

The State Revenue Newsletter

The Official Organ of the State Revenue Society

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May, 1977

Whole Number 127



VIRGINIA LOCAL MOTOR VEHICLE REGISTRATION FEES

By Louis S. Alfano

Virginia Commonwealth law empowers local governments to impose an annual motor vehicle registration fee on all residents of their particular jurisdiction at the rate of \$15.00 per annum. This fee is in addition to the state license plate fee of \$15.00 or \$20.00, depending on the weight of the vehicle.

As evidence of the payment of this fee, the jurisdictions issue local registration tags in two forms, metal plates to be affixed to the state license plate, and adhesive stickers to be affixed to the windshield. The form used depends upon the local government in question.

As there are 95 counties, 41 cities, and hundreds of incorporated towns within the state, a survey of all jurisdictions is economically prohibitive at this time; the cost of postage alone would probably approach \$100. I am therefore confining this paper to a list of jurisdictions whose tags I have seen during the past year. Unless otherwise specified, a windshield sticker is used.

Counties:

Cities:

Towns:

Arlington
Fairfax
Fauquier
Frederick
Henrico
Loudoun(illustrated)
Prince William

Alexandria
Fairfax
Falls Church
Manassas
Manassas Park
Richmond
Staunton
Virginia Beach

Hamilton(metal plate)
Herndon
Leesburg
Purcellville(metal plate
Vienna(metal plate, 1975
sticker in 1976)

The windshield stickers are made to hold fast to the glass, and the only method I have found for preserving them is to affix them to a piece of cellophane, and taping them to my windshield, hence copies are difficult to obtain from jurisdictions other than the one in which one resides.

I hope other SRS members in Virginia will save their local tags so that they may be illustrated in future issues of the NEWSLETTER.



1950 INDIANA TROUT NEVER ISSUED

Although once advertised by a prominent state stamp dealer, and for over 20 years the object of diligent searches by many collectors, a 1950 Indiana Trout stamp was not required in the state.

INFLATION HITS NEBRASKA STAMP

From 1955 to 1976, Nebraska issued a \$1 stamp each year which was required to hunt upland game birds. Beginning in 1977, this stamp has been replaced by a \$7.50 "habitat" stamp which is required in addition to a hunting license for all forms of small game. The 1977 stamp depicts a cock pheasant and is printed in a deep red brown on buff paper. The stamp is perf 12 1/2.

---Kenneth Pruess

Recent research at the University Library in Lincoln, Nebraska by SRS Librarian Ken Pruess has produced legislative records showing the first trout stamp authorization was Bill H22, Chapter 286, approved March 7, 1951.

Owners of the SRS printed 1973 Handbook of Fish and Game Stamps should delete the tentative listing of the 1950 stamp(which was annotated "Verification by actual inspection desired") from page 28.

--E.L. Vanderford

The Editor recently acquired this misperforated Arkansas Wine stamp. Does anyone else have a similar example?



PHEASANT LEGAL FOOD SALE STAMP

by Richard L. Salzer

Indiana is now using a new variety of this stamp. It is printed in panes of 10 stamps with 10 panes making a book. Each pane is two stamps wide in a strip of 5, red rouletted 9 vertically between strips. Horizontally the stamps are colorless rouletted 9. The exact date for the start of using this stamp is not known. Each stamp measures 35 mm. x 24 mm., printed in black with red numerals on a white background.

This stamp is only sold to licensed pheasant raisers and must be purchased in \$10 booklets. Some dealers use a rubber stamp instead of the adhesive stamp. This tax must be paid on every pheasant sold for food whether consumed in the State of Indiana or shipped out of the state.

Type 1



Type 3



Type 2



Type 4



Type 2



Type 4



Type 2



Type 4



Type 2



Type 5



There are 5 different varieties contained in each sheet or pane of 10 stamps:

Type 1: Head of pheasant between 1st and 2nd numeral.
Broken "o" in "No."

Type 2: Head of Pheasant between 2nd and 3rd numeral

Type 3: Head of pheasant touches bottom of 1st numeral

Type 4: Head of pheasant touches 2nd numeral

Type 5: Head of pheasant touches no numeral but is directly centered below 2nd numeral

One pane in the booklet (the second in the example seen) had normal rouletting plus an additional error in the rouletting location. This pane had a colorless rouletting beginning in the selvage just left of the center of the pane and running at an angle across the upper right corner of the upper left stamp and continuing across the lower left corner of the upper right stamp. Only the selvage at the top and the upper two stamps are affected.

