

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

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## CALIFORNIA STATE REVENUE DECAL ESSAY

In the past months both Ed Kettenbrink and Terence Hines have submitted information on a most unusual California decal. It is apparently an essay for a never issued 2 ounce distilled spirits tax paid decal. A pair of these decals is pictured here. The design is printed in black on plain cream colored card. The central feature of the design is a view of the California State Capitol building. From what information that can be obtained, it appears that these decals first came on the market in sheets of 48; six columns by eight rows. There are large margins at the left, right and top of the sheets but the lower margin is cut close, indicating that perhaps the sheets were larger when first printed. The printer is unknown.

The photograph shows the two distinct varieties of the decal essay that are known. Decals from the left and right columns of the sheets do not have the half-tone shading behind the capitol seen on the decals from the interior of the sheet.



These decals are not a recent production. According to Sherwood Springer, their appearance suggests that they are between 20 and 40 years old. The State Board of Equalization, which is in charge of excise taxation in California, has no information on the decal. This may indicate that the stamp is older than current records in the Board's office. In any event, these interesting decals apparently lay undiscovered by collectors for years until brought to the market quite recently.

# NEW MEXICO COMMERCIAL FEED AND COMMERCIAL FERTILIZER TAXPAIDS

by Guy A. Rossi

In a recently acquired box of cinderellas from a local dealer I found over 20 sheets of this type of material. In checking them over, I found many varieties common on the sheets of the same stamps and two different printings for each also. In addition to the major flaws and differences outlined here there are numerous minute variations which are not included here.

## I. Commercial Feeding Stuffs, Inspection Taxpaid, 100 lbs. Black, Perf 12 1/

### A. Lighter black, crisper, cleaner lines issue

#### 1. Common flaws to sheets

- a. Major flaw on D5, below "N" of NEW and on the "O" of COMMERCIAL
- b. Broken upper frame line on A5 above "I" in MEXICO
- c. Dot below "O" of MEXICO, A1, A5, B1, B5, C1, C5, D1, D5, E1, E5, F1, F5, G1, G5, H1, H5, J1, J5 and K1, K5
- d. No comma between "COLLEGE" and "NEW", bottom line, same stamps as c. above
- e. Inner box flaws: (note figure 1)
  - 1) broken frame lower right corner of box, positions A-K3
  - 2) dash over "N" of NEW, J2
  - 3) no period after "LAW", G3, H2, J1, J3, K3
  - 4) Split "U" in SUBJECT, H2
  - 5) break in upper left section of box 5 3/4 mm. in from corner, F4
  - 6) same as above, but a hairline correction in break, F5
- f. Faults in rays (I'm calling the circle and rays design a sun, with the rays identified as shown in figure 2), there are numerous common flaws in various positions in many of the rays in the sun; the most common are
  - 1) D2, R2 third line at top, blob
  - 2) C2, R2, third line, top, blob
  - 3) also E,2, F2, G2, same as above

### B. Darker, cruder printing

#### 1. Common flaws to sheets

- a. Flaws the same as the lighter issue but some are darker and more pronounced, such as the dash over "N", J2
- b. Positions K1-5, J5 are much darker, almost to the point of making the bottom two lines of copy illegible
- c. Because it seems to be a cruder printing there are more common flaws on sheets to numerous to mention here.

## II. Commercial Fertilizer Taxpaid, 100 lbs. shades of violet, Perf. 12

### A. Bluish violet

### B. Violet

#### C. Common flaws to both colors, all sheets

1. All positions have a break of varying degree on bottom frame line below "G" of COLLEGE. (See figure 3)
2. J3, scratch on last "O" of "100" and lines to right, inner circle
3. Common flaws to both colors in inner box
  - a. D5, thin line under "JECT" and line to small white rectangle to the tirht. (See figure 4)
  - b. E2, two periods after "LAW.."

- c. H1, dash above "A" of "LAW"
- d. H3, dash above "J" of "SUBJECT"
- e. J5, dot under "J" of "SUBJECT"
- f. K4, dot to right of "T" in "SUBJECT"

D. Flaw on violet issue, "C" of "MEXICO", A5

E. Differences in sizes of stamps due to misaligned perfs

1. Row A - 30 1/2 mm
- B - 26 1/2 mm
- C - 28 mm
- D - 26 1/2 mm
- E - 26 1/2 mm
- F - 27 1/2 mm
- G - 26 mm
- H - 27 mm
- I - 26 1/2 mm
- K - 30 1/2 mm

Bluish Violet

2. Row 1 - 40 mm
- 2 - 38 1/4 mm
- 3 - 38 1/4 mm
- 4 - 36 1/2 mm
- 5 - 43 mm

Bluish Violet

3. Row 1 - 41 1/4 mm
- 2 - 38 1/4 mm
- 3 - 38 1/4 mm
- 4 - 36 1/2 mm
- 5 - 42 mm

Violet

4. Rows A, D, are the same as bluish violet issue

- Row B - 27 1/2 mm
- C - 27 mm
- E - 27 mm
- F - 26 1/2 mm
- G - 26 1/2 mm
- H - 27 mm
- J - 26 mm
- k - 30 mm

