

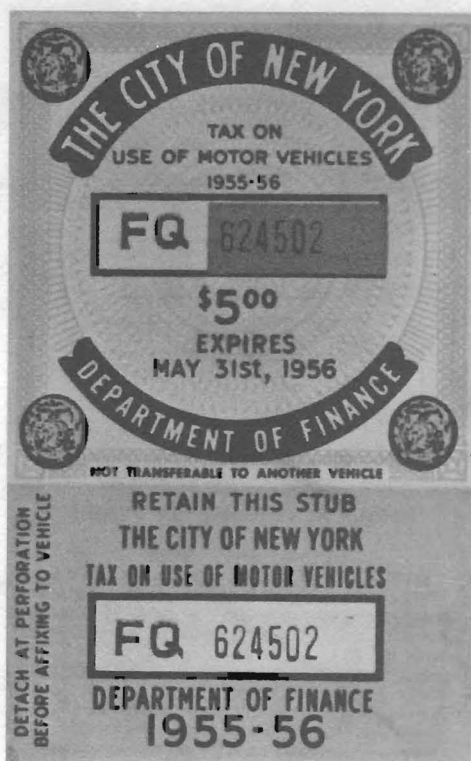
The State Revenue Newsletter

The Official Organ of the State Revenue Society

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Whole Number 124



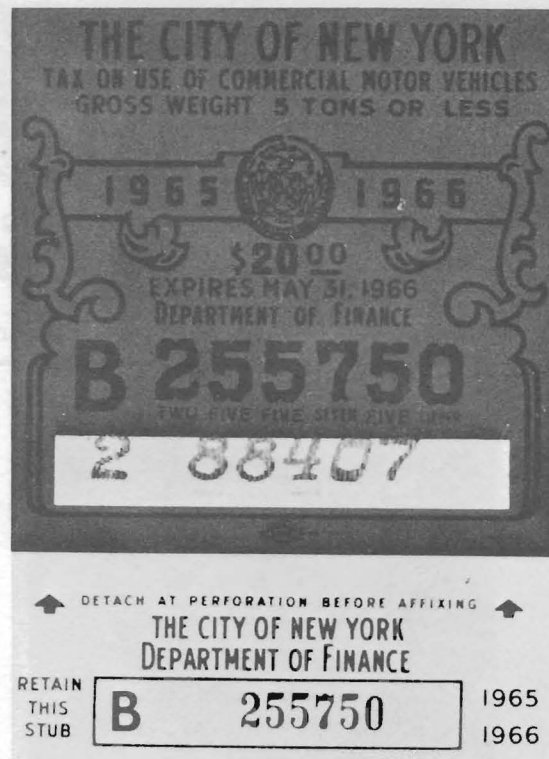
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NEW YORK CITY MOTOR VEHICLE USE TAX STAMPS

by Louis S. Alfano

A short note in the July 1975 issue of the State Revenue Newsletter regarding the current \$15 New York City Auto Use Tax (not collected by stamps) prompted me to look at my holdings of New York City Motor Vehicle Use Tax items issued under previous laws. While the information contained herein is incomplete, and perhaps faulty in some respects, I believe that this paper will be of use to others interested in these issues.

To the best of my recollection, New York City first imposed this type of stamp tax effective June 1, 1952 and, as always, the citizens were incensed by the actions of the "crooks at City Hall." Passenger autos were taxed at two rates, \$5 per year for small cars (Chevrolets, Plymouths, Fords, etc) and \$10 per year for big cars (Cadillacs, Lincolns, Chryslers, etc.). I do not know where the dividing line between big and little cars was drawn. Commercial vehicles were taxed at higher rates, depending on gross weight.



The tax on passenger autos was repealed effective June 1, 1957, but that on commercial vehicles continued in force until at least May 31, 1968.

All the stamps were of the decal type and were to be affixed to the front seat right wing window of the vehicle.

Although the following check lists are incomplete I hope they will be helpful to other students of these issues.

Passenger autos:

1952: 63 x 77 mm.

\$5 Blue on Orange, Black serial number

\$10 (information required)

1953: 103 + 49 x 50.5 mm.*

\$5 Black on Light Green

\$10 Black on Yellow

1954: 62.5 x 64 + 37 mm.**

\$5 Black & Blue

\$10 Black & Red



1955: 63 x 63 +38 mm. **
\$5 Deep Blue, Orange &
Silver
\$10 (Information required)

1956: 63 x 64 + 38 mm**
\$5 Deep Blue, Red & Silver
\$10 Black, Green & Solver

* Number after "+" is width of
stub at right.

