

The State Revenue Newsletter

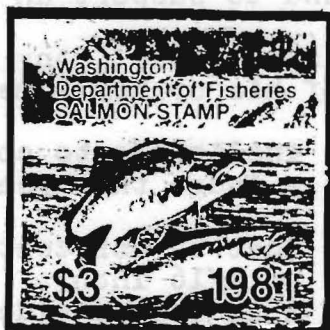
The Official Organ of the State Revenue Society

Volume 22, No. 3

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Whole No. 157

WASHINGTON SALMON STAMPS



Pictured here is the \$3 value of the 1981 Washington salmon stamp series. As in previous years the set consists of 4 values: \$1 green, the \$3 brown, \$5 orange and \$10 black cherry.

These stamps are available from the Washington Department of Fisheries, Room 115, General Administration Building, Olympia, Washington 98504.

Sets from previous years (1978, 1979 and 1980) are also available at \$5 per set.

--Terence Hines

Pictured here is the 1981 Texas Waterfowl stamp.



THE OKLAHOMA WATERFOWL STAMP CONTEST

Most states use a contest among their artists to select the design for their waterfowl stamps. Thus pictorial material selection has become a matter of great interest among collectors of this type of material. I.L. Pfalser has provided copies of the criterion and judging procedures for the 1982 Oklahoma stamp selection which are reproduced here.

1. Artwork may be in any of the following media: acrylic, oil, watercolor, scratch board, pencil, pen and ink, tempora, etc. Photographs are not eligible.
2. One design per contestant.
3. A nonrefundable entry fee of \$10 must accompany each entry. These funds will be used to cover the cost of packaging, insuring and mailing entries back to artists and to support an increased purchase award.
4. Any resident of Oklahoma is eligible. Any member of the contest judging panel or any member of his or her immediate family is ineligible.
5. The winning artist will be ineligible to compete the following year, but will be asked to serve as a judge that year.
6. The waterfowl stamp design must be horizontal and 6 1/2 inches high x 9 inches wide (plus a margin of 1/16 inch). It must be matted with white mat board 9 inches high x 12 inches wide.
7. Artwork must not be framed or under glass. An acetate covering should be used to protect the artwork.
8. No scroll work or lettering can appear on the design itself. Any design signed or lettered by the artist will be disqualified. However, the name and address of the artist must be lettered on the back of the design.
9. No species may appear on the waterfowl stamp more than once every five years.
10. The following Central Flyway waterfowl species are eligible for the 1981 competition: Mallard, Gadwall, American Wigeon, Shoveler, Wood Duck, Green-winged Teal, Blue-winged Teal, Canvasback, Redhead, Lesser Scaup, Ring-necked Duck, Bufflehead, Common Goldeneye, Ruddy Duck, Hooded Merganser, Common Merganser, White-fronted Goose, Snow Goose and Blue Goose.
11. The waterfowl species must be the dominant feature in the design.
12. The design must be of the artists own creation, neither copied nor duplicated from any previously published art, including paintings, drawings in any medium or published photographs. An entry form affirming such originality must be signed and submitted with the entry.
13. The winning artist will receive a purchase award of One Thousand Dollars, 10 stamps featuring his or her design and 50 prints (special artists proof edition) of the design if the Department makes such a reproduction.
14. Utmost precautions will be taken to protect entries from damage, but the Oklahoma Department of Wildlife Conservation cannot be responsible for loss.

15. Any entry which fails to comply with any of the requirements of this competition shall be disqualified.

16. The winning entry will become the sole and exclusive property of the Oklahoma Department of Wildlife Conservation and the winning artist will be required to execute an appropriate release of all rights in and to said entry prior to the receipt of any prize money. The artist will be required to sign and number prints of the winning design if the Department makes such a reproduction

17. Any refusal of the winning artist to sign said release, to challenge the rules or regulations concerning release of rights or otherwise take any action that would delay the reproduction of the art as a state waterfowl stamp or limited edition print shall be grounds for that art being disqualified as regards payment of purchase award and use of the art for the state waterfowl stamp or limited edition print. In the event such a disqualification should occur, the art receiving the next highest number of points in the judges voting shall be then declared the winner and shall be used to reproduce the state waterfowl stamp and limited edition print.

JUDGING PROCEDURES AND SCORING

All entries will be judged on anatomical accuracy, artistic composition and suitability for printing.

During the contest, the names of the artists will remain unknown to the judging panel which will consist of 3-5 members chosen by the Department from areas of expertise including: art, ornithology, waterfowl hunting, conservation and printing, plus the contest coordinator who shall not vote but be responsible for facilitating the judging process and tabulating scores for each entry.

Each judge will be permitted to nominate an unlimited number of qualifying entries for preliminary consideration by the entire panel of judges. When all judges have completed the nomination process the entire judging panel shall vote by written ballot. Each entry will receive a numerical score from one (lowest) to ten (highest). The entry receiving the highest score shall be judged the winner. The three next highest scored entries shall be judged honorable mentions. In case of a tie the judges will vote again only on the entries tied for first place. All contestants will be notified of the name of the winning artist and design.