Violet

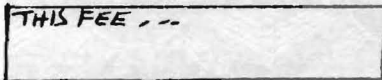


FIG. 1

COLLEGE  
Fig. 3

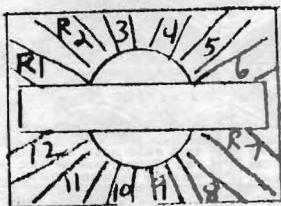


FIG. 2

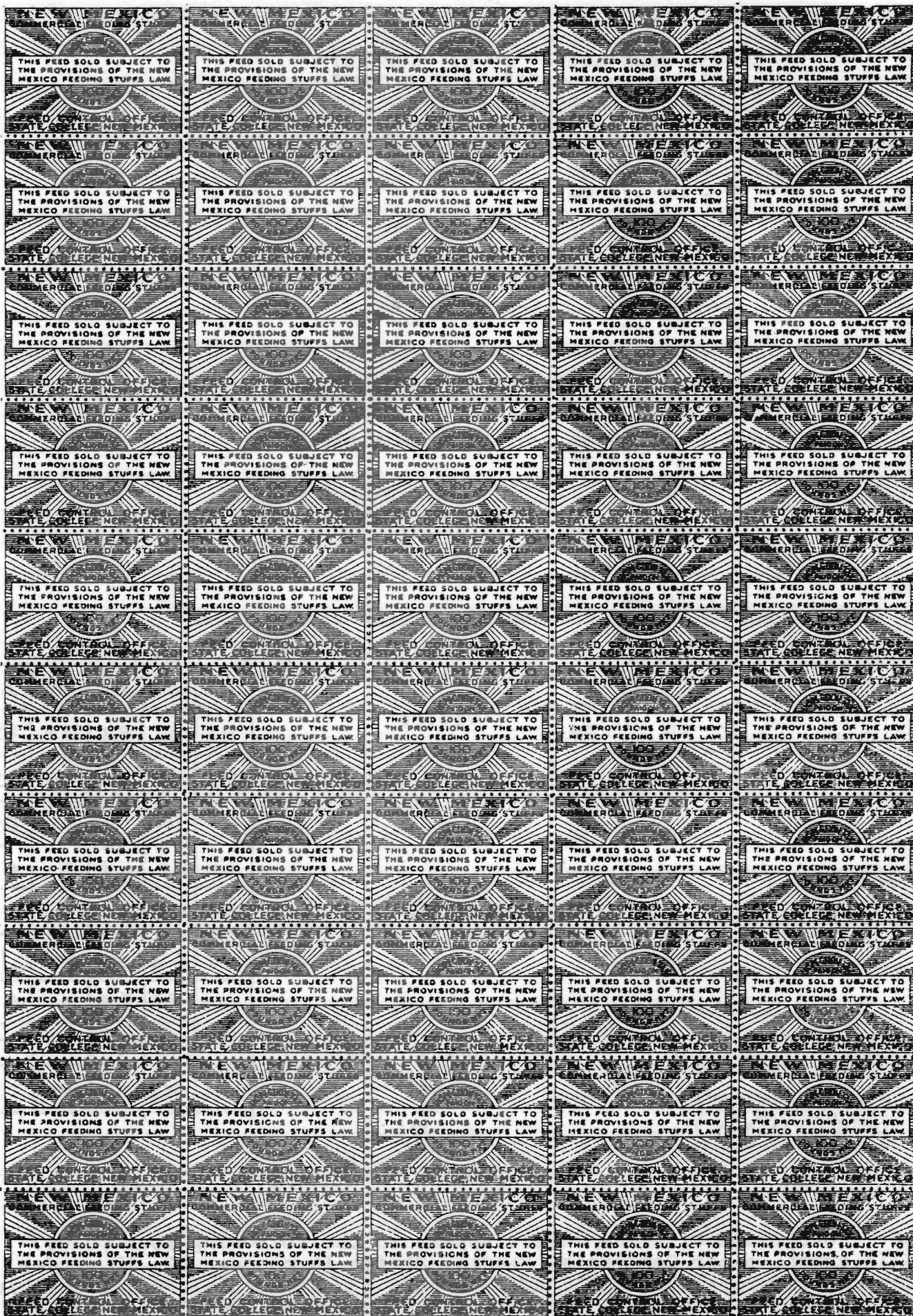


FIG. 4

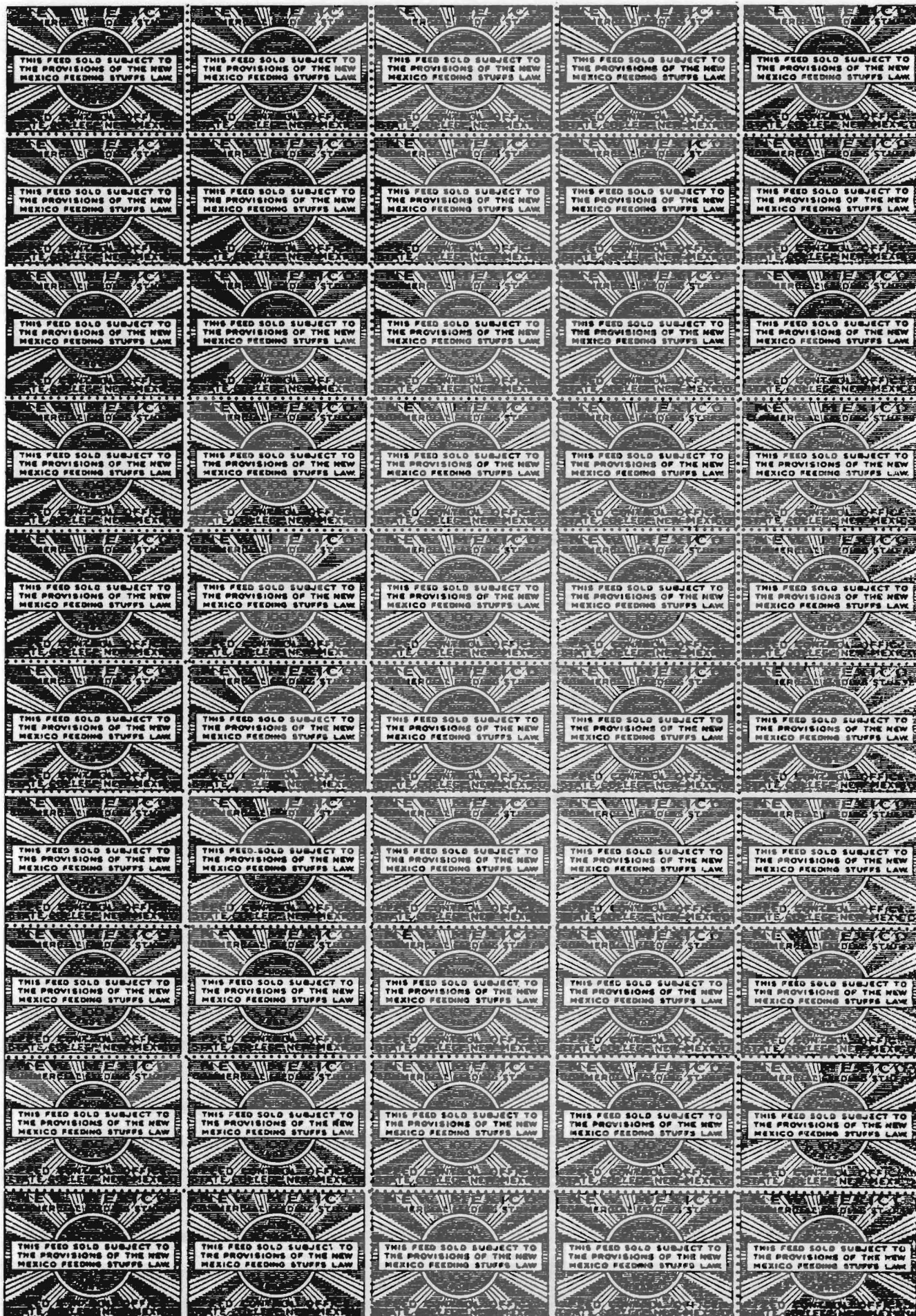
A1	A2	A3	A4	A5
B1	B2	B3	B4	B5
C1	C2	C3	C4	C5
D1	D2	D3	D4	D5
E1	E2	E3	E4	E5
F1	F2	F3	F4	F5
G1	G2	G3	G4	G5
H1	H2	H3	H4	H5
J1	J2	J3	J4	J5
K1	K2	K3	K4	K5

Note: Photographs of these sheets appear on the following four pages. The IA crisp, clear Commercial Feeding Stuffs is on page 52, IB cruder printing Commercial Feeding Stuffs on page 53; Commercial Fertilizer bluish-violet printing on page 54 and the violet Commercial Fertilizer appears on page 55.

