

STATE REVENUE NEWSLETTER

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EDITORIAL

NEW EDITOR NEEDED

I have greatly enjoyed editing the State Revenue Newsletter for the past four years. However, the upcoming birth of our first child (which will probably already have taken place by the time you are reading this) will, obviously, greatly limit the time I have for philatelic activities. Therefore, I have been trying to find a replacement editor since the start of the year. While I have approached several individuals, none were able to take over as editor. Initially, I planned to resign as Newsletter editor at the end of the year, regardless of whether a replacement had been found. However, upon reflection, I realized that without a Newsletter, there would be, in effect, no State Revenue Society. So, rather than just let the SRS die, I have decided to stay on as editor. There will be, I expect, some serious changes in the Newsletter itself that will reflect the lesser amount of time I have to devote to its preparation. I have been turning out a 16 page issue every two months, pretty much on time. I can no longer promise either that each issue will have 16 pages, or that it will be on time. What I produce will depend on what I can get done in the lessened amount of free time I'll have. That may be only four pages an issue. If so, that's what we'll all have to put up with unless and until someone else steps up to take over. So, let this editorial be fair warning: for the foreseeable future, the Newsletter isn't going to be what it's been over the last four years. And, to be blunt, I don't expect to receive one single complaint about the changes. (Although I most certainly will from people who haven't bothered to read this editorial!) The first person who writes to complain about the Newsletter being late and/or short had also better be ready, willing and able to take over as editor upon my receipt of his/her complaint!

There are several things all of you can do to ameliorate this situation and make the impact on the Newsletter somewhat less. The obvious thing would be for one of you to take over as editor! Failing that, an associate editor would be a great help. However, to be most helpful, that person would be able to type articles into a camera-ready format that matches the current Newsletter format. Anyone submitting articles to me for publication should PLEASE type them, double spaced, one side of the page. Also of great help would be short descriptions of new issues and discoveries. But,

these should be accompanied by an actual copy of the item, if at all possible, for use as an illustration and to make sure that your description is complete. The SRS will pay postage both ways, including any registered mail charges, if appropriate for rare items.

I'll do as much as I reasonably can to continue to make the State Revenue Newsletter a fine publication. But without additional help from the membership, it won't be as good as it has been. The future is up to you.

--- Terence Hines

JACKSON COUNTY, MINNESOTA DEED TAX STAMP OVERPRINTS AVAILABLE.



NOTE: The \$2 is roul. 6, a previously unreported type. The \$200 came in horizontal booklet panes of 2 with serial number on tab at left, also in blue.

In 1985 the Minnesota state deed tax was replaced by a county-based tax (see March-April, 1988 Newsletter for details). Jackson County for a period used a handstamp overprint on the old state stamps. This practice has now apparently ceased and the SRS has obtained remainders of five different stamps, three of which are shown above. The \$1.10, \$2, \$2.20 & \$50 stamps are available for \$2 per set (limit 1 set) and the \$200 (blue) stamp is available for \$2 (limit 1) from SRS Treasurer HAROLD A. EFFNER, JR., 425 SYLVANIA AVE. AVON BY THE SEA, NJ 07717-1133.



The Lincoln, Nebraska occupational tax decals used on vending machines other than those vending cigarettes were first reported in the July, 1967 issue of the Newsletter (whole # 70, p. 71). These are still in use. Illustrated, actual size, is the 1988-89 issue. The colors of the last few years' issues are: 1986-87, purple; 1987-88, red; 1988-89, purple; 1989-90, yellow.

--- Michael Florer

BOOK REVIEW

AN INTRODUCTION TO STAMP COLLECTING. By Steven J. Rod. Sidney, OH:
Amos Press, 1989, paperback, 4" x 6 3/4", 185pp, \$2.95.

This is probably the definitive (no pun intended) introductory book on stamp collecting. It is divided into four main sections with a total of 25 chapters. The four sections are 1) "Stamps," 2) "Covers," 3) "Stamp sources," and 4) "Becoming a philatelist." As can be seen from these section titles, the book covers much more than "this is a stamp and this is a hinge." In fact, nearly all aspects of the hobby are covered in sufficient detail to answer nearly any question a beginner could have. The text is well illustrated and written in a clear, straightforward way with no talking down to the reader on the part of the author. The book is of standard paperback size and is well bound (glue). This book would be a perfect gift for anyone, youngster or adult, who is thinking about starting a stamp collection. And the price (yes, the \$2.95 is the correct price) can't be beat. In fact, the price is so low that there is no excuse for any reader who really wants to promote the hobby not to sit down and order three or four copies, save one for him or herself and donate the others to local public and high school libraries.

