

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

# The State Revenue Newsletter

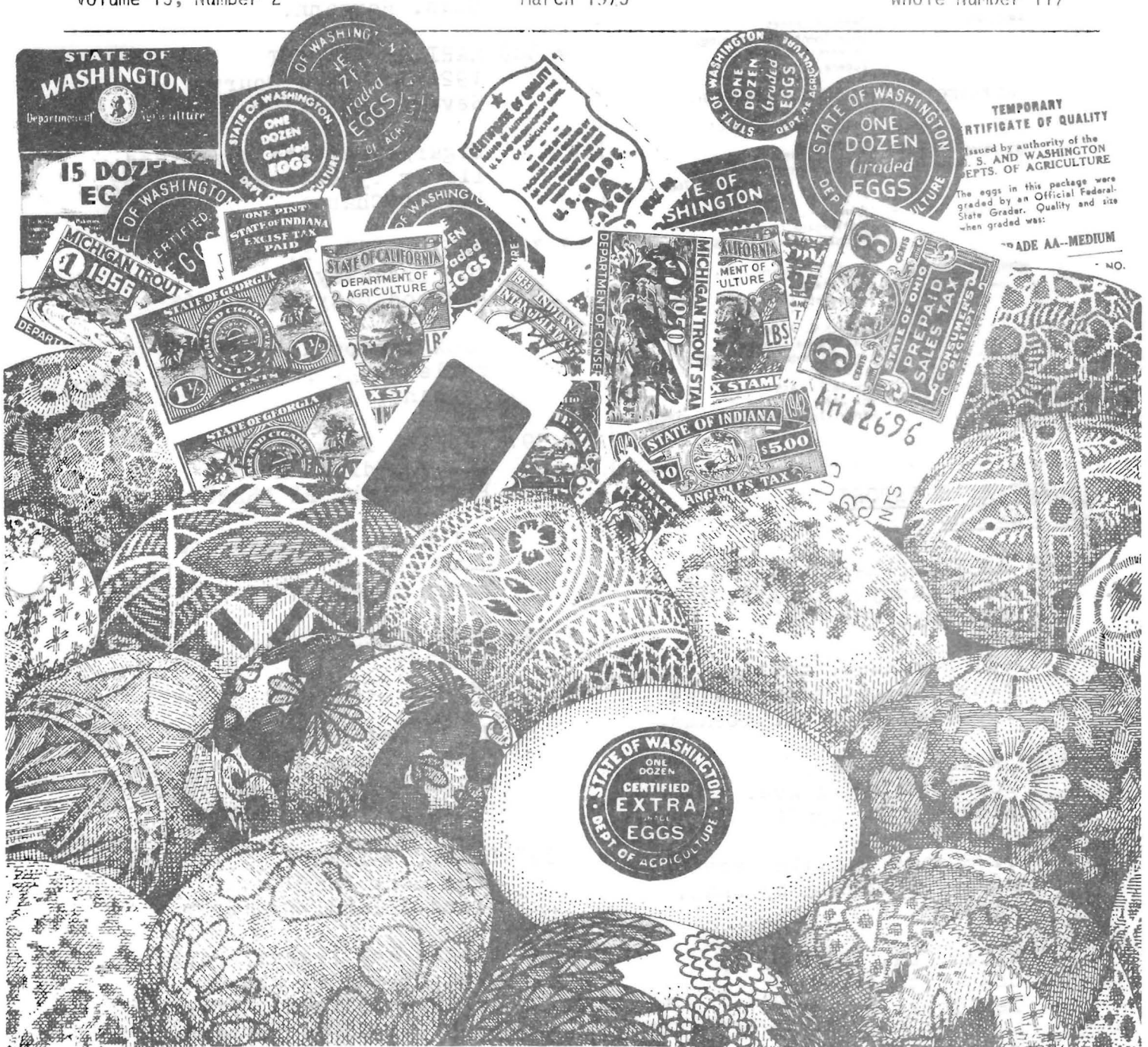
THE OFFICIAL ORGAN OF THE STATE REVENUE SOCIETY

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

Volume 15, Number 2

March 1975

Whole Number 117



# Easter Special.

# The State Revenue Newsletter

THE OFFICIAL ORGAN OF THE STATE REVENUE SOCIETY

ISSUED BIMONTHLY

DUES \$2 PER YEAR

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Pineville, Pennsylvania 18946

## SECRETARY'S REPORT NEW MEMBERS

# 385 MERRILL, LARRY W.  
5700 Sunnyslope Ave.  
Van Nuys, CA 91401

All revenues, mostly  
federal, but some states.  
Proposed by G. M. Abrams.

# 386 DAVIS, WALTER L.  
206 East Jones Ave.  
Pickens, SC 29671

U. S. and Canadian reve-  
nues. Proposed by Chas.  
Hermann.

# 387 MILES, DR. EADWARD H.  
888 - 8th Ave.  
New York, NY 10019

Just beginning with reve-  
nues. Proposed by Chas.  
Hermann.

# 388 MURPHY, ERROL L.  
1914 Sword Lane  
Alexandria, VA 22308

Back of the book, includ-  
ing states. Proposed by  
Chas. Hermann.

# 389 MARIER, VINCENT  
1921 Foxhound Court  
Severn, MD 21144

Cigar/cigarette taxes and  
liquor types. Proposed by  
Elliot Chabot.

# 390 MEGEL, MRS. E. H.  
103 Broadway  
Redwood City, CA 94063

Duck stamps and general  
collecting. Proposed by Chas.  
Hermann.

# 391 WAGNER, EARL H.  
1019 Woodland Road  
Pittsburgh, PA 15238

All U. S. revenues and  
Xmas seals. Proposed by  
Terry Hines.