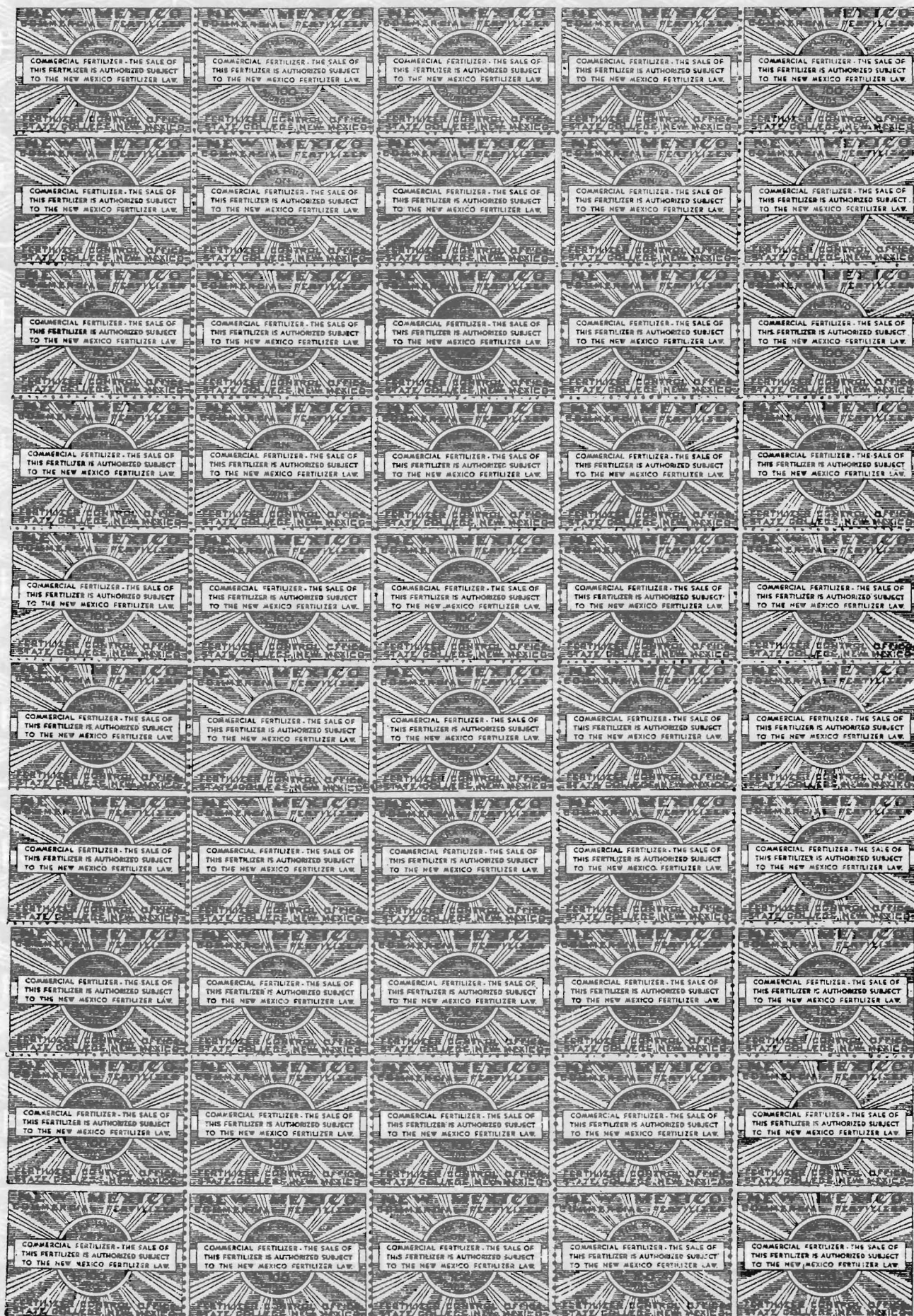




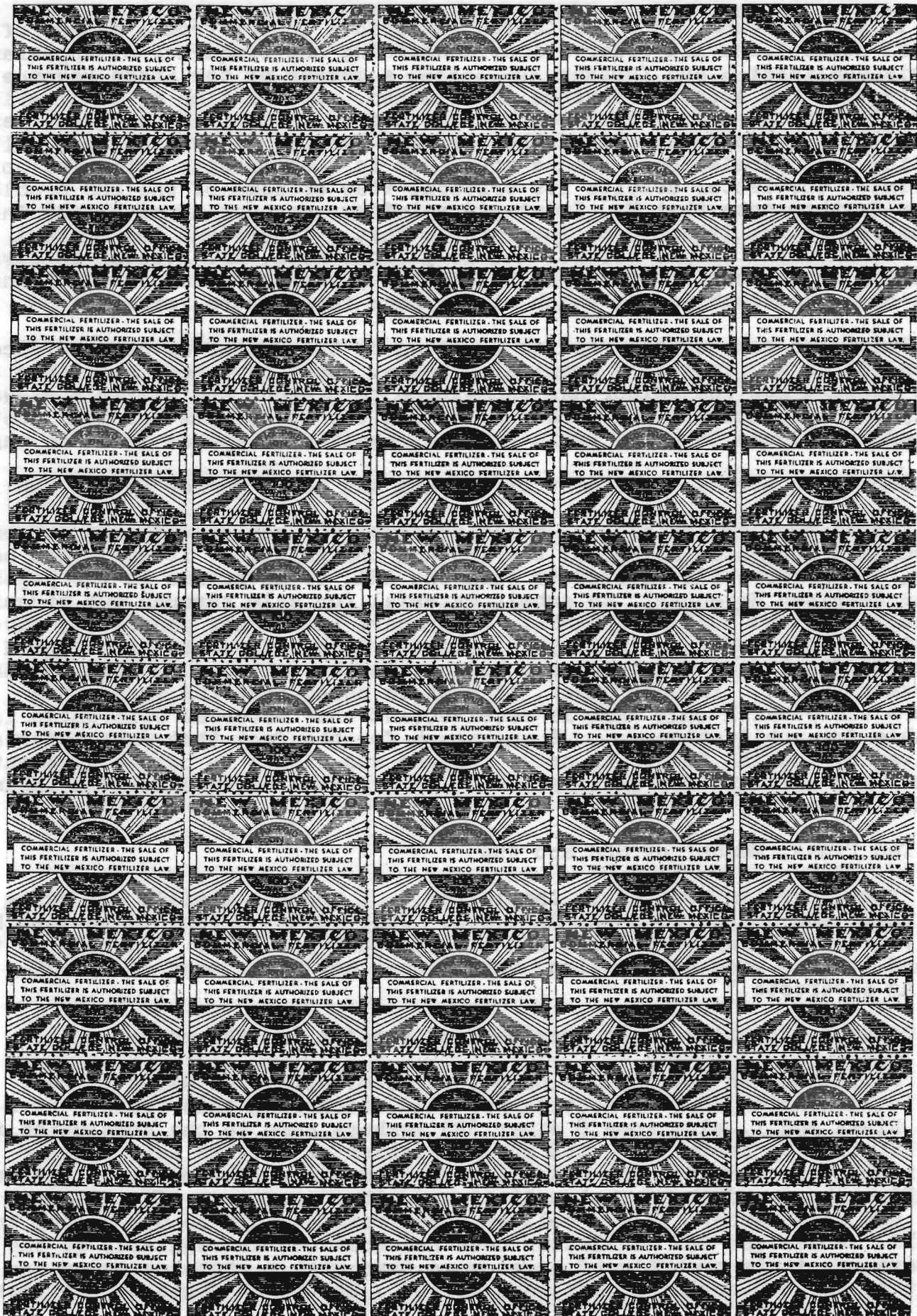












## THE MECHANICS OF DELAY--PART II

In the May-June, 1980 NEWSLETTER appeared a letter from a member offer several suggestions and observations concerning the frequency of appearance of this publication and further suggesting a merger of the State Revenue Society with the American Revenue Association. At the time of publication of the letter the member involved had not had an opportunity to grant permission to use his name. Since then Hermann Ivester has written the Editor granting such permission. Please note that in keeping with editorial policy we printed the letter despite its critical view of some of the SRS problems. Please further note that Mr. Ivester's opinions were not aimed at any individual except as it could be interpreted that officers (and the Editor) might be involved in his views. And as a final note, Mr. Ivester is currently preparing an article for this publication on a recently-discovered Arkansas local-option automobile tax which will appear in a future issue.

Below are some of the replies received by the Editor or other officers of the SRS to Mr. Ivester's original message. Some have been shortened for space reasons but the Editor has endeavored to present the writer's views fairly and accurately. Any member believing the Editor has not done justice to them is welcome to write again and the result will appear in these pages.

Gerald M. Abrams, President of the ARA and Board Member so the SRS:

"Noted your editorial. . . While (presently) I concur with the comments regarding a suggested merger of the SRS and the ARA (i.e., it would not be wise), SRS members ARE invited to join the ARA, to advertise in the pages of The American Revenuer, to submit material for sale through out circuits and auctions, and MOST IMPORTANTLY, to prepare and submit papers for