--- Terence Hines

LOUISIANA CHRISTMAS SEALS FREEBIE



Through the generosity of SRS founder Elbert Hubbard, the SRS can offer members four different Louisiana Christmas seals, as shown above. Specifically, the four are: 1928, Louisiana; 1930, Louisiana; 1937, Orleans Tuberculosis Hospital; 1938 Orleans Tuberculosis Hospital. All are lovely multicolored issues with full gum. A set of four is free for an SASE sent to SRS Treasurer Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133.

SRS LIBRARY PAYMENT PROCEDURES. Since your humble librarian, T. Hines, pays postage on library mailings out of his own pocket, members using the library should remit for postage costs either in cash, mint US stamps (full gum) or by check made out to T. Hines. DO NOT MAKE CHECKS PAYABLE TO THE SRS PLEASE!

Editor's note: I usually do not reprint material that has already appeared in other publications, feeling that there is little enough space in the Newsletter to publish new material. However, on occasion an article comes from such an obscure source that it merits reprinting here. Such is the case with the following article. It first appeared in the October, 1934 issue of Better Fruit, pages 10-11. This periodical was first published in 1906 by the North West Association of Fruit Growers of Portland, OR. It ceased publication in June, 1967 at which time it was published by the Better Fruit Publishing Company of Hood River, OR. That firm seems to be defunct. The article sheds new light on the Oregon-Washington melon and tomato agreement that led to the use of stamps inscribed "Oregon & Washington Melon & Tomato Marketing Agreement" that have interested collectors for years. The most complete discussion of these stamps and related issues, as well as the agreements that caused them to be issued can be found in John Norton's "Agriculture in the Depression Era: The Oregon-Washington Tomato-Melon and Oregon Cauliflower Stamps" which appeared in the March-April/May-June, 1983 issue of the Newsletter, vol. 22, #s 2 & 3, whole # 161, pages 17-35.

OREGON-WASHINGTON MELON AND TOMATO MARKETING AGREEMENT

By H. G. Hawkins, Manager

The Oregon-Washington Melon and Tomato Marketing Agreement is an agreement of growers, not a code imposed by the State or Director of Agriculture. There seems to be a generally accepted misunderstanding that this agreement is a hardship on the grower and that violations of minimum prices established are warranted to enable to grower to sell his product and that the State of Washington through the director of agriculture, is "cracking down" on the growers whenever a violation is brought into court.

Nothing is further from the facts. For the first time the grower is able to have something to say about the price he is to get for his produce. The grower, and the grower alone, is responsible for the marketing agreement and he is trying, through the Agricultural Adjustment Act, to get at least the cost of production for his produce. In the past the jobber and the commission men have absolutely controlled the prices the grower received and the grower has been forced to take whatever he got and like it. The very fact that in the prosperous years of 1918 to 1920, he was forced to allow commission merchants to sell his tomatoes at 20 to 25 cents per crate, shows how little the commission men considered the grower. From this price, sales commissions and transportation were deducted and the grower was lucky if he got the price of boxes and packing for his produce.

The grower, under the Agricultural Adjustment Act, is allowed to form a marketing agreement, naming a stop loss minimum price and naturally the commission merchant does not like this as it takes the price fixing out of his hands and gives the grower something to say about the price he is to receive.

The Oregon-Washington Melon and Tomato Marketing Agreement was formed early this year by growers' meetings in seven producing

districts in the State of Washington and seven in Oregon. Each of these districts elected a district committee who in turn elected a member of the State Control Board. The State Control Board met and elected two growers from each state on a Joint Control Committee, who then elected a fifth member of the committee representing the public. Thus the entire movement is one of growers and the Joint Control Committee handles the problems that arise.

On each State Control Board is one member representing the jobbing trade and one representing the truck peddler. These two men were appointed but they are merely in an advisory capacity as they are outvoted on the boards seven to two. No jobber or peddler is represented on the Joint Control Committee.

When the Joint Control Committee met to establish minimum prices, they consulted with large jobbers and retailers as to what price would move the greatest amount of produce and still leave somewhere near the cost of production to the grower. The prices established were the result of those conferences.

The growers in charge of the marketing agreement feel that this method will bring the best results and if there has to be some dumping of produce that the best place to dump it is on the farm and not at consuming markets where freight and other charges are assessed against it. This will sometimes work a hardship on the individual grower, but will secure them as a whole much better returns than they have ever received through the old methods.

