

"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 3

MAY 1975

WHOLE NUMBER 118



From the Ron Lesher collection see pages 39 thru 41.

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

397 DE MARIA, FRANK J.
477 South Second Street
Lindenhurst, NY 11757

U. S. and state revenues.
Proposed by Chas. Hermann.

#398 BRUNSTROM, CHRISTER
Fjallgatan 23
S-912 00 Vilhelmina
Sweden

Misc. revenues, Fish and
Game stamps, locals and
Christmas seals. Proposed
by Terry Hines.

#399 JONES, JAMES F., JR.
18 Marshall Avenue
Marcus Hook, PA 19061

All revenues, states and
federal. Proposed by
Chas. Hermann.

#400 BIRCH, BRIAN
24 Calder Drive, Maghull
Liverpool, England L31 9DS

Perfin revenues.
Proposed by Secretary.

#401 MORIN, PAUL A., JR. (Mr. & Mrs.)
32 Beatrice Avenue
Bloomfield, CT 06002

Fish and Game stamps,
environmental revenues.
Proposed by Chas. Hermann

#402 COHEN, JASON
7 Cottage Street
Chelsea, MA 02105

U. S. revenues.
Proposed by Kenneth Pruess

#403 BRADSHAW, C. FOY
905 St. Andrew Street
Tarboro, NC 27886

Fish and Game stamps.
Proposed by Chas Hermann.

#404 DRURY, DAVID L.
3919 Enola Court
Fort Wayne, IN 46808

Indiana intangibles.
Proposed by G. W. Brodie.

#405 COLCHER, IRVING S.
2660 Shady Lane, R. D. 2
Lansdale, PA 19446

Wildlife and Fish and Game stamps.
Proposed by Kenneth Pruess.

REINSTATEMENT

#114 SMOTHERMAN, T. E.
1220 North Spring Street
Murfreesboro, TN 37130

Previous Membership.....210
New Members..... 9
Reinstatements..... 1
Current Membership.....220

ADDRESS CHANGE

#218 PRIOR, STANLEY J., JR.
Box 166, RR 1
West Branch, IA 52358

INDIANA SEED LAW

Richard L. Salzer, SRS 40

An act to regulate the sale of and
commerce in agriculture seeds.
(H. 99 approved Feb. 24, 1921)
Effective 1922

Indiana's first seed law provided a list of noxious weeds and the maximum number of such seeds that could be present in each pound of agriculture seeds sold in the state. It also required that each container or package of seeds must bear a tag showing this information. The minimum percentage of germination of the pure seeds in the package must also be shown, along with the name of the seed company.

To pay for the inspection of seeds the law required the purchase of tags from the State of Indiana at the following rates.

A—For Unmixed Alfalfas, Clovers or Grasses

Not good for more than 25 pounds
\$10 to \$100 fine for using this tag second time
Purdue University Agricul. Exp. Station, Lafayette, Ind.

State Seed Commissioner
The following is the seedman's statement.

Lot Sample Seedsman Sample
Address Sample
(Variety) Sample
Min. Pure Seed.....% Crop Seeds.....%
Min. Germination.....% Hard Seeds.....%
Inert Matter.....% Germ. Test.....19.....
(Month)
Weed Seed.....% Where Grown.....
See Other Side

C—For Any Mixtures of Alfalfas, Clovers and Grasses

Not good for more than 50 pounds
fine up to \$250. for using this tag second time
Purdue University Agricul. Exp. Station, Lafayette, Ind.

State Seed Commissioner
The following is the seedman's statement.

Lot..... of..... Seedsman.....
Brand Name.....
This mixture composed of:

Per cent of Seed	Kind and Variety	Per cent germination	Date of germination	Year
<u>Sample</u>	<u>Sample</u>			19.....
<u>Label</u>	<u>Sample</u>			19.....
				19.....
				19.....

Crop Seeds.....% Weed Seeds.....% Inert Matter.....%
See Other Side

A tag

C tag

A Tags - For unmixed alfalfa, clovers or grasses.

C Tags - For any mixtures of alfalfas, clovers and grasses.

2¢ for each 25 lb. tag
4¢ for each 50 lb. tag
6¢ for each 75 lb. tag
8¢ for each 100 lb. tag

The rate was the same for both A and C tags.