# 392 KING, MICHAEL C.  
Box 981  
Mathis, TX 78368

U. S. and locals. Top-  
icals worldwide - insects,  
animals, paintings. Pro-  
posed by Chas. Hermann.

# 393 ORTON, WALTER J., III  
2265 Long Road  
Grand Island, NY 14072

States and Federal revenues,  
Esp. NY and CA plus  
Battleship revs. Pro-  
posed by Chas. Hermann.

(Cont. page 25)

# NEW YORK STATE LIQUOR TAX CERTIFICATES

Ronald E. Leshner, SRS 184

The subject matter of this article first came to light in the supplement by Stephen Shedrowitz last month (see Supplement I, SRN, whole number 116, January 1975). The specific pieces illustrated in that supplement were a collection of liquor tax certificates from 1905 to 1917, not unlike the well-known federal special tax certificates of the 1870's and 1880's.

A look at the items in question reveals that they are all for a "business of trafficking in liquors under sub-division two of section eight of the liquor law." The relevant law and definitions for the sub-divisions was located in chapter 312, 1897, laws of the State of New York. Sub-division one was for a retail establishment which allowed on premise drinking; sub-division two was for a business selling liquors in quantities of less than five wine gallons and allowing no drinking on the premises, in other words a retail liquor dealer. There are four other sub-divisions as of 1897: sub-division three was for a pharmacist dispensing liquor under prescriptions, sub-division four for a car, steamboat or vessel which has on premise drinking, sub-division five was for vehicles delivering malt liquor, and finally sub-division six was for dealers selling grain alcohol.

But the whole story is not so simple. You will recall that the federal special tax stamps had the fees as part of the design. A tablet is part of the design (see illustration below), but the value had to be hand written. Table 1 presents the fees depending upon the size of the city or municipality in which the business was



located.

Table 1 - 1897 Fees

Municipality Population	Sub-division		
	1	2	6
Greater than 1½ Million	\$800	\$500	\$25
Greater than 500,000	650	400	20
Greater than 50,000	500	300	15
Greater than 10,000	350	200	10
Greater than 5,000	300	100	5
Greater than 1,200	200	75	5
Less than 1,200	100	50	5

The fee for a pharmacist's certificate (sub-division 3) was \$5 regardless of location. The sub-division 4 certificate cost \$200. And the fee for each vehicle delivering malt liquor was \$100. That makes a total of 22 possible varieties ( 7 each for sub-divisions 1 and 2, 1 each for sub-divisions 3 through 5, and 5 for sub-division 6) for the year 1897, if you wish to collect all the different denominations.

There were annual changes to the liquor laws, but the rates remained constant until 1903, when the whole fee structure was changed and a new sub-division was added. Table 2 summarizes the fee structure for sub-divisions 1, 2, and 6.

Table 2 - 1903 Fees

Municipality Population	Sub-division		
	1	2	6
Greater than 1½ Million	\$1200	\$750	\$37.50
Greater than 500,000	975	600	30.00
Greater than 50,000	750	450	22.50
Greater than 10,000	525	300	15.00
Greater than 5,000	450	150	7.50
Greater than 1,200	300	112.50	7.50
Less than 1,200	150	75	7.50

The pharmacist's fee was also raised to \$7.50, sub-division 4 to \$300, and the fee for each vehicle delivering malt liquor to \$150. The newly established sub-division 6a was for retail establishments selling in quantities of 2 to 5 wine gallons with no on premise drinking. This information was extracted from chapter 115 (1903) of the laws of the State of New York. This explains the fee of \$112.50 on the 1905-06, 1906-07, and 1907-08 licenses that were illustrated last month. Liberty, New York was between 1200 and 5000 in polulation at this time.

A look at the 1908 stamp shows a change in the expiration date. Before, the certificates expired on April 30. Chapter 144 (1908) of the laws of the State of New York changed this to a October-September fiscal year. To pay for the 5 months during the transition to the new taxing year, certificates were issued and 5/12 the annual rate was charged. Five-twelfths of the 112.50 rate os \$46.875, which was rounded up to \$46.88, the rate on the 1908 certificate wnich was illustrated.



The 1903 rates remained unchanged until 1915, and then for three consecutive years there were changes. Chapter 672 (1915) of the laws of New York brought about a 25% across the board increase in fees. This explains the \$140.60 fee charged on the 1915-16 certificate. One year later the rates were slightly adjusted (rounded off to the nearest whole or half dollar) to get rid of odd amounts. See Table 3 for the 1916 fee structure for sub-divisions 1, 2, and 6.

Table 3 - 1916 Fees

Municipality Population	Sub-division		
	1	2	6
Greater than 1½ Million	\$1500.00	\$937.50	\$47.00
Greater than 500,000	1218.50	750.00	37.50
Greater than 50,000	937.50	562.50	28.00
Greater than 10,000	656.00	375.00	18.50
Greater than 5,000	562.50	187.50	9.50
Greater than 1,200	375.00	140.50	9.50
Less than 1,200	187.50	93.50	9.50

Pharmacist's fees were \$9.50, sub-division 4 was \$375, vehicles delivering malt liquor were charged \$187.50, and sub-division 6a was renamed 7 with a fee of \$93.50.

The last chapter of the story before prohibition was a major overhaul of the fee structure (chapter 623 (1917), Laws of the State of New York). Separate fees were set up for two classes of municipalities: class 1, city, borough or village; and class 2, towns. In addition a separate schedule was made for the five boroughs making up New York City. Table 4 presents the fee structure for sub-divisions 1 and 2 for class 1 municipalities outside New York City.

