

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

# The State Revenue Newsletter

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

THE OFFICIAL ORGAN OF THE STATE REVENUE SOCIETY

Volume 15, Number 1

January 1975

Whole Number 116



## 1975 SRS ELECTION RESULTS

Ballots mailed: 210

Ballots cast: 123

### PRESIDENT

Terry M. Hines 120

### VICE-PRESIDENT

Edwin C. Kettenbrink, Jr. 122

### SECRETARY-TREASURER

Mack E. Matesen 123

### BOARD OF GOVERNORS

Gerald M. Abrams 65 elected

Kenneth P. Pruess 116 elected

Stephen G. Shedrowitz 60

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HAVE YOU PAID YOUR 1975 DUES? This is the last issue that you will receive on your 1974 dues. Dues renewal notices were mailed with the November 1974 issue (yellow card) for all those who were required to remit for 1975. Questions? Contact the Secretary-Treasurer, M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660.

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Requests for the Hubbard File have flooded your Librarian, and since there is but ONE copy of this item we solicit your assistance by (1) being patient and (2) when you do receive the folder, please expedite its return when you're finished with it.

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MISSOURI TROUT STAMPS AVAILABLE - The 1974 Missouri trout stamp is available to collectors. The Missouri Department of Conservation is offering these expired issues, in mint condition, at a reduced price for a period of one year from the expiration date, or until the supply is exhausted. All unsold stamps will be destroyed one year from their expiration date.

Charles Schwartz continues his fine work on the 1974 edition of the trout stamp. He portrays the typical fly encrusted, trout fisherman's hat with the butt of a well used fly rod resting on a moss and fern covered spring branch bank. The stamp has a face value of \$4.30.

Expired stamps will be offered at \$1.00 each, a sheet of ten for \$8.00, or \$25.00 for a book of 50 stamps (five sheets of ten stamps each). Please add 4% Missouri Sales Tax to all orders. Orders should be sent to: Fiscal Section, Missouri Department of Conservation, Box 180, Jefferson City, Missouri 65101. A bank draft or money order in the correct amount, made payable to the Department of Conservation, must accompany all orders.

Ed Note: Now they're taxing tax stamps!! I wonder if they will attach a stamp?? REL

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ARA MEMBERSHIP APPLICATIONS - Through the courtesy of the ARA's President, your Secretary-Treasurer now has a good stock of applications for membership in our fellow revenue organization. If you're not a member of ARA, why not drop me a line and you will have their application form on the way to you the next day.

--M. E. Matesen

# The State Revenue Newsletter

THE OFFICIAL ORGAN OF THE STATE REVENUE SOCIETY

ISSUED BIMONTHLY

DUES \$2 PER YEAR

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Eugene, Oregon 97403

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Odessa, Texas 79762

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EDITOR: Ronald E. Leshner  
Box 242  
Pineville, Pennsylvania 18946

## SECRETARY'S REPORT NEW MEMBERS

# 373 WOODWARD, ERNEST F.  
821 North 16th. St  
Montebello, CA 90640

US and State revenues  
(Calif and Nev). Cinder-  
ellas.

Proposed by M. E. Matesen.

# 374 DAVIDSON, ROBERT J.  
310 Westline Drive #115  
Alameda, CA 94501

General US including  
revenues and states.  
Proposed by Charles Hermann.

# 375 STUCKE, DONALD W.  
675 Main Street  
Hyannis, MA 02601

US plate blocks and Mass  
state revenues. Proposed  
by Peter V. Pierce.

# 376 BERGMAN, LEIF  
Larsbergsvagen 21, 5 tr.  
S-181 38 LIDINGO  
SWEDEN

Literature. Proposed by  
Kenneth P. Pruess.

# 377 KIRK, ROBERT S.  
682 Kenneth  
St. Paul, MN 55116

Trading stamps. Proposed  
by M. E. Matesen.

# 378 FORGUE, JOHN M.  
34 Merton Rd.  
Newport, RI 02840

US and Canadian used singles.  
Proposed by Charles Hermann.

# 379 WARD, TERRY R.  
110 North Harrison  
Van Wert, OH 45891

States, US and Foreign  
revenues. Proposed by  
Glen J. Norton.