B—For All Agricultural Seeds except Alfalfa, Clovers and Grasses

Not good for more than 100 pounds
fine up to \$350. for using this tag second time
Purdue University Agricul. Exp. Station, Lafayette, Ind.

State Seed Commissioner
The following is the seedman's statement.

Lot Sample Seedsman Sample
Address Sample
(Kind) Sample (Variety) Sample
Min. Pure Seed.....% Crop Seeds.....%
Min. Germination.....% Hard Seeds.....%
Inert Matter.....% Germ. Test.....19.....
(Month)
Weed Seed.....% Where Grown.....
See Other Side

B tag

B Tags - For all agricultural seeds except alfalfa, clovers and grasses.

1¢ for each 25 lb. tag
2¢ for each 50 lb. tag
3¢ for each 75 lb. tag
4¢ for each 100 lb. tag

The seed law was amended in 1957 and went into effect in 1958. This provided for a 4¢ per 100 lbs. fee on any tag for a container or package in excess of 100 lbs. on B tags. New tags were issued for this larger size.

This same amendment also required that all vegetable seeds sold on consignment or commission sales in packets of 1 lb. or less shall carry an inspection fee stamp on the consignment box. Cost of the stamp is 50¢, and expires each calendar year. These stamps have been issued each year and bear a calendar date since 1958.

SEED COMMISSIONERS

1922-24 E. G. Proulx
1925 O. S. Roberts (Acting)
1926-41 H. R. Kraybill

1942 D. M. Doty (Acting)
1943-65 F. W. Quackenbush
1965-Present E. D. Schall

Due to the fact that the commissioner's name must appear on each tag, and that there has been various revisions of the type and wording on the tag, indicates that a large number of types and styles must exist.

I would like to hear from anyone who has any Indiana Seed Tags or Stamps, so that I can compile a listing of them. I would like to either purchase or trade for these items, if possible, or at least borrow for photographing any unlisted varieties. I will pay postage both ways.

Editor's Note - If you can help Mr. Salzer, contact him at R. R. # 3, Box 791, Knox, Indiana 46534. A number of authors have indicated no response to requests for help from our membership. If you can, please offer the help. Only then can we get the variety of articles that we need to continue this publication.

DUPLICATE
Dept. of Natural
Resources

STATE OF MINNESOTA

Div. of
Game and Fish

FEE: \$25.00

1974

Nº 24

RESIDENT FROG LICENSE

In consideration of the sum of \$25.00, license is granted to

Address _____
Minnesota, for the purchase, transportation and sale of frogs.

The license herein granted is subject to change as to fees, terms and privileges at any time by legislative action and expires on December 31, 1974.

Dated at St. Paul, Minnesota, this _____ day of _____, 1974.
OFFICE OF THE DIRECTOR, Division of Game and Fish.

By _____
License Clerk

MINNESOTA RESIDENT FROG -

El Hubbard sends along the Minnesota resident frog license illustrated at the left. This is a 1974 issue for the purchase, transportation and sale of frogs. This one is a "duplicate" and has black printing on yellow paper. Can anyone else shed further light on the subject? Presumably there is also a nonresident license also?

PENNSYLVANIA CIGARETTE VENDING MACHINE
AND DEALER'S LICENSES

Ronald E. Leshner, SRS 184

The Pennsylvania Cigarette Vending Machine Licenses date back to only 1957 and the Pennsylvania Cigarette Tax Act of 1957. A license stamp indicating payment of \$1.00, expiring December 31 of each year, was to be posted on each machine. I have seen an early license stamp which was black printing on a white rectangular diecut piece of paper. Starting in 1959 a circular diecut stamp measuring about 57mm. in diameter came into use. (See cover). Starting in 1968 a rectangular stamp with a self adhesive glue on the face of the stamp has been used (again see cover illustration).

Information on stamps prior to 1964 is needed.

Circular Diecut Stamps (approx. 57 mm in diameter) with black printing on various colored papers.

1964 Blue "F" before serial number

1965 Yellow "G"

1966 Green "H"

1967 Red "J" Secretary of Revenue's signature removed

Rectangular Diecut Stamps (approx. 64 x 32 mm) with black printing with colored backgrounds and white serial panel

1968 Blue "K"

1969 Yellow "L"

1970 Green "A"

1971 Red "B"

1972 Blue "C"

1973 Yellow "D"

1974 Green "E"

1975 Red "F"

Starting in 1970 the licenses expire on the last day of February of the following year.