Table 4  
1917 Fees For Class 1 Municipalities

Population	Sub-division	
	1	2
Greater than 500,000	\$1500	\$1200
Greater than 50,000	1200	1000
Greater than 7,500	1000	800
Greater than 2,500	800	650
Greater than 1,000	700	500

Table 5 presents the fee structure for sub-divisions 1 and 2 for Class 2 municipalities. Liberty, New York was apparently a town of between 2000 and 4000 in population, because a fee \$500 was charged.

The pharmacist's fee was raised to \$10, the sub-division 4 fee remained at \$375, and the fee for vehicles delivering malt liquor was raised to \$190.

Table 5  
1917 Fees For Class 2 Municipalities

Population	Sub-division	
	1	2
Greater than 7500	\$900	\$700
Greater than 4000	800	600
Greater than 2000	600	500
Under 2000	350	250

Sub-division 6 fees were raised slightly (see Table 6) with slightly different limits on population.

Table 6  
1917 Fees For Sub-division 6

Population	Fee
Greater than 500,000	\$50
Greater than 50,000	40
Greater than 7,500	30
Greater than 2,500	20
Under 2,500	10

Finally the sub-division 7 fee was raised to \$100.

If one were to collect an example of every rate for each sub-division from 1897 until 1917, there would be at least 489 possible varieties (21 different series of 22 stamps each plus the 27 varieties from 1917). And that excludes the 1917 stamps from the five boroughs of New York City. Happy hunting!

ARKANSAS DOCUMENTARY - Hugh L. Smiley reports a new Arkansas documentary stamp. The illustrated stamp is a \$5.50 beige with the value and serial number in black. The stamp is rouletted and this one was cancelled on October 21, 1974. Other denominations exist. Who can locate them and tell us their colors?



MINNESOTA OLEO - Carter Litchfield reports that the current 5¢ grey-black oleo tax stamp (SRN January 1975, p.4) has now been seen printed in dull blue. Since the Minnesota oleo tax expires at the end of June 1975, and butter is now cheaper than margarine in the state, this new variety will probably see rather limited usage.

UTAH CIGARETTE - Unless my eyes deceive me, I have a previously unrecorded Utah cigarette stamp:

2¢ light blue, 16½ x 19 mm, roul 6 3/4 (approx)

Such a stamp is very surprising as it seems to be in current use. At the present rate of 8¢, this would pay the tax on 5 cigarettes, an almost obsolete size package. Furthermore it is a gummed paper stamp, almost unheard of in this age of decals. The lack of detail would suggest that it was reproduced from one of the earlier issues. Perhaps this was the cheapest means of providing a special stamp required for some special purpose?



--Kenneth P. Pruess

## PRESIDENT'S MESSAGE

Through the efforts of Secretary-Treasurer Mack Matesen, the State Revenue Society has been granted Non-Profit Organization status by the Internal Revenue Service. This exempts us from any federal income tax as long as our annual gross income stays below \$5000. Our specific status is that of a social welfare organization. As such, unfortunately, contributions to the SRS are NOT tax deductible. Mack deserves all our thanks for doing the work involved in this. I feel that this is a very important step for the SRS.

Many of us are members of the American Revenue Association, SRS's sister society. In the past, neither society has made use of the advantage of full cooperation between our two groups. Now, however, this has changed. The President of the ARA, Gerald Abrams, is also on our Board of Directors. In order to formalize the close ties between our organizations, I propose that the State Revenue Society become a Chapter of the American Revenue Association. Let me strongly emphasize that this is in no way a merger with the ARA. The SRS will continue to function as an independent organization with our own Constitution, dues, officers, and publications. The advantage of ARA Chapterhood are many. These include publicity for SRS through ARA publications, the opportunity to engage in joint sponsorship of shows and publicity drives, with both organizations sharing the costs involved, and close cooperation on other projects of common interest. Further SRS members who may not be members of the ARA will be able to use the ARA's extensive library. Similarly, ARA members who are not in SRS will be able to use our library. It should be pointed out that ARA sales circuits and auctions will not be available to non-ARA members because of this action. Those are restricted to actual ARA members by the ARA Constitution. The closer connections between our two groups that will result from Chapterhood will, I think, benefit both groups. The Board of Directors has approved Chapterhood. I want to be sure that you all also support this idea. If there are any objections, please write to me within 30 days. If I do not receive any within 45 days from the date this issue of the Newsletter is mailed, I will go ahead and finalize this arrangement.

Finally, I'm please to announce two additions to the SRS "staff." First, Mr. Steve Shedrowitz has become the Assistant Editor of the Newsletter. It is Steve who handles the actual printing of each issue. Certainly no small job! Second, Mr. Harold Effner has accepted the post of Membership and Publicity Director for SRS. He will be in charge of membership and publicity drives and sending news releases on SRS publications and activities to the philatelic press. A revised membership application form is in the works and should be available from Harold within 30 days. If any of you have ideas regarding membership and publicity please communicate with Harold. His address appears on the masthead.

Terry Hines, President

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SECOND WHAT ??? - Of the 50+ members who received SECOND DUES RENEWAL NOTICES for 1975, several indicated with their returns that the first was never received. Mr. Editor, could I borrow a few of the gremlins you eluded to in the November 1974 issue. This particular system of dues renewal is NEW and subject to the inevitable slip up or two, but we try our best to keep these to a minimum. For those of you who made a prompt remittance to the SECON/FIRS?? NOTICE, our thanks.