The marketing agreement recognizes that certain established methods of marketing are necessary to the proper distribution of their products, and took into consideration the wholesale jobber and commission merchant and allowed them to deduct 15 percent from the prices named as minimum to the retailer. They also allow common carrier freight charges and point of origin shipper brokerages. When these deductions are made the grower receives little enough for what he raises.

The consumer was considered and he is represented on the Joint Control Committee. The growers in charge of the agreement felt that no consumer need restrict purchases when the price on cantaloupes in consuming markets was 5 cents for good sized melons and about 2 cents per pound for tomatoes. The trouble is that the unrestricted price cutting by commission men and retailers in the past has accustomed the consumer to prices way below the grower's cost, which is what the growers are trying to correct through marketing agreements.

Growers and dealers who violate the agreement are not committing a crime against the state but against their fellow growers and dealers who are living up to the terms of the agreement, and it is to protect them that the law carries a penalty.

Sympathy for the violator is misplaced because he is doing his best to break down the agreement and put the growers back into the hands of commission merchants and jobbers.

The prosperity of the growers of the state is closely allied with the prosperity of the whole people, and surely consumers are not short-sighted enough to want the growers to starve so they may buy a few tomatoes and cantaloupes at ruinous prices.

If all growers and dealers of the state carried out the provisions of the marketing agreement, legitimate merchants, both

wholesale and retail, would make more money, as they would know that their competitor was paying the same price they were and could buy with confidence. The consumer would buy more readily, knowing that he would not be able to buy more cheaply at some other store. The uncertainty of a disturbed market does more to slow up sales than any other factor, and a regulated market moves more goods at reasonable prices, with better returns to the grower in the long term.

The marketing agreement imposes the will of the majority of growers on the minority and may seem to work a hardship on an individual occasionally, but it is the only way known to get the grower a fair price for his product.

The whole movement is grower conceived, carried out and managed. No other factor in the trade has anything to say about its management or policies.

WHY WAIT FOR CIRCUITS???

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All postpaid, satisfaction guaranteed.

PHIL-AMER

(ELBERT S.A. HUBBARD, ARA 1)

BOX 9128, SAN JOSE, CA 95157



RHODE ISLAND ISSUES DRUG TAX STAMPS

Effective July 10, 1989, Rhode Island imposed a tax on marijuana and controlled substances payable by affixing stamps. The tax is \$3.50 per gram of marijuana, \$200 per gram of controlled substance and \$400 per dosage unit of controlled substance. Only two stamps are issued, one for marijuana which is brown on tan and one both controlled substances, which is blue on tan. The serial number,

denomination and quantity are entered on the stamp by hand. The SRS has purchased a quantity of the \$3.50 marijuana stamp which is available at face value from Harold A. Effner, Jr., at the address above. Limit 2 per member.

WISCONSIN LIQUOR TAX DECALS AVAILABLE



Wisconsin has apparently recently eliminated the use of decal stamps in the collection of its liquor tax. Thus, remainders of these decals are available. The state has generously sent a full sheet of 13 different decals to the State Revenue Society. The 13 stamps are described below. SRS members can obtain a free set by sending a stamped, addressed envelope to SRS Treasurer Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133. Additional sets are \$1 each. Harold reports, and the illustrations above confirm, that "missing zero" varieties in the serial numbers of these stamps are very common. The 13 stamps are as follows:

I. LIQUOR TAX. Cream card, no safety unless noted.

- 50 ml. black, grey & white, like illustrated 375 ml. denomination.
- 100 ml. black, pink & white, like 375 ml.
- 200 ml. black, yellow & white, like 375 ml.
- 375 ml. black, deep yellow & white, illustrated.
- 500 ml. black, orange & white, like 375 ml.
- 500 ml. black, orange & white, yellow safety card, illustrated.
- 750 ml. black, green & white, like 375 ml.
- 1 l. black, red & white, like 375 ml.

(NOTE: The color on these stamps is found in the lower "tablet" surrounding the ml. designation)

II. SPECIAL LIQUOR TAX.

- 200 ml. black, light tan & white, cream card, no safety design.
- 500 ml. black, orange & white, yellow safety card, like 750 ml. denomination.
- 750 ml. black, pink & white, yellow safety card.
- 1 l. black, blue & white, cream card, like 200 ml.
- 1.75 l. black, red & white, cream card, like 200 ml.

AD CORNER

ADCORNER RATES: Minimum of \$1 for up to 25 words, 5¢ per word over 25. No charge for name and address. Three insertions for the price of two; five for the price of three. Short trade ads accepted free for one insertion. These may be resubmitted. Send all ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE. AVON BY THE SEA, NJ 07717-1133.



