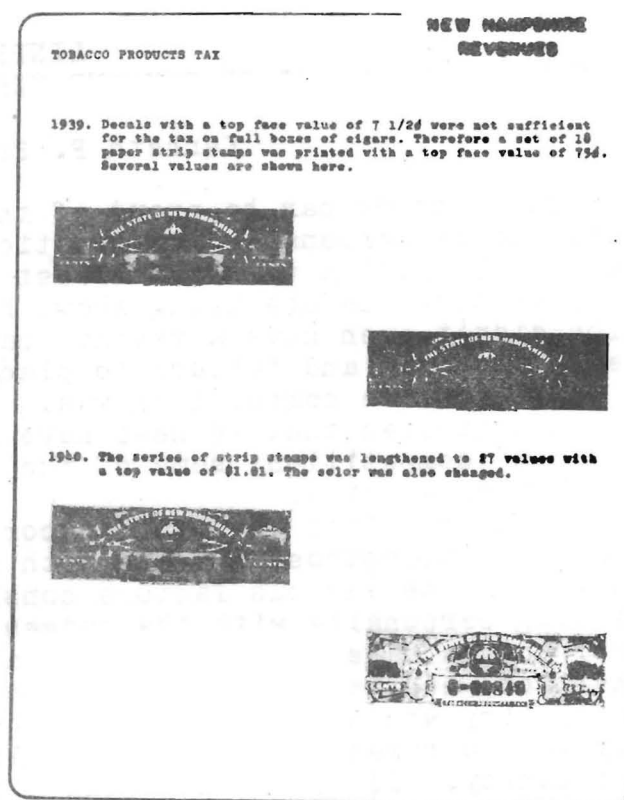


Figure 3

Figure 3 - Terry Hines, New Hampshire. This page illustrates that you do not need every stamp in a set for satisfactory completeness of your subject. It would get monotonous looking at page after page of the same thing.

Figure 4 - Earl Stritzinger, Nevada Documentary.

Hand lettering is great if you can do it. And Earl does a beautiful job! Earl included 3 California stamps to explain the design. Judges like a small amount of collateral material when it adds so nicely to your subject.

Figure 5 - Earl Stritzinger, Nevada Documentary.

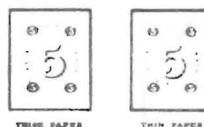
Another excellent example of the proper use of collateral material, in this case a small photo and historical sketch. If a prize were given for the best single page, this would have my vote.

(Cont. next page)

IN THE YEAR 1897 THE CALIFORNIA STATE LEGISLATURE ENACTED A TAX WHICH REQUIRED THE USE OF STAMPS TO BE AFFIXED TO VARIOUS DOCUMENTS. LATER THE THEN NEW STATE OF NEVADA ALSO APPROVED SIMILAR LEGISLATION WHICH REQUIRED THE USE OF DOCUMENTARY TAX STAMPS AND THEY WERE ISSUED BEGINNING IN THE YEAR 1898. THESE ORNATELY DESIGNED STAMPS WITH THEIR INTRICATE SCROLLWORK WERE QUITE A CONTRAST TO THE EARLIER ROUND CALIFORNIA ISSUES. HOWEVER IN 1899 CALIFORNIA CAME OUT WITH A NEW SERIES OF STAMPS AND THEY CLOSELY RESEMBLED NEVADA'S DESIGN WHICH HAD BEEN PUT TO USE THE YEAR BEFORE.



BOTH THE STATES STAMPS ARE THE SAME WIDTH BUT NEVADA'S ARE APPROXIMATELY 5MM. LONGER AND ARE PRINTED MORE VIVIDLY.



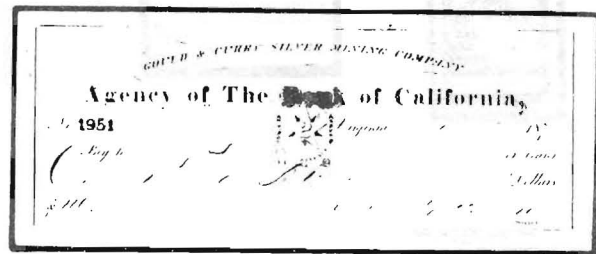
THE NEVADA DOCUMENTARY STAMPS WERE PRINTED ON TWO TYPES OF WHITE WOVE PAPER. A THICK ALMOST CARD STOCK WAS USED IN THE PRINTING OF SOME OF THE 2¢ ORANGE, 5¢ GREEN, AND 50¢ PURPLE STAMPS. HOWEVER THE VAST MAJORITY WERE PRINTED ON A THIN PAPER. SOME OF THE STAMPS ARE ALSO FOUND ON WHAT APPEARS TO BE A STRAW PAPER BUT IT IS THE GENERAL OPINION THAT THE STOCK MERELY BECAME DISCOLORED BY BEING STORED IN A DAMP PLACE.

Figure 4

With the exception of the bottom document on this page, every other item in Earl's exhibit was in superb condition. Note how the writeup has been framed to match the document above that one gains the impression of perfection even here.

Figures 6 and 7 - Steve Shedrowitz, Protest cancels and markings on New York Stock Transfers.