Secretary-Treasurer



Q-4 What was the significance of the handstamped "W-(numeral)", examples W-1, W-3, W-4 and W-7 on the Washington beer stamps? I use the word "handstamp" since I'm positive these were not intended to be cancels as such, since many appear in combination with perfin cancels or hand-stamp types. (MEM)

Q-5 Were the "Use Tax" stamps/  
decals issued by such cities  
as Butte, Culbertson, Fort Benton,  
Harve and Geraldine, Montana for  
a tax on punchboards as has  
been widely reported, or what?  
(MEM)

Q-6 Along this same line Laurel, Montana used 6 different denominations of "Trade Stimulator Use Tax" stamps. How did punchboards stimulate trade? (if this was in fact the intended use of these stamps) (MEM)

Q-7 Document illustrated at left has a small tag "NOTE SUBJECT TO PROTEST IF NOT PAID WHEN DUE." What was the protest? (SGS)

TENNESSEE CIGARETTE - Tennessee has changed the background color of their fuson decal to a dull grey-brown. The remainder of the design was unchanged, except for the exterior corona which is yellow (the previous issue was white). I think this is either the third or maybe the fourth change since these were adopted in lieu of the use of meters, which were reported to have been extensively counterfeited. -M. E. Matesen

NEBRASKA VARIETY FOUND - Amos Henely has found a copy of the 10¢ Nebraska liquor stamp (1 Pint) listed by Pruess as L47 which is perf 12 $\frac{1}{2}$ . This should be added to the catalog as L47b. Since the 5¢ was already known perf 12 $\frac{1}{2}$ , there is still the possibility of finding more denominations with this perf.



# ANSWER MAN



Your editor hasn't exactly been overwhelmed with answers. If you have any information at all on the questions please forward them to THE ANSWER MAN, Box 242, Pineville, PA 18946.

Q-2 The only response received was from Terry Hines. It was used by the North Dakota equivalent of the Impossible Missions Force. When affixed to anything the stamp self-liquidated in 5 seconds. Would you believe...

Actually I found the answer to my own question. Chapter 263 (1933) of the Laws of North Dakota provided for script to be issued in \$1 and \$5 denominations. In order to transfer (spend) them there was a tax of 2% and 10% respectively. The holder was to initial the stamp, thus cancelling it and the receiver placed his initials beside the stamp where the next stamp was to be placed. When the card was full (face value in stamps) they could be redeemed. Or after one year they could be redeemed when paying state taxes. Or after two years they could be redeemed for cash. No certificates were issued after February 1, 1935 and no stamps issued after February 1, 1937. Has anyone seen the certificates? Or the 10% stamp? REL

We need some answers. Won't you take a minute and share your information? Write today.

## ----- SECRETARY'S REPORT (Cont.)

# 394 MAKINEN, DONALD E.  
Route 5, Box 385  
Alvin, TX 77511

U. S., Canada, and Finland Revenues and regular postal issues. Proposed by E. C. Kettenbrink, Jr.

# 395 NAUS, MRS. MARGARET  
524 Columbia Drive  
Lima, OH 45805

All revenues and worldwide. Proposed by M. E. Matesen.

# 396 ROETHE, CHARLES E.  
1520 Jackson St.  
Fennimore, Wisc. 53809

Topical collecting (including states where applicable). Proposed by Chas. Hermann.

## DROPPED FOR NONPAYMENT OF DUES

# 238 Betz, T. D.  
# 298 Byrne, M. A. \*  
# 2 Combs, L., Sr.  
# 325 Dale, James, Jr.  
# 136 Gadbaw, J. J.  
# 278 Haydon, L. E.  
# 327 Howard, D.  
# 351 Leavitt, S.  
# 356 Monroe, B.  
# 299 O'Brian, R. A.  
# 45 Powell, Mrs. R.  
# 110 Reed, O. A.  
# 349 Renaker, R.  
# 274 Ross, B.  
# 333 Sexton, R. N.  
# 114 Smotherman, T. E.  
# 230 Stanford, E. C. \*  
# 95 Ward, R. W.  
# 161 Zinda, H. R.

\* Current mailing addresses are needed for these individuals. If anyone can provide these, they are asked to contact the Secretary.

## RESIGNATIONS

# 133 Anderson, Mrs. Rita M.  
# 197 Lauze, Wilfred L.  
# 209 Schimmel, Jerry F.

## MEMBERSHIP WITHDRAWN

# 382 Ohlson, Leroy

Previous Membership	221
New Members	12
Resigned	3
Dropped	19
Withdrawn	1
Current Membership	210
(Cont. next page)	

SECRETARY'S REPORT (Cont.)  
ADDRESS CHANGES

Berryman, Douglas E.  
1310 - 29th Ave. So., Lot 65  
Wisconsin Rapids, WI 54494

Brown, Stephen E.  
P. O. Box 440733  
Tamiami Trail Station  
Miami, FL 33144

Crown, Jeffrey N.  
17706 Coatbridge Place  
Olney, MD 20832

Mustain, Earl L.  
Box 303  
Yuma, Colo. 80759

Ragland, J. C.  
8 Stark Ave.  
Dover, NH 03820

Sommer, Wayne C.  
710 Roeder Rd. 1206  
Silver Spring, MD 20910

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SRS LIBRARY ADDITION - Over 300 articles mentioning state revenue stamps which appeared in Mekeel's between 1892 and 1957 have been obtained and are available on loan from the SRS library. The only cost is postage both directions, to be paid on return of the loan.

Thanks to some extra donations by library users, we have purchased photocopies of all articles which appeared in "Weekly Philatelic Gossip" for which we had accurate references. The library is now in a position to obtain virtually any literature on State revenues IF you can provide a complete literature citation (name of journal, date of issue). But I cannot obtain material without that information.

Please be patient when requesting Charles Hermann's "State Tax Notes" and the "Mekeel's" file as there is a backlog of requests for these. For most material, I am placing a 30-day limit on loans. But if possible, return sooner.