WANTED Illinois Daily Usage stamps, mint or used. These were used from 1953 into the early 1970s. BOB BERGSTROM, BOX 338, WHEATON, IL 60189. Phone: 708-682-1040. (0)

WANTED: CANADIAN fish and game stamps. Especially those from Alberta. Will trade my RWs, early state ducks (mint or used) or trout stamps. ROG BEALS, BOX 195, HENNING, MN 56551 (3).

LICENSE PLATES, CHAUFFEURS' BADGES, disabled veterans keychain tags, automobile registration windshield stickers, bicycle sidepath licenses, auto related items WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019 (5).

FOR SALE: New CATALOG OF OHIO R5 SCTRATH MARKS. Shows 160 different varieties of scratch marks on this sales tax receipt from 1935. Approximately 1/3 never before reported. 26pp, 8½" x 11", spiral bound, \$4 postpaid. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (0).

BEGINNER NEEDS to build collection with inexpensive seals, revenues, etc. - all "back of the book" items. Send lists, or submit on approval if possible. DAN MAGRINO, 11 DEACON PLACE, CRESSKILL, NJ 07626 (1).

INDIANA WANTED. Single copy of 1961, 1963, 1964 and 1966 trout stamps for my collection. Mint or used. Will pay cash. JACK STEWART, 2404 LAUREL DRIVE, CINNAMINSON, NJ 08077 (1).

STATE DUCKS BOUGHT AND SOLD, new issue service. Specializing in state ducks since 1983. Free list - postage appreciated. No governors' stamps. Contact MICHAEL LANG, 1613 16TH AVE., NW, WILLMAR, MN 56201 612-235-7690 (3).

Continued next page...

Ad corner, continued...

GRANTS, NEW MEXICO, \$5 green 1957 vending
machine tax stamp, decal. \$2 each.
TERENCE HINES, BOX 629, CHAPPAQUA,
NY 10514-0629 (0).



STATE DUCK STAMPS. New issues for \$1.00 over state agency cost -
no minimum. Send SASE for information and complete comprehensive
price list. Satisfaction guaranteed. DAVID T. ZIKMUND, DUCKS 'N'
STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (1).

PAYING TOP PRICES for Nebraska Upland Game Bird stamps, 1958, 1959,
1960 and 1962. Also buying and selling all Nebraska hunting and
fishing stamps, plus all state duck stamps. DAVID T. ZIKMUND,
DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (1).

MASSACHUSETTS ARCHERY DEER, WATERFOWL & DEED TAX STAMPS. Archery
stamps: 1960, 1961, 1963, 1964, 1965, 1967, 1968, 1969, 1970,
1971, 1985, 1986, 1987, \$5.00 each; 1962, 1966, \$7.00 each; 1973,
\$2.00. All MNH. Waterfowl stamps, all MNH: 1986 & 1987, \$1.50
each. Deed tax stamps: large format, \$5 blue, mint, \$6.00; \$50
dark blue, used, \$9.00; \$100 light green, used, \$21.50; small format,
\$1 green, mint, \$2.00. TERENCE HINES, BOX 629 CHAPPAQUA, NY
10514-0629 (2).

BRUNDAGE LOCAL DECAL FULL SHEETS. I'm selling the four full sheets
(77 panes of ten per 20 x 26 inch sheet) reported in the Nov.-
Dec., 1988 issue of the Newsletter. \$25 per sheet, mailed postage
paid in mailing tube. These are excellent for framing and
are, to my knowledge, the only four such sheets known in
collectors' hands. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (2).

CHITTENDEN COUNTY, VT FISH AND GAME CLUB HUNTING AND FISHING BADGE



Member Gerald Krupnikoff reports the
badge illustrated at left. It is the
first badge I've seen issued by a private
club. Presumably it confers hunting and
fishing privileges on members. It is dated
1954 so presumably similar items were
issued in other years.

State of California

Resources Agency

Department of Fish and Game
License and Revenue Branch
3211 S Street
Sacramento, CA 95816
(916) 739-4061

EXPIRED STAMP LIST

The following expired California Fish and Game stamps are available as a service to the public.

Stamps are sold at full face value. All stamps are sold as is. There will be no returns, refunds or exchanges.

Please submit this completed form together with a cashier's check, money order or personal check to the above address.