The three honorable mentions selected together with the winner will appear in an issue of OUTDOOR OKLAHOMA and will be held by the Department until such reproduction is completed. The Department may elect to hold the top ten entries for up to six months for publicity purposes. Other entries will be returned to the artists within 30 days.

Entries for the 1982 Oklahoma Waterfowl Stamp will be accepted beginning November 1, 1981 and continuing until noon December 1, 1981. This means your entry must be in the Oklahoma Department of Wildlife Conservation's main office in Oklahoma City by noon December 1. NO EXCEPTIONS.

Judging is scheduled to begin at 2:00 p.m., Tuesday, December 15, in the auditorium of the Oklahoma Department of Wildlife Conservation headquarters building, 1801 N. Lincoln, Oklahoma City. The public is invited and artists are encouraged to attend.

MICHIGAN BEER CROWNS

by William Smiley

As many collectors know, the State of Michigan used beer stamps for the collection of its beer tax shortly after 3.2% beer was legalized in 1933. These stamps were used on cases as well as barrels of beer. The stamps also differentiated between beer produced by Michigan breweries and out-of-state breweries.

A review of the administrative rules of the Michigan Liquor Control Commission which were in effect in 1954 shows that the rules affecting the use of stamps for the beer tax had changed. By 1954 the use of stamps for beer produced by Michigan breweries has been discontinued. In fact, the regulations made no provisions at all for any evidence to tax payment to be shown on Michigan beer. Beer produced outside the state was subject to different rules, however. Stamps were required for all out-of-state barrels of beer in the following and with the following values:

1 barrel	\$1.25
1/2 barrel	.625
1/4 barrel	.3125
1/8 barrel	.15625

The rules contained no requirement for the use of stamps on cases of beer but did require the use to tax-paid crowns on bottled beer from non-Michigan beer and the use of tax-paid lids on non-Michigan canned beer.

The crowns were required to have the coat of arms of the State of Michigan in the middle and also required to state on the edge that the state beer tax was paid and the size of the container. Finally, the regulations required different colors to be used for the different size bottles for which the crowns were intended. The list of colors, sizes and rate of tax are as follows:

yellow	8 oz. or less	\$0.00252
red	over 8 oz. to 12 oz.	.00378
blue	over 12 oz. to 16 oz.	.00504
green	over 16 oz. to 32 oz.	.0009
tangerine	over 32 oz. to 64 oz.	.02017



The rules also provided for the use of proprietary crowns which were identical to the ordinary crowns except that the brewery was permitted to have its name, city and its brand name shown. The author has seen only the red crowns and these have been of the ordinary and of the proprietary varieties. The author has seen the following proprietary crowns: Budweiser, Carlings, Schlitz, Miller, Pabst and Drewrys. The crowns are no longer in use but the author does not know when their use was discontinued.

The lids for canned beer were required to have the state coat of arms in the middle and were to state "Beer Tax Paid" and "Liquor Control Commission". The lids were available in the following sizes: 8, 12, 16, 32 and 64 oz.

The author has a number of different proprietary crowns (but no lids) available for trading. If any members would like to trade for them they may contact the author at 417 W. Edgewater, Portage, Wisconsin 53901.



... and more TEXAS treasure ...

by W. J. Majcher

One of the pleasures of retirement is not being tied down to a job--you can just get up and go when you get the urge. The wife wanted to talk to her twin last week so we hopped in the car and drove up to Fort Worth. Lucky thing for me it takes gasoline to run my car. Lo and behold!! While pumping gas I noticed a funny sticker on the gas pumps. It wasn't the usual State of Texas seals used by the Weights and Measurement boys. It was a City of Fort Worth seal.

After two or three phone calls and about two hours of searching and talking I found out about the city seals. On November 4, 1936 the City adopted a Weights and Measures Ordinance No. 1926. This created the office of Inspector of Weights and Measures, which officer would be appointed by the Director of Public Health and Welfare, subject to approval of the City Manager

Oh yes, I happened to locate Mr. F.R. Corrado and obtain the only two copies of the seal he had left. I'm sure more will be printed. A copy of the city ordinance has been forwarded to the Librarian for the SRS files. Copies may be obtained from him by sending an inquiry to the address in the masthead.

If you overlooked renewing your SRS membership there is still time to get the money to the Secretary-Treasurer (address in masthead) before he gets back from vacation. Send in your \$4 renewal and be sure you can continue to enjoy the benefits of SRS membership.

