"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 4

JULY 1975

.....

WHOLE NUMBER 119

#### Old Licenses Wanted

Staff artist Harold Smith has taken on a project to assemble a scrapbook of hunting and angling licenses that have been issued in Oregon over the past years.

The collection that is on hand has some real "oldies" that have been sent in by folks, but also there are some gaps in the series. The first licenses were issued in 1905. At that time the resident hunting license sold for \$1 and the nonresident cost \$5. The year 1909 was the first year of issue for angling licenses; the cost was also \$1.

Following, we've run a list of the licenses that are missing from the collection. If you have any old ones around that you might not care to keep any longer, they would be welcome additions to the archives collection at the Commission office. Obviously, the most sought after ones are the ones we've listed, but if you have other old ones you wouldn't mind parting with, don't hesitate to send them in. Some of the old ones in the collection are in rather tattered condition and replacements for them would be welcome. The list of needed documents is:

1909 hunting license 1912 angling license 1914 hunting license 1924 angling license 1930 angling license 1933 hunting license 1933 angling license 1935 angling license 1936 angling license 1938 combination license 1940 angling license 1944 angling license 1945 angling license 1946 angling license 1947 angling license 1949 angling license 1949 hunting license 1950 salmon-steelhead tag 1950 deer tag 1950 elk tag 1959 hunting license 1959 angling license

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Addenda & Supp. Sales

"OREGON WILDLIFE"

REPRINTED FROM THE MARCH 1975 ISSUE OF

1959 combination license 1959 deer tag 1959 elk tag 1959 salmon-steelhead tag 1966 hunting license 1966 angling license 1966 combination license 1966 deer tag 1966 elk tag 1966 elk tag 1968 all licenses and tags 1969 all tags 1970 all tags 1971 all tags 1972 all tags

Any other documents such as trapping licenses, old guide's licenses, collector's permits, etc., will be gratefully accepted. They will be added to the collection at Commission headquarters. Please send all such items to Harold Smith, Oregon Wildlife Commission, P.O. Box 3503, Portland, Oregon 97208. Thanks.

49

#### TREASURER'S FINANCIAL REPORT

Period covered by this report: June 1st, 1974 thru May 31st, 1975 INCOME Dues. . . . . . . . . . . . . .\$ 464.00 . Catalog Sales . . . . . . . 222.85 Addenda & Supp. Sales . . . 50.00 Back Issues Sales . . . . . . 270.49 Advertising. . . . . . . . . . 24.50 Interest - Savings Acct. . . . 45.96 35.00 Donations. \$1,112.80 and escreption and an and a GROSS INCOME Reimbursements (overpayments) 28.90 ••••••<u>\$1,931.34</u> ADJUSTED GROSS INCOME . . . OPERATING EXPENSES: Publication of Newsletter. . . ... \$105.11 Mailer costs - B/I's, Addenda, . . . and catalogs etc. (PostAcc) 56.63 84.15 Secretary's Expenses . . . . . . Library Additions . . . . . . . . 35.00 External Advertising . . . . 17.44 TOTAL OPERATING EXPENSES. . •••••• · · · · · · · · · · · • • \$1,479.25 NET CAPITOL On deposit, First National Bank of Sullivan Co. Kingsport, Tn. \$1,479.25 May 31st, 1975 M. E. Matesen Secretary-Treasurer Mr. Matesen's new address is: IMPORTANT NOTICE: Mr. M. E. Mateson 1004 S. E. 128th Avenue Vancouver, Washington 98664 50

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### SECRETARY'S REPORT

#### ADDRESS CHANGES:

CLARK, SCOTT JR. 412 First National Center Hutchinson, Kansas 67501

JACKSON, ERIC A. P. O. Box 6122 Anaheim, Calif. 92806

## REINSTATEMENTS: Decourses we be account

#63 MORSE, RUSSELL A. JR. 7314 West 57th. Avenue Arvada, Colo. 80002

## NEW MEMBERS:

#406 ANDERSON, EDWARD 839 Jefferson Avenue Elgin, Ill. 60120

Proposed by Terry Hines

#407 TIDWELL, JOHN E. P. O. Box 8040 Nashville, Tenn. 37207

> Scott's listed Rev's, esp. old checks & bonds with RN's (Dealer) Proposed by E. C. Kettenbrink Jr.