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

PHONE (_____) _____
(optional)

--- SPORT FISHING STAMPS ---

<u>YEAR</u>	<u>TYPE OF STAMP</u>	<u>QUANTITY</u>	<u>PRICE</u>	<u>TOTAL</u>
1985	Nonresident Sport Fishing	_____ x	\$37.00	= _____
1986	Nonresident Sport Fishing	_____ x	\$45.00	= _____
1988	Nonresident Sport Fishing	_____ x	\$50.00	= _____
1985	Resident Sport Fishing	_____ x	\$13.75	= _____
1986	Resident Sport Fishing	_____ x	\$18.00	= _____
1987	Resident Sport Fishing	_____ x	\$18.00	= _____
1988	Resident Sport Fishing	_____ x	\$18.50	= _____
1985	Colorado River, Special Use	_____ x	\$ 3.00	= _____
1986	Colorado River, Special Use	_____ x	\$ 3.00	= _____
1987	Colorado River, Special Use	_____ x	\$ 3.00	= _____
1985	Ocean Enhancement	_____ x	\$ 1.00	= _____
1986	Ocean Enhancement	_____ x	\$ 1.00	= _____
1987	Ocean Enhancement	_____ x	\$ 1.00	= _____
1988	Ocean Enhancement	_____ x	\$ 1.00	= _____
1988	One-Day Sport Fishing	_____ x	\$ 5.50	= _____
1985	Pacific Ocean Only, Resident	_____ x	\$ 8.00	= _____
1986	Pacific Ocean Only, Resident	_____ x	\$10.00	= _____
1988	Pacific Ocean Only, Resident	_____ x	\$11.50	= _____

Subtotal, page 1 _____

— SPORT FISHING STAMPS, CONTINUED —

<u>YEAR</u>	<u>TYPE OF STAMP</u>	<u>QUANTITY</u>		<u>PRICE</u>		<u>TOTAL</u>
1988	Reduced-Fee Sport Fishing	_____	x	\$ 2.00	=	_____
1986	Resident Sport Fishing Upgrade	_____	x	\$ 8.00	=	_____
1988	Resident Sport Fishing Upgrade	_____	x	\$ 7.50	=	_____
1985	Striped Bass	_____	x	\$ 3.50	=	_____
1986	Striped Bass	_____	x	\$ 3.50	=	_____
1987	Striped Bass	_____	x	\$ 3.50	=	_____
1988	Striped Bass	_____	x	\$ 3.50	=	_____
1985	Ten-Day, Nonresident Sport Fishing	_____	x	\$13.75	=	_____
1986	Ten-Day, Nonresident Sport Fishing	_____	x	\$19.00	=	_____

— HUNTING STAMPS —

<u>YEAR</u>	<u>TYPE OF STAMP</u>	<u>QUANTITY</u>		<u>PRICE</u>		<u>TOTAL</u>
1985/86	Junior Hunting	_____	x	\$ 3.00	=	_____
1987/88	Junior Hunting	_____	x	\$ 4.00	=	_____
1985/86	Nonresident Hunting	_____	x	\$51.25	=	_____
1987/88	Nonresident Hunting	_____	x	\$59.00	=	_____
1985/86	Resident Hunting	_____	x	\$14.50	=	_____
1987/88	Resident Hunting	_____	x	\$17.00	=	_____
1985/86	California Hunter Safety Validation	_____	x	\$ 1.00	=	_____
1987/88	California Hunter Safety Validation	_____	x	\$ 2.00	=	_____
1981/82	Duck Stamp (Canvasback)*	_____	x	\$ 5.00	=	_____
1982/83	Duck Stamp (American Wigeon)*	_____	x	\$ 5.00	=	_____
1983/84	Duck Stamp (Green-winged Teal)*	_____	x	\$ 5.00	=	_____
1984/85	Duck Stamp (Mallard Decoy)*	_____	x	\$ 7.50	=	_____
1985/86	Duck Stamp (Ring-necked Duck)*	_____	x	\$ 7.50	=	_____
1986/87	Duck Stamp (Cackling Goose)*	_____	x	\$ 7.50	=	_____
1987/88	Duck Stamp (Redhead)*	_____	x	\$ 7.50	=	_____
1988/89	Duck Stamp (Mallard)*	_____	x	\$ 7.50	=	_____
1989/90	Duck Stamp (Cinnamon Teal)*	_____	x	\$ 7.50	=	_____
1985/86	Seasonal Permit, Honey Lake	_____	x	\$20.00	=	_____

Subtotal, page 2 _____

Subtotal from page 1 _____

GRAND TOTAL _____

* Indicates stamps with artwork

THE STATE REVENUE SOCIETY

President	Terence Hines Box 629, Chappaqua, NY 10514-0629
Vice President & Treasurer	Harold A. Effner, Jr. 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133
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RICHARD M. BILEK
1515 SOUTH HIGHLAND
ARLINGTON HEIGHTS,
IL 60005

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