MASS. WATERFOWL AVAILABLE

Members P. Varnum Pierce and John M. Zambella passed along the information that past and current Massachusetts waterfowl stamps are available for purchase.

Back issues of the stamp for the years 1974-1976 may be purchased for the original \$1.25 price from the Boston office of the Division of Fisheries and Wildlife. Requests should be mailed to Cheryl Smith, Massachusetts Division of Fisheries and Wildlife, 100 Cambridge Street, Boston, Mass. 02202.

The 1977 issue may be had for the same price at the same address or at city and town clerk offices. The current stamp was designed by Connecticut artist Bill Tyner and depicts a golden-eye decoy. Tyner's design also graced the previous year's issue with a painting of a Canada goose decoy.

These stamps are required for hunting scoter, eider and oldsquaw ducks and is valid from January 1 of the current year to December 31.

SPUD STAMPS?

Idaho is noted for its production of potatoes, which have graced tables from California to Maine, so how is it that the "Spud" stamp(s) were missed? Yes, potato stamps; and no, not the Scott's listed USIR versions.

From at least two sources I've ascertained but the following tidbits, just enough to sharpen my inquisitive nature, and I hope yours, for more information.

Years past (exact date unknown) a promotional/advertising campaign was implemented using posters to extoll the state's products, and in particular potatoes. The advertising was reportedly financed by the use of or sale of "revenue" (?) stamps. Beyond this point the story becomes very "ifish"; thus the following questions: 1. Were these stamps state issued or private endeavors; 2. How many denominations were issued/used; and 3. How long were they in use, and what caused their demise?

Can anyone fill in the gaps? Correspondence invited. M.E. Matesen, 1120 N.E. 98th Avenue, Vancouver, Washington 98664

9-45-20414

GENERAL
MOTORS
INSTALMENT
PLAN

CONDITIONAL SALE CONTRACT

FROM

George Green

TO

Edwards Motor Co.

The within Conditional Sale Contract was

filed / recorded this 1 day of July A. D. 1937

at 8³⁰ o'clock ^{AM} M. by me, clerk Robert C. ...
(Or Other Title)

of upt. e

State of Tx

Receipt of Edwards
Co. Clerk



dy

E.C. Kettenbrink provides this document from his collection featuring Texas Documentary stamps (Hubbard #D1). Pictured above is the outside of a conditional sales contract for a 1937 Buick Sedan with a total price of \$1,677.84 purchased from the Edwards Motor Company of McCamey, Texas.

SRS members are urged to send in such documents so they may appear in the pages of the NEWSLETTER. Valuable documents should be photographed and not mailed. Many documents will be useable with a simple xerox copy, especially if a copy of the stamp involved can be sent along for photographing.

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.
3605 Sinclair
Midland, Texas 79701

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 GOVERNERS: 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

New Members:

#481 Baranouskas, Thomas J.
2809 Greenbrook Dr.
Arlington, Texas 76016

Migratory Waterfowl stamps.
Proposed by E.L. Vanderford

#482 Pumilia, Steven C.
54 Stone Fence Road
Bernardsville, NJ 07924

General. Proposed by
Kenneth Pruess

#483 Kinsky, Frederick Charles
338 The Parade, Island Bay
Wellington 2, New Zealand

State duck and game bird
stamps. Proposed by E.L.
Vanderford

#484 Robinson, Bill C.
Box 7-3C-853
Moberly, Missouri 65270

Waterfowl.

#485 Rukstela, Ronald
Rt. 1- Box 99
Woodstock Conn. 06281

Hunting and fishing stamps.
Proposed by Charles Hermann

#486 Graham, Dr. Sally
7 East 14 Street #1410
New York, NY 10003

Anything and everything.
Proposed by Kenneth Pruess

#487 Buffum, Dr. Robert M.
404 Marin Street
Corning, CA 96021

General. Proposed by M.E.
Matesen.

#488 Hickey, Thomas
94 Kells Avenue
Newark, Delaware 19711

State Duck and hunting
stamps. Proposed by Ken-
neth Pruess.

#489 Beals, Roger
121 So. 1st Street
Montevideo, MN 56265

State Hunting and fishing
stamps. Proposed by Ken-
neth Pruess.