# 380 ATLEE, DEE  
5768 North 81st. St.  
Milwaukee, Wisc 53218

Ducks, seals, postcards  
and postmarks, plus other  
items in the "back of the  
book." Proposed by  
M. E. Matesen.

# 381 MAY, A. T.  
114 Weaver St.  
Clearfield, PA 16830

Select US interests, seals,  
beer labels, medals and  
proof coins. Proposed  
by Charles Hermann.

# 382 OHLSON, LEROY  
107 Columbine Ave.  
Crystal Lake, IL 60014

Proposed by M. E. Matesen.

(Cont. page 4)

## SECRETARY'S REPORT (Cont.)

# 383 STORY, GEORGE, SR.  
1920 12th. St. NW  
Oklahoma City, OK 73106

Proposed by M. E. Matesen.

# 384 KRONVALL, ERIC  
828 North Tuxedo  
Stockton, CA 95204

Just starting with states.  
Proposed by M. E. Matesen.

## REINSTATEMENTS

# 254 PIETERSE, W. J.  
Boston Post Road  
Amherst, NH 03031

# 120 HOLLANDER, SAMUEL J.  
167 Overlook Terrace  
Roslyn Heights, NY 11577

## RESIGNATION

# 152 Colby, Sylvester

Previous Membership	208
New Members	12
Reinstatements	2
Resignations	1
Current Membership	221

## ADDRESS CHANGES

To save missed issues and save your society's precious treasury, mail all changes and corrections to the Editorial Office, Box 242, Pineville, PA 18946.

Betz, Tom  
Apt. # 204  
5285 Audubon Ave.  
Inver Grove Heights, MN 55075

Beuselinck, Joseph  
1748 Flickinger Rd.  
San Jose, CA 95131

Gibson, Giles A.  
P. O. Drawer G  
Novato, CA 94947

Moss, LeRoy E.  
1431 Avenue 47  
Los Angeles, CA 90042

Penhollow, Dr. Jack E.  
6 Westminister Drive W. E.  
Jamestown, NY 14701

NATD  
58 East 79th St.  
New York, NY 10021

Degenhart, Lawrence  
4 MSES  
APO NY 09332

-----  
UTAH OLEO - Unofficial reports are that the re-enacted Utah Oleomargarine Tax of 1969 is now a "has been", following the path of its predecessor to the cob-webbed repository of what used to be yesterday's law.

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--M. E. Matesen

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MINNESOTA OLEO - Carter Litchfield sends along a copy of the new 5¢ oleo that Ken Pruess predicted in the September Newsletter (Whole number 114: 48). The one illustrated came on the front of the familiar one pound package of oleo.



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The auction lot of Minnesota wine and liquor case stamps donated by Tom Betz (July newsletter, whole number 113:36) realized \$17.00.

The proceeds have been used to purchase photocopies of Hermann's "State Tax Notes". By the time the next Newsletter appears this file will be complete except for one article for which the citation seems to be in error. I will get that straightened out and probably have it also.

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--Ken Pruess

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Small space fillers on new issues from your state are always needed. Send to EDITORIAL OFFICE, Box 242, Pineville, PA 18946.



Terry Hines, SRS 137

In the almost four years since my catalog of New Hampshire and Vermont state revenues was published, I have received two reports of an engraved Vermont 4¢ blue decal on rose card of the same design as C11-13. The appropriate number for this decal is C12B. Why is this value so rare? One possible explanation comes to mind. In 1949 the tax rate on cigarettes went up to 2 mills per cigarette or 4¢ per pack of 20. Also in 1949 the state first issued non-engraved decals for the cigarette tax. Perhaps the tax change took place before the 4¢ non-engraved decals (C15-16) were ready and the state had to order a small quantity of engraved 4¢ decals. This would certainly explain the scarcity of this new find.

NORTH CAROLINA BEER - Ed Kettenbrink sends along what is apparently an unreported beer stamp. The stamp is diecut on safety paper. Design is green and measures 67 x 17 mm in size. This stamp is identical to IB3, except it is 3 1/3¢ on 32 oz. instead of 1 1/4¢ on 12 oz.