**Number after "+" is height of
stub at bottom.



Commercial Vehicles,
Gross Weight 5 Tons or Less

1953-1956 (Information Required)

1960: 78 x 81 mm. + stub
\$20 Black & Blue

1961: 79 x 79 + 30 mm.
\$20 Black & Orange

1962: 78 x 78 + 31 mm.
\$20 Black & Yellow

1963: 77 x 77.5 + 31 mm.
\$20 Black & Aqua

1964: 78 x 83 + 26 mm.
\$20 Black & Orange

1965: 78 x 79 + 30 mm.
\$20 Black & Blue

1966: 78 x 78 + 30.5 mm.
\$20 Black, Yellow & Orange

1967: 79 x 79.5 + 35.5 mm.
\$20 Black & Blue

Information in required on stamps for commercial vehicles with gross weight in excess of five tons, as well as for those of five tons or less issued after 1967, if any.

STATUS REPORT ON RECENT STATE DUCK STAMPS
by E.L. Vanderford

1. California has issued a \$1.00 stamp for the 1976-77 season.
2. Illinois again has a \$5.00(+25¢ issuing fee) stamp for 1976 featuring a Wood Duck in two colors
3. Indiana will have a \$5.00 stamp for 1976.
4. Iowa has a \$1.00 1976 migratory.
5. Louisiana will not issue a 1976 migratory.
6. Maryland has issued a \$1.10 duck for 1976.
7. Massachusetts has issued a \$1.25 duck for 1976.
8. North Dakota is issuing a \$5.00 Non-Resident migratory but, as in 1975, will sell only as an integral part of a \$40.50 Non-Resident license, tags, etc. packet.
9. Pennsylvania will not issue a duck in 1976.
10. South Dakota has issued a \$1.00 Resident duck. Will issue a \$30.00 Non-Resident migratory soon.

Anyone have anything to add???

CLASSIFIED ADS

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

SPECIAL DISPLAY RATES: 1 page - \$6.00; ½ page \$3.50; ¼ page - \$2.00 (per insert)

ADVERTISING DEADLINE: 10th of the month prior to the month in which the NEWSLETTER is issued to appear in that edition.

All Special Display insertions must be submitted in duplicate. Inquiries provided on special lay outs, etc., when a SASE is provided.

Send payment and copy to: M. E. Matesen, Secretary-Treasurer, 1120 NE 98th Ave., Vancouver, Wn. 98664

W A N T E D

City, State or Federal Motor Vehicle stamps

Meters or Stickers

Also want automobile license plates

I need information on older issues of most states for a forthcoming article I'm writing for SRS NEWSLETTER.

WON'T YOU HELP??

Richard Hemmings
17 Chittenden Avenue
New York, New York

Wanted: U.S. federal Special Tax Stamps issued from 1873, also forerunners to STS issued from 1790 to 1872. All formats, all titles, all denominations, all years-nineteenth or twentieth century. Processed Butter, Mixed Flour, Brandy, Boating, Adult-erated Butter, Filled Cheese.

Wenck,
Box 697,
New Milford, CT 06776

The State Revenue Society cannot vouch for the accuracy or authenticity of any advertised items appearing in this section. The Society also cannot guarantee that offerings here cannot be purchased at less cost from the state or local agency issuing these stamps. Cases where forgeries or altered stamps are involved or where any advertiser fails to produce items paid for should be brought to our attention.

INDIANA REVENUES

Would like to buy or trade for these Indiana Revenues. Hubbard catalog numbers used. Feed F1 to and including F18. Fertilizer FE1 and FE2. Malt Liquor M1 to and including M9. Case Liquor CL1, CL2 and CL3. Wine W1 to and including W28. Liquor L1 to and including L25. Trout TR1 to and including TR19. Pheasant Food. Also some bedding, beer, intangibles, cigarette and egg. On these last ones only need certain ones so please send list of what you have for sale or trade.

If you can't help my collection at least let me know what issues you have and what you feel they are worth so that I can put them in the Indiana section of the catalog. Please list your varieties, imperfs, etc. also.