#490 Miller, Ernie
785 Ben Vista Drive S.
Salem, Oregon 97302

Waterfowl Stamps. Proposed
by E.L. Vanderford.

#491 Lascarides, Michael
17 Brandriff Avenue
Millville, NJ 08332

General. Proposed by A.R.A.

#492 Warren, Richard D.
P.O. Box 276,
Philomont VA 22131

Widmaier, Harry J. (425)
3538 N. Lee Street
Philadelphia PA 19134

All. Proposed by Louis
Alfano.

Address Change:

#493 Braaten, Chris M.
PO Box 16278
Seattle, Washington 98116

McClung, Scott A (478)
1117 1/2 Grandview Road
Glen Dale, WV 26038

Cigarette Tax. Proposed
by Terry Hines.

Mackey, Robert L. (306)
1802 Muirhead Avenue
Olympia, Washington 90502

#494 Karolak, Michael
PO Box 6496
Toledo, Ohio 43612

Address Corrections:

All States. Proposed by
M.E. Matesen.

Gibson, Giles A.
PO Box 126,
Rio Nido, CA 95471

#495 Barnette, Annie
3449 Wilford Drive
Toledo, Ohio 43615

Leshar, Ronald E.
Box 242,
Pineville, PA 18946

General. Proposed by
Harold A. Effner, Jr.

Mull, George W.
9550 E. Oak St. Apt. 511
Bellflower, CA 90706

#496 Lavella, Joseph
518 Range End Road
Dillsburg, PA 17019

Thomas, Janis
Box 412,
Gnadenhutzen, Ohio 44629

State fish and game
stamps. Proposed by
Charles Hermann.

(These address corrections were
noted as discrepancies between
the address the member gave when
the membership renewal form was
submitted and the address of
record)

Resignations:

Brandt, Jack (287)
1006-727 6th Ave SW
Calgary, Alberta Canada

Caggiano, Anthony Jr. (414)
118 Springvale Avenue
Chelsea, Mass 02150

Coble, Wallace L. (107)
185 Brookside Drive
Stratford, Conn. 06497

Denune, John B (455)
234 E. Broadway
Granville, Ohio 43023

Deceased:

Koss, D.N. (332)
RD1, Box 55
Berne, NY 12023

Suspended for improper address:
(Mailing of the NEWSLETTER to
the following members has been
suspended until a better address
can be obtained).

Hogan, William G. (442)
2805 Teakwood,
Longview, Texas 75601

Humphrey, R.E. (324)
Box 710-103 4th Ave. West
Spencer, Iowa 51301

McCabe, Roy S. (418)
3669 Lakeshore Blvd. West
Toronto, Ontario M8W-1P7

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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

STATE REVENUE NEWSLETTERS WANTED

Paying 50¢ each plus postage for Whole Nos. 10, 11, 17, 18, 19, 38, 40, 41, 42, 49, 51, 83, 89. Also need any LONG RUNS. Quote issues available and price. Kenneth Pruess, 1441 Urgan Lane, Lincoln, Nebraska 68505

WANTED:

State of Minnesota Revenue stamps. Thailand(Siam) Revenue Stamps.

Please send me your prices on these stamps. Approvals invited.

Rungson Sittipong
Apt. 1104
207 fifth Avenue S.W.
Rochester, Minn. 55901

DUCK, TROUT, FISH & GAME

Stamps from entire USA wanted. I'll buy your duplicates.. Will mount your stamps on White Ace-fish, duck or animal pages. \$1.50 each plus postage.

Pawlowicz,
Box 536,
Maplewood, NJ 07040

U.S. Duck Stamps-

Breaking up my collection. Singles and many plate number singles. All mint/NH, mostly VF. Priced to sell. Send SASE for complete list.

R.E. Thompson
1200-1 Schaub Drive
Raleigh, NC 27606

EXTRA COPIES of E.L. Vanderford's Checklist of Migratory Game Bird Stamps may be obtained from the Secretary at \$1 each.

WANTED--NEW YORK STATE REVENUES

We need a lot of stamps. No accumulation too large. Write and let us know what you have and what you want for it.