OREGON LIQUOR CONTROL LABELS

by John B. Norton

We will probably never know who had the original idea for the control of liquor with Oregon. But, in any case, following the end of Prohibition in 1933 Governor Julius L. Meier appointed a "blue ribbon" committee to study various methods of liquor control. The committee chairman was Dr. William S. Knox, and subsequent legislation establishing the liquor control system was for many years called the "Knox Law." The majority of the commission recommended the adoption of the "Quebec" system in which the sale of liquor is through government-controlled liquor stores. This method of selling liquor was believed to means to promote temperance and to avoid the abuses associated with old-time saloons.

A special session of the legislature in December, 1933 passed the Liquor Control Act which created the Oregon Liquor Control Commission. In January, 1934 the first commissioners were appointed and organization began.

Within this Act were three clauses that effectively doomed any further expansion of the city beer/wine laws and killed those laws already on the books. Chapter 471, section .045 of the 1978 laws, which also appeared in the original Liquor Control Act, reads as follows:

The Liquor Control Act, designed to operate uniformly throughout the state, shall be paramount and superior to and shall fully replace and supercede any and all municipal charter enactments or local ordinances inconsistent with it. Such charters and ordinances hereby are repealed.

Too, under Chapter 472, section .040 of the 1978 laws, it says:

Inasmuch as this statute has been hereinbefore declared to be a subject of general law, and designed to operate uniformly throughout the state, it hereby is declared that the provisions herein contained shall be paramount and superior to and shall fully replace and supercede any and all municipal charter enactments or local ordinances inconsistent herewith, and such charters or ordinances hereby are repealed.

Also, under Chapter 473, section .190 it states:

No county or city of this state shall impose a fee or tax, including occupation taxes, privilege taxes and inspection fees, in connection with the production, sale mixing, serving, transporting, delivering or handling of malt or other alcoholic liquors.

As any state will, of course supercede a county or municipal law, this effectively killed any further city "stamps", and allowed the state to make the sale of hard liquor a state monopoly.

The only option left a city or county under this law was to petition and then vote on whether an incorporated city or county has been "wet" or "dry" area in regard to the sale of liquors to the general public. The petition shall specifically state, per ORS 471.530, whether it seeks to ban "alcoholic liquors containing over 14 percent of alcohol by volume," or "to prohibit only the sale of alcoholic liquors containing over four

percent of alcohol by weight," or "to prohibit the sale of all alcoholic liquors." The petition shall contain not less than 10 percent of the registered voters and shall be filed "not less than 60 days before" the regular November biennial election day. Several cities over the years have voted themselves "dry".

While those stamps issued by the seven cities were strictly city issues with the state having no say whatever in regard to them those issued for state use, and printed by the state's printing office, were to be used on all containers of alcoholic liquors that was legally defined as an alcoholic liquor.

What constituted an alcoholic liquor under the state's law? As the state operated its own bottling plant where ordered alcohols were sent and bottled until 1952, the state could set up their own percentages of alcoholic content.

One broad definition is found under ORS 471.740 which reads:

Except as authority may be conferred by license issued by the Commission the exclusive right to purchase, sell, have in possession for sale, import or transport, except for sacramental purposes and not for sale, any wine containing over 21 percent of alcohol by volume or any other alcoholic liquor containing over eight percent of alcohol by volume is vested in the commission. Such wine or liquor shall be sold only by the commission or its duly authorized . . . agent or representative. . . . All other wines containing NOT over 21 percent of alcohol by volume or any other alcoholic liquors containing NOT over eight percent of alcohol by volume, may be manufactured, sold, possessed, distributed, imported or transported, as provided by this chapter add not otherwise.

The following specific definitions are used by the OLCC:

Alcoholic liquor is any alcoholic beverage that contains more than one-half of one percent alcohol by volume, and every liquid or solid, patented or not, that contains alcohol, and is capable of being consumed by a human being.

"Distilled spirits" or "distilled liquor" means any wine containing more than 21 percent of alcohol by volume or any other alcoholic beverages containing more than eight percent of alcohol by volume, including all spirituous liquor.

Table wine(including light wine, light grape wine, light red wine, light white wine and natural wine) means any wine produced as a natural fermentation of sound ripe grapes, fruits or berries, containing not to exceed 14 percent of alcohol by volume and both types must be produced in conformity with the laws of the United States and the regulations of the Alcohol Tax Unit of the Bureau of Internal Revenue.

"Beverage" means beer and other malt beverages and mineral waters, soda water and similar carbonated soft drinks in liquid form and intended for human consumption.

"Malt beverages" means, and include, beer, ale, porter, stout and similar beverages obtained by the alcoholic fermentation of an infusion or decoction of more than one-half of one percent of alcohol by volume and not more than 14 percent of alcohol by volume. All malt beverages exceeding four percent of alcohol by weight shall show in conspicuous type upon the label or container the alcoholic content by weight within a tolerance not to exceed five-tenths of one percent.

Cider was actually a separate thing as it is considered as "naturally fermented--for home consumption."

The Oregon Control Commission identification decals were in use from 1934 to March, 1966. They were discontinued on the latter date, not because of any court case of which there is no record, but because the cost of applying them far outweighed the benefit of their use for enforcement purposes.