publication in the Revenuer if they so choose. Your statements with regard to the difficulty of maintaining a balance in the articles in both journals are exactly true. In both cases, it must be noted that the respective Editors can publish only what is received (and that material ONLY which is suitable for publication. . . I can vouch for the fact that some material received by the ARA Editor is not). Anyone who wishes to pursue this matter further may write me for information." (Mr. Abrams address is 3840 Lealma Avenue, Claremont, CA 91711).

Ted Pinas, Member of SRS and ARA

"I was very interested in the letter. . . about a article not being published, and merger with the ARA, etc. Just want you (the Editor) to know that your answer was just great and I agree with you 100%. I belong to the ARA and it is a good publication, but it does not cover many of my collecting interests."

Ogden D. Scoville, past President of the ARA and SRS member:

"While the ARA and the SRS held their conventions at NAPEX in May, 1979 in Washington, D.C. a meeting was held discussing this topic. President Hines and I, plus some 8 other SRS members came to the conclusion that the SRS would be better off with an affiliation of the SRS as a Chapter than if it were merged. The SRS has some 40 members plus or minus that are not ARA members and who do not collect any other revenues. The ARA probably has some members (?) who collect state revenues but do not belong to the SRS. While the SRS newsletter does not come out as regularly as the ARA Revenuer it is probably 60 pages more than what a state revenuer can expect of the two organizations were merged. So the SR would be the loser.



The SRS is a voice for state revenues and without it the local field would wither and become dormant. There is nothing for state specialists to do but improve their own organization and prepare articles for their own paper.