L & S Stamp Co., 4 Sealy Drive,
Lawrence, N.Y. 11516

ATTENTION:

NEW TEXAS CIGARETTE DECAL

The NEWSLETTER is running low on material to be printed. If you've been thinking of contributing please gather your data and get it to the editor as quickly as possible. As of this writing there is sufficient material only for part of the July issue.

Now is your chance to see your name in print and at the same time increase all our knowledge of your favorite areas of interest.

Contribute today!

The March issue of this publication noted that those members who had not renewed would not receive further issues. Because of a delay in getting the March issue into member's hands the Secretary has not had time to purge the records for those not paying 1977 dues. Hence some such will get this issue.

However, be advised that as soon as this issue is in print the membership rolls of the SRS will be corrected.

We urge all members who have not sent in their renewals to do so immediately to avoid being removed from the active roster.

Continued from Page 43

Merrill, Larrv W. (385)
5700 Sunnyslope Avenue
Van Nuys, CA 91401

Previous Membership Total	288
New Members	16
Resigned	4
Deceased	2
Others(improper address)	4
Current Membership Total	294



A new heat fusion decal, approximately 14 x 13 mm. started showing up late last year or early this year. In design, it is very similar to the previous issue. However, the border and star on the new decal is in red and all printed text is in black. The control number is in light purple and there is a faint pink underprint reading "Tobacco/Revenue/Tax" in a sheild-shaped design.

--E.C. Kettenbrink, Jr.

SOUTH DAKOTA MIGRATORY STAMPS

In response to collector requests the S.D. Game, Fish and Park Commission has authorized the sale of the S.D. 1976 \$1 Migratory Waterfowl stamps, picturing Mallard ducks, at face value. These had previously been withdrawn from sale December 31, 1976.

The stamps are printed in panes of five but any quantity desired may be purchased at \$1 per stamp.

A stamped, self-addressed return envelope is required, and those ordering full panes of five which they do not want folded should supply a number 9 or number 10 envelope with suitable stiffeners.

Remittance must be by money order or cashier's check. Personal checks or postage stamps cannot be accepted due to accounting problems.

Orders may be mailed to: S.D. Department of Game, Fish and Parks, Attn. License Section, Pierre, S.D. 57501.

VIRGINIA DOCUMENTARY STAMP FOR LIQUOR

by Kenneth Pruess



The 5¢ green stamp issued by Virginia in 1916 has generally been cataloged as a liquor tax stamp though Cataloguers have been aware that it was used exclusively on documents. Because of its major use, it has also been called a medicinal liquor tax stamp. It is this use which will be illustrated here.

Prohibition became effective November 1, 1916 in Virginia (Acts of Virginia, 1916, Chapter 146, pages 215-248). The exceptions were for wine made from home-grown fruit and for liquor or alcohol used for medicinal, scientific, and sacramental purposes. Anyone desiring to obtain liquor for a legal purpose had to sign an affidavit stating that it was being obtained in compliance with the law. These affidavits could be signed before a druggist or an agent for a transportation company. For medicinal purposes, a notarized prescription had to be provided by a doctor. Affidavits and prescriptions were prepared in duplicate and one copy filed in the City or County Court.

Virginia,

Wythe County, th To-Wit:--

This day Dr. E. A. Thomas, a physician residing and regularly practicing in the town of Wytheville, in the County and State aforesaid, personally appeared before me and after being duly sworn, deposes and says that he has prescribed whiskey for use medicinally in the family of

H. E. Wilson

E. A. Thomas

Subscribed and sworn to before me this 20 day of May, 1919

Georgie. P. Pyle

Notary Public.

Illustrated is a prescription signed by Dr. E.A. Thomas for the family of H.E. Wilson. Note that it is dated May 20, 1919. This medicine must have been urgently needed as Mr. Wilson immediately took his prescription to Southern Express Co., a firm licensed to import liquor into the state. Here he signed the affidavit illustrated below, acknowledging receipt of 1 quart of whiskey which was delivered to him on the same day.

STATE OF VIRGINIA

COUNTY OF Wythe

I, H. E. Wilson, being duly sworn, depose and say that I am the consignee of a certain shipment of ardent spirits, as specified on other side of this form, this day

delivered to me by the Southern Express Company, from Baltimore; that I am not a student or minor, and, if a female, I am the head of a family; that the ardent spirits so received by me were brought into the State on my written order, and that I have not, within the thirty days previous hereto, received any ardent spirits of any kind whatsoever, from any person or from any place whatsoever, in excess of the quantity allowed by the provisions of the Act of the General Assembly of Virginia, approved March 19, 1918, or contrary to law, and that the ardent spirits so received by me are to be used

by me for Medicinal purposes at my own home, and in conformity with law.
(State whether for Scientific, Sacramental, Medicinal or Mechanical)

H. E. Wilson
Consignee.

Sworn to and subscribed before me,

this 20 day of May, 1919.