ORS 471.730(3) provides that: "The function, duties and powers of the Commission include the following: "To collect the taxes and duties imposed by statutes relating to alcoholic liquors, and to issue, and provide for cancellation, stamps and other devices as evidence of payment of such taxes and duties."

As nothing is said in the 1978 laws, which I have used in this study, about how the label is to be applied to the bottle, its design, or other pertinent information, this may quite probably be found within the minutes of the Commissions periodic meetings. This is obviously an area that should be studied further.

The stamps were applied to bottles of distilled spirits only to indicate that the liquor had been purchased in Oregon through a state-controlled store. The application, I assume, was in such a way that when the bottle was opened the stamp was broken, or torn apart, as in the case of the Federal seals.

The Commission was responsible for the labels purchase and distribution to suppliers, or for application by the commission's warehouse personnel.

There has never been a "Beer In Transit" stamp or seal used in Oregon. Too, all military bases located within the state were able to sell and use tax-free liquor.

There is no tax on distilled spirits; rather a markup is applied which in December, 1980 was 94 percent on the laid-in cost. This markup has changed many times over the years.

All revenues from liquor sales, plus taxes on beer, wine and license fees, are distributed to the State General Fund, the incorporated cities and the counties. The method of distribution has changed several times over the years, but both state and local governments have always received their share of revenues from the Commission's operation.

Those labels known to have been issued and used are as follows:



LCL-1 1933-1934 No face value. Long blue strip, imperforate 153 x 15 mm. State seal, or arms, near each end in circles. "OREGON LIQUOR" on curved ribbon at top between state seals, with "CONTROL COMMISSION" on a curved ribbon below; double semi-circled lathework background. Black serial number printed horizontally at right

(a) Large "." vice "-" under "o" of No.



LCL-2 Blue square, 24 x 23 mm. slot perforated 7. State arms in center with "OREGON LIQUOR" on curved ribbon above, and "CONTROL COMMISSION" on second ribbon below.

- (a) light(pale) blue
- (b) imperforate
- (c) margin copy rouletted at right only(pair)
- (d) vertical pair imperforate horizontally
- (e) horizontal pair rouletted at each end only
- (f) horizontal trio rouletted at each end only
- (g) horizontal pair with center rouletted diagonally
- (h) vertical trio imperforate between

Note: In 1975 Mack E. Matesen located in a lot of assorted items a full sheet of LCL-2(b) imperforate. This was a choice find and "although folded" he wrote, "and somewhat dog eared around the corners. . . I'm in the process of mounting it on my wall as a conversation piece. . . ."

The (a) sublisting rests in my own collection, and appears as if it was kissed only very lightly as the blue ink was applied.



LCL-3 1955. No face value. Blue rectangle, approximately 23 x 16 mm. slot perforated 9 1/4. Same design and shade of blue as LCL-2.

LCL-4 Federal stamp, handstamped variously.

Note: This handstamp was listed by Cabot and later, by Hubbard, so the item must exist. But in what shape and form, and on which Federal revenue stamp? Too, when was the handstamp

applied, and was it used concurrently with, or separately from, the state stamp? Further study should be done on this item as so many state have these items that Oregon probably had one also.

The OLCC Information Officer, upon seeing my original listing of this item said she had no information on it and doubted it was ever issued and/or used following the passage of the Oregon liquor control act. Any information among you fellow collectors??

As I have only written of these items in a general way, it is fairly obvious a more in-depth study should be done in order to obtain a more detailed picture of these items, especially in regard to the seals themselves.

For instance, besides the questions posed above, one could ask: (1) What were the specific issuing dates of the labels themselves; (2) Which state government printing office did the printing; (3) What size were the sheets of stamps; and (4) How many stamps per sheet or how were the stamps arranged.

I will continue to search for answers and would appreciate hearing from anyone who may have pertinent information. Are you up to sharing your information or in conducting a search for it??

Bibliography:

Cabot's 1940 catalog
Hubbard's Catalog
Charles H. Hermann, letter dated 3/14/75
Mack E. Matesen, letters dated 12/7/75; 2/5/76 and 4/27/77
Liquor Control Laws and Administrative Rules, 1978
OLCC Information Circular dated 12/79
My collection of Oregon State Revenues
Oregon Liquor Control Commission, letter dated 12/2/80
Ken Pruess, card postmarked 4/21/81

CONGRATULATIONS

Recognition and congratulations (somewhat belatedly) are due Charles J. Reiling who has been exhibiting "Commonwealth of Pennsylvania Tax Stamps" recently.

His results include Vermeils at the September, 1980 Linpex and November, 1981 Florex, a silver at the February, 1981 Saraspex and a gold at the September, 1981 Neppex.

As Mr. Reiling remarked: "One does not need in-book or back-of-the-book, just out-of-the-book material."

NEW JERSEY CIGARETTE METERS

Harold A. Effner, Jr. reports that New Jersey raised its cigarette tax by 5¢ last June. Meters are now in green.