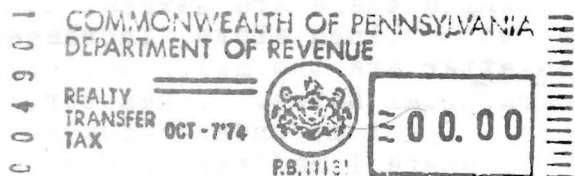
WEST VIRGINIA MEDICINAL LIQUOR PERMIT - Although this item may not be a tax stamp, it would seem to deserve a place in a collection of West Virginia revenues because of its similarity to ML2. This stamp is 80 x 46 mm., perf 12½, and printed in dark blue on yellowish safety paper. Any additional information on this item would be appreciated.

-- Ed Kettenbrink



PENNSYLVANIA REAL ESTATE METERS -

Like so many other states, Pennsylvania, too, has finally begun using meters to collect taxes. In this case it has not signalled the end of all stamps. Dauphin County started using the meter on a trial basis on November 1, 1973. During August 1974 the big six counties in real estate transfers (Philadelphia, Delaware, Chester, Montgomery, Bucks, and Allegheny) also started using the meters. The illustration is from Bucks County. The design is imprinted in black directly on the deed for the value of the state 1% tax. An additional rubber stamp is used to indicate payment of local transfer taxes. The remaining 60 counties in Pennsylvania still use the state stamps. To the best of my knowledge, only Philadelphia and possibly Altoona still use local adhesive stamps for the payment of the transfer taxes.



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--Ron Leshner

## PRESIDENT'S MESSAGE

Having never written anything even mildly resembling an acceptance speech before, I'm not sure just what to say. I am, of course, very grateful to all of you who voted for me. I hope that I'll be able to do as good a job as Mack Matesen whose dedication to SRS and performance in office was simply fantastic. We all owe a great deal to Mack for bringing SRS through a difficult period. I know that I'll be asking for his advice often in the next two years.

Unfortunately, the difficult period for SRS is not totally over. And your officers need your help to make SRS the successful and active society it has the potential to become. Currently there is a great increase in interest in all phases of revenue philately. SRS can reap many rewards if this interest comes our way. But it won't do so if we sit around and wait. In short, a real effort has to be made to get out and recruit new members. I've pointed out before that more members mean increased contributions to the Newsletter and thus more interesting reading for all. Also additional dues money which can be used to support expanded publications, such as catalogs and monographs, etc. But your officers can't increase membership without your help. It's time for you to "talk-up" SRS and revenues in general to your collector friends and at your stamp club. In the next few months I plan to have every member supplied with SRS application forms. For those of you who belong to a local stamp club, Ken Pruess has developed an SRS slide show titled "An introduction to State Revenues." This will be available for loan to any member who would like to show it at his/her club. Details elsewhere in this Newsletter.

Perhaps the most important part of any philatelic society is its journal, for it is the journal which binds together the greater part of the membership and it's the journal which interests (or fails to interest!) potential new members. This is an area where we need more member support than has been forthcoming. Only a very small minority of you contribute material to the Newsletter. Those who do contribute do a fine job, but think how much more interesting the Newsletter would be if there were two or three times the present number of contributors. In other words, stop being so damn apathetic about the Newsletter. CONTRIBUTE SOMETHING!! It doesn't have to be a ten page paper on the plate varieties of the 1958 7 3/8¢ Upper Sasquatch County coffin tax stamp. Just a short note that a new cigarette decal has been issued in your state or that some new stamp tax is being considered would be fine. A primary concern of mine is the upgrading of the Newsletter both in terms of content and printing.

While there are several other ideas and changes I have in mind, the two outlined above, increased membership and an improved Newsletter are the major concerns now. Let me close with some brief biographical notes. I was born in 1951 in Hanover, N. H. and grew up there. I got my undergraduate education at Duke University in Durham, N. C., where I majored in psychology. I'm now in my second year of graduate work in experimental psychology at the University of Oregon, Eugene, Oregon. Philatelically, I've been collecting for over 15 years and got into state revenues about seven years ago. My other philatelic interests include the postage and revenue issues of the United States, Canada, Indonesia, and St. Pierre et Miquelon.