Wm. Martin
Agent for Southern Express Company.



The reverse of this affidavit shows that Mr. Wilson's whiskey had actually been received on May 17, before he even had his prescription..

FORM 370-VA. Revised June, 1918

SOUTHERN EXPRESS COMPANY (Incorporated)

SPECIAL LIQUOR RECORD

Received at Highway 15 Date 5/17 1919 Affidavit No. 38

Consignee H. E. Wilson P. O. Address _____

Kind of Ardent Spirits Whiskey Quantity .176 Weight _____ lbs.

Way-Bill No. 1 Date 5/17 1919 From BALTO

To Ship per	Advances to Collect	EXPRESS CHARGES		War Tax Collect	Add Undercharge
		PREPAID	COLLECT		
<u>Stephan Bros Co</u>			<u>86</u>		
			<u>62</u>		

P. O. Address _____

RECORD OF NOTICES

To Consignee _____ To Shipper _____

(over)

Each affidavit had to have a 5¢ stamp affixed which was paid for by the person who made the affidavit. The liquor record in this case shows the 5¢ added to the transportation charges. Money obtained from this tax went into the general fund, but there was a separate accounting, funds derived from the tax being intended for the use in the enforcement of prohibition.

These affidavits were legal documents and were filed in alphabetical order to facilitate checking for compliance with the laws. One restriction was that the amount of medicine which could be imported during a 1-month period was limited to 1 quart of distilled spirits, 1 gallon of wine or 3 gallons of beer. The state did monitor the amount of medicine consumed as evidenced by the case of Charles Cochran (Cochran v. Commonwealth, 122 VA. 801) in which we find Mr. Cochran received 1 quart of whiskey on November 29, 1916 and another quart on December 23. He was fined \$50 and sentenced to 30 days for violating the law. His conviction was upheld by the Virginia Supreme Court since another Virginia law states that a month should be interpreted as a calendar month of 30 days unless otherwise specified.

The 1916 act was repealed in 1918 but replaced with an almost identical act (Acts of Virginia, 1918, Chapter 388, pages 578-620). In this act we find a provision for redemption of unused stamps before September 1, 1918. Yet the new act continued to require stamps and the document illustrated was in compliance with the 1918 act.

In 1920 (Acts of Virginia, 1920, Chapter 403, pages 593-594) the 1918 law was amended so that prescriptions and affidavits were no longer required when prescriptions were issued and filled in accordance with provisions of the National Prohibition act. Since most liquor was then obtainable only by filing federally required forms, the state apparently saw no need to duplicate records. No stamps were required on the federal forms. For all practical purposes, this act terminated the usage of stamps. In fact, another law (Acts of Virginia, 1920, Chapter 500, pages 835-836) provided for redemption of stamps. All mention of stamps was deleted from the 1924 law (Acts of Virginia, 1924, Chapter 407, pages 593-634) but it seems quite certain none were used after 1920.

From 1916 to 1920 the people of Virginia must have been scourged by some terrible illness for which whistkey was the only remedy as even today this is quite a common stamp which illustrates the failure of the great prohibition experiment.

1975 INDIANA TROUT UPDATE

Member Richard Salzer notes variations in the 1975 Indiana Trout stamps. These are printed in panes of 4. The upper two stamps are normal with the bug hitting the frame line. The bottom two have a bug shifted away from the frame. All stamps examined show this to be constant, so apparently both varieties appear on the same pane.

Mr. Salzer also notes there are two variations of color--a dark green and a very dark green. The bug shift appears in both colors.

Dear SRS Member:

As so another copy of me arrives in your mailbox. Hopefully I'll bring you a couple hours reading enjoyment and also be referred to in the future as your collecting interests dictate.

Several of you have suggested that I take a bit of space to explain how I get put together. They believe such may enlighten members as to some of the problems and some of the effort expended on producing me.