**Before
You Move...**

please let us know

AT LEAST SIX (6) WEEKS IN ADVANCE

1. Present address

Attach address label from a recent issue, or print your name and address exactly as shown on the label.

Name		
Address		
City	State	Zip

2. Fill in new address:

Name

New address

City State Zip

Mail this form to:

SRS Secretary/Treasurer - Mr. M. E. Matesen
801 Fairmont Avenue, Kingsport, TN 37660

In addition to the establishment of Vending Machine Licenses, the Cigarette Tax Act of 1957 established three types of dealer's licenses. Like the Vending Machine Licenses also expired on December 31, until 1970, when the last day of February of the coming year became the expiration date. The Wholesale Dealer's License cost \$50 per year. The Retail Dealer's License (required in addition to the Vending Machine License) is \$1 per year. Finally a Stamp Affixing Agent's License sold for \$200 (which entitles the holder to a 4% commission on the collection of cigarette taxes).

The serial number on the Retail Cigarette Dealer's License corresponds to the number on the Vending Machine License stamps. Several types of retail licenses have been used over the years.

- 1964 Yellow inscribed "Cigarette Dealer's License"
- 1965 Salmon inscribed "Cigarette Dealer's Retail License"
- 1966 Blue inscribed "Retail Cigarette Dealer's License"
- 1967 White similar to 1966, but secretary's signature replaced by seal.
- 1968 Salmon same as 1967
- 1969 Yellow inscribed "Vending Machine Retail Dealer's Cigarette Permit"
- 1970 Blue similar to 1969
- 1971 Pink similar to 1969
- 1972 Salmon similar to 1969
- 1973 Green similar to 1969
- 1974 Blue similar to 1969

RIA-33-C



CIGARETTE DEALER'S LICENSE 1964

COMMONWEALTH OF PENNA.—DEPT. OF REVENUE

This certifies that the addressee named herein, having complied with the provisions of the Pennsylvania Cigarette Tax Act, is hereby granted a renewal of a License to sell cigarettes at the location named within this Commonwealth during the year ending December 31, 1964, unless sooner surrendered, suspended or revoked for cause by the Department of Revenue.

31820V

G 70174

SABOTA'S GULF SERVICE
QUAKERTOWN PLAZA
SHOPPING CENTER
QUAKERTOWN BUCKS CO PA

This Cigarette Dealer's License is not assignable and is valid for use only, by the addressee named and at the location hereon designated.

James B. Smith
SECRETARY OF REVENUE

This License Must Be Conspicuously Displayed At Above Location

RIN-332 (7-64)



CIGARETTE DEALER'S RETAIL LICENSE 1965

COMMONWEALTH OF PENNA.—DEPT. OF REVENUE

This certifies that the person or firm named below, having complied with the provisions of the Pennsylvania Cigarette Tax Act, is authorized to sell cigarettes retail at the location indicated hereon during the year ending December 31, 1965 unless sooner surrendered, suspended or revoked.

31820V G 70174
GEORGE B SABOTA
SABOTA GULF SERVICE
QUAKERTOWN SHOPPING CENTER
QUAKERTOWN BUCKS CO
PENNSYLVANIA

Important: This license is not assignable and must be returned to the Cigarette Tax Division immediately upon the termination of said business or returned for correction if location of business is to be changed.

James B. Smith
SECRETARY OF REVENUE

This license must be conspicuously displayed at above location.

RCB-232 (6-66)



RETAIL CIGARETTE DEALER'S LICENSE 1967

COMMONWEALTH OF PENNA.—DEPT. OF REVENUE

This certifies that the person or firm named below, having complied with the provisions of the Pennsylvania Cigarette Tax Act is authorized to sell cigarettes RETAIL at the location indicated hereon during the year ending December 31, 1967 unless sooner surrendered, suspended or revoked.

31820V
GEORGE B SABOTA
SABOTA GULF SERVICE
QUAKERTOWN SHOPPING CENTER
QUAKERTOWN BUCKS CO
PENNSYLVANIA 18951

THIS LICENSE MUST BE
CONSPICUOUSLY DISPLAYED
AT THE ABOVE LOCATION.