Terry Hines

## NEW ISSUES FROM THE "BLACK CLOUD" STATE

Lawrence Degenhart, SRS 335

Mississippi has done it again! The following tobacco revenue stamps have started to appear: 35¢ red, 39¢ olive, and a 47¢ yellow green. All are hyphen hole perforated 6 3/4.

It has been the practice of the tobacco distributors to use combinations of stamps and decals to make up the current rate of tax. As an example, a 39¢ stamp with a 4¢ decal affixed to it made the 43¢ rate. With the issuance of the new denominations, the decals are used less frequently.

The use of decals over the tax stamps has always annoyed me. The adhesive used on the decals penetrates the stamp and makes it harder to soak the stamp from the box or label. In many instances the decal resists all attempts of removal, and must be scraped off. This has damaged many older stamps.

Another variety of the current \$6.62 beer stamp is now in use. The serial number appears now in a black hand stamp, replacing the green printed serial number. For those who may not be aware of them, a half barrel beer stamp is also in use: \$3.31 brown, 60 x 36 mm, HH 6 3/4. This stamp is very difficult to locate, since half barrels are not sold by most of the beer distributors.

Here is a check list of revenue stamps used by Mississippi during 1974. Types marked by an asterisk are being phased out.

### Tobacco

10¢ green	36¢ rose
18¢ green	38¢ red
22¢ blue *	39¢ brown
25¢ brown *	39¢ olive
27¢ yellow orange	40¢ blue *
29¢ green *	40¢ turquoise
30¢ orange	43¢ red rose
31¢ brown	43¢ light pink
32¢ blue	45¢ blue
33¢ green *	47¢ yellow green
34¢ blue	75¢ violet *
35¢ pink	90¢ red
35¢ red	\$1.09 lilac

\$1.19 dark lilac

Perforation varieties exist on most tobacco revenue stamps.

### Beer

\$6.62 Green, HH 6 3/4, 60 x 36 mm.  
\$3.31 Brown, HH 6 3/4, 60 x 36 mm

### Fuel Pump Inspection

Silver dollar size blue metal seal. Mississippi legend and year (1974).

### Mobile Home Inspection

No Value, imperf, green, 75 x 102 mm.  
No Value, imperf, blue, 75 x 102 mm.

Various decals also exist, but I have not chosen to list them. I have all of the stamps mentioned in this article available for trade. SASE will be appreciated. TSgt Lawrence Degenhart, 4 MSES, APO NY 09332.





TEXAS MATURE CITRUS - Ford E. Wilson reports the 1974 Texas Mature Citrus Tax Paid, observed in State of Washington store in October and November 1974 on grapefruit cartons.

**TEXAS**  
**TAX PAID**

19  74

JOHN C. WHITE Comm. of Agric.  
MATURE CITRUS FRUIT

At Left:

Printed on carton in red. Figure "7" is Gothic.

At right:

Rubber-stamped on carton in violet. Figure "7" with serifs.

**TEXAS**  
**TAX PAID**

19  74

JOHN C. WHITE Comm. of Agric.  
MATURE CITRUS FRUIT

OHIO CIGARETTE METER COUNTERFEIT - Glen Morton sends along a very good article from the Cleveland Sun of November 16, 1974. The article reports the discovery of a smuggling ring on the East Side of Cleveland which was purchasing cigarettes in Kentucky and selling them in vending machines without paying the Ohio cigarette tax. Two Cleveland detectives noticed that the cigarettes in the vending machine in a gas station had the Kentucky meter under the Ohio meter.

The profits realized from the illegal operation amounted to \$1.20 per carton. The Ohio rate is \$1.50 per carton and Kentucky's is only 30¢.

CHICAGO TRANSACTION TAX - John Bobo provided the first clue to this new tax which became effective March 22, 1974. Tax stamps are affixed to every rental or lease contract involving more than \$10. This includes rental of vehicles, clothes, and various types of equipment and machinery. The tax also applies to transactions involving real estate. This accounts for the high denominations of stamps issued.