Any member wishing 5 different numbers of the new value should write Harold (address in masthead), enclose a SASE and be patient (he's on vacation until mid-October).

STATE REVENUE SOCIETY CONSTITUTION

Over the past several months some emembers have requested that the constitution of this organization be made available to them. To easily accomodate these members and any others who may be interested the current constitution of the State Revenue Society appears below.

STATE REVENUE SOCIETY

CONSTITUTION

- ARTICLE I. NAME. The Society shall be called the STATE REVENUE SOCIETY. SRS shall be the official abbreviation.
- ARTICLE II. PURPOSES. The purposes of the SRS shall be to organize those persons interested in stamps issued by States of the United States, and their subdivisions; to promote the collection and study of these stamps; and to record these stamps and their history.
- ARTICLE III. MEMBERSHIP. Members shall be ordinary members interested in this aspect of philately. Applicants for membership must apply on a form such as may from time to time be agreed upon by the Board of Governors. Names of applicants shall be published in the Newsletter, and, receiving no objection within thirty (30) days of date of publication, become members. Merit of objections to be passed on by the Board of Governors. Dues are based on a calendar year, and become due on the first day of January of each year. Such dues shall be \$4.00 per year (subject to change by Board of Governors if felt necessary) for all members. A member shall remain in good standing only so long as his dues arefully paid. Members more than two (2) months in arrears shall be dropped from the membership list. Such members dropped may be reinstated upon payment of dues for the current year. Any member who conducts him or herself in a manner which brings discredit to the Society may be expelled by a majority vote of the Board of Governors. Honorary memberships may be granted by unanimous agreement of the Board of Governors.
- ARTICLE IV. OFFICERS. The officers shall consist of:
- PRESIDENT
 - VICE PRESIDENT
 - SECRETARY-TREASURER
 - BOARD OF GOVERNORS
 - EDITOR

The PRESIDENT shall guide the Society and be Chair of the Board of Governors.
The VICE PRESIDENT shall perform such duties as the President may delegate, and assume duties of the President if the President is unable to fulfill those duties.

The SECRETARY-TREASURER shall receive and send out official correspondence at the direction of the President or Board of Governors and shall keep a record of the membership, receive and disburse the Society's funds. The office may be separated if necessary.

The BOARD OF GOVERNORS shall consist of the President, Vice President, Secretary-Treasurer, Editor, the immediate past President, and two other members elected by the membership at large.

The BOARD OF GOVERNORS shall appoint officers to fill vacancies until an election is held, and may appoint such other officers as Librarian, Attorney, Sales Manager, or Representatives, who will hold office until replaced by new appointees. The Editor also shall be chosen by the Board of Governors. All expenditures shall be approved by the Board of Governors. The Board of Governors shall have full authority over conduct of membership, officers, and all official business of the Society. The EDITOR shall have immediate charge of all publications.

ARTICLE V. ELECTIONS. Elections shall be held every two (2) years, not later than November of the year prior to the expiration of the officers' terms. Terms of office shall start on January 1st. Results of the elections shall be published in the Newsletter as soon as possible after certification of election results, or by special bulletin if that seems necessary. Nominations for office in the SRS shall be asked for in the September Newsletter. Nominations can only be made by members in good standing, subject to the approval of the person nominated. If nominations for office are not received by a stipulated time, the Board of Governors shall recommend a slate of elective officers. Ballots shall be prepared and mailed to all members in good standing by November 10th., to be returned within thirty (30) days. Ballots received after that time shall not be counted. Ballots shall provide a write-in space. Voting - Each member in good standing shall have one vote for each office to be filled. The candidate having the most votes shall be elected. If there should be a tie vote, the Board of Governors shall have the final decision.

ARTICLE VI. PUBLICATIONS. The official publication shall be a periodical known as THE STATE REVENUE NEWSLETTER, to be published at intervals as decided by the Board of Governors. Other publications, books, or catalogs, may be published from time to time as the Board of Governors decides. The Editor shall be in immediate charge of all publications.

ARTICLE VII. AMENDMENTS. Amendments to the Constitution may be made from time to time when approved by the Board of Governors and ratified by the full membership at the time of elections.

ARTICLE VIII. RATIFICATION. This constitution as suggested by the Board of Governors shall be approved by a two thirds majority of the voting members.

Ratified December 15, 1972.

SECRETARY'S REPORT

New Members:

#669 Susan K. Jones
1860 Lake Drive S.E.
E. Grand Rapids, MI 49506

Interests: Duck Stamps. Proposed by Harold A. Effner, Jr.

#670 Dale C. Stover
1326 14th Street
Silvis, IL 61282

Interests: Hunting and Fishing, especially Ducks. (2)

#671 Paul R. Piquette
40 Royalton Street
Chicopee, MA 01020

Interests: State and Federal Waterfowl, Fish and Game (Pictorial only) Proposer, response to Don Terrell's article.