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



VENDING MACHINE 1969
RETAIL DEALER'S CIGARETTE PERMIT
 COMMONWEALTH OF PENNA.-DEPT. OF REVENUE

This certifies that the person or firm named below, having complied with the provisions of the Pennsylvania Cigarette Tax Act is hereby permitted to retail cigarettes from the licensed vending machine (s) at the location (s) on file with the Department of Revenue, during the year ending December 31, 1969, unless sooner surrendered suspended or revoked for cause by the Department of Revenue.

31820V
GEORGE B SABOTA
SABOTA GULF SERVICE
QUAKERTOWN SHOPPING CENTER
QUAKERTOWN PA 18951

THIS PERMIT MUST BE
 CONSPICUOUSLY DISPLAYED
 AT THE ABOVE ADDRESS.



Any additional information on the early vending machine licenses and the retail dealer's licenses would be most appreciated. Has anyone seen the licenses for wholesale dealers or for the cigarette affixing agency?

Please forward information, photos or copies of the stamps to the author, Box 242, Pineville, PA 18946.

GEORGIA FEED AND COTTON SEED MEAL VARIETY - E1
 Hubbard shows us a wide spacing variety at the center of the sheet of recent Georgia feed and cotton seed meal stamps.

This variety does not seem to be present on the same fertilizer stamps. By your editor's eye the narrow spacing measures about 2 3/4 mm and the wide spacing is 4 mm.

MARYLAND LIQUOR -

A check of your editor's duplicates reveals a shade variety on the current 1/5 gallon map decal. The earlier issue was a yellow brown. The newer is darker but still yellow brown.

Do any of the others exist in color varieties? None that I have seen, but the 1/4 gallon is also extensively used. This series has been in use for quite a few years and several printings have probably been made.

REL



The year 1975 marks the 16th year of publication of the State Revenue Newsletter as an outstanding philatelic journal. The Society has been fortunate in both the past and present in having dedicated editorial leadership to pave the way for the future. Over the years the Newsletter has grown and with it, the State Revenue Society. It goes without saying that the Newsletter is the backbone of the Society and state revenue collecting. The backbone of the Newsletter is, of course, the articles within. Without these articles we would have just another philatelic publication and not the fine newsletter we have today. It may not be as fancy as the American Philatelist or even the American Revenuer, but it packs a wallop: the wealth of information. It is INFORMATION that the Newsletter can not do without.

The State Revenue Society has been steadily expanding and we shall continue to expand. We are very fortunate to be among those in philately that reap satisfaction from writing to inform others and for the sole benefit of information.

With the above in mind, the Board of Directors of the State Revenue Society hereby announces an annual award for the outstanding article or series of articles to appear in the State Revenue Newsletter during each calendar year. Specifically:

- 1) The award will be announced by March of each year for the preceding year starting in March, 1976.
- 2) The award will be for original research in the field of state and local revenue philately.
- 3) The recipient will be determined by majority vote of a committee made up of the Board of Directors of the State Revenue Society and chaired by the Editor of the Newsletter. Should any member of the committee wish to have his/her article(s) considered he/she must withdraw from the voting.
- 4) The award will be inscribed "STATE REVENUE SOCIETY AWARD FOR OUTSTANDING RESEARCH AND WRITING, 19__" along with the name of the recipient and the title and citation of the winning article.

Board of Directors
State Revenue Society

STATE REVENUE EXHIBITORS - Robert L. Hyzy placed second overall in the Northwest Stamp Society's Stamp-O-Rama held on March 8, 1975. The same exhibit State of Michigan Trout Stamps also won the best United States Exhibit, the C. P. Gawlas trophy in that show.

Douglas E. Berryman displayed two state revenue exhibits at the Wisconsin Federation of Stamp Clubs State Show on May 10 and 11. One exhibit was on state food inspection and revenue stamps. The other display on recent revenues of Wisconsin won a third place ribbon.

Finally your editor has on display at the local library a comprehensive collection of Pennsylvania Beer Tax Stamps and Labels. No competition, but an attempt to interest other local people in state revenues.

It's been your editor's experience that local shows can be an excellent place for exhibiting state revenues. Prizes are not difficult to come by if you do a decent job of presenting your material. Congratulations to the winners mentioned above. Let's hear from all our other winners.