Ken Pruess has sent photos of the 20¢ and \$1 (only ones seen so far). Both are in black on yellow with black serial numbers. Design size is approximately 32 x 20 mm. Stamps are rouletted 6½ and have pressure sensitive gum.

Other denominations in the set are: \$5, \$10, \$25, and \$100.

Stamps can be purchased from Department of Revenue, Room 107, City Hall, Chicago, IL 60602.

--Ken Pruess

Ken assures us that the seal on the stamp isn't any clearer on the actual stamp than on this illustration.



VIRGINIA CITY CIGARETTE TAXES - The March 1971 SRN (whole number 93:143) contained a compilation by Terry Hines of at least nine Virginia cities using either decals or meter imprints to denote collection of the local cigarette tax; now add one more. Bristol, VA is using a small red and white water transfer decal in the collection of this same tax. Who can add to the list started by Mr. Hines?

--M. E. Matesen

CHARLIE'S NOTES - Fellow member Charles Hermann has inaugurated a new column in Linn's Stamp News on state revenue tax stamps. This is not the first endeavor for Chas. in this area, since during the 40's and 50's he was responsible for a similar series of articles which appeared in both the Weekly Philatelic Gossip and Western Stamp Collector. During the time these were in print, many collectors shared their discoveries with Chas. who in turn reported this in his column. We can all benefit from such mutual cooperation, so if you are so inclined I'm sure Mr. Hermann would appreciate hearing from you. How about our Newsletter also--share the wealth?

Mr. Hermann's address is 10124 Samoa Ave., Tujunga, CA 91042.

--M. E. Matesen

SEN-101  
COMMONWEALTH OF PENNSYLVANIA  
STATE EMERGENCY RELIEF BOARD

Nº 281232

G

FEDERAL RELIEF COMMODITIES

TO ANY LICENSED DISTRIBUTOR OF  
FEDERAL RELIEF COMMODITIES

THIS WILL AUTHORIZE YOU TO DELIVER TO  
BEARER PRESENTING THIS ORDER

CANNED ROAST BEEF

1 Can

ON ENDORSEMENT OF THIS ORDER SIGNIFYING  
RECEIPT OF THE COMMODITY

VOID AFTER JUNE 15, 1935

ALLEGHENY  
COUNTY

**BEEF**

*Robert J. [unclear]*

RETAIL DISTRIBUTOR

RECIPIENT

*221 Sam Mill Run  
Bellefonte*

ADDRESS

ADDRESS

RETAILER SIGNS ON PRESENTATION  
PENALTY FOR MISUSE, \$5,000.00 TO \$10,000.00 OR IMPRISONMENT FROM 5 TO 10 YRS. OR BOTH.

RECIPIENT SIGNS ON RECEIPT OF GOODS  
PENALTY FOR MISUSE, \$5,000.00 TO \$10,000.00 OR IMPRISONMENT FROM 5 TO 10 YRS. OR BOTH.

Commonwealth of Pennsylvania  
State Emergency Relief Board--Fed. Relief Commodities

TO BE DETACHED BY RETAILER

VOID AFTER JUNE 15, 1935

ALLEGHENY  
COUNTY

TO ANY LICENSED DISTRIBUTOR OF  
FEDERAL RELIEF COMMODITIES:

THIS WILL AUTHORIZE YOU TO DELIVER TO  
BEARER PRESENTING THIS ORDER:

CANNED ROAST BEEF

1 Can

ON ENDORSEMENT OF ATTACHED ORDER.  
PENALTY FOR MISUSE, \$5,000.00 TO \$10,000.00  
OR IMPRISONMENT FROM 5 TO 10 YRS. OR BOTH.  
RETAILER SURRENDERS THIS PORTION ON  
RECEIPT OF GOODS FROM WHOLESALE.

THE QUESTION MAN - Your editor proudly introduces this new column where you can ask those questions about state revenues which bother you. Hopefully some of our readers can provide answers in a future companion column "The Answer Man".