Kenneth Trettin, Editor of the American Revenuer and SRS member:

"We all know that the Newsletter's appearance has been very erratic--almost non-existent recently. I am not sure but possibly either going quarterly may help or coming up with some other method of reproduction so that the editor doesn't have to type everything may help. I agree that combining the newsletter with TAR may very well mean the end of the SRS--or at least reducing the SRS to a study group within the ARA. In some ways at least that may not be entirely bad. It will give greater circulation to the state revenue material, it may mean that the SRS (or shall we assume a State Study group) may not have to have its own dues but be supported out of the ARA treasury to the extent needed. Now the greater portion of the dues goes to printing and postage. Expenses for a "state editor" and a "state co-ordinator" and possibly a few others need not be too terribly high. . . . The big advantage I see would be that state revenue information would receive a greater circulation than it does now. Roughly 8 times the circulation. That would easily bring more into the state revenue fold. It might preclude the entire disappearance of the SRS. As a disadvantage is just as you stated. . . it could mean complete disaster for the SRS. I am a SRS member, not so much because of my great interest in state revenues but because of my interest in revenues and in philately in general. I for one would not like to see the SRS's demise because it was soaked up by the ARA, but then I don't especially care to see it gradually decay into nothingness."

Harold A. Effner, Jr., Secretary/Treasurer of the SRS

"I guess I want to comment on Herman Ivester's letter in the NEWSLETTER. I, too, am disappointed when the NEWSLETTER is late. This is especially true when I have written one of my, unfortunately infrequent, meter articles but its not because of an ego trip to see my name in print. It's because I get eager to hear the member's response to my article. . . . I also feel the lateness of the NEWSLETTER. I get letters and calls from members wondering what's happened. Especially new members; they think they're being overlooked. Despite all that, though, the NEWSLETTER has a certain timelessness to it. We aren't dealing with new issue deadline dates (e.g. first day covers). Our articles are more historical than current. So though the issue may be dated a while ago, the info is as fresh today as it would have been then. On the other topic, I don't see the SRS merging with the ARA. I think there will always be a need for a specialist revenue society for U.S. local revenues. The ARA can't fill this specific a need. It must cover the world, by its definition. I joined the SRS at least 15 years ago and for the longest time I was a passive member. I paid my dues but didn't contribute to the NEWSLETTER. When I realized that if I were to contribute I had to go out and find information because it won't find you, it was frustrating. Where do you look? But the frustrations became a challenge--one that I now look forward to. I don't think that I could enjoy this challenge without an SRS. The SRS is specifically interested in the challenge of unlocking the "secrets" of local revenue stamps. The SRS will share whatever I find with everyone out there. and similarly, I'm interested in knowing what every everyone else is finding. The ARA could never do this. Its scope is too big and I don't think it would care about the revenue stamps from Clifton Forge,

Virginia. If I have to run a mimeograph machine myself, there'll be an SRS."

A final comment from the Editor: The July-August number of the NEWS-LETTER went to the printer early in November. This issue was mailed to the printer about December 8. The November-December number is projected to be off for printing about January 1, 1981. The first issue of volume 21 should be ready to go about February 15. In short, if nothing "serious" happens to the editor or the printer we will have our printing schedule back to where it belongs early next year. This speeding of our printing schedule is a direct result of the editor getting rid of two very large "hats" which gobbled up much of his time. These hats were commitments made before the editorial chair was assumed and were positions within other organizations which the editor believes worthwhile and which he had pledged to take over in his normal progression through the "chairs". These are now in the past. Hopefully the NEWSLETTER will not fall so far in arrears in the future.

## YEARBOOK

The next installment of the SRS Yearbook will be prepared for issuance in 1981. Requests for information from individual members will be sent in the January-February issue. If you have suggestions for different material or additional data which would prove helpful please write the editor immediately (address in mast-head).

## FREE NEW MEXICO DECAL

Member Guy A. Rossi will send any member a copy of the current New Mexico Cigarette decal for their collection for an SASE mailed him at P.O. Box 625, Mesilla, NM 88046.



Guy request that members use commemorative stamps if they are readily available.

The editor suggests you might enclose an example or two of duplicate material from your collection when responding to our free offers. It makes opening the mail a lot more exciting for the individual putting in the effort to spread material to interested members.

## SECRETARY'S REPORT

Because of the short time span since the last report was prepared the usual Secretary's Report will be combined with the data gathered for the next issue of the NEWSLETTER.



## SRS HAS 1979 MISSOURI TROUT STAMPS

Missouri first issued trout stamps in 1969. The 1979 issue shown here has a face value of \$4.40 and is multicolored with inscriptions and serial number in black. These stamps were issued to local distributors in books of 50 stamps, made up of two panes of 10 (2 x 5) stamps each. Each pane is imperf. around the outer edges, rouletted approximately 6 3/4 between stamps. Since there is a blank tab at the left edge of the pane, only three stamps per pane have no straight edges. Each stamp is serially numbered. The numbers run from the upper right stamp to the lower right stamp and then from the upper left to the lower left stamp.