- #408 LIFSHIN, ARTHUR 2724 East 64th. Street Brooklyn, N. Y. 11234
  - U. S. Playing Card rev's Canc's + state & local rev's Proposed by Secretary
- #409 LLOYD, DONALD B. 1109 Rahway Avenue Westfield, N. J. 07090
  - U. S. rev's, ducks, & F & G Proposed by Harold A. Effner Jr.

MAKINEN, DONALD E. Route 3 - Box 385 Alvin, Texas 77511

VASBINDER, GLENN A. 433 North Avenue Pittsburgh, Pa. 15209

#235 FITZGERALD, HARRY S. 1903 North Tripp Avenue Chicago, Ill. 60639

#410 SCHOEPS, CHARLES A. P. 7318 Osnas Lane Saugerties, N. Y. 12477

> All U. S. + back of the book rev's, cinderallas, pre-canceled perfins Proposed by Harold A. Effner Jr.

#411 McGOWAN, JOHN E., MD
146 Kensington Road
Garden City, N. Y. 11530

USIR & beer stamps, just starting with states Proposed by Harold A. Effner Jr.

#412 AMUNDSEN, GEORGE H. 119 East 6th. Avenue North Wildwood, N. J. 08260

> USIR - Hunting stamps + back of the book types Proposed by Harold A. Effner Jr.

#413 EASTOE, DOUG
 421 Avenue Y North
 Saskatoon, Sask. S7L 3L1, Canada

Rev's of the world Proposed by Harold A. Effner Jr.

PLEASE NOTE: There will be NO Secretary's Report in the September SRN. Our Secretary is in a state of transfer and moving.

### The State Revenue Newsletter

THE OFFICIAL ORGAN OF THE STATE REVENUE SOCIETY

ISSUED BIMONTHLY

#### DUES \$2 PER YEAR

MAKINENG DONALD E.

	205
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	THE REPORT OF A REAL PROPERTY OF

- SECRETARY'S REPORT NEW MEMBERS CONT.
- #414 CAGGIANO, ANTHONY JR. 118 Springvale Avenue Chelsea, Mass. 02105

General state & U.S. Rev's, precancels, cinderella material Proposed by Harold A. Effner Jr.

HINELINE, RICHARD H. #415 120 Gill Road Haddonfield, N. J. 08033

> State F & G + RW's Proposed by Harold A. Effner Jr.

#416 BUCKNER, Dr. JOHN M. 2560 Northwest 13th. Street Gainesville, Fla. 32601

> World revenues Proposed by Harold A. Effner Jr.

#417 POLLOCK, DANIEL B. 1108 Rohrer Towers Westmont, N. J. 08108

> Locals & revenues, perfins, error's, freaks & oddities Proposed by Harold A. Effner Jr.

McCABE, ROY S. #418 3309 Royal Canadian Trace Apt. 3 Ft. Myers, Fla. 33901

Entomology on stamps Proposed by Kenneth Pruess

PORTER, JAMES K. #419 155 Arbor View Drive Athens, Ga. 30601

> State F & G, wildlife in general, RW's Proposed by Peter V. Pierce

#420 ALLEN, M. F. P. O. Box 457 Pasadena, Calif. 91102

Proposed by Christmas Seal Society

#421 LINDNER, CARL H. 2536 West 32nd. Street Fremont, Mich. 49412

> State F & G Proposed by Charles Hermann

Previous membership total:	220
New Members:	16
Resigned:	0
Deceased:	0
Reinstatements:	2
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CURRENT MEMBERSHIP: 238

In response to my note on the Virginia cigarette PB Meter imprints (May SRN), Mr. Les Lebo advises these are in fact still being employed, but in a direct minority compared to heat fusion decals. 

#### OREGON and WASHINGTON MELON and TOMATO STAMPS

I recently began to assemble what was known on the various Oregon State revenues. Surprisingly, there's very little written or known on these items - though, maybe it isn't surprising considering how little is known of the revenues of some other states.

In regards to the Oregon and Washington Melon and Tomato stamps, I'm in the somewhat precarious position of presenting an article that ends up with more questions than answers. But in presenting such, I have hopes that it will stimulate the interests of any and all readers to help me search out and locate any related or pertinent information that might help clarify the many unknown factors in this phase of Oregon revenue collecting.