Richard L. Salzer,
RR 3, Box 791,
Knox, Indiana 46534

I have duplicate copies of several back numbers of the STATE REVENUE NEWSLETTER, some numerous, some not. Specifically, nos. 70, 109, 110, 111, 112, 113, 115, 116, 117 and 119. Also some of the supplements that went with them. I'll be glad to send these to anyone for return postage, 20¢ per copy. Terry Hines, Dept. of Psychology, U. of Oregon, Eugene, Oregon 97403

STATE FISH AND GAME STAMPS:

Unused, used--on, off paper.
BUY-TRADE-SELL. State revenues also wanted.

Peter Pierce,
70 Stetson Street,
Hyannis, Mass. 02601

ATTENTION LOS ANGELES REVENUEERS

Charles H. Hermann reminds all SRS members living in the Los Angeles area that the local chapter of the American Revenue Association meets the 3rd Sunday evening of each month at the Eagle Rock City Hall, 2035 Colorado Blvd. at 7:30. Any interested person is welcome to attend. There is ample parking in the lot at the rear of the building.

ARIZONA TOBACCO DECALS

Member Edwin H. Meyer reports that the Arizona tobacco decals with obliterated 10¢ values illustrated on page 52 of the May, 1976 issue of the NEWSLETTER resulted from a change in the valuation of these items. The Arizona Luxury Tax Division had a large inventory of decals on hand when the rate was raised July 1, 1974 and elected to overprint the old value rather than print a new batch of decals.

The State Revenue Newsletter

The Official Organ of the State Revenue Society

The STATE REVENUE NEWSLETTER is published bimonthly as the official organ of the State Revenue Society. Information on membership may be obtained by writing the Membership Chairman as listed below.

Articles, information on new issues and news of interest to the Society's members are solicited. Send such items or other editorial correspondence to the Editor.

PRESIDENT: Terry M. Hines
Department of Psychology
University of Oregon
Eugene, Oregon 97403

VICE PRESIDENT: Edwin C. Kettenbrink, Jr.
P.O. Box 4514
Odessa, Texas 79760

SECRETARY/MEMBER-SHIP? PUBLICITY: Harold A. Effner, Jr.
210 Eastern Way
Rutherford, New Jersey 07070

TREASURER: M.E. Matesen
1120 NE 98th Avenue,
Vancouver, Washington 98664

LIBRARIAN: Kenneth P. Pruess
1441 Urbana Lane
Lincoln, Nebraska 68505

BOARD OF GOVERNORS: Gerald M. Abrams
3840 Lealma
Claremont, California 91711

Kenneth P. Pruess
1441 Urbana Lane
Lincoln, Nebraska 68505

EDITOR: David L. Drury
3919 Enola Court,
Fort Wayne, Indiana 46809

SECRETARY'S REPORT

NOTE: The new SRS membership application has been redesigned to elicit certain information that heretofore was not available on previous drafts. An important facet of this new design is three legends whereby the new applicant can list one, or all three of the following by checking the applicable blank:

- (1) I am a dealer in state revenues.
- (2) I would like to trade and correspond with other SRS members.
- (3) I would like to purchase state revenues from other members.

New Members:

#460 SITTIPONG, Rungsong
207 5th Ave. S.W. Apt. 1104
Rochester, Minnesota 55901

(3), State revenues of Minnesota. Proposed by Harold A. Effner, Jr.

#461 VAZZANA, Eugene M.
140 7th Avenue
New York, New York 10011

Fish & Game. Proposed by Harold A. Effner, Jr.

#462 LIFSEY, Jeremy
PO Box 27157
Philadelphia, PA 19118

(2 & 3), Fishing & Hunting. Proposed by Harold A. Effner, Jr.

#463 FOWZER, Rene'e Marie
401 Curie Drive,
San Jose, California 95123

Unusual US, State and Possessions revenues

#464 WATERMAN, Kent W.
3833 20th Street,
San Francisco, CA 94114

California, Local and US Revenues. Proposed by Harold A. Effner, Jr.

#465 STEEN, John C.
PO Box 431
Walnut Grove, Minn. 56180

State Duck stamps, also other F & G. Proposed by Kenneth Pruess

#466 WRIGHT, I.I.
2614 Sacramento
San Francisco, CA 94115

(3). Responded to article in WESTERN STAMP COLLECTOR

#467 SKIBBE, Col. Arthur M.
1904 Marlwood Circle
Charlotte, N.C. 28212

Responded to article in Charlotte Observer

Address Changes:

MULL, George W.
9550 East Oak Street, Apt. 213
Bellflower, California 90706

MONTGOMERY, Hugh
PO Box 125,
Phillips, Maine 04966

KETTENBRINK, Edwin C. Jr.
3605 Sinclair Avenue
Midland, Texas 79701

Deceased:

#150 WILLETS, Gilson W.