This is a fantastic historical study and it is hard to believe the judges almost overlooked it completely. Steve's pages were absolutely beautiful! Unfortunately, conservative midwestern judges get blinded by the pages and overlook the philatelic content. But I know this exhibit will win many awards in other shows. (Ed. note - As most of you know Steve has done a lot of the spade work which resulted in the publication of the pamphlet "The Tax That Shook Wall Street" which is still available from M. E. Matesen)



TWO CENT ORANGE BROWN NEVADA SUPERIMPOSED OVER THE TWO CENT U.S.A. TYPE C WASHINGTON

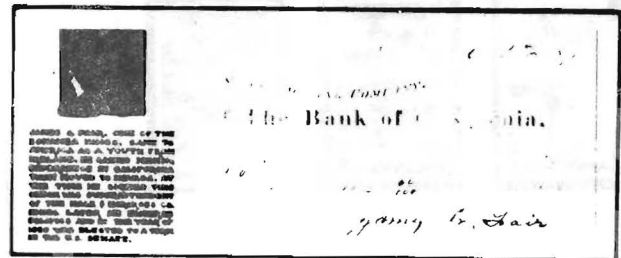


Figure 5

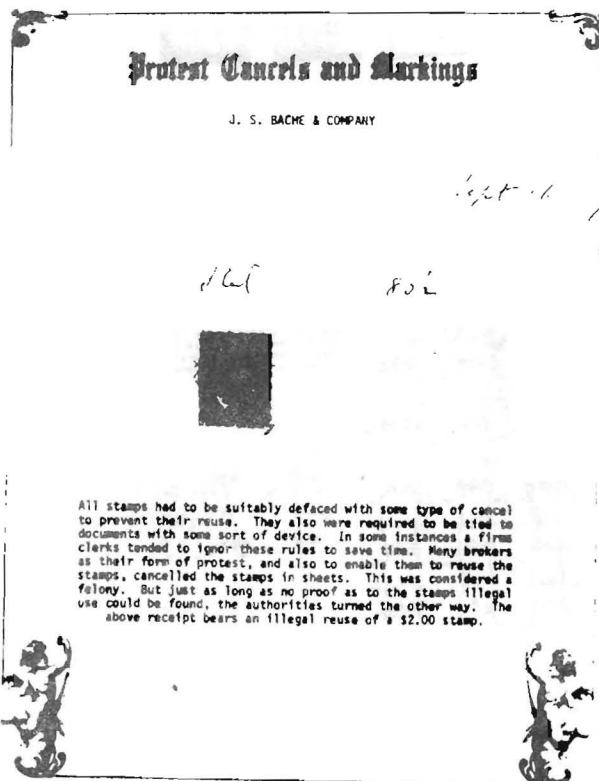


Figure 6

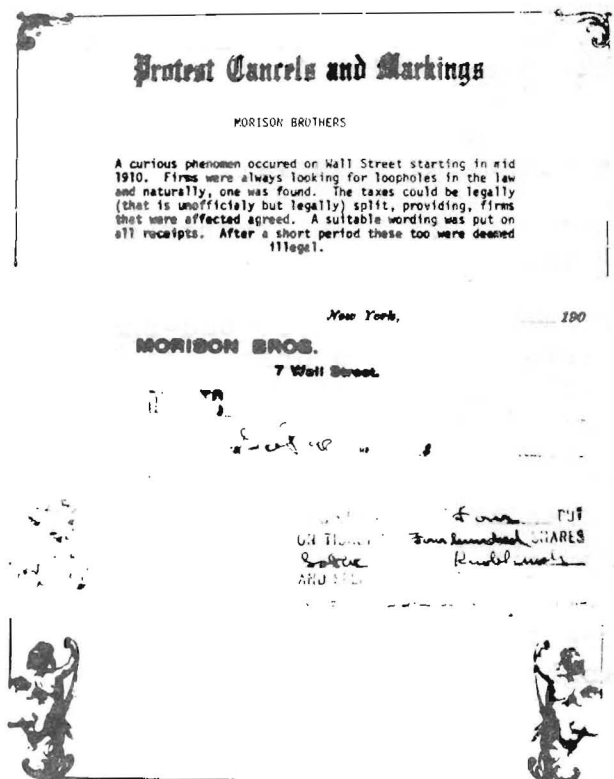


Figure 7

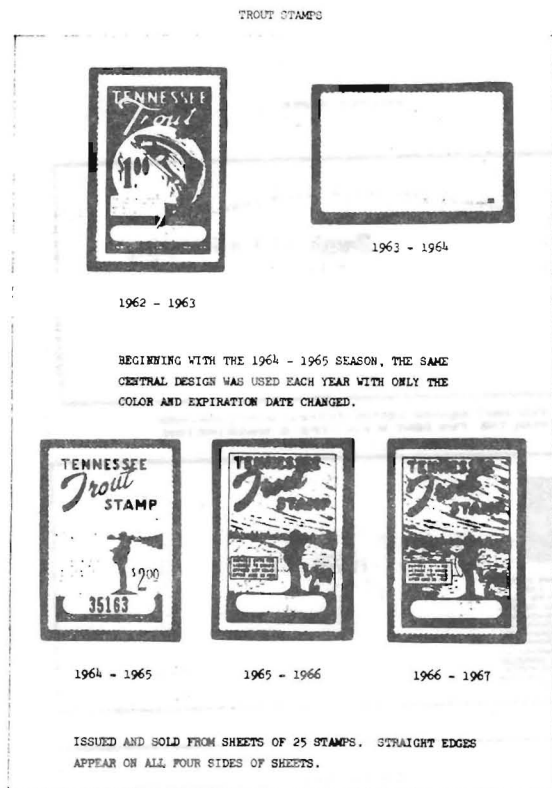


Figure 8

Figure 8 - Les Lebo, Tennessee Fish and Game.