The Oregon and Washington Melon and Tomato stamps were quite likely a private agreement venture negotiated between parties "Y" and "Z" at controlling the "Portland, Oregon agricultural market" and, in particular, melons and tomatoes. As yet it is not known if these parties were a group of small individual farmers from both states dealing with a group of wholesalers, or an earlier version of the vast present-day cooperatives found in the present day agricultural districts, to control the packing and prices on their commodities in a specific area or large consumer area. Taking into consideration the small number of used copies showing date cancels that have reached the hands of collectors, it would be a fairly safe assumption in saying that they were issued and used in the central part of 1934. This particular date is an important one and would fit in with the fact that during the 1934-35 era both California and Washington issued Agriculture Adjustment Acts (AAA's), who's general purpose was the promotion and control of certain agricultural commodities.

Similiarly, I have a 10 cent green "Oregon Cauliflower Marketing Agreement" stamp which has a printers insignia at the bottom. This insignia is undecipherable to me, except the "1956" to its right. I doubt if there's any connection, after 22 years, of this item and the above mentioned stamps, but here we have probably two unconnected "agreements" that deal with the Oregon area agricultural products. But again, are they unconnected, or are they promoted by the same people or the same necessity for agriculture control, promotion, protection and/or self-taxation?

The promoters no doubt had high hopes that this particular endeavor at self taxation was going to be a long range one since several hundred stamps were ordered from a local (at present, unknown) Portland, Oregon area printer. The design is the same on all values and all in the same color green, showing two clasped hands across the Columbia river probably to demonstrate the "agreement" reached between the parties "Y" and "Z" residing on either side of the river. Although the tax rate used in regard to these still remains a mystery, stamps were issued in 8 denominations; namely the 3c, 4½c, 6c, 7c, 25c, 50c, \$1 and \$2. This first series was rouletted  $9_{2}^{1}$ ; and from the small quantity of known cancelled copies, probably the only set, or at least part of which actually saw any usage are these since none above the 7c denomination have been reported in the hands of collectors. Their short life span can also be



validated by the fact that known date cancels cover but a short period between early

July and late September 1934.

We know that the  $50\phi$  was printed in sheets of 28 stamps (4 x 7), but whether this was the same on all denominations is pure conjecture until we see other complete sheets.

One variety has been noted by Charles Hermann, and that is a small "\$" sign on the \$1.00, being small in relation to the other dollar signs on the sheet. You should also find the same variety on the \$2.00. At the moment I hane no way of knowing the ratio between the large and small dollar signs.

Taxation has never been popular, during any era, but when self-imposed as a private endeavor, it becomes even less so, especially when money is shy at the bottom of a severe depression. When the growers, or whatever, refused to pay the tax (a few did) the agreement fell on its face.

The stamps were probably printed on a consignment basis in that the printer was to receive payment for his endeavor when the tax dollars began to roll in, but which never materialized. Being stuck with several hundred useless tax stamps and no way in which to collect for his work and expenditures on the printing, the printer was probably more than happy to sell these items when an offer for the remainders was made by an (unknown) local Portland stamp dealer, reportedly located on Yamhill Street. It was probably shortly after this transaction that the discovery was made that these stamps also existed hyphen hole perforated 6 3/4, imporforate, without gum, and yes - even gummed on the face of the stamp, which is a somewhat new twist to the printing of a stamp. All of these latter items, of course, can be considered as printer's waste, since none are known to have seen "the light of day" - except in various state revenue collections.

None are tremendously scarce, except for the 6c denomination. Mr. Hermann reports this item only as seeing this item as an imperf block. Some books are split for the dollar values, as Charles Hermann has a  $3 \times 4$  on the \$1.00 and assumes there was a  $4 \times 4$  for the other half of the pane.

There have been at least two attempts, that I know of, to gather information on the Melon and Tomato stamps. The first of which was by a Seattle collector, but unfortunitly his name and date of research is unknown, but we do know that he met with blanks on all points and was unable to pin down any specific names and/or dates - neither Washington or Oregon could cast any light on these items , nor was there any available data from the other sources checked.

Mr. M. E. Matesen advises that during an informal conversation with a Seattle, Wash. lawyer, the individual remembered some type of research work or legal study having been conducted on this topic by the University of Washington, but further details remained somewhat sketchy, since this study happened back in the 1940's.

It might be of interest to see the notes and/or written results of these two apparently unrelated projects.