STATE TOBACCO TAXES INFORMATION SOURCES Part II

S. G. Shedrowitz SRS 300

II. TOBACCO INFORMATION SOURCES cont.

University of Kentucky
School of Agriculture
Lexington, Ky. 40506

University of Virginia
School of Agriculture
Charlottesville, Va. 23173

III. TOBACCO MAGAZINES AND BOOKLETS

Superintendent of Documents
U. S. Government Printing Office
Washington, D. C. 20402
(TOBACCO IN THE UNITED STATES - 40¢ per copy)

WESTERN CONFECTIONER AND TOBACCONIST
Western Publications
1938 14th. Street
Santa Monica, Calif. 90406

CIGAR MAKERS OFFICIAL JOURNAL
Merkle Press, Inc.
815 15th. Street, N. W.
Washington, D. C. 20005

TOBACCO - THE INTERNATIONAL WEEKLY
551 Fifth Avenue
New York, N. Y. 10017

Annual Report on Tobacco Statistics
U. S. Department of Agriculture
Washington, D. C. 20250

III. TOBACCO MAGAZINES AND BOOKLETS cont.

TOBACCO SITUATION
U. S. Department of Agriculture
Economic Research Service
Washington, D. C. 20250

TOBACCO REPORTER
424 Commercial Square
Cincinnati, Ohio 45202

U. S. TOBACCO JOURNAL
254 West 31st. Street
New York, N. Y. 10001

U. S. TOBACCO JOURNAL
145 Avenue of the Americas
New York, N. Y. 10013
*a second address - they sometimes send
different material than other address

THE CIGARETTE INDUSTRY
A. G. Becker & Co. Incorporated
Investment Research Department
55 Water Street
New York, N. Y. 10038

THE COORDINATOR
National Association of Tobacco Distributors
58 East 79th. Street
New York, N. Y. 10021

ADVERTISING AGE
740 Rush Street
Chicago, Ill. 60611

Various tobacco growing State's Departments of Agriculture put out small booklets from time to time on their specific tax plans of tobacco products. These as well as specific state tax questions maybe answered by your state.

The Tobacco Tax Council publishes two very interesting booklets; TOBACCO: PIONEER IN AMERICAN INDUSTRY and THE TAX BURDEN ON TOBACCO. The first is a short but concise history of tobacco products in America while the second booklet is a highly complex historical compilation of state tobacco taxes from 1950 to the present with some brief notes on taxes previous to 1950. Both are free. The Tobacco Tax Council also distributes twenty different booklets on each state that produces any type of tobacco product and the history of all tobacco products in that particular state. These are also free and well worth the getting for anyone wishing to write up a state tobacco tax exhibit. Other specific booklets and magazines listed above carry a fee.

Anyone having additions to this list is urged to contact the NEWSLETTER for future articles.



THE QUESTION MAN

OREGON CIGARETTE TAX HISTORY

This state probably holds the dubious track record for the most unsuccessful attempts at passage of a cigarette tax. The off and on tug-of-war between the legislature and the voters dates back to their initial endeavor in 1924. In the early 60's, state officials were so confident of voter approval that several million 4¢ water decals were printed but never used. You're right, the voters sent it down to defeat once again. Final approval came in 1966 after a mere 42 year struggle.

--M. E. Matesen

Q-8 A number of states over-printed the Federal Distilled Spirits bottle stamps (red strip). Was this to avoid the use of state stamps to indicate payment of taxes? (REL)

Q-9 Were the red strip stamps used in Pennsylvania when the state was refusing to pay the Federal taxes (January 1934)? (REL)

ILLINOIS CIGARETTE - The little



black on orange heat transfer decal is showing up with various combinations of numbers in the upper corners. Does one of our Illinois members have an explanation?

There seems to be too many in too short a time period to consider them different issues. Perhaps a more likely explanation is that this is a wholesale code provided by the manufacturer?

Ken Pruess

WORTH REPEATING - Gerald Abrams, SRS Board member and President of the American Revenue Association (ARA) detailed an excellent article in the March 1975 issue of their journal entitled "What to Do In The Case Of .."

The thrust of the article was to call their membership's attention to an often times neglected area which he suggests "we" all should give due consideration to, this being the disposition of our philatelic holdings in the event of our demise.

The following short excerpt from that article is worth repeating. "It is strongly suggested that each member consider the inevitable, and leave somewhere (to be easily found) full instructions on what the member desires the survivors (spouse, children, relatives) to do with respect to disposition of the collection."