#672 Robert K. Miller
604 Chestnut Street
Abington, MA 02351

Interests: items showing birds, ducks, animals and fish (3). Proposed by G. M. Abrams

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 from the Membership Chairman. Dues are \$4.00 per year.

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

PRESIDENT: Terence M. Hines
Psychology Department
Pace University
Pleasantville, NY 10570

VICE PRESIDENT: Edwin C. Kettenbrink, Jr.
3605 Sinclair
Midland, TX 79701

SECRETARY/TREASURER/
MEMBERSHIP: Harold A. Effner, Jr.
425 Sylvania Avenue
Avon-by-the-Sea, NJ 07717

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

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

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

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#673 Brian H. Clague, MD
850 E. Hampton Way
Fresno, CA 93704

Interests: California and
Nevada (2 & 3). Proposed
by E.C. Stritzinger

#674 Arnold Davis
PO Box 5065
Ferguson Substation
Loveland, Colorado 80537

Interests: Ducks, hunting,
fishing and outdoor recrea-
tion (2 & 3). Proposed by
Harold A. Effner, Jr.

#675 Fred B. Pister
5892 Troy Villa Boulevard
Huber Heights, OH 45242

Interests: Documentary (2 & 3)
Proposed by Glen J. Morton

#676 Robert N. Cornett
38340 Logan Drive
Fremont, CA 94536

Interests: Duck Stamps (2 & 3).
Proposed by Terence Hines

#677 James Kocher
c/o The Outdoorsman
Norwalk, OH 44857

Interests: Pictorial Fish,
Game and Waterfowl stamps(3).
Responded to Don Terrell's
article.

#678 Carlo E. Vecchiarelli
Box 2634
Castro Valley, CA 94546

Interests: State fish and
game stamps(1, 2 & 3). Pro-
posed by Harold A. Effner, Jr.

#679 John N. Trudell
566 Williamsburg Lane
Odenton, MD 21113

Interests: Duck and Trout
stamps (1, 2 & 3). Pro-
posed by Terence Hines

Reinstatements:

220 Edwin C. Kettenbrink, Jr.
3605 Sinclair Avenue
Midland, Texas 79703

126 Frank Sternad
PO Box 213
Fulton, CA 95439

Deceased:

318 Paul Darrell

Address Changes:

605 Dennis Osborn
Official Mess
RAAF Base
Williamtown, NSW 2314
Australia

612 Robert S. Olds
Box 12911
Creve Coeur, MO 63141

510 J.L. McGuire
63 Rt 6A
PO Box 297
Dennis, MA 02638

473 Donald Anderson
PO Box 10063
Minneapolis, MN 55440

300 Stephen G. Shedrowitz
19 Sutton Place
East Windsor, NJ 08520

651 Gene Cote
10 View Street
Tilton, NH 03276

531 Jeffrey Rome
PO Box 8
Malden, MA 02148

521 M.J. Majcher
11417 Barrington Way
Austin, TX 78759

512 Sylvia Tompkins
Box 253E-1
Sun Valley Drive
Waldorf, MD 20601

494 David L. Drury
Apt. 12
1906 Ardmore Avenue
Fort Wayne, IN 46804

THE EDITOR MOVES

Thanks for Donations from:

Harold King
Ernie Miller

Next issue's Secretary's Report will list those members who did not renew their memberships for 1982.

Previous Total	244
New Members	11
Reinstatements	2
Deceased	1
New Total	256

Your Editor has moved. His new address is Apartment 12, 1906 Ardmore Avenue, Fort Wayne, IN 46804. The masthead will be corrected in the next issue.

If you have mailed anything for publication or other correspondence don't worry. All mail is being forwarded by the Post Office or is being held at the old address.

This change has caused some delay in the production of this issue of the NEWSLETTER. Coupled with a heavy work load and a short vacation the publication schedule as suffered some. Every effort will be made to catch up before the end of the year.

Stamps Available from the STATE REVENUE SOCIETY

Oklahoma has arrived !!!!

In order to give everyone a chance, and to make it a little easier for me, the Oklahoma stamps are only available in complete sets; that is, the set of Wine stamps, or the set of Liquor stamps, or the set of Tobacco stamps, or ALL. Initially there will be a limit of 4 sets per SRS member. Six weeks from the day that you receive this NEWSLETTER, then you can buy any quantity of any stamp.

Wine Stamps(13¢ each)

9, 12 Liter: Under, Over and Sparkling	6 stamps	
2.4, 3, 4 Gallon Under, Over and Sparkling	9 stamps	
\$3, \$2.25, \$1.80 Sparkling	3 stamps	
\$2, \$1.50, \$1.20, \$.60 Over	4 stamps	
\$1.44, \$1.08, \$0.864 Under	3 stamps	
Total	25 Stamps	\$3.25

Liquor Stamps(1¢ each)

1, 1/2, 1/5, 1/10 Gallon; 1 quart; 1, 1/2 pint	7 stamps	
1.75, 1 Liter; 750, 500, 200 Millilitre	5 stamps	
Total	12 stamps	\$0.12

Tobacco stamps(1¢ each)

30 different(plus 1 damaged but it was free to me)	30 stamps	\$0.30
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Grand Total for Oklahoma	67 stamps	\$3.67
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Please remember that return posted is required.