Unfortunately, these paragraphs may end up sounding like a lengthy ode of praise for me. I don't intend that. None of my creators could have carried on long without loving both revenues and editing. Those who shepherded long runs of my issues deserve the credit--my present editor being a mere neophyte beside David Strock, Kenneth Pruess and Ron Leshner.

I begin in libraries, dens and studies across the country. In these locales sit those who actively write and research for the articles that make me up. From typewriters and pens come the basic data you receive. Hours of painstaking research, sometimes dozens of letters and often a lot of telephoning are required to put together a lengthy article. Just as valuable are those who sit down and dash off a quick note on a new issue or explain a change in a law affecting issuance of stamps for revenue purposes. Some of you take the time to provide a copy of a document illustrating the use of some device to denote payment of tax or that an item has been inspected.

My editor has a haunting fear that many of you do not write for the NEWSLETTER because they don't think they can write. Nonsense! Just put all the information down on a piece of paper as if you were explaining it to your wife or the next door neighbor. As long as you get the technical data about perfs, color, size, purpose, etc. into your letter and the editor will see that it gets into my pages.

As each submission reaches my editor he immediately reads it. If there are questions or requests for elaboration on any point, it will appear in the acknowledging letter. Later, at leisure, my editor re-reads the article and makes whatever small changes that seem needed.

Many contributors also send examples of documents or stamps to be used within my pages. These are checked against available catalogs to insure accuracy of identification. About three weeks before the start of serious work, these examples are taken to a local photographer. After suitable glossy prints have been obtained, the originals are returned to the sender. So far, to the best of my editor's knowledge, the U.S. Postal Service has not lost any shipments. However, highly prized items should be photographed by you and the photo shipped with the material to be printed.

Thus far, putting me together has been generally easy, uncomplicated work. As long as there is plenty of material, getting a nice balance of articles covering the various areas of interest and a multiplicity of states is simple. With this end in mind some material may not fit in for an issue or two. (Editor's Note: At this writing the backlog of material for Newsy NEWSLETTER is at its lowest level in 18 months.)

About the time the photographs are finished comes the deluge of "administrative" items required to keep our SRS functioning. Secretary Harold Effner strikes first with the list of new members, address changes and those necessary bits of nitty gritty that makes us tick. Next President Terry Hines chips in with anything presidential for the attention of you members. Usually one or two announcements of interest need to be included too.

When this rush of material hits my editor, he begins to pull all the ends together. Material is typeset on lunch hours (egg salad on Wisconsin Case Wine Stamps is really somethin'). Uninitiated fellow workers think my editor a drudge--until they look over his shoulder and find out he's only slightly 'tetched.

Evenings, when no electric typewriter is available, my editor proofreads my text meticulously (well, usually meticulously). The next noon corrections are typed and rubber-cemented over the offending spots.

Finally, with most of the material ready, my editor begins pasting up my pages. For those who have never witnessed this procedure, it resembles a giant paper doll cutting contest with lots of paste thrown in for good measure (my editor's son recently accused him of sniffing glue). The key is getting as much information as possible into the allotted space without making me look crowded when finished. When these pages are done the printer will literally photograph them to make a plate to print each of my sheets. Photo locations are marked in in blue pencil. The photographs are shot separately by the printer to make half-tones which enhance the appearance of my pages.

As the final step, the entire pullication is gone over, any inconsistencies in my literary style or layout are noted and changed and the whole thing shipped off to Arlington Heights, Illinois for Dick Bilek to print.

Sounds like a lot of work? Yes and no. Yes, it takes a lot of concentrated effort--especially getting the layout neat and crisp. But no, much of the work on me is done in easy stages over a period of three or four weeks.

If you want to make my editor's job easier, please note the following: 1)contribute something; 2)don't expect your material to appear in the next issue; 3) suggest and criticize anything you see that warrants it; and 4)contribute something more.

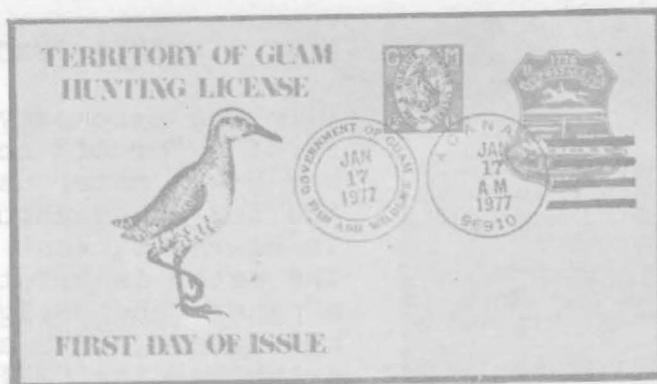
Sincerely,

Newsy NEWSLETTER



Pictured here is a previously unlisted New Mexico Malt Liquor decal.