Previous membership total	277
New Members	8
Resigned	0
Deceased	1
Reinstatements	0

Current Membership Total 284

DUCK STAMPS AVAILABLE!

SRS members may obtain the duck stamps listed below from E.L. Vanderford.

1976 South Dakota Resident \$1 duck stamp issued in vertical panes of 5(1 x 5). Although not yet seen by the writer, the S.D. Department of Game, Fish and Parks advises these portray a pair of Mallard and are printed in four colors.

The 1976-1977 California \$1 duck stamp is now available and portrays three Widgeon alighting. Stamps are printed in green and brown on white and are in vertical panes of 5(1 x 5). Those willing to wait are reminded the California stamps will probably be sold by the state as remainders at \$1 per pane of 5 after January 1, 1978.

Members wishing to order either or both the above stamps now while current may remit \$1(face value) per stamp for whatever quantity is desired of either state and send request with stamped, self-addressed return envelope to:

E.L. Vanderford,
532 San Miguel Way,
Sacramento, California 95819

ALSO AVAILABLE--INDIANA F & Gs

Orders for Indiana's new migratory waterfowl stamps began about mid-July of this year. These stamps are a brightish green and cost \$5. They come in sheets of 4 rouletted in booklets of 20 stamps. Member Richard Salzer does not know if the state will sell these by mail but he will be happy to purchase for members guaranteeing only 1 straight edge for the \$5 cost per stamp and a stamped, self-addressed envelope.

Mr. Salzer also notes he will be glad to buy copies of current Indiana Trout stamps at face(\$2.25) and a SASE enclosed.

His address is Route #3, Box 791, Knox, Indiana 46534.

Next issue will carry photographs of the mentioned Indiana material.

ARKANSAS:

Imperf. proofs of several of the early cigar tax stamps(type of Hubbard #CR1) have been seen. These are on yellow safety paper. Specifically: 12 1/2¢ red; 18 1/2¢ red; 18 1/2¢ greenish with additional printing on reverse(probably printer's waste); 25¢ red.

--Terry Hines

NORTH DAKOTA:

The 10¢ Self-Liquidating Tax Certificate stamp(see NEWSLETTER #116, p. 10) is printed in red. The design is the same as the 2¢ blue and the copy I've seen is also perforated "SPECIMEN".

--Terry Hines

PRESIDENT'S LETTER

As you will note by looking at the masthead of this issue, there has been a change in the officers of the SRS. M.E. Matesen, former Secretary-Treasurer informed me a few months ago that he wished to resign his position as Secretary in order to be able to devote more time to his collection. He would, however, remain in the position of Treasurer. Since our Constitution allows the post of Secretary-Treasurer to be split, the Board of Directors has approved this change. Mr. Harold A. Effner, Jr. agreed to take over the position of Secretary, thus concentrating membership record keeping and recruiting in one person. From now on all membership applications and advertising should be sent to Mr. Effner. Please make appropriate address changes on all membership applications you may now have.

Another change: Sales of all SRS publications have been taken over by Vice-President Kettenbrink at his new address. Please direct all orders to him at that address. SRS publication order forms should be corrected to show his address.

--Terry Hines



Photo 150%

MULTNOMAH COUNTY, OREGON: The county real estate transaction tax stamps reported in the September, 1971 NEWSLETTER apparently came in two sizes. Those shown in the 1971 report are approximately 25 x 28 mm. More recently, a smaller size, 17 x 19 mm., has been seen. The designs are identical except that the figures of value are in slightly different type styles. The colors of both sets are the same and the previously unreported colors of the high values are as follows: \$5 coral background of county seal; \$10 apple green background; \$20 deep blue background; \$50 brown background; and \$100 lilac background. The use of these stamps was discontinued several years ago.

ILLINOIS:

This circular decal is in red on yellow. Presumably the "50" refers to 50 cigarettes, a rather unusual size package.



--Terry Hines

Photo 150%

Photo 150%



NORFOLK, VIRGINIA:

A 5¢ cigarette tax decal is illustrated. This is black on white card.

--Terry Hines