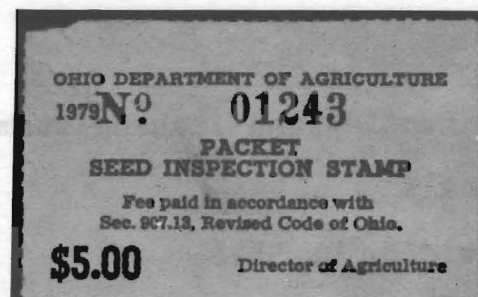
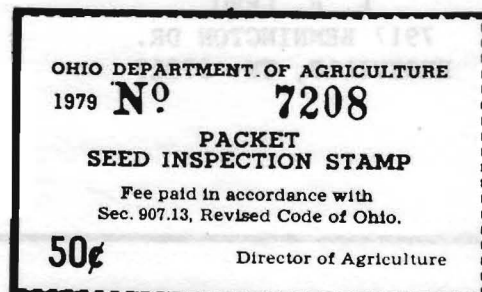
The Missouri Department of Conservation sells the previous years stamps to collectors for 90 days following the expiration date of the stamp. Quantity discounts are offered on the trout stamps. The State Revenue Society has purchased a quantity of these for resale to members at cost. The stamp is available for 50¢ and a mandatory SASE. Checks should be made payable to the State Revenue Society. Payment for a single example may be made in mint U.S. postage stamps.

The Missouri Trout stamp may be obtained from SRS President Terence Hines, Department of Neurology, Cornell Medical College, 525 East 68th Street, New York, NY 10021.

## OHIO SEED INSPECTION STAMPS

Member Ted Pinas sends along copies of the 1979 Ohio Seed Inspection stamps. The 50¢ value is yellow with black printing and the \$5.00 is orange with black printing.

As far as Mr. Pinas knows there are the only two types known. If anyone has a different specimen Mr. Pinas would like to hear about it. His address is 2792 10th Street, Cuyahoga Falls, Ohio 44221.



# 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 Harold A. Effner, Jr., Secretary-Treasurer, 32 Calumet Avenue, Lake Hiawatha, New Jersey 07034

## FOR SALE

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3 DIF. TENN. TROUT (USED) 1.50

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State and County duck stamps--duck stamps issued by lakes, game management areas-Alberta, Canada-Canadian Prairie Provinces-early Iowa, Michigan, Mississippi, pre-1970 Illinois, Colorado, North Dakota, Marion County, Kansas ducks! State hunting licenses, used with duck stamps attached. Send on approval with prices. I'll pay return postage

Don Terrell  
PO Box 743  
Camden, SC 29020

## NOTICE

The production of three issues of the NEWSLETTER within the span of 2 1/2 months has depleted the supply of available material for these pages.

We welcome new of changes in tax rates which can be expected to reflect in revenue items, information about new issues, "what-is-it" queries and articles concerning state and local revenues.

## TRADE OR BUY

State hunting and fishing stamps.

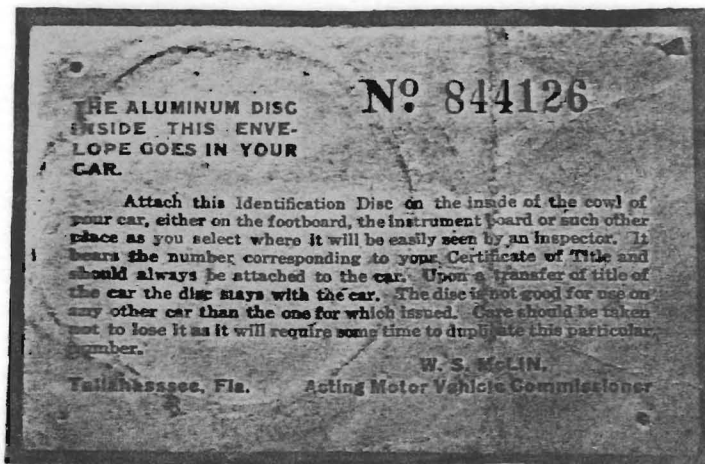
Rog Beals  
Box 210  
Montevideo, MN 56265



Dr. Edward Miles sends along some additional auto-related items from Florida and New York.

The Florida Motor Vehicle Title Certificate Plate was found with a set of directions for exhibiting it for easy checking by the authorities. Note that the disc stayed with the vehicle when sold. Presumably the disc took the place of a paper certificate of title or was issued to ease checking of automobiles when the owner was absent.

In addition to the 1940 New York Public Hack Driver's badge, Dr. Miles has examples from 1923, 1938, 1939, 1940 and 1941. His collection includes one specimen without any date.