Note the good balance with just the right amount of text. Les used black mounts which look great for the more colorful Fish and Game stamps. But avoid their use on more classical material.

Figure 9 - Les Lebo, Tennessee Fish and Game.

At first glance, these odd-shaped booklets appear to upset the balance of the rest of the exhibit. But judges appreciate this problem, and their inclusion was essential in this display to explain the gradual steps which led to discontinuance of stamps and convince the judges of completeness.

Figure 10 - Ken Pruess, Indiana Intangibles.

(Cont. next page)

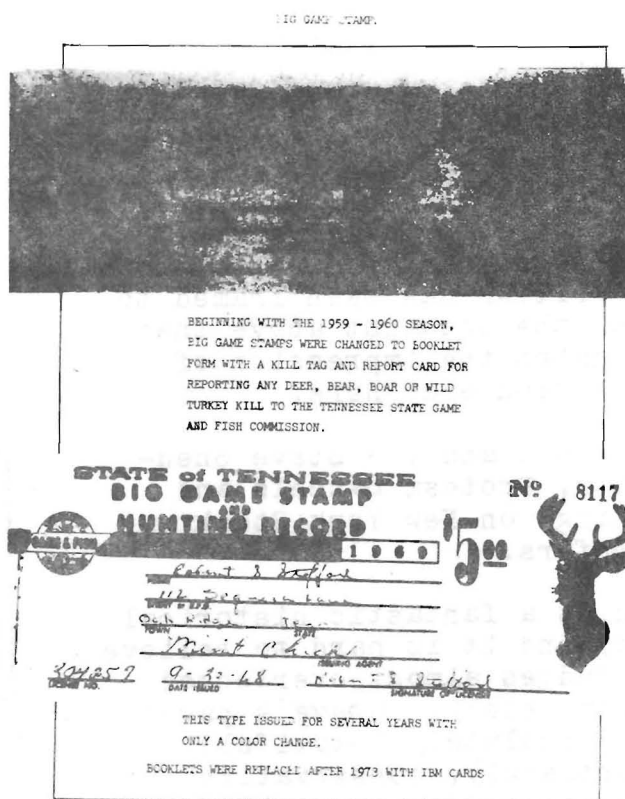


Figure 9

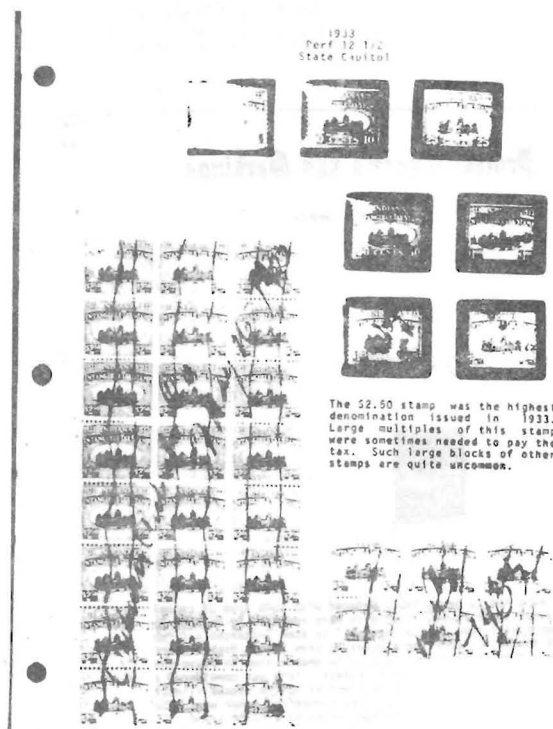


Figure 10



While these are reasonably modern and colorful stamps, the use of black mounts was a definite mistake. Note how they distract from the large multiple which I really wanted to point out.

Figure 11 - Ken Pruess, Indiana Intangibles.

Another example of how to handle an odd size document. If you make a good justification for including it, the judges will forgive you many sins in presentation.

Figure 12 - Mack Matesen, Washington Apple.

Here is a document absolutely essential to the exhibit, but so large there was no room for write-up. Mack inserted a slip of paper with appropriate text (that is fine), but placed it at the (Cont. next page)



In 1959 the law was modified to permit affixing stamps to special forms rather than directly to documents. However such forms were authorized and provided by the state from the beginning of stamp use in 1933, though technically not permitted under the original law. The new law thus only made legal a practice of long standing.

Stamps affixed to original 1933 official State form.

Figure 11

Sheet 2 **UNIFORM STRAIGHT BILL OF LADING**

THIS SHIPPING ORDER must be legibly filled in, in ink, in indelible pencil, or in carbon, and retained by the Agent.

**GREAT NORTHERN RAILWAY COMPANY**

RECEIVED, subject to classification and tariffs in effect on the date of issue of this shipping order.