Q-1 Who can tell us about the history of the piece illustrated on the left? What other commodities were available? How many states issued similar pieces? (REL)

Q-2 Illustrated below is a North Dakota "Self-Liquidating Tax Certificate" stamp. The illustration is a specimen block of four printed in blue (2¢). I find no reference in any catalog. Were they ever used? How? (REL)



Q-3 I have seen the 50 pound Mississippi Feed Tax stamp for 1934-35 with punched specimen holes. Has anyone seen a genuinely used copy? (REL).

Forward all answers with the question number to THE ANSWER MAN, Editorial Office, Box 242, Pineville, PA 18946.

PENNSYLVANIA LIQUOR SEALS - The 1972-73 seals were the last used. A change in the law no longer requires the use of the decals that had been in use since 1935.

REL

# WE HAVE A PLACE FOR YOU THIS WINTER.

Yes, you've probably seen this advertisement in newspapers and magazines across the land - and of course on T. V. too! We've borrowed it from AMERICAN AIRLINES to make a point. WE TOO HAVE A PLACE FOR YOU THIS WINTER - writing for the STATE REVENUE NEWSLETTER. Perhaps you haven't ever written before - try, it can't hurt. Think of this: if each and every member wrote what they knew about State Revenues, exactly what kind of publication would we have? REMEMBER - the STATE REVENUE NEWSLETTER is the STATE REVENUE SOCIETY. Help us help you!



ARA AUCTION - The American Revenue Association Auction No. 10, completed in November grossed a phenomenal \$14,000. In this particular auction there were 182 lots of state revenues, so if you are buying or selling, this IS the market. Auction No. 11 is scheduled to appear in the April Revenuer, so NOW is the time to act.

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SOUTH CAROLINA TAGS - Charles Hermann informs us of three new South Carolina Fisheries tags:

- (1) Clam tag 10¢ (1 bushel of clams) black with 10c and serial number in red (121 x 60 mm). Red brown eyelet. Buff tag. SERIES C-32 J. M. Witsell.
  - (2) One bushel hard crabs, size and colors as above 10¢. SERIES BB-26 E.D. Rainy.
  - (3) One hickory shad, 2¢ Red. SERIES C-39, same size card, light buff. John H. Graham.
- 

MINNESOTA SEED SALES TAG - Charles Hermann also reports a 3¢  $\frac{1}{2}$  to 14 pounds "for all agricultural seeds or mixtures thereof except/ wheat, oats, barley, rye, speltz and buckwheat". No commissioners name. Black on white. Red brown eyelet, 94 x 47 mm.

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#### TOP OF MY HEAD

The new year has begun. This should be a significant year for SRS, a year of many new publications. The member's handbook has already begun with the last issue of the Newsletter and the Constitution is included with this issue. Next month an index to the Newsletter, Whole Numbers 1- 115 will be included. Also an up to date membership list. By May the final sections should be ready. Steve Shedrowitz has added a lot of spice to these pages, as well as some fine supplementary publications. Later this year I hope the Pennsylvania catalog will be ready for publication. We can make this the biggest year yet, but it cannot be done without your cooperation - send that news from your state and those questions that trouble you. The Newsletter will expand to fit the news that comes in.

Steve Shedrowitz has submitted a nicely illustrated supplement on New York State Special Liquor Tax Stamps. This provides a beautiful example of what you too can do. A small word of caution, however. Give me some warning. When I received Steve's work with a plea for additional information, I spent an hour in the state library. I uncovered all the relevant laws governing useage and rates. Too late for inclusion with this issue, but you will receive the article with the next issue.

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Included with this issue of the Newsletter you should receive three separate items: the SRS Constitution for inclusion with the Member's Handbook, Part III of Steve's One Cent Ohio Sales Tax Stamp of 1935, and the above mentioned New York Tax Paid, also by Steve Shedrowitz.

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ST. LOUIS WEIGHTS AND MEASURES - Thomas Barni sends the 1974 issue which is dark green on white. Self-adhesive gum. There is a charge of \$5.00 to check each scale for accurate measurement and affix one of the stamps.







First Maryland State Duck Stamp, 1974-1975

## JOHN TAYLOR

the sale of this stamp will be used for waterfowl conservation and management.