--Ken Pruess

SPRINGER'S HANDBOOK - SEVENTH ED.  
Always welcome is a new edition of Sherwood Springer's "Handbook of North American Cinderella Stamps Including Taxpaid Revenues." In the same format as previous editions, the seventh edition contains 44 pages printed on high quality paper with 196 excellent illustrations.

In the U. S. taxpaid section complete listings are provided for process butter, oleo, and mixed flour stamps. The tobacco listing with 922 numbers assigned is complete except for the strip stamps which were listed in the fifth edition.

Other listings include match and medicine essays and facsimiles and a long listing of U. S. fantasies, mostly by S. Allen Taylor. Telegraph and Newspaper stamps unlisted by Scott, Hotel stamps, and Lincoln related items complete this edition. In all, 1602 items are priced.

An index is provided for previous editions of this Handbook. To have a complete listing of material covered to date, the 4th through 7th editions are needed. We believe these earlier editions can be obtained from the author.

Well worth the price of \$3, copies can be obtained from Sherwood Springer, 3761 W. 117th St., Hawthorne, CA 90250. Through the courtesy of the author, a copy is available in the SRS library.

--Ken Pruess

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Your editor is in very short supply of brief notes on current cigarette decals, liquor labels, etc. from your state. They would be very useful in filling corners in the Newsletter. Like this space or the bottom of the next page. Won't you please take the time to send along the stamp or illustration with a brief description. Thanking you in advance.

REL

NEW JERSEY TROUT AND WOODCOCK REMAINDERS - The 1970 special woodcock and the 1969 trout stamps are currently available to stamp collectors at reduced rates. There are a total of three stamps available: woodcock, resident trout, and non-resident trout. Collectors may purchase them singly at \$1.00 each, in a block of four at \$2.00 a block, or in a full sheet of 10 at \$5.00 each sheet.

Remittances payable to the "N. J. Div. of Fish, Game & Shellfisheries" are to be by U. S. money order or check only. Postage stamp or foreign payments cannot be accepted because of accounting problems. Orders should be sent to Trout Stamps, Division of Fish, Game and Shellfisheries, Box 1809, Trenton, New Jersey 08625.

All revenue received from the sale of these stamps is used for the State's fish and game management program.

After June 1, 1975 all remainders will be destroyed.

#### NUMBER OF NEW JERSEY FISHING STAMPS SOLD TO COLLECTORS

Terry Hines, SRS 137

Each year the State of New Jersey, Division of Fish and Game sells obsolete copies of the state's resident and non-resident fishing stamps to collectors at reduced prices (see above offer). Until 1972 the price was 50¢ for a mint set, \$2 for two blocks of 4 and \$5 for a full sheet of 10 of each. Starting in 1972 the price was increased to \$1 for a mint set, the other prices remaining the same. Starting that year Woodcock stamps were also sold to collectors at a discount.

Sales of these stamps were started in 1959, the 1953 stamps being sold that year. Since then the stamps sold have always been six years old. The table below indicates the number of sets sold each year from 1959 through 1970. The State of New Jersey supplied information on the gross income from stamp sales for each year from which the figures in this table have been calculated. To get the total value of sales for a given year, simply multiply the number of sets sold by 50¢.

Year of Sale	Year of Stamps Sold	Number of Sets
1959	1953	2322
1960	1954	1794
1961	1955	1585
1962	1956	1584
1963	1957	1452
1964	1958	1889
1965	1959	2662
1966	1960	2412
1967	1961	3411
1968	1962	3011
1969	1963	4905
1970	1964	3924

NEW JERSEY CIGARETTE - The current tax is 19¢ per 20 cigarettes and payment is usually indicated by use of meters. However, on odd sized packages water decals are sometimes seen. The illustrated decal is orange and was found on a foreign package.



REL

NEW YORK STATE BEDDING INSPECTION STAMPS - A REVISION

S. G. Shedrowitz SRS 300

The following are corrections and additions to the listing published in the May 1974 (Whole # 112) NEWSLETTER.

BI5a. DELETE - incorrect information

ADD: CANCELLATIONS

WK

BI5. Engraved, steel blue, precancel overprint in red (offset ink).  
Origin unknown. RRR 3.00

ACME

BI5. Engraved, steel blue, precancel overprint in violet (offset ink).  
Acme Bedding and Upholstery Company, New York. RRR RRR



BI5. Engraved, steel blue, "roller" type overprint in black (stamp pad ink).  
Origin unknown. RRR R

\*Various stamps (BI5's) appear with greenish yellow crayon markings. These are all freehand lines and not straight even widths as those above.

BEDDING INSPECTION TAGS: A full study of these tags will be in the NEWSLETTER later this year.

**DO NOT REMOVE THIS TAG**  
under penalty of law

ALL  
SECOND-HAND FILLING MATERIAL

CONTENTS UNKNOWN  
NOT STERILIZED

Lic. No. N.Y.-36801



Certification is made that the filling materials and metal, if any, in this article are described in accordance with State law.

Included here is a type I call TB1. It is black ink on yellow cloth typeset with the inscription: CONTENTS UNKNOWN. Has anyone seen any others from New York State or any other BI issuing state?

DOES STATE REVENUE LITERATURE INCREASE IN PRICE (or should we say value?)???? HUBBARDS state catalog has been raised to a whopping \$15.00! In two recent NY auctions it went for \$7. and \$8. Terry Hines should have a grin on his face; one of his NEW HAMPSHIRE AND VERMONT Catalogs went up for auction too! Who is buying these? SRS members? Maybe we'll be getting some new members due to this sale. Nevertheless, latch on to any literature you need - its going up in price AND VALUE.