Agreed, the information offered herewith is scanty, but who can answer such perplexing questions as:

- 1. Just who were parties "Y" and "Z"?
- 2. Was the market limited to Portland only, or also to the surrounding communities?
- 3. Why was this a private endeavor and not state sponsored?
- 4. What was the rate of taxation?
- 5. Who did the printing?
- 6. What dates were involved and what type of agreement was used (rules and

regulations)? 7. Under what State (s) regulation was this agreement allowed? Did the same regulation (?) permit the issuance of these agreement stamps? Seattle Collectors

The above questions are but a small sampling of what can be asked and looked for to enable all of us to fill in the multi-blanks of these marketing agreement stamps.

Who can answer them or furnish any information? Olde used a sales tax stamp. Many different series ware issued in

For the above information and especially the great help and guidance in putting this small amount of material in this form, I must thank Charles Hermann, Mack Matesen, and Terry Hines. Their gentle nudging has prompted me to come forth and contribute these lines to our growing NEWSLETTER.

NEW YORK CITY LEGAL WEIGHT STAMPS (A REVENUE?)

Up and down the East Coast this year a curious phenomenon seems to be happening - a NEW type of stamp is appearing. For lack of a better name I'll call them "legal weight stamps". States these have been seen in are Maine, Vermont, New Hampshire, Massachusetts, Rhode Island, New Jersey, New York, Maryland, Virginia and South Carolina. All tend to be of a similar size and appearance. Their use appears to be a guarantee to the consumer for correct weights on a scale in a place of business. Having made a thorough search of the City of New York for these stamps, I submit the following preliminary listing.

Printer, engraver, artist, historic background, and laws governing the use of these stamps is unknown.

Issued by the New York City Department of Consumer Affairs.

- LW1. 1973. blue lettering on yellow background on white wove paper, yellow gum, 2&1/8 diameter (used only for the first few months in some cases, in others for the full year)
- LW2. 1974. blue lettering on orange background on white wove paper, yellow gum, 2&1/8 diameter (used from January to October)
- LW3. 1974. blue lettering on orange background decal, white gum, 2&1/8 diameter (length of use unknown)
- LW4. 1974. the above printed on the 1973 stamp (length of use unknown)
- LW5. 1974-5. reddish brown lettering on pale pink background on white wove paper (earliest known usage October 10, 1974 - still in use) inscribed "Form No. 184"

Illustrations at this time are unavailable but hopefully I will be able to acquire them for future NEWSLETTERS. These are used primarily on food store weigh scales but have been seen on Post Office scales as well.

S. G. Shedrowitz

1004 S.E. 128th Ave. Vancouver, Mash. 98664 55

If any SRS members are planning a trip to the West Coast, don't forget to drop in on the SEATTLE COLLECTORS CLUB. The Seattle chapter of the ARA meets there, either the second or third Wednesday of the month. Many state revenues as well as others change hands frequently. For further information on the Seattle ARA chapter or the Seattle Collectors Club write P. O. Box 15205, Seattle, Wash. 98115. ARAer Stanley Schur is the Clubs secretary and Chairman of the revenue group.

Les Lebo sends in an article from WESTERN STAMP COLLECTOR (which seems to be keen on all sorts of revenues). From the "Collectors Voice", SIR: From 1936 to 1963, Ohio used a sales tax stamp. Many different series were issued in denominations from 1c to \$3. I have accumulated a quantity of these and would be pleased to send WSC readers a number of all different of the lower denominations upon recept of a SASE. Leander Wilhelm, Box 113, Walnut Creek, Ohio 44687.

#### NOTICE-CITY OF NEW YORK VEHICLE USE TAX

(Pursuant to Article 29, Tax Law, § 1201(g))

A \$15 Vehicle Use Tax, imposed by the City of New York, is required to be paid for every passenger or suburban vehicle owned or leased by a resident of New York City (other than one who has not lived there more than 30 days in the last year), a non-resident who maintains a place of residence there for at least 184 days, or a partnership, corporation or rental or leasing company which regularly keeps, stores, garages or maintains the vehicles there.

If your registration record indicates a New York City mailing address, on the preprinted renewal invitation there is printed a \$15 amount as "CITY TAX". The fee shown next to "Pay This Amount" includes this additional amount, if applicable.