Need more be said?

M. E. Matesen

NEW MEXICO MUNICIPAL CIGARETTE - El Hubbard sends along a newspaper clipping that indicated that New Mexico municipalities can impose taxes on cigarettes up to a maximum of 1¢ per ten cigarettes. So far Santa Fe and Taos have issued stamps. Can anyone provide us with illustration?

YOUR

ANSWER MAN



Many thanks to those of you who took the time to share your knowledge with fellow members. Many questions, however, still remain unanswered. Send your answers to:
THE ANSWER MAN,
Box 242, Pineville,
PA 18946.

Q-2. Your editor thought this was settled in the last issue, but from member Charles C. Wells comes this reply (based on his working in a bank in North Dakota), "I lived in North Dakota from 1916 to 1960 and never heard of it; or ever saw any. We had warrants issued by small school districts when they ran out of money. You could hold these till tax money came in or get some bank that would take it at some discount in order to live." That explains why they may have gone unreported, but doesn't explain why the legislature would pass an additional law extending their use. Would someone please fill in the missing piece!

Q-5 and Q-6. Mr Wells again. "We had a sales tax when I left (North Dakota) in 1960, but since then the people have voted it out, so the state put into effect the use tax (same percentage amount). Think these stamps are the same as federal stamps on pin ball machines back in the 40's; game of chance or amusement device."

Q-7. Two responses here. Mr. Wells first. "I have stamped thousands of sight drafts reading no protest and our bank number. In our case if a mistake in draft amount, wrong town, etc., they would send back under protest stating reason. There was a charge for writing out the papers. The amount varied; the bigger the amount of the draft, the bigger the protest fees. Same rip off as when the bank charges your account 2 or 3 dollars if your checking account is low and your check comes in against it. Also used to have to stamp them - must be paid at par and no exchange. These were on checks and sight drafts sent by your

bank to bank drawn on and your bank wasn't their regular corresponding bank. So they charged from 5 to 50 cents exchange (in those days they didn't charge you for your checking account). They made the people away from their city pay instead of their own depositors. The note was subject to protest if not paid in time.

Paul Trower cites Business Law, Uniform Commercial Code, 3RD. Edition, 1971 by Smith and Roberson. "I believe the protest referred to on the note illustrated in the March 1975 NEWSLETTER is a reference to the procedures to be taken if the note were dishonored (meaning that it was not paid when due). At the time a formal statement (protest), setting forth the situation as regards nonpayment, was required to be executed before a notary public, a U. S. Consul or Vice-consul, or other person authorized by law to certify that the note had been dishonored when presented for payment. This step was required to fix the legal liability of the person failing to make payment and was required before any further legal action could be taken.

Today under the Uniform Commercial Code the formal statement or protest is seldom required except on foreign checks and bank drafts.

The protest fee had to be paid by the person who failed to make payment."

Included with this issue of the NEWSLETTER you will find an updated listing of New Jersey Cigarette Vending Machine stamps and an addendum to the Pennsylvania Local Real Estate Transfer stamps.