Although non-state but worthy of a brief mention; Lou Alfano gave a talk on USIR Narcotic stamps at the March meeting of the N. Y. ARA group. If anyone desires a copy of his 20 page presentation free of charge, contact Steve Shedrowitz, 167 Nevada Avenue, Staten Island, N. Y. 10306.

Sold By  
TRIFLES TO TREASURES, INC.  
59 Beach Street, S. I. 4, N. Y.



Whata'ya mean, ya can't find any state revs?

How many of us have heard this so very often - if not thought it ourselves! I know I did at one time. But now I have an answer, for some of us that is. At some point in each of our philatelic "lives" we retort to the auction block. Granted not many state revenues come into an auction - but look again. Perhaps you're dealing with the wrong auction. Perhaps the auctions you've tried are too "big" to handle little bits of paper like state revenues. Some are and yet others aren't. In the past two years since I've finally made up my mind to go deeply into state revenues I've tried every avenue of approach. Unless you have something to trade you can't. Back stock is what you need, whether you want it or not. Every big dealer works this way. Sure you can buy or even form a type of syndicate to divvy up the spoils, but how often does a collection come up for sale. Or how often can you keep buying from the same person lest their stock runs out. Auctions - they're all over the place! Some of our members have a steady stream of them. And I don't mind telling you I buy heavily from them. But they're only a few and far apart. So what do you do? Well, start the way I did - check the philatelic press - LINN'S, MEKEEL'S, WESTERN STAMP COLLECTOR, STAMPS MAGAZINE, etc. for a starter. Sure you'll have to put out postage to send each a letter (that is each advertiser a letter.) So what, wait until the results come in! Sure there are many auctions and mail sales that will never have one single state revenue but wait until you see the ones that do. And the prices you get them at! A word for the wise though, don't put in buy bids unless you know what you're getting into. If a collector like me for instance wants a particular item, you may wind up paying ten times what you thought you would. I have. This is the exception rather than the normal procedure though. Most of the time I've been more than mildly suprised and always delighted at what I've won at auction. So, stop saying you can't get any state revs - you can - if you try!

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ADDRESS CHANGES: Please advise the STATE REVENUE SOCIETY c/o the Secretary of any change of address BEFORE you move. The editorial staff of the NEWSLETTER has made provisions for the forwarding of your NEWSLETTER'S and for the return to us of your new address. As we all know, the Postal Service isn't perfect; they can slip up. You may loose your NEWSLETTER because of this. And to boot the STATE REVENUE SOCIETY has to pay postage due on every address change given to us by the Postal Service. So help us help you! TURN IN YOUR NEW ADDRESS TO US BEFORE YOU MOVE.

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NOJEX '76, the North Jersey Federated Stamp Clubs Annual Exhibition is thinking of having a seperate revenue classification in 1976 and hopefully following years for the first time. Unfortunately, its too late for this years show, NOJEX '75 to have a revenue classification but don't let that stop you from exhibiting.

This is a Class A show recognized by the APS in their Champions of Champions Class. It is usually held in the last weeks of October in Cranford, New Jersey. The one hitch in their finally agreeing to have a revenue classification is their need to know approximately how many revenue exhibits will there be a NEED for. They want a tentative amount of revenue exhibits in order to announce beforehand the revenue or perhaps "state" revenue classification. If you would like to exhibit, want further information, or would like helping to bug the NOJEX committee into getting a revenue classification please contact Steve Shedrowitz, 167 Nevada Avenue, Staten Island, New York 10306, who is handling negotiations for the SRS and the New York ARA Chapter.

## MARYLAND - DOCUMENT RECORDING STAMP TAX

(Maryland Uniform Commercial Code of 1972, Chapter 545, Section 277) A tax is imposed upon every instrument of writing conveying title to real and personal property recorded with the clerks of the Circuit Courts of the respective counties or the clerk of the Superior Court of Baltimore City and on certain instruments of writing filed with the State Department of Assessments and Taxation, including deeds, mortgages, chattel mortgages, bills of sale, leases, deeds of trust, contracts and agreements. Mechanics' liens, crop liens, purchase money mortgages, conditional sales contracts, judgments, releases or orders of satisfaction or conveyances to the state or any agency thereof or any political subdivision of the state the recordation of any instrument securing a debt which merely confirms, corrects, modifies or supplements an instrument recorded after May 1, 1937, or conveys or pledges property in addition to or in substitution for property originally conveyed or pledged, if the supplemental instrument does not increase the amount of the original debt, and any instrument which merely confirms, corrects, modifies or supplements an instrument recorded after May 31, 1937, if no consideration is or is to be paid for the execution thereof, are exempt. In the case of a lease creating a perpetually renewable ground rent, the tax is based upon the capitalization at 6% of the annual ground rent plus any other consideration. TAX RATES: Instruments conveying title to property, 55¢ for each \$ 500, or fractional part thereof, of actual consideration paid; instruments securing a debt, 55¢ for each \$500 of the principal amount of the debt secured. The rate in Allegany, Baltimore, Montgomery, St. Mary's, Wicomico, Garrett, Dorchester, Anne Arundel, and Prince George's counties is \$1.10 for each \$500 or fraction thereof of the actual consideration paid for both instruments conveying title to property and instruments securing a debt. In Harford County the rate of tax on instruments securing a debt is \$2.75 per \$500 of the actual consideration paid or the principal amount of the debt secured. In Baltimore City and Charles, Calvert, Caroline, Kent, Queen Anne's, and Worcester counties, the rate is \$1.65 per \$500 for instruments that convey title to property and instruments securing a debt. Where an instrument of writing is filed to perfect a security interest only, the tax is \$1.65 per \$500 of the principal amount of the debt secured. The stamps to be affixed may be obtained at the office of the individual county clerks where the transaction is being implemented.