The John Taylor design was selected to be used for the first duck stamp in the State of Maryland. A contest enabled Maryland's artists to submit their ideas. This was open only to residents of the State. Proceeds of

### ASDA REPORT 1974

Being fortunate enough to attend the ASDA show in November, I feel completely compelled to write a short statement on the revenues that exchanged hands; on the exhibits - revenue orientated of course, and the general atmosphere of the show in general.

The ASDA show, as always, was a mecca for serious philatelic students of every degree. Luckily, in this show many dealers had some sort of revenue material to sell. In past years very little revenues were in evidence. Unfortunately, STATE REVENUES among dealers were non-existent. Here we have the biggest show in the United States and not one dealer had even one state stamp! Well, perhaps next year.

One great highlight of the show and of course past shows, was the ARA booth which was well manned by congenial and ambitious revenueurs from the New York Chapter. Many many revenues - both collections and single stamps passed through this little alcove of pulsating people. Unfortunately for me, I missed out on some great; and I mean great State revenues. That's what you get for going on the second day. For someone that can afford the time I would strongly recommend going each and every day of the show.

Our hats should be off to the ARA and especially their New York Chapter for a fine showing of strength for revenueurs everywhere.

## CONNECTICUT - REALTY TRANSFER TAX

(Connecticut General Statutes of 1958, Ch. 223. and amendments Sec. 12-494-498) A tax is imposed on each deed, instrument or writing whereby any lands, tenements or other realty is transferred, granted, assigned or conveyed to the purchaser. The rate of tax is 55c when the consideration for the interest or property conveyed exceeds \$100 but does not exceed \$500, and 55c per additional \$500 or fractional part thereof. The tax is paid by the person conveying the property upon the recording of the deed, instrument or writing and evidence of tax payment is by a hand stamp or metered impression.

## DELAWARE - REALTY TRANSFER TAX

(Delaware Code of 1953, Title 30, Ch. 54 and amendments) Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording shall be subject to a realty transfer tax. The rate of tax is 2% of the value of the property. No tax is imposed when the actual value of the property transferred is less than \$100. Payment of the tax is evidenced by affixing stamps to the document.

## ILLINOIS - CHICAGO TRANSACTION TAX

An ordinance of December 14, 1973 provides that effective January 1, 1974, a transaction stamp tax has been imposed in the City of Chicago on rentals and leases of certain personal property and on transfers of title to realty where the transaction is consummated in the city.

## MISSOURI - CIGARETTE TAX RE-IMPOSED

(Missouri H. B. 1612, Laws 1974) A tax has been levied on the sale of cigarettes made of tobacco or any substitute for tobacco. The tax is deemed to be a levy on the consumer or user. The rate of tax is 4½ mills per cigarette. The tax is paid by a metered impression or affixing stamps before cigarettes are sold in the state.

In addition, there are City and County taxes in Missouri also. Jefferson City - \$2 per 1000 cigarettes (4c per pack). Kansas City, St. Joseph, and Springfield - \$2.50 per 1000 cigarettes (5c per pack). St. Louis - \$3 per 1000 (6c per pack). St. Louis County - 2.5 mills per cigarette (5c per pack).

## RHODE ISLAND - REAL ESTATE CONVEYANCE TAX

(Rhode Island General Laws, 1965 and Amendments) A tax is imposed on deeds, instruments or writings by which any lands, tenements or other realty 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. Exemptions are provided for instruments or writings given to secure a debt and any deed, instrument or writing wherein the United States, Rhode Island or political subdivisions of either are designated as grantor. Payment of the tax is evidenced by affixing stamps.

## RHODE ISLAND - VENDING MACHINE SEALS: A TAX?

On a recent outing to Cape Cod, Mass., I stopped off to eat at a Howard Johnsons in Johnston, R. I. In the lobby were two cigarette vending machines. Both had stamps attached to them on the outside of the glass. Further down the road I noticed another vending machine and stopped to look it over. It too had a copy of this stamp. No other stamps were seen in any other towns in R. I. Is this a tax on vending machines? Does it appear in other towns? Or are there other issues? Or colors? This copy, unfortunately only illustrated below was only seen in brown and measures approximately 2½ inches. It seems to be a pressure sensitive type.