Consigned to: \_\_\_\_\_ State: \_\_\_\_\_ County: \_\_\_\_\_

Destination: \_\_\_\_\_ State: \_\_\_\_\_ County: \_\_\_\_\_

Route: \_\_\_\_\_

Delivering Carrier: \_\_\_\_\_ Car Initial: \_\_\_\_\_ Car No.: \_\_\_\_\_

No. Packages	DESCRIPTION OF ARTICLES, SPECIAL MARKS, AND EXCEPTIONS	WEIGHT or Measure or Count	CLASS OR RATE	CHECK COLUMNS
1	WASHINGTON STATE APPLE ADVERTISING	798	100	
2	WASHINGTON STATE APPLE ADVERTISING	798	100	
3	WASHINGTON STATE APPLE ADVERTISING	798	100	
4	WASHINGTON STATE APPLE ADVERTISING	798	100	
5	WASHINGTON STATE APPLE ADVERTISING	798	100	
6	WASHINGTON STATE APPLE ADVERTISING	798	100	
7	WASHINGTON STATE APPLE ADVERTISING	798	100	
8	WASHINGTON STATE APPLE ADVERTISING	798	100	
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89	WASHINGTON STATE APPLE ADVERTISING	798	100	
90	WASHINGTON STATE APPLE ADVERTISING	798	100	
91	WASHINGTON STATE APPLE ADVERTISING	798	100	
92	WASHINGTON STATE APPLE ADVERTISING	798	100	

Per: \_\_\_\_\_ This shipper used a combination of stamps to make up the required tax of \$27.56 for this load of 912 boxes. Tax rate: 3¢ per packed box.

Figure 12

In 1957 the rate was lowered to 10¢ per each hundred pounds of gross billing weight which facilitated the issuance of three new denominations for the now standard 798 and 800 box loads, and the increasing use of trucks for shipping apples.



truck shipments



798 box load



800 box load

By the spring of 1960 the use of the 798 box load shipments had all but been discontinued and the 800 carton load shipments was new standard. Using cartons resulted in a lower gross billing weight, thus another new denomination was added for this change.



Figure 13

bottom where it was unfortunately hidden by the trays into which pages fit in most exhibits. Another possible approach with such impossible material is to put the text near the bottom of the preceding page with an arrow pointing to the next page.

Figure 13 - Mack Matesen, Washington Apple.

A well balanced page with just the right amount of writeup, which is everything you need to say but in the fewest possible words.

Figure 14 - Ron Leshner, Pennsylvania Beer.

When your page is filled with stamps (sometimes one stamp does that!), keep the writeup brief as Ron has done here.

Figure 15 - Ron Leshner, Pennsylvania Beer.

When you have only a few stamps on a page, expand the writeup a bit  
(Cont. next page)

Pennsylvania  
MALT LIQUOR TAX  
Restriction of 3.2% alcohol removed  
1933  
Perforated 11  
Overprinted on 1916 Stock Transfer Stamps



The United States went "wet" on December 5, 1933 and Pennsylvania immediately removed the restriction of alcoholic content with the Malt Liquor Tax Law. The stamps show the change in title.

Figure 15

PENNSYLVANIA  
Malt Beverage Tax  
1951  
Imperfurate



Cost of Arms added to Keystone

Figure 14

The California Standard Apple area in California is centered on the San Francisco Bay. Apples of too poor quality to ship to the market were dumped on the San Francisco market where the price was depressed. Anyone wanting good fruit sought apples shipped in from Washington. In a first attempt to improve the quality of California fruit, an Apple Standardization Act was passed in 1915. All apples were subject to inspection and those meeting minimum standards were stamped. The inspection fee was 1/2¢ per box. A stamp was then affixed to the box to indicate that the fee had been paid and the fruit satisfactory.



The 1915 Act required only that apples in a carton be of one variety, of uniform size, and free from decay to pass inspection. However uninspected or poor apples could be marketed - but without the stamp.

Figure 16

to achieve good balance as in this example. But always try to have both philatelic material and text on every page.

Figure 16 - Ken Pruess, California Agricultural Stamps.

This is an unpopular subject to begin with. In general, try to avoid the lengthy text as shown here. You may get away with it as introductory material as I did on the three pages introducing new subtopics.

Figure 17 - Ken Pruess, California Agricultural Stamps.

Again rather extensive writeup to change the subject somewhat. I still like these stamps even if the judges do not. Some types of material just don't lend themselves to exhibiting, but I consider it a real challenge to try anyhow.

During the early part of the depression of the 1930's, farmers attempted to compensate for declining prices by increasing production. This only led to agricultural surpluses and further price declines. It may cause income for farm produce did not even pay transportation charges. The "Agricultural Adjustment Act" provided means of limiting production to the demand. Although this act was declared unconstitutional, several states passed similar Acts which permitted voluntary control of production of crops marketed locally. California was a pioneer with passage of the Agricultural Proration Act of 1933. Growers responsible for 1/6 of the production of any crop could initiate a proration agreement binding on all producers within the area. Each producer was permitted to market a share of the total quota proportional to his past share of the market. Several such agreements were adopted and the two with the longest histories - for tomatoes and sweet potatoes - will be shown here.

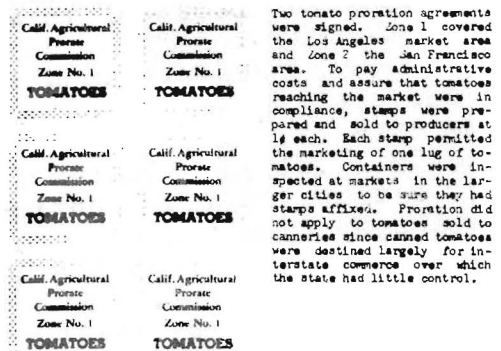


Figure 17

ZYNZMYSTR LOCAL POST - Harold Effner is at it again. With the country's bicentennial celebration coming, ZYNZMYSTR will not be left behind. To quote the news release, "I will commemorate not just the entire Bicentennial, nor just the major figures, legislative acts, and battles; but rather most of the prominent and not so prominent (obscure) figures, commanders, legislators, Parliamentary acts, battles, skirmishes, etc. To date there are over 300 stamps planned." Anyone interested in further information is encouraged to write to Zynzmystr Local Post, Harold A. Effner, Jr., Postmaster, 210 Eastern Way, Rutherford, NJ 07070.