If you are not required to pay the tax but the amount was added to your registration fee, you <u>must</u> complete the enclosed Certification that payment of the tax is not required. The fee you submit with the Certification form and the enclosed preprinted renewal card will be \$15 less than the total fee shown.

If you are not a resident of New York City but are using a New York City mailing address and the "City Tax" is included, you may continue to use the address and be exempt from the tax. Complete the enclosed certification and complete the Change of Address box on Part 3 by entering your MAILING ADDRESS and the name of the COUNTY in which you RESIDE.

The Vehicle Use Tax DOES NOT apply to registrations which are exempt from all fees, or to certain non-profit charitable organizations. The tax will be required only on original and renewal registration transactions.

For additional information, inquire at the nearest office of the New York City Finance Administration.

UT-10 (8/74)

ANOTHER STAMP TAX BEATS THE DUST Back in the 20's and 30's the City of New York along with the State issued adhesive motor vehicle stamps for taxing the use of autos. The State still issues - the City gave this tax up long ago until this year; but alas NO stamp this time!



AT LEAST SIX (6) WEEKS IN ADVANCE

.Present address			
Attach address abel from a recent issue, or print your name and address	Name		
	Address		
exactly as shown on the label.	City	State	Zip

Name	1 18 81	ntderder()
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City	State	Zip
Mail this form to:		
SRS Secretary/Treasurer	- Mr. M.	E. Matesen
1004 S.E. 128th Ave. Var	couver,	Wash. 98664

#### TAX FULL OF "HOLES?"

#### by S. G. Shedrowitz SRS 300

"Boy O'boy; I would have bought that stamp except for all those holes in it - they darn near kill the stamp!" How often have you thought that? Granted, those holes, otherwise known as perfins, have a negative effect on most people. But let us take a closer look.

Perfin collecting, which in some instances is the collection of perfins used as cancellations, can be a rewarding experience. The greatest use of perfins is in the revenue stamp field. Illogically, most collectors of perfins only come into contact with those used for postal emissions and very infrequently, if at all, with the bulk, the revenue perfin.

By now you're probably saying to yourselves, "What is he talking about?" Some may even think this "holey" thing a bit dull. Yet the fact is revenue perfins have something for everyone.

Historically speaking, the perfin dates back to the earliest time of revenue collection. In dealing with various taxes, collectors had to inital or sign a great volume of forms. It didn't take long before someone thought up the idea of leaving their specific mark on all the documents they handled, which of course was easier than signing their names. These crude little holes or codes as they are sometimes called by historians, were actually the start of the perfin. Joseph Sloper, an Englishman, in 1869, is credited with developing the first modern system of perfin use. It seems that stamp thefts became so commonplace that the idea quickly spread and was soon taken up by the many firms using the mails. In conjunction, revenue stamp thefts were also on the rise. Lawyers, manufacturers, and other businessmen using the high priced revenues, which were used more abundantly than the penny postage stamp, had become a good target for the petty thieves and embezzlers of the day. With its proven suscess in England and the news spreading fast, it was not long before the term "safety perf" or "safety perforation" were a common factor in the laws involving adhesive revenue stamps throughout the world.

Some of the most glamorous revenues are listed and cataloged as being available only in the perfin state. Others are seldom seen with perfins. Perfin revenues go as far back in the United States as our First Issue revenues which should all be available with perfin cancels - but try to find them! The few that have turned up command a very high premium. Even the lowly Stock Transfer Tax Stamp, which is almost always found with a perfin cancel, can be deciving. Some firms using these cancels existed for only a few months. There are other firms that used a perfin machine for only a short time before discontinuing its use or changing the design. Others have had their perfined stamps reused a second time and then re-perforated with either their perfin or that of another firm (which could have been legal or illegal).

Every listed United States revenue stamp can be found with perfin cancels. Combine this with the unlisted revenues, the Tax Paid revenues, and City and State revenues, and you will find thousands of specific cancels using perfins: many many more than any other group or type of cancels, including postal types. Add to these the various punch hole cancels that are found on most revenues and the figure becomes astounding! New York Stock Transfer Tax Stamps are now being compiled with over 3200 perfin and punch cancels discovered to date! Let alone the various changes, errors, or differences in these cancels!

Reprinted from the AMERICAN REVENUER and the NORTH JERSEY PHILATELIST. 1974.