## GEORGIA STAMPS AVAILABLE

In 1978, Georgia went to a stamp system for validating hunting and fishing licenses and a great variety of plain, typeset pressure-sensitive stamps were issued. All remainders of this issue were destroyed. However, they have consented to make remainders of the 1979 stamps available to collectors. They have both a minimum and maximum purchase (which is the same). Thus to get everything available will cost \$20.50. Resident stamps are sold only in multiples of 10 for \$2, non-resident stamps in multiples of 5 for \$1. The pictorial management area stamps are sold in multiples of 10 for \$2.50.

Here is a list of stamps available for 1979:

- Resident Hunt & Fish
- Resident Fish
- Resident Hunt
- Resident Trout
- Resident Archery
- Nonresident Fish
- Nonresident 5-5 Fish
- Nonresident Season Hunt
- Nonresident Season Trout
- Nonresident 10-day Hunt
- Nonresident 5-day Trout
- Nonresident Archery
- Nonresident 10-day Archery
- Wildlife Management Area Hunting

The Nonresident archery stamps were discontinued in 1980.

There are two errors in sheets of the resident trout. One stamp has incorrect value, another the wrong year. When you buy this stamp you will get one error or the other, but not both.

--Kenneth Pruess

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## CALIFORNIA DMV STAMPS STILL IN STOCK

A limited number of the sets of 4 of the California Department of Motor Vehicle Information Fee stamps are still available. SRS President Terry Hines is handling these for the face value of \$2.50 and a SASE. Terry's address appears in the masthead. First come, first served.

This is the remains of the second lot of these stamps purchased by the SRS for distribution to its members. Members ordering these individually would have been required to buy a pane of 10 of each denomination--total \$25.00. With the SRS purchasing in quantity we can make it less expensive to add interesting issues to a collection.

## MONTANA TROUT STAMPS UNAVAILABLE

Member Dick Bilek's request for copies of the expired 1979 Montana trout stamps brought a reply from the Montana Department of Fish and Game that these were no longer available. The letter went on to state: "As of 1979 we went to a computer system and we had to change our license format to issue copies of the licenses. The only stamp as of 1979 are bird stamps."



# OREGON COIN OPERATED AMUSEMENT DEVICE STAMPS

by Terence Hines

Like many other states, Oregon taxes coin operated amusement devices. For at least the 1948-1949 tax year payment of these taxes was evidenced by affixing very stamp-like receipts to the taxed machines. Two of these receipts are shown. Both are printed in black on a green background on gummed paper. The \$50 receipt is imperf., perhaps die cut. The \$1 receipt is imperf. at the bottom and right but is rouletted about 13 1/2 at the top and left. The blank marginal tab at left is separated from the stamp by rouletting and is itself rouletted at the left.



Chapter 502 of the Oregon laws of 1947 amended previous(1943) statutes and changed the tax rates on six different classes of coin operated amusement devices. Specifically:

- 1)Coin operated amusement devises and games were taxed at the rate of \$50 per year unless they fell into one of the following five categories:
- 2)Coin operated radios and juke boxes were taxed at \$10 per year. If the machine had any remote coin receiving slots, the tax on each slot was \$1 per year. Thus the \$1 "MUSIC RECEIPT" shown in the illustration.
- 3)Any device that cost only a penny to play was taxed \$1 per year.
- 4)If it cost two cents to play a device, the tax was \$10 per year.
- 5)Guns which shot a beam of light at a target were taxed at \$25 per year.
- 6)Any device which "in its operation delivers to the player thereof one or more balls which, in order to operate the device, must be rolled from the hand of the player only, and not impelled by a mechanical device, into a cup or receptacle on the device" was taxed \$25 per year.

The law required that the tax receipt be affixed to the taxed machine or posted in the room with the machine. The word "stamp" is never used in the law, which always refers to "receipt". I'll greatly appreciate any reports of these receipts from other years.

OKLAHOMA MOTOR VEHICLE TAX STAMP

Illustrated is the current Oklahoma motor vehicle tax stamp. These stamps must be affixed to manufacturers' certificates of origin before any motor vehicle can be sold to a retail buyer. The stamps are printed in black ink on pink paper and are rouletted 7. Copies are available at face value (\$2) from Mr. Joe B. Barnes, Oklahoma County Treasurer, County Court House, Oklahoma City, Oklahoma. A stamped, addressed envelope must be enclosed with all orders.



--Terence Hines

In the November-December issue of the NEWSLETTER will appear Mad Magazine's view of revenue collection, California material that's going to the dogs, a proposed catalog of tag materials and a "freebie" for all you automobile material enthusiasts.

IF YOU'VE BEEN THINKING ABOUT SENDING IN AN ARTICLE ABOUT A SPECIAL STAMP IN YOUR COLLECTION, NOW IS THE TIME. THERE IS ONLY ENOUGH MATERIAL TO DO THE NEXT ISSUE (to be mailed the printer January 1, 1981) WITH A DAB LEFT OVER. THE EDITOR'S ADDRESS IS IN THE MASTHEAD.

**RICHARD M. BILEK**  
**1515 SO. HIGHLAND**  
**ARLINGTON HTS., IL 60005**

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