The Zynzmystr Local Post Internal Revenue Department (ZLPIR) exists for only one reason, to produce a million different revenue stamps. Effner defines a stamp to be anything that contains an identification and a denomination. Zlpirs are used only on the backs of receipts. Only one of each are produced and they're not for sale. To date there are a total of 77,828 different in existence.

(Ed. note - I think the Sand Dunes have just met their match!)

ALABAMA CITY CIGARETTE - Terry Hines has 3 stamps not listed by Bell-inghausen and Pruess (previously reported in May 1973, Whole Number 106).

Arab: 1/2¢ red

Haleyville: 1¢ yellow

Northport: 5¢ red



Terry also reports the 1¢ red Abbeville stamp with "C" of "CENT" missing.

## OPEN LETTER TO THE MEMBERSHIP

This will be the last time my byline will appear under this heading, and I would like to take this opportunity to discuss several important subjects, the first two of which deal with our forthcoming elections and dues. On November tenth each member was mailed a ballot which slated the officers for the forthcoming 1975-76 year. Along with this, a self-addressed envelope was enclosed for your convenience in returning your ballot. If you've not done so, cast your vote today and drop it in the mail -- we need all the members' support. Election results will be compiled December 15 and reported in the January Newsletter.

Now to the subject of dues. Last year (June 1, 1973 - May 31, 1974) our total dues receipts amounted to \$429.55 (which is our primary source of income needed to publish the Newsletter) and the cost was \$560.34 for the same period. As you can readily note, costs exceeded income by \$130.79. But your Board of Governors has decided against any hike in dues because of your continuing support in other areas by purchasing new catalogs, back issues, and advertising space, etc. Help keep costs down while we keep the quality of the Newsletter high by paying your 1975 dues on time. We have attempted to simplify the renewal procedure somewhat, by taking the following action: Renewal notices for 1975 are enclosed with this Newsletter for each member who is to remit the required \$2.00 for the forthcoming year. Along with this a self-addressed envelope has been prepared as a convenience item in sending your renewal to me. For those of you that have already paid through 1975 no notice will be included with your copy of the Newsletter. As an additional cost savings in both postage and time, your 1975 membership cards will be mailed with your January Newsletter if your remittance is received before December tenth. Renewal received after this date and before February tenth will be included with your March Newsletter. Don't delay. Members in arrears on March first will be dropped for nonpayment of dues. Questions concerning dues should be addressed to me at 801 Fairmont Ave., Kingsport, TN 37660. When the 1974 notices were mailed over  $\frac{1}{4}$  of the membership required yet a second notice. This is exceedingly costly to our small treasury in additional postage and envelopes, thus it must be abandoned.... LET'S HELP KEEP DUES AT \$2.00. ...PAY NOW!

Being President of SRS for the past two years has been a very enlightening experience; and I do owe a debt of gratitude to all the members that have assisted me over this period of time. To each and every member of the Board of Governors, my thanks for your support and guidance. I'm sure there are members who assume these positions to be but perfunctory in title; let me assure you they are not. Many of the changes you have seen take place during our tenure (i.e., increased support towards publication of new state catalogs, LINPEX '74 just concluded, the new "face lift" performed on the Newsletter) can be traced to your Board. Continue your support of their affirmative actions and initiatives by casting your ballot, pay your 1975 dues, advertise in the Newsletter, buy back issues, catalogs, etc., and last but never least CONTRIBUTE AN ARTICLE FOR YOUR NEWSLETTER.

M. E. Matesen, President

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**REWARD PAID!** Who says it doesn't pay to exhibit! Ken Pruess has paid the 1975 dues for those SRS members who took up the challenge and entered an exhibit at LINPEX '74. Our hat is off to Ken and the other members who helped make this show a success and prove to the philatelic world that states are a legitimate facet and belong in the exhibition limelight.



ACTION-REACTION: To assist in "demasking" the secret society stigma, the new president of ARA, Gerald Abrams, has written soliciting state oriented articles from SRS members for publication in the American Revenuer, the journal of the American Revenuer Association. To quote a short passage from his letter "this may lead to furthering interests in state issues if all ARA members are made aware of the fascination available in these stamps." (Note: All such articles should be forwarded to the ARA editor, Mr. Drew Nicholson, 18 Valley Drive, Pawling, NY 12564) It's very difficult to convince members for another revenue oriented publication, when but 1/20 th of our own membership contribute articles for our own Newsletter. But I'd like to be proven wrong and see articles come rolling in for both ARA and SRS.

M. E. Matesen

The text of Gerald Abrams' letter follows:

#### A MESSAGE FROM THE ARA

As most of the SRS members are also members of the American Revenue Association, you are aware of the change in administration. With this change will come additional, perhaps revolutionary, revisions in the ARA methods of operation. This article is directed at those who are interested in revenues of any type who are not currently members of the ARA. You are invited to join us and to participate in the many activities now in effect and those to come. Currently available to ARA members are:

- a) the monthly journal, the American Revenuer, 10 times per year. (this may be a misnomer, since articles on the revenues of other countries often appear),
- b) the recently published 1974 Yearbook, containing, among other things, a complete listing of the membership with each member's interests. (the roster does not contain those members who joined after the Yearbook was sent to press; membership at this writing is in excess of 770, worldwide, and is growing apace),
- c) our sales circuits, in which are offered on approval books of revenue material of your particular interests,
- d) twice-yearly auctions, in which you may submit material for, as well as bid on, worldwide revenue and cinderella material in all of the myriad categories,
- e) material on loan from our Library, merely by defraying the postage costs, and
- f) participation, if you wish, in the current effort at preparation of world revenue catalogs by country and/or area. These are scheduled for publication by Robson Lowe in London, and will be similarly bound, such as the Billig handbooks, thereby creating a matched set of volumes. Of course, one need procure only those of interest.