This page F.S reprinted with the permi ssion 0 H The PERFINS CLUB Board of Directors, 1975

ACI.	SYMBOL " H " ON& HORIZONTAL LINE	SYNDOL " 2H " E TWO HORIZONTAL LINES
M L EAP &c	SYMBOL " 3H " THREE HORIZONTAL LINES	SYMBOL " A " LETTERS IN AN ARC
34	SYMBOL " C-O " CONDENSED, ie SOME OF THE HOLES OF ONE LETTER FORM PART OF THE SECOND LETTER	SYMBOL "D" DIAGONAL
	SYMBOL " DU " DIAGONAL, UP.	SYMBOL " EN " LETTER(S) ENCLOSED IN BORDER SUCH AS CIRCLE OR OTHER FIGURE,NOT A LET- TER.
	SYMBOL " EX " A SECOND LETTER WITHIN THE OUTER LETTER	SYMBOL " M " MONOJRAM

TO DETERMINE THE HEIGHT OF A LETTER OR CHARACTER, the simplest way is to measure from the TOP of the LOWEST hole to the TOP of the HIGHEST hole. See illustration.

To determine the WIDTH of a letter, measure from the OUTSIDE of the hole farthest to the LEFT, to the OUTSIDE of the hole farthest to the RIGHT. See illustration.

To determine the overall width or length of a line, proceed as above.

To determine the distance BETWEEN two letters, measure from the outside of the hole most to the right of the letter on the left to the outside of the hole most to the left of the letter on the right.

when the letter " T " is involved, measure from the proper end of the top bar rather than from the stem.

When measuring where a letter with an arc is involved, such as the letters B, C, G, J, P etc may be involved be certain that the most outside point is used.

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information enclosed e as a guide to those s is THE system used t

d on this page e who are not m i throughout the

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e standard key descrip s of the PERFINS CLUB d in describing Perfin

-iption used by th JB and therefore n Fin Cancellations

the

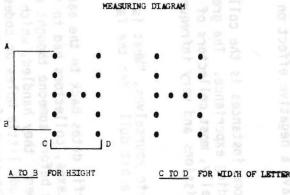
the PERFINS CLUB. not fimilar with s and Markings.

It is used this system.

Perfin

In measuring a pattern where the letter "I" is on the left and a letter " S " is on the right, an easy way to measure is from the cutside point on the bar to one side of the stem, and then measure from the outside point on the "S" to the same point on the stan of the "T" and add the results. This is more apt to occur when the bottom loop of the "S" is larger than the top loop.

Bear in mind also that it has been the intent to measure only to the nearest 1/2 MM except in cases where two patterns are so nearly alike that it is necessary to resort to a 1/4 MM reading.



G C TO G FOR OVERALL WIDTH OR LENGTH

#### E TO F FOR DISTANCE BETWEEN TWO LETTERS

58

# 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; ½ page - \$3.50; ½ page - \$2.00.

Send payment and copy to: M. E. Matesen, Secretary-Treasurer, 1004 SE 128th Ave. Vancouver, Wash. 98664

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% Scotts. 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  $40\phi$  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) Sell: Sales tokens from Missouri, Utah, New Mexico, Mississippi, Arizona and <u>others</u>. Thomas Barni, 5329 Pattison Avenue, 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 Street, Hyannis, MA. 02601 (122)

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 Street, Montpelier, VT. 05602 (120)

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

FOR SALE OR TRADE: Arizona Luxury Tax stamps No.'s 8 and 9, in VF condition with a combined CV of \$4.00 for only \$1.75. Also available SE'd for ½ this ask. M. E. Matesen, 801 Fairmont Avenue, Kingsport, TN. 37660 (119)



STATE OF NEW YORK AND CITY OF NEW YORK TAX STAMPS

STOCK TRANSFERS CIGARETTE TAX METERED CIGARETTE BEDDING INSPECTIONS LIQUOR AND PHARMACISTS LIQUOR SECURED DEBTS MORTGAGE ENDORSEMENTS HUNTING AND FISHING TAX LICENSES TAX SCRIPT

If YOU have any such items for sale or trade PLEASE WRITE. APPROVALS INVITED ALWAYS. STEPHEN GEORGE SHEDROWITZ, 167 Nevada Avenue, Staten Island, New York 10306

#### DECAL NOTES

Terry Hines, SRS 137

#### I. STATES

A. Louisiana. A 7¢ tan value should be added to the 196?, 8x11mm decal set reported in the July, 1967 Newsletter on pages 74-75. This design is shown in Figure 1. These seem to be on yellow safety card, roul. 9.