## SOUTH CAROLINA - DOCUMENTARY STAMP TAX

(South Carolina, Code of 1962 and Amendments) The Law specifically states that both adhesive stamps and meter impressions may be used to pay the tax. Adhesive tax stamps may be purchased from county treasurers and other county officers under the direction of the tax commission.

## WEST VIRGINIA - REALITY TRANSFER TAX

(West Virginia, Code of 1931, Chapter 11, Article 22) Transfers of title to real estate located in West Virginia are subject to tax, except Wills, Testamentary transfers, trusts, deeds of partition, deeds made pursuant to corporate mergers, leases, transfers between parent and child and his or her spouse without consideration between principal and straw party, gifts to or transfers from or between charitable or any educational institutions. The rate of tax is \$1.10 for each \$500 of actual consideration, including any liens assumed, or, in the case of gifts, of actual monetary value of the property, plus an additional county excise tax, imposed for the privilege of transferring title to real estate, at a rate of 55c per \$500 of value or fraction. The tax is paid at the time of recording to the clerk of the county court who provides stamps to be affixed to the document.

ANOTHER SHOW FOR MEMBERS TO ENTER! SOJEX 1975, Atlantic City, New Jersey; April 4-6, 1975

Three years ago, the SOJEX show instituted a "BACK OF THE BOOK" Award given to the show by a member club of the South Jersey Stamp Club Association, the Gloucester City Stamp Club. An SRS member was fortunate enough to win the award the first year out. Last year there were no SRS members exhibiting. Lets swamp them this year! For details and a prospectus write ALFRED R. BEW, General Chairman, 29 South South Carolina Avenue, Atlantic City, New Jersey 08401 (yes that was South South Carolina Ave.). Perhaps we can have a little SRS get - together! Incidentally, the first award was a plaque and a very handsome one at that.



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

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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

ADVERTISING: MINIMUM of \$1.00 for insertions up to and including 25 words. Five cents (5c) for each additional word over 25. Name and return address no charge. 3 insertions for the price of 2; 5 for price of 3. Short ads offering material for trade accepted FREE FOR ONE TIME.

SPECIAL DISPLAY RATES: 1 page - \$6.00; 1/2 page - \$3.50; 1/4 page - \$2.00.

Send payment and copy to: M. E. Matesen, Secretary-Treasurer, 801 Fairmont Avenue, Kingsport, Tennessee 37660.

## OLEOMARGARINE TAX STAMPS WANTED

I collect the following types of revenue stamps:

USIR oleomargarine taxpaid

USIR process butter taxpaid

USIR oleomargarine special tax stamps

USIR process butter special tax stamps

State oleomargarine tax stamps

State license cards for manufacturers,  
dealers, and restaurants handling  
oleomargarine

If you have any such items for sale or trade,  
please write. Approvals invited.

CARTER LITCHFIELD  
1050 George St., Apt 2-D  
New Brunswick, NJ 08901

(116)

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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.  
(117)

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HELP! I'm new and dumb! I am  
looking for anything in the way  
of Pennsylvania State Revenues  
or Harrisburg City Revenues (or  
Postal History). Bob Gaylor,  
2428 Mercer St. Harrisburg,  
PA 17104. (116)

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WANTED Quality revenues paying  
50% Scott's. What can you offer?  
Also wanted Xmas seals, proofs,  
ducks, (state) fishing and hunt-  
ing stamps. Humphrey's Fine  
Stamps, Box 710, Spencer, Iowa  
51301. (123)

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WANTED Beer stamps, both USIR  
(Federal) and State. Also  
tobacco tinfoils. Michael  
Zinman, P. O. Box 104, Ardsley,  
NY 10502. (128)

-----  
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. (123)

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Any reasonable offer for trout  
stamps that I need (or trade)  
lets swap lists. Also need in-  
formation on soft drink revenues.  
Dick Bilek, 1515 S. Highland,  
Arlington Hts., IL 60005. (118)

-----  
3 LBS. Misc. back of book items  
revenues - old documents, society  
seals + stickers. Just about  
everything but postage. Three  
pounds is a "lot" of material.  
Best offer. Tom Betz, Apt. #204,  
5285 Audubon Ave, Inver Grove Hts,  
MN 55075. (117)