In the future there will be other activities implemented, and we are now at the ground floor, and moving up.

There are now Chapters in New York, Seattle, and Los Angeles; shortly to be formed will be a Chapter in Miami. All are autonomous, and in every way independent of the parent organization, except for the aegis afforded. If you have any questions, please write, and I'll answer the best I can. If you wish an application, please ask.

G. M. Abrams, ARA President  
3840 Lealma Ave.  
Claremont, CA 91711

TEXAS MATURE CITRUS:- Mr. Ford E. Wilson reports the following printed or rubber-stamped impressions for 1973. All were observed in state of Washington stores, Nov-Dec 1973, on grapefruit cartons.

Mr. Wilson shows us four varieties:

A. Type set or printing cut. Printed on cartons, as part of design. Seen in red and blue.

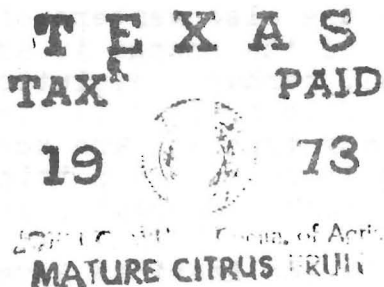
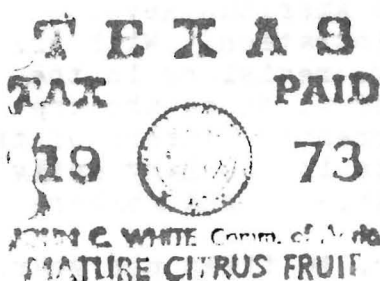
B. Rubber-stamped. Lowermost line shorter than next to bottom line. Violet or magenta.

- a. Large "73"
- b. Small "73"

C. Rubber-stamped. Two lower lines same length.



Printing cut



Large 73  
Short lower line

Small 73  
Short lower line

Long lower line

MONTANA LIQUOR LABELS - Mr. Ford E. Wilson reports that the Montana liquor store system is using a "price tag" type adhesive label which is being affixed to those bottles sold in the state stores. These "tags" are 19 x 18 mm., and have five vertical internal slits running through them. Each is imprinted "MLCB" in red with a store code in violet appearing in the upper left hand corner. The particular copy shown us was "E3" which was to identify the bottle as being sold in either Eureka or Libby, Montana. Mr. Wilson went on to say that bottles so "tagged" may not carry the green serially-numbered decal similar to that illustrated in the September 1972 Newsletter (Whole Number 102, page 82). The labels were first observed in 1973.

MISSISSIPPI TOBACCO - Charles Hermann sends along quite a few new finds in this long set. All are the new hyphen hole 6 3/4. 31¢ dark brown, 32¢ blue, 34¢ blue, 35¢ rose to lilac pink, 36¢ pink, 39¢ brown, and 43¢ rose. The 40¢ has been changed from blue to ultramarine and the 45¢ from turquoise blue to a nice blue. By my count that makes a total of 35 values so far plus color changes and perforation changes.



CONCLUSION - The recent expulsion of Mr. Hubbard from SRS has been the subject of continuing correspondence since notice of this action was listed in the July Newsletter. Let me say there is no simple way to paraphrase what encompassed an eight month period of time and was the subject of 32 pieces of related correspondence. Borrowing a phrase from another writer "we can modify, change, revise, clarify, amplify, simplify, rearrange, etc., until one generates the desired picture - the interpretation - one wants to impress upon the reader." To preclude this possibility and yet move it off the pages of this Newsletter and bring the matter to its proper conclusion, I've taken the following actions effective this date.

The aforementioned correspondence has been placed on file in the SRS Library. Requests for this file should be directed to the librarian (name and address listed on page 52) and ask for the "Hubbard File." Like all other library material the user will be responsible for paying the postage involved in mailing the file; the same to be included with the folder when it is returned to the librarian. In order to have equitable availability, a maximum retention period of 10 days will be set. That is, the folder must be returned within 10 days after receipt.

M. E. Matesen

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BOARD ACTION - By unanimous vote of the Board of Governors, Mr. Kenneth P. Pruess was placed on the SRS list of "Honorary Members." In addition a bound volume of the Newsletters he was responsible for producing was given as a small memento for the years of dedicated service shown towards advancement of SRS.

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TOP OF MY HEAD

I have two things in mind as I write this column for this issue. The first is serious, the second not so serious. With this issue you will be receiving the first three sections of an SRS Handbook. Included is the SRS Constitution, a condensed listing and instructions for use of the library, and a very valuable index to "State Tax Notes". Bob Mason has done an enormous amount of digging to compile this index. Thank you. Additional sections are planned and will be coming out in the next three Newsletters. Periodically sections will be revised, so that the Handbook will never be obsolete. Sections planned include History, Membership, Index to Newsletter (complete in one location), and a Bibliography of Sources of Information.