A newer design tobacco tax decal set has also been seen (Figure 2). These are on cream safety card, roul. 7. So far the following values have been seen: 3¢ blue; 4¢ orange; 6¢ black; 8¢ green.

A new soft drinks tax decal set has also recently appeared (Figure 3). Values so far:  $5 \notin$  red-purple;  $10 \notin$  orange.

- B. South Carolina. Several new values and designs have turned up since the report in the May, 1969 Newsletter, pages 36-37. Specifically:
  - Soft drinks, type II 6¢ black on blue Soft drinks, new type (Figure 4) 3¢ black on green 4¢ black on red Rusiness licence, new type (Figure 5) 8¢ black on lilac
- C. Texas. The cigarette decal reported on page 66 of the November, 1966 Newsletter has been seen with a value of 10, presumably 10 cigarettes.
- II. CITIES
  - A. Miami, Florida. 1¢ tobacco tax, blue, roul. 10, om cream card (Figure 6).
  - B. City of Marianna, state unknown. l¢ cigarette tax, black on brick red, imperf., cream card (Figure 7).
  - C. City of Florence, state unknown. 2¢ blue cigarette tax, pressure sensitive, tinv, (Figure 8).
  - D. City of Georgiana, state unknown. 1¢ cigarette tax, black on gold, not illutrated.
  - E. Jefferson County, state unknown. 1/2¢ tobacco tax, blue on yellow safety card, (Figure 9).



Fig. 1



Fig. 2

CICANETTE TAX



Fig. 3





Fig. 4

Fig. 5





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

# The State Revenue Aewaletter Issued in conduction with the policies and production with the policies and production with the state revenue enthusiasts

THE OFFICIAL ORGAN OF THE STATE REVENUE SOCIETY

A NOTE FROM YOUR EDITORS:

Attached is the prospectus for the 1975 STATEN ISLAND PHILATELIC SOCIETY Show. There is NO revenue classification this year but let it not deter you from entering - many revenuers and revenue exhibits will be there. Try it. You saw the results last year and with a year under our belts we can swamp them even more. Also note the closing date. We've been informed it has been pushed back to allow for this issue of the NEWSLETTER and this brief message.

SGS

#### PROSPECTUS FOR

#### STATEN ISLAND PHILATELIC EXHIBITION 1975



TO BE HELD AT THE PRALL INTERMEDIATE SCHOOL 11 CLOVE LAKE PLACE



MAY 17, 1975 - SATURDAY - 10 - 6 MAY 18, 1975 - SUNDAY - 10 - 5

STATEN ISLAND, N.Y. 10310

#### RULES AND REGULATIONS

- 1. <u>ELIGIBILITY</u> The exhibition is open to all exhibitors showing their own bona fide property.
- 2. <u>ENTRY</u> An exhibit must be entered by classification on an official entry form. Each exhibit may be entered in only one class. More than one exhibit may be entered providing a separate entry form for each exhibit is submitted. No exhibit will be accepted without an entry form. All entries will be acknowledged and no exhibits are to be forwarded prior to receipt of this acknowledgement.
- 3. <u>FRAMES</u> Each frame is 36" high by 48" wide divided horizontally into two sections each with two 12" high rows. Frames accomodate sixteen (16) 8½" X 11" pages or twelve (12) 10" X 12" pages. Pages should not exceed 12" in height.
- 4. ENTRY FEE \$4.00 per frame.
   \$2.00 per frame for Juniors.
   \*Please note: Entry Fees are forfeited for failing to exhibit for any reason.
- 5. <u>CLOSING DATE</u> April 14, 1975 or when all space is taken, whichever occurs earlier. There will be 200 Frames for the exhibit.
- 6. The exhibition committee reserves the right to refuse any exhibit in whole or part without assigning any reason thereof. In case of rejected exhibits, refunds will be made of all fees paid.
- 7. Entries will be listed anonymously upon request.
- 8. Every precaution, including guards, will be taken to safeguard all exhibits against loss or damage while in the possession of the exhibition committee, while being mounted, or in the frames. However, there will be no responsibility of any kind attached to The Staten Island Philatelic Society, the exhibition committee,

Prall Intermediate School, Community School Board #31 of New York City, any of their employees or appointees, for any loss or damage to exhibits arising from any cause whatsoever.