Send your orders to Harold A. Effner, Jr., 425 Sylvania Avenue, Avon-by-the Sea, JN 07717. A complete list of previous stamps that are still available will be sent with each order.

Stamps currently on order:

Georgia 1981-2 Hunting and Fishing Stamps
Minnesota Feed Tax Stamps

CLASSIFIED ADVERTISING

ADVERTISING: MINIMUM of \$1.00 for insertion up to and including 25 words. Five cents (5¢) for each additional word over 25. Name and return address no charge. 3 insertions for the price of 2, 5 for the price of 3. Short ads offering material for trade accepted FREE FOR ONE TIME ONLY. Send payment and copy to Harold A. Effner, Jr., Secretary-Treasurer, 425 Sylvania Avenue, Avon-by-the-Sea, NJ 07717

FOR SALE

Oregon Insurance (Documentary)

D21(o)--3.50

D22(*)--4.00

D24(o)--1.50

D29(*)--2.50

D30(*,no gum, with
margin imprint)--3.00

D31(*,NG)--3.50

D30 (full sheet of 20 with margin imprint,
OG)--100.00

Frank Sternad
Box 213
Fulton, Calif 95439



National Wildlife Galleries

BUY — SELL — TRADE — AUCTION

David H. Boshart, Sr.

FEDERAL & STATE DUCK STAMPS & PRINTS
(APS — ASDA — DU — LICENSED APPRAISER)

(Summer Gallery)
North Shore Road
Brantingham, N.Y. 13312
(315) 348-8076

(Office)
2221 Flora Avenue
Fort Myers, FL 33907
(813) 939-2425

Free Price List-Enclose #10 SASE

WANTED

New York Bow Hunting Stamps
1967-68-69 and Missouri Trout
1977 on back. Have Duck stamps
for trade.

Tom Park
232 Fall Creek Road
Freeville, NY 13068

Wanted

All types of Indiana revenue stamps; used, singles, blocks, sheets, etc.

Leon Stone
224 W. Broadway,
Princeton, IN 47670

Illinois mis-marked waterfowl stamps. Stamps depict the duck Wigeon but are marked Green-winged Teal. Only 1500 exist. Cost \$95.00 each plus \$5.00 shipping and handling. Stamps are sent insured mail and are in mint unsigned condition with full gum.

Also have all state duck stamp issues available. Send \$1.00 for a 1982 price list.

Richard Houk
30 Devon Hill
Grantie City, IL 62040

TRADE!

Will trade my used Illinois duck stamps on license with federal duck stamps, or off license for your state hunting and fishing stamps(mint) especially ducks or ducks on license from different states.

Dale C. Stover
1326 14th Street
Silvis, IL 61282

The Editor recently received Barry L. Porter's latest monthly illustrated catalog "The State Revenuer" with 28 pages of state revenues for sale.

Although priced at \$1, SRS members may obtain three different free copies by writing him at 107 Southburn Drive, Hendersonville, TN 37075.

MARYLAND state Duck and Trout stamps, all years. Send SASE for illustrated price list.

Golden Triange Sports Shop-A
Box 448,
Odenton, MD 21113

I Buy, Sell, Trade and Auction
State & Federal Stamps & Prints.
Send Want List or Items for Sale
and Order your 1982-3 Federal
& Ohio Now! Quantities Limited.

David H. Boshart, Sr.
2221 Flora Avenue
Fort Myers, FL 33907
(813) 939-2425

NEW MEXICO DECALS

Member Guy Rossi again has available New Mexico Cigarette Tax Decals. There are three different types in use at present. According to store owners a wholesaler delivering packages with green stamps to the retailer and spots red or grey stamps he pulls these since they are old.

Guy will send examples to any member providing him with an SASE. Address is PO Box 625, Mesilla, NM 88046.

WE MAKE MAD MAGAZINE

The September, 1979 issue of MAD MAGAZINE carried the advertisement reprinted below (with their permission). It was included with a series of blurbs for "Flags of Unknown Nations" and an offering from The Cost-A-Mint Society's brand new collector's series of "Household Pests" beginning with "The Cockroach. . . sculptured in such life-like detail, your neighbors will probably attempt to step on it the moment you put it on display. (Especially since it's also life-size!)."

Harold A. Effner, Jr., Secretary-Treasurer of the SRS and avid collector of cigarette tax stamps had the dubious honor of informing the editors of MAD that it was a pity the ad weren't true and that \$200 was not an outlandish price to pay for a complete set.