--Terry Hines



GUAM ISSUES 1977 HUNTING STAMP

Pictured is the first day of issue of the 1977 Guam hunting stamp. These stamps are printed in panes of 4 and in sheets of 4 panes. Canceled copies are available for 50¢ each and a limited number of first day of issue covers may be purchased for \$2. These may be ordered from Fish and Wildlife Division, Guam Department of Agriculture, Box 2950, Agana, Guam 96910.

Mint copies may be had from the same source for \$5 each. Be sure to enclose a SASE with payment. These stamps are good for hunting local game species on the island after having them registered and canceled at the Fish and Wildlife office at Mangilao, Guam.

AVAILABLE SRS PUBLICATIONS

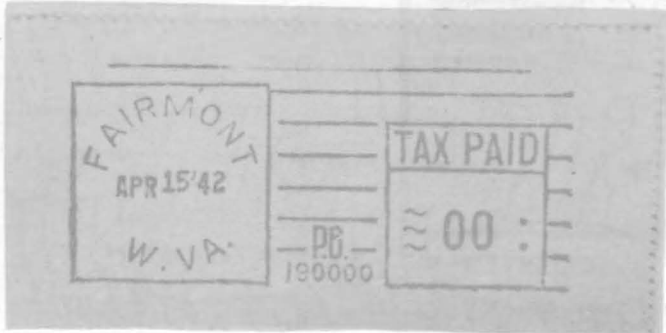
New members are advised and old members reminded that many of the past publications are available from Mr. E.C. Kettenbrink, Jr, 3605 Sinclair Avenue, Midland, Texas 79701. All prices are net, postpaid via 4th class. Make checks payable to the State Revenue Society. It is not necessary to clip this form--just write for what you want, enclosing proper remittance.

1. Matesen. 1973 WASHINGTON REVENUE CATALOG, 27 pp. Illustrated. \$2.25
2. Bellinghausen. 1972. KANSAS REVENUE STAMPS, 18 pp. Illustrated \$2.25
3. Pruess. 1972. NEBRASKA REVENUE STAMPS. 18 pp. Illustrated \$1.75
4. Hines. 1971. NEW HAMPSHIRE AND VERMONT REVENUES. 11 pp. Illustrated. \$1.00.
5. PENNSYLVANIA LOCAL REAL ESTATE STAMPS. 1969. 135 pp., mimeographed, illustrated, looseleaf, 5 1/2" x 8 1/2". (limited stock available). \$2.00.
6. The Tax That Shook the Street: Wall Streets' War with the State of New York. A comprehensive listing of all known PAID UNDER PROTEST cancels on New York Stock Transfer Tax Stamps. By S. Shedrowitz. 20 pp., 5 1/2 x 8 1/2, illustrated. \$.35.

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WEST VIRGINIA PUNCHBOARD METER

The accompanying illustration is of a "proof" copy of the Pitney Bowes meter used to collect the tax on punchboards in 1942 in Fairmont, West Virginia. The meter is printed in red on a paper tape designed for postage meters, with a faint underprint reading "METERED MAIL". Hubbard, in his 1957 U.S. Municipality Revenue Stamps records the following 7 values of the Fairmont meter as being used: 1¢, 2¢, 3¢, 4¢, 5¢, 10¢ and \$3.00.



--E.C. Kettenbrink, Jr.

UNLISTED SOUTH DAKOTA GAME

Vanderford, in the supplement to his HANDBOOK OF FISH AND GAME STAMPS, reports that the Custer State Park \$100 Elk stamps were first issued in 1966--so this 1965 specimen pushes the first usage back one year. The stamp is perf. 11 3/4 horizontal and probably issued in panes of 5 as were those of other years. This stamp is printed in black on white paper with the exception of the date and serial number (4 mm. high = type 2), which are in red. My guess is that this is a very scarce stamp.



--E.C. Kettenbrink, Jr.

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