## PENNSYLVANIA - ALCOHOLIC BEVERAGE TAXES

(Pennsylvania Statutes, Title 47, § 22, Laws 1974.) Taxes are levied on all persons engaged in the business of producing, manufacturing, distilling, rectifying, and compounding spirituous and vinous liquors, the sale and use of imported spirituous and vinous liquors or manufacture, shipping or transporting into the state for sale, storage or delivery, malt or brewed beverages. An emergency tax is levied upon all liquor sold by the Liquor Control Board. Manufacturers of malt brewed beverages are allowed a credit against the malt beverage tax for the amount of qualifying capital expenditures made, but not over \$1,000 per calendar year, during the period January 1, 1974 to December 31, 1976, for any tax period ending after December 31, 1977.

The rate of tax on liquor sold by the Board is 18% of the net price of all liquors. Other rates are as follows:

SPIRITUOUS AND VINOUS LIQUORS (MANUFACTURERS)		MALT OR BREWED BEVERAGES	
Beverage	Tax	Standard Fraction	Tax
Distilled spirits.....\$1.00 per proof gallon or wine gal.		1 barrel.....	\$2.48
when below proof		1/2 barrel.....	1.24
Rectified spirits.....30¢ per proof gal. or wine gal. if		1/3 barrel.....	.84
below proof		1/4 barrel.....	.62
Wines (.5% to 24% alcoholic		1/6 barrel.....	.42
content......005¢ per unit proof per wine gal.		1/8 barrel.....	.32
		1 gallon.....	.08
		1/2 gallon.....	.04
		1 quart.....	.02
		1 pint.....	.01
		1/2 pint.....	.0066
SPIRITUOUS AND VINOUS LIQUORS (IMPORTERS)			
Beverage	Tax		
Distilled Spirits.....\$1.00 per proof gal. or wine gal.			
when below proof			
Rectified Spirits.....\$1.30 per proof gal. or wine gal.			
when below proof			
Wines (.5% to 24% alcoholic			
content......005¢ per unit proof per wine gal.			

## License Requirements:

Licenses issued to distributors, importing distributors, and retail dispensers are valid for the license year established by the Board for the particular license district in which the license issues. Malt or brewed beverage licenses issued to manufacturers and public service companies are valid for the calendar year in which issued and may be issued at any time during the calendar year.

Manufacturers of spirituous and vinous liquors must pay the tax at the time monthly reports are made. The malt beverage tax is paid with the monthly return. All stamps are purchased from the Department of revenue. The tax on liquor sold by the Liquor Control Board is collected from the purchaser by the Board.

## License Fees:

MANUFACTURERS (ALL BEVERAGES EXCEPT BEER)		LIQUOR CONTROL LICENSES	
Class of Permit	Annual Fee	Type of Permit	Annual Fee
Winery or limited winery .....	\$ 250.	Importers.....	\$100.
Distillery, less than 500,000		Hotels & Restaurants	
proof gallons.....	2,500.	In Cities less than 1,500.....	150.
Distillery, over 500,000 proof gals.....	100. for each	In Cities of 1,500 but less than	
	100,000 gals. over	10,000 and in townships of 1,500	
	500,000	but less than 12,000.....	200.
		In Cities of 10,000 but less than	
		50,000 and in townships of 12,000	
		but less than 50,000.....	300.
		In Cities of 50,000 but less than	
		100,000.....	400.
		In Cities of 100,000 but less than	
		150,000.....	500.
		In Cities of 150,000 and more.....	600.
		Clubs.....	50.
		Sacramental wine.....	100.
		Railroads.....	20.
		Boats and vessels.....	100.
MALT OR BREWED BEVERAGES			
Licensee	Annual Fee		
Manufacturers (each place of business)...	\$1,000.		
Distributors.....	400.		
Importing distributors.....	900.		
Retailers			
In Cities & Towns less than 10,000.....	100.		
In Cities & Towns of 10,000 and less			
than 50,000.....	150.		
In Cities & Towns of 50,000 and less			
than 100,000.....	200.		
In Cities & Towns of 100,000 and less			
than 150,000.....	250.		
In Cities and Towns of 150,000 & more..	300.		
Incorporated clubs.....	25.		

# REPORT ON INTERPEX '75

INTERPEX '75, held at the Americana Hotel in New York City, March 14 - 16, was billed as (if I may quote LINN'S and MEKEEL'S) the greatest philatelic show in the Western Hemisphere. Unfortunately, INTERPEX, as are most shows in the New York metropolitan area, was dismal. Yet even through the despair, there are some things worth talking about. One prominent N. Y. revenue dealer was present in the bourse - selling non-revenue items as usual. His revenues are usually tucked safely away in the back of his display and are taken out only for the asking. He firmly believes the market for ALL revenues to be going steadily up and up and now says, "I'm not going to sell another revenue for ten years." Exit one revenue dealer in New York! Hoarding is O. K. - if you like that sort of thing. God forbid though, what will happen if more and more revenue dealers do this sort of thing! (And to boot, would you believe that only ONE other person asked this dealer for revenues that whole weekend!) Is this because as a major show everyone knows there are NO revenues usually present? And then perhaps all the 'revenueurs' don't attend? Granted there is a lack of revenue dealers on the East Coast, specifically in the New York City area - but somebodys got to have some revenues!