**STAMP COLLECTORS! NON-STAMP COLLECTORS! OTHERS! GET SET FOR THE MOST
UNIQUE STAMP COLLECTION EVER! NOW, FOR THE FIRST TIME IN HISTORY...
THE GULLIBLE COLLECTORS SOCIETY ANNOUNCES:**



CIGARETTE TAX STAMPS OF THE FIFTY STATES

Do you know what it would cost you to travel to all 50 States just to buy a pack of cigarettes so you could cut off the little tax stamp? Airfare alone would be in the thousands of dollars. And when you add in the money you'd probably lose in cigarette vending machines across the nation, trying to buy those packs, it could easily add up to a fortune. Which is also what it will cost when you order this Tax Stamp Collection from us!

Money-Back Guarantee:

BUY THE COMPLETE SERIES FOR ONLY \$200, AND HOLD ONTO IT FOR TEN YEARS. IF, AFTER TEN YEARS, THE SERIES HAS NOT INCREASED IN VALUE, WE WILL BUY IT BACK FOR WHAT YOU PAID (MINUS 20% OF THE ORIGINAL COST DEDUCTED PER YEAR FOR WEAR AND TEAR.)

WARNING: The Attorney General's Office has ordered us to advise you that taking advantage of this offering could be extremely dangerous to your financial health.

GULLIBLE COLLECTORS SOCIETY
20-50 UNLISTED NUMBER STREET
NO FORWARDING ADDRESS, UTAH

I have read your ad and your warning, and I'm still interested. Please send me the entire "Cigarette Tax Stamp Collection. I understand that by paying for this collection before ever seeing it in person makes me eligible to participate in other offerings not now available to the general public, such as Retirement Land In The Florida Everglades, and Oil Drilling In New York City. I enclose \$200 for the entire series.

NAME _____

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WISCONSIN STAMPS STILL AVAILABLE

Terence Hines reports that some Wisconsin Fish and Game stamps may be purchased from the Department of Natural Resources. On hand are the 1978, 1979, 1980, 1981 and 1982 trout stamps for \$2.50 each and the 1980 and 1981 waterfowl stamps for \$3.25 each or \$32.50 for a sheet of 10. Address requests to the attention of Grace Disch, Department of Natural Resources, Box 7924, Madison, Wisconsin 53707. A bank draft or money order is required.

FLORIDA ADDRESS WRONG!

An inadvertent error in the address listing Florida Fish and Game Stamps resulted in some members having their requests for stamps returned to them. Others were forwarded to the proper address. On page 15 of the January-February, 1982 NEWSLETTER the mailing address appears incorrectly. The proper address is Farris Bryant Building, 620 South Meridian Street, Tallahassee, Florida 32301.

A recent letter to Terence Hines indicates most of the items listed in the Newsletter are still available. Current issues of stamps are available from Hon. John F. Chaffin, Leon County Tax Collector, PO Box 1835, Tallahassee, FL 32302. Checks should be made payable to Mr. Chaffin. Management Area stamps are \$10.00, Under Age Area stamps are \$2.50 and Duck stamps are \$3.25.

ANNUAL STATEMENT FOR THE STATE REVENUE SOCIETY

January 1, 1981 through December 31, 1981

Balance at beginning of year-----\$2419.63

Dues payments received during the year	---	1019.00
Stamps sold by SRS	---	640.96
Advertising fees	---	99.05
Donations	---	10.25
Back Issues sold	---	53.15
Vanderford's Addendum	---	3.00
Interest earned on savings account	---	112.11
TOTAL	---	1937.52

Expenses---	President	---	35.89
	Editor	---	44.51
	Printer	---	416.08
	Secretary/Treasurer	---	296.03*

*this amount includes 192.21 in overpayments returned to SRS members for sold-out stamps.

TOTAL --- 792.51

Stamps purchased for ultimate sale to SRS members
--- 1512.37

GRAND TOTAL EXPENSES --- 2304.88

Balance in bank as of December 31, 1981 -----\$2052.27

Harold A. Effner
1/5/82

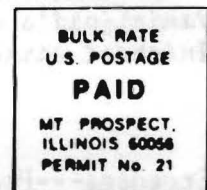
DETROIT BEDDING STAMPS

A listing of these stamps appeared in the May 1976 NEWSLETTER, page 52. These stamps are still in use, although not available for sale to collectors. Two values are used. The 1¢ black on pink paper is used on labels attached to "pillows, quilts, mattress protector pads, comforters, cushions and quilted bedspreads". The 2¢ black on blue paper is used on labels affixed to mattresses, mattress-type pads, box springs, upholstered spring beds, upholstered furniture, day beds, davenports, couches, reclining chairs, sleeping bags, and packaged filling material". The quotes are from Detroit's Bedding and Upholstered Furniture Ordinance, a copy of which is now in the SRS Library.



--Terence Hines

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



RETURN POSTAGE GUARANTEED

Handwritten signature and date:
 1/3/82