Now to the not so serious side. In this issue Charles Hermann reports several additional values in the current series of Mississippi tobacco tax stamps. By my count that makes a total of 35 different values in this series, and many of these exist in several perforation and color varieties.

Your editor hereby initiates the SRS New Issues "Watchdog" Committee. An editorial BLACK CLOUD is assessed against the state of Mississippi for the current issue of Tobacco Tax stamps on two points: (1) an excessively extended issue and (2) oddities intentionally included with the issue.

What a good time revenue stamp collectors could have if we applied the same standards to our chosen field as the postage stamp collectors do. I enjoy poking fun at our differences (even though I also collect postage stamps). You can count on my comments in the future on such standards as centering, mint never hinged, damaged copies, etc.

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PENNSYLVANIA Liquor seals 1949-1960 needed for completion of the Pennsylvania catalog listing. Copies needed for photographing. Postage paid both ways. Ronald E. Leshner, Box 242, Pineville, PA 18946.

**THE WALL STREET JOURNAL.**

Wednesday, September 25, 1974

\* \* \*

**HELP STAMP OUT tax returns? A confusion of philately and philanthropy.**

Texas rancher Harry Nelson started buying commemorative U.S. postal stamps back in 1933 with a Jefferson three-center. By 1970, the octogenarian had stamps valued at \$16,000. One thing he didn't use them for was mailing tax returns. He didn't file for 17 years, and the IRS, relying on check stubs and bank records, hit him for \$39,759 in back taxes.

Not only did the Tax Court uphold the IRS estimate of what he owed. The court also denied Nelson's claim for offsetting deductions. The Texan argued that because he stuck his stamps in a book instead of using them, their cost was a "gift" of sorts to the U.S. government. But the court noted he could still use them or sell them whenever he wished. And it sustained a 25% penalty for failure to file.

*"We think (Nelson) sincerely believed he wasn't required to file because his stamp purchases left him with no money," the court declared. "However, an uninformed and unsupported belief, no matter how sincere, isn't sufficient to (excuse) failure to file."*

\* \* \*

The adjacent article may be a little bit too far fetched but we must consider that to the government and the IRS we too are considered "postage" stamp collectors. Upon having one quick chat with the regional IRS personnel I have been informed that all collectors, even revenueurs, are put into one bracket. Granted there are not many that will go to the "ends of the earth" as Mr. Nelson did spending his entire income on stamps. Yes, we do spend a lot on our hobbies. Is this also subject to taxation? Or perhaps we may be able to take a tax deduction on our incomes for revenues? Idealistically, we are helping these various State Treasury's when we purchase any stamp. But, since we do not use these revenues - it is deemed our fault by some State Comptroller Departments that the stamps were not in use, and of course, it was pointed out to me that "you can always redeem them!!" This is left to be seen. I asked what happens when stamps become void after a period of time and again the answer, "thats your fault!!" States put out notices declaring when and where to send unused, misused or void stamps upon stopping their use. So who gets these notices? I've certainly never seen one. Another situation collectors face is when one purchases stamps (more specifically revenues) from authorized agents, the purchaser has to sign a receipt.

These statements are audited by the State from which you purchased the said stamps. What happens when you fill out one of these? I've had a strange occurrence happen to me recently. My firms name was always put down whenever I purchased any tax stamps of the State of New York. Lo and behold, didn't the State Auditors Office call the firm I work for! They said the State thought my firm paid too much tax! And, they would like to see the books! Incidentally, the firm I work for hasn't used any stamp in a long long time. Perhaps the next time I'll try another firms name.

**RETAIN THIS RECEIPT**
**DO NOT DETACH**

\$ \_\_\_\_\_

Check No. \_\_\_\_\_

**ALWAYS REFER TO THE ABOVE DATE AND NUMBER**

This stub, when validated with Date, Transaction Number and facsimile signature, constitutes your receipt for

**NEW YORK STATE TAX STAMPS**
**IT SHOULD BE CAREFULLY PRESERVED UNTIL AUDITED IN DUE COURSE BY STATE EXAMINERS**
**TAX STAMP SECTION**
**THE BANK OF NEW YORK 20 Broad St., New York, N. Y. 10005**



## NEW TAXES AND THEIR STAMPS

S. G. Shedrovitz SRS 300

### ARIZONA: CIGARETTE TAX STAMPS

(Arizona Revised Statutes, 1956 and Amendments - Ch. 8, Laws 1973; Sec. 42) The tax is levied on luxuries including all cigarettes sold at wholesale or retail in the state. Tax stamps are affixed to cigarette packages for payment. Cigarette tax payment may be evidenced by metered impressions if the Department of Taxation so requires.

### ARKANSAS: CIGARETTE TAX STAMPS

(Arkansas Statutes, 1947 and Amendment - Sec. 84-2300-09) The tax is imposed on all cigarettes sold by distributors. The tax rate is \$8.875 per 1000 cigarettes. The tax is paid by the purchase of stamps from the Director of Taxation and are affixed by wholesalers to packages of cigarettes before sale to licensed retailers.

### IDAHO: CIGARETTE TAX STAMPS

Idaho Statutes, Ch. 211, Laws 1974; Sec. 1-11) The tax is imposed on the purchase, storage, use, consumption, handling, distribution, or wholesale sale of cigarettes; payable by the wholesaler and collected by the State Tax Commission. The rate of tax is 9.1c per 20 cigarettes. The tax is paid by the purchase of stamps from the State Tax Commission or by the use of stamp meter machines.