- 9. Exhibits will be mounted and dismounted by the committee unless other arrangements are made. Owners desiring to do their own mounting should so indicate on the entry form. Mounting may be done between 3:30PM and 9:30PM Friday, May 16, 1975.
- 10. Exhibitors desiring insurance should make their own arrangements.
- 11. <u>MAILED EXHIBITS</u> Each exhibit is to be accompanied by a prepared return address label to be used by the committee for the return of the exhibit. Return postage must be furnished. All exhibits will be returned by registered or insured mail unless otherwise arranged.
- 12. No exhibit may be removed in whole or part prior to the closing of the exhibition. No exhibitors will be allowed to take down their exhibits until the exhibition floor is clear of all visitors and exhibitors. Each exhibitor will be checked in and given any awards not picked up at the awards banquet, certificates, and such, and sign for their exhibit. The exhibitor will be directed to a member of the exhibition committee who will remove the glass and assist, if necessary, in removing the exhibit.
- 13. JUDGING A panel of qualified judges will be selected. They will make their decisions by deliberation and consultation among themselves and their decision shall be final.
- 14. CLASSIFICATIONS -
  - I United States, Possessions and Confederates
  - II European Countries
  - III Rest of World
    - IV Airmails
    - V Topical and Thematic
  - VI Juniors (Up to 18 Years)
  - VII Not Otherwise Classified

VIII - Novice - Limited to Staten Island Philatelic Society Members who have not been previous award winners.

The exhibition committee reserves the right to change any classifications if the conditions warrant.

15. <u>AWARDS</u> - The exhibits are arranged in conventional groupings for convenience of viewing. The exhibits will be judged on an independent basis against accepted standards of philatelic achievement. The only direct competition between any of the exhibits will be for the Best In Show Award and the Section Awards. The judges will be asked to judge each of the exhibits seperately and present each exhibit the award they believe it warrants. There are no limits on the number of awards that may be presented in any grade, gold, silver or bronze. A number of special awards are expected from other sources and will be announced in the Philatelic Press as well as in the Official Program. A Certificate of Participation will be given to each exhibitor.

1

16. ENTRY FORMS AND PAYMENT MUST BE RECEIVED NOT LATER THAN APRIL 14, 1975. SIGNATURE ON THE ENTRY FORM CONSTITUTES ACCEPTANCE OF THE RULES AND REGULATIONS STATED HEREIN.

SEND PAYMENT AND ENTRY FORM TO:

Mr. Ernest W. Kaufmann Jr. Staten Island Philatelic Society P.O. Box 231 Staten Island, New York 10314

OFFICAL ENTRY FORM - STIPEX •75 I enter the following exhibit in STIPEX •75 subject to the rules and regulations published in the prospectus. PLEASE PRINT TITLE AND DESCRIPTION OF ENTRY CLASS # FRAMES No. of Pages PLEASE CHECK ONE: I WILL SEND ( )OR BRING ( ) MY EXHIBIT PLEASE CHECK ONE: EXHIBIT TO BE MAILED ( ) OR RETURNED BY PERSONAL PICKUP REMITTANCE ENCLOSED: Entry fee for \_\_\_\_\_ frames @ \$4.00 Entry fee for \_\_\_\_\_ frames @ \$2.00 Return postage, if applicable Total I am a member of the following philatelic organizations: I DO DO NOT \_\_\_\_\_ authorize the use of my name in the Show Program NAME OF EXHIBITOR (Owner) AGE: MAILING ADDRESS CITY\_\_\_\_\_STATE\_\_\_\_ZIP CODE\_\_\_\_\_ SIGNATURE DATE: MAKE CHECKS PAYABLE TO THE STATEN ISLAND PHILATELIC SOCIETY FOR EXHIBITION COMMITTEE USE: Exhibit # Entry Received \_\_\_\_\_ No. of Frames RELEASE OF EXHIBIT Received from Exhibition Committee, Staten Island Philatelic Exposition, STIPEX '75 the following exhibit. Exhibit Frame #\_\_\_\_ of \_\_\_\_\_\_ pages, by me in good order. Rights to recompense for domage or missing stamps are hereby waived. EXHIBITOR (OR AGENT) DATE