Lo and behold revenues were in evidence though. I managed a total count of 431 (give or take 10). These comprised of three packets of 50 at one dealer (29 New York ST's, 1 Ohio Sales Tax, 2 Pa. ST's, 4 USIR Narcotics, and the rest of them either USIR stocks or docs). The other revenue stamps were somewhat scattered around and comprised of U.S. First Issue revenues and Duck stamps (which all seem to be the rage on the East Coast these days). I approached one dealer, a New Yorker, asking the same question I always do, "Do you have any revenue stamps; specifically state revenues?" and received the reply, "Oh you mean those BIRD STAMPS: naw I don't got any of them." That made my day!

The show did have one highlight. The Collectors Club of New York, the old stalwart of the philatelic world, held their annual members only exhibit in competition at INTERPEX. (This for the first time outside their victorian clubhouse.) There were two revenue exhibits and were OUTSTANDING, as were two postal exhibits. The rest of the exhibits, unfortunately, were poor. LINPEX you could have murdered them! So maybe we should all join the Collectors Club? Or they should join us!

Nevertheless, the show did keep me out of the snow and sleet for one evening.

1974 MISSOURI TROUT STAMP described on page 2 of the January NEWSLETTER is pictured below. When asked to send a margin copy with plate nos. the upper left corner was sent. Is there any plate number on this issue?



1974-75 MARYLAND WATERFOWL STAMP is pictured below. It is available in single or sheets of 10 and sell for \$1.10 each. They may be obtained from Charles Maize, Licensing and Consumer Services; Department of Natural Resources; Tawes State Office Building; Annapolis, Md. 21401.



# STATE TOBACCO TAX AND INFORMATION SOURCES PART I

S. G. Shedrowitz SRS 300

For those of you who wish background information and tax scales on cigarettes, cigars, and other assorted tobacco products the following listing has been compiled. All the organizations listed below have been more than generous in devoting time, energy, and their resources to my various research undertakings.

## I. MANUFACTURERS OF CIGARETTES.

American Brands, Inc.  
245 Park Avenue  
New York, N. Y. 10017

Brown & Williamson Tobacco Corporation  
1600 West Hill Street  
Louisville, Kentucky 40210

G. A. Georgopulo & Co., Inc.  
48 Stone Street  
New York, N. Y. 10004

Larus & Brother Company, Inc.  
22nd. & Cary Streets  
Richmond, Virginia 23217

Liggett & Myers Incorporated  
4100 Roxboro Road  
Durham, North Carolina 27704

Lorillard Corporation  
200 East 42nd. Street  
New York, N. Y. 10017

Philip Morris Incorporated  
100 Park Avenue  
New York, N. Y. 10017

R. J. Reynolds Tobacco Company  
401 West Main Street  
Winston-Salem, N. C. 27101

United States Tobacco Company  
100 West Putnam Avenue  
Greenwich, Conn. 06830

## II. TOBACCO INFORMATION SOURCES

Internal Revenue Service  
Alcohol, Tobacco, & Firearms Division  
1111 Constitution Avenue  
Washington, D. C. 20250

University of N. C., Agriculture School  
Chapel Hill, N. C. 27514

## II. TOBACCO INFORMATION SOURCES cont

The Tobacco Institute, Inc.  
1776 K Street, N. W.  
Washington, D. C. 20006  
(202) 296-8434

Cigar Association of America, Inc.  
575 Madison Avenue Suite 1400  
New York, N. Y. 10022  
(212) 751-9350

The Council For Tobacco Research - U.S.A.  
110 East 59th. Street  
New York, N. Y. 10022  
(212) 421-8885

Smokeless Tobacco Council, Inc.  
2066 East Main Street  
Peekskill, N. Y. 10566  
(914) 739-9393

The Council For Burley Tobacco, Inc.  
P. O. Box 2059  
Lexington, Ky. 40501  
(606) 252-3561

Tobacco Growers' Information Committee, Inc.  
P. O. Box 12046  
Cameron Village Station  
Raleigh, N. C. 27605  
(919) 832-3766

Tobacco Tax Council  
P. O. Box 8265  
Richmond, Va. 23226  
(703) 282-4275

Economic Research Service  
U. S. Department of Agriculture  
Tobacco & Speciality Crops Section  
Washington, D. C. 20250  
(202) 447-8059

Tobacco Merchants Association of the U. S.  
Statler Hilton Hotel, Room 63  
33rd. Street & 7th. Avenue  
New York, N. Y. 10001



# WANTED

FREEPORT UNEMPLOYMENT RELIEF COMMITTEE Script Tax Stamps originally listed in CABOT'S 1940 STATE AND CITY REVENUE AND TAX STAMPS OF U S

NEW YORK STATE PHARMACISTS LIQUOR STAMPS - paying DOUBLE HUBBARD!!!

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 punched cancels.

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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

If you have any 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 - \$5.00; 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.

FOR

YOUR

OTHER

INTERESTS

POSTAL

NEW ISSUES

OF THE WORLD

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

(Mention your SRS number when writing)

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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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WANTED: Old cancelled bank checks, pre-1900. Have Oklahoma revenues and other states to trade or will buy. Please advise. George Story, Sr., 1920 NW, 12, Oklahoma City, OK. 73106. (119)

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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, 5235 Audubon Ave., Inver Grove Hts, MN 55075.  
(117)

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

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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. (123)

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

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Collect Kansas Town Precancels for fun-profit and education. Different KANSAS TOWNS, my choice 100 different, \$7.50; 200 Diff, \$18.00; 300 diff, \$40.00; 350 Diff, \$70.00; 400 Diff, \$130.00 Approvals against your want list. Hugh L. Smiley, 1752 Nottingham Lane, Wichita, KS 67204.

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Along with this copy of the Newsletter you will find the continuation of Steve Shedrowitz's excellent study of the ONE CENT OHIO SALES TAX STAMP OF 1935. Because of lateness, the planned index and membership roster will have to be included with the May issue.

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