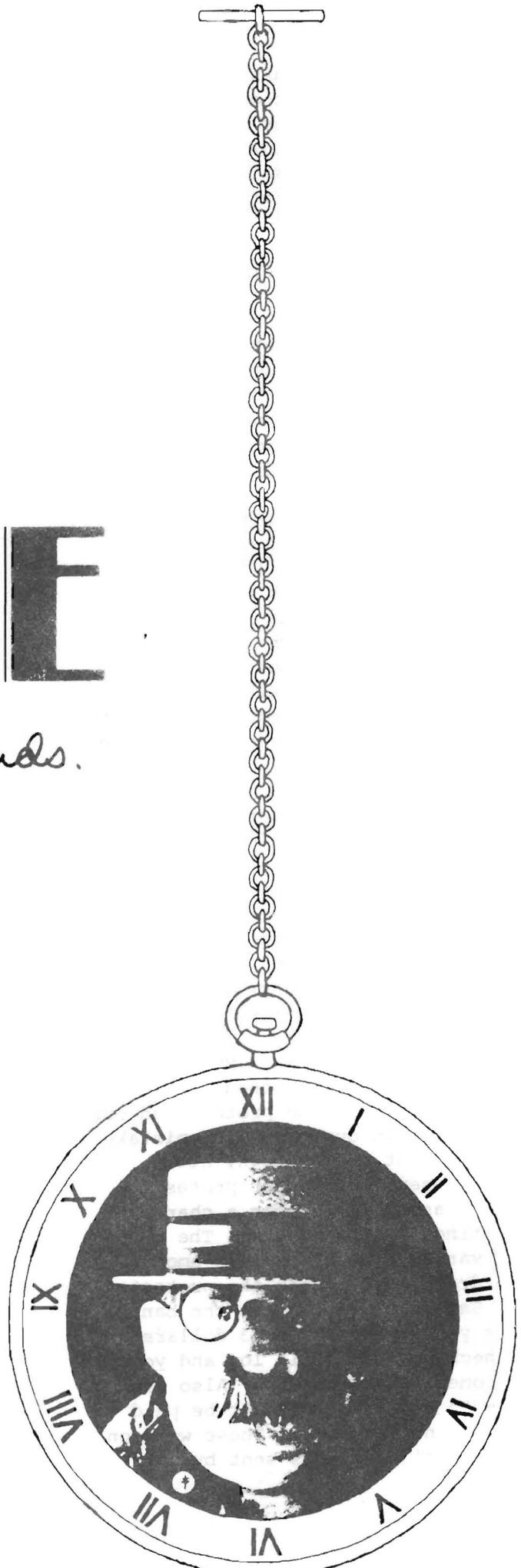
The next issue of the NEWSLETTER will be on 11 x 17 paper (folded in half). We hope this will facilitate handling and bring your NEWSLETTER to you in a more effective manner. In trying to bring you an expanded and upgraded NEWSLETTER we at times have to experiment with different techniques. Please bear with us in this time of changeover. Members comments are earnestly solicited so that we may all help with OUR NEWSLETTER. As Con Edison of N. Y. says, DIG WE MUST FOR A BETTER

- S. G. Shedrowitz

I have
TIME
on my hands.

IF THIS IS TRUE FOR YOU
WOULDN'T YOU HELP OUT WITH
THE NEWSLETTER?
WE NEED ARTICLES - BOTH
LONG AND SHORT

EDITOR
The STATE REVENUE NEWSLETTER
BOX 242
PINEVILLE, PA. 18946



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

ALL STATE REVENUES with perforated initials or fancy punched cancels.

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

CLASSIFIED ADVERTISING

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.

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)

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)

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 me that I keep. Humphrey's Fine Stamps, Box 710, Spencer, Iowa 51301. (123)

TRADE: Pennsylvania for beer, wine, and liquor I need. Current material especially needed. Ronald E. Leshner, Box 242, Pineville, PA 18946.

VIRGINIA CIGARETTE TAX NOTES - Has this state discontinued the use of Pitney-Bowes meter imprints on cigarette packages? There is a good possibility of this since the once predominate meter has been taken over by the use of a heat fusion decal. In this case the decal is blue and black in color. I can only confirm this for the southwestern Virginia area, but what about the balance of the state? In addition to the heat fusion decal, a large oversize white and red water transfer decal is in use. These are primarily affixed to the odd sized cigar-cigarette packages. Judging from the minimal usage of this particular item, I'd say it will be difficult to locate.

-M. E. Matesen

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)

WANTED: Used duck stamps - fine condition on original complete license. RW4, 5, 7, 9, 10, 11, 12, and 18. Will PAY TWICE SCOTT'S used prices. Peter G. Huntsman, 18 Fuller St., Montpelier, VT 05602. (120)

FOR SALE: 53 different state revenues, off paper and undamaged for \$2.10 - postpaid. Earl J. Sutliff, 3203 Hope St., Huntington Park, CA 90255. (120)

SELL - Sales Tokens from Missouri, Utah, New Mexico, Mississippi, Arizona and others. Thomas Barni, 5329 Pattison Ave., St. Louis, MO 63110. (122)

STATE FISH AND GAME STAMPS: Unused, used, on, off paper. BUY-SELL-TRADE. State revenues also wanted. Peter V. Pierce, 70 Stetson St., Hyannis, MA 02601. (122)

ARA AUCTION - Reminder that the cutoff date for accepting lots for auction #12 is JULY 15, 1975. Although only available to ARA members, many of you are already among their membership. For info on the ARA write to Gerry Abrams (Bd. of Governors).