### IOWA: CIGARETTE TAX STAMPS

(Iowa Code of 1962 and Amendments - Ch. 152, Laws 1973; Sec. 98) New Rates: cigarettes weighing 3lbs. or less per 1000 = 6½ mills per cigarette; cigarettes weighing more than 3lbs. per 1000 = 7½ mills per cigarette. The tax is paid by the purchase of stamps from the Department of Revenue and by their affixation to individual packages of cigarettes.

### KANSAS: CIGARETTE TAX STAMPS

(Kansas General Statutes of 1949 and Amendments - Ch. 342, Laws 1972; Sec. 79) Cigarettes sold, distributed, or conveyed in the state are subject to the tax. All cigarettes transported to points outside the state or government reservations for sale thereon are exempt. The tax is 11c per 20 cigarettes or fraction thereof. A discount of 3¼% of the face value is allowed on the purchase of stamps. Collection of the tax is made through affixing stamps or by meter imprint by the person first selling the cigarettes in the state. Stamps are purchased from the Director of Taxation.

### NEW JERSEY: CIGARETTE VENDING MACHINE STAMP TAX

On a recent outing to Hunterdon County, New Jersey an SRS member noticed what may be a couple of NEW New Jersey Vending Machine Tax stamps. Three stamps were noted each rectangular in shape measuring approximately 1 x 1½". All bear the same design and the date 1972. The colors are: red on white; green on white; and blue on white. All are inscribed "TAX PAID - STATE OF NEW JERSEY". In this area the stamps were applied to the outside of the machines. These were also noticed in the Lambertsville area but on the inside of the face of the machines.

### NORTH CAROLINA: SOFT DRINK TAX

(North Carolina General Statutes and Amendments - Ch. 1383, Laws 1974; Sec. 104) The present rates of the tax are: bottled soft drinks one cent each; soft drink syrup or simple syrup, \$1.00/gallon or four-fifth cent per ounce; dry soft drink powders and base products, one cent per ounce. Payment is evidenced by affixing tax paid stamps or crowns to original containers. Payment in full must accompany applications for stamps.

### NORTH DAKOTA: OLEOMARGARINE TAX

(North Dakota Century Code and Amendments - Ch. 200, Laws 1973; Sec. 19-05) The tax is levied on all yellow oleomargarine held for sale or consumption in the State. The rates are 10c/pound on all yellow oleomargarine sold. From July 1, 1973 through June 30, 1975, the tax rate is 5c/pound. Effective July 1, 1975 the tax is repealed. The tax is paid by stamps purchased from the State Tax Commissioner and affixed to each package. OR through the use of a tax meter.

### RHODE ISLAND: REAL ESTATE CONVEYANCE TAX

(General Laws of Rhode Island and Amendments - Laws 1965; Sec. 44-25) The tax is imposed on all deeds, instruments, or writings by which any lands, tenements, or other reality sold are granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser, or other person by his direction, when the consideration exceeds \$100. The tax rate is 55c/\$500 or fractional part paid for the purchase of the property. The tax is payable at the time of recording and is evidenced by affixing adhesive stamps to the document.

### TENNESSEE: OLEOMARGARINE TAX

(Tennessee Code Annotated - Sec. 52 502-509) A tax is imposed on all oleomargarine that contains any fat or oil ingredient other than oil of cottonseed, peanut oil, soy bean oil, corn oil, oleo oil from cattle, oleo stock from cattle, oleo stearine from cattle, beef fat, neutral lard from hogs, or milk fat. Oleomargarine includes all oleomargarine, oleo, margarine, oleomargarine oil, butterine, lardine, suine, neutral, and all lard and tallow extracts, all mixtures and compounds of tallow, beef fat, suet, lard, lard oil, fish or fish oil, palm oil, vegetable oil, annatto and other coloring matter, intestinal fat and offal fat if made with imitation butter or intended to be sold as butter or churned, emulsified, or mixed in cream, milk, water, or other liquids, and containing moisture in excess of 1%, or salt in any quantity whatsoever. The following are exempt: puff pastry shortening not churned or emulsified in milk or cream, having a melting point of 118 F. or more; salad or mayonnaise dressing or products containing condiments; pharmaceutical preparations. The tax rate is 10c/pound. The tax is paid by tax stamps purchased from and affixed and cancelled according to the regulations of the Commissioner of Agriculture of Tennessee.



STATE OF NEW YORK and the CITY OF NEW YORK Tax Stamps:  
mint, used, singles, pairs, strips, multiples, blocks,  
sheets, flaws, errors, or anything usual or unusual.

SPECIAL EMPHASIS PUT ON ANY AND ALL DOCUMENTS

STOCK TRANSFERS  
CIGARETTE TAX  
METERED CIGARETTE  
BEDDING INSPECTIONS  
LIQUOR and PHARMACISTS LIQUOR  
SECURED DEBTS  
MORTGAGE ENDORSEMENTS  
HUNTING and FISHING  
TAX LICENCES  
TAX SCRIPTS

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NEW YORK STATE STOCK TRANSFER TAX

"PAID UNDER PROTEST" cancels

paying at LEAST -

\$2.50 on piece or washed

\$5.00 on receipt

\$10.00 on full stock or bond certificate

---

ALL STATE REVENUES with perforated initials or fancy  
punch cancels.

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If you have any such items for sale or trade  
PLEASE WRITE.

APPROVALS INVITED

STEPHEN GEORGE SHEDROWITZ  
167 Nevada Avenue  
Staten Island, New York 10306