

THE  
**STATE REVENUE NEWSLETTER**

THE STATE REVENUE SOCIETY  
4109 25TH AVENUE SOUTH-WEST  
SEATTLE 6, WASHINGTON

Volume 2, Number 12

July, 1961

Whole Number 24

CALIFORNIA FISHING LICENSE STAMPS AVAILABLE TO COLLECTORS

The California Department of Fish and Game has made available the 1960 fishing license stamps, face value of which are \$1.00, in sheets of five for \$1.00. Full sheets must be purchased.

Also available are the 1958-59 and 1959-60 series of Colorado River Special Use Stamps. Each series is in sheets of two stamps and are sold at \$1.00 per sheet.

Those wishing to complete their collections may still buy the 1958 and 1959 California Fishing Stamps in sheets of five for \$1.00, and 1957-58 Colorado River Stamps in sheets of two for \$1.00.

Send your order, with proper remittance, and a self-addressed stamped envelope to California Department of Fish and Game, 722 Capitol Avenue, Sacramento. Postage stamps will not be accepted as payment.

KANSAS INTANGIBLES TAX

Mr. E. S. A. Hubbard shows us a letter from the State Department of Revenue in which they say that stamps are not used for the collection of this tax.

Enclosed with the letter was a two page bulletin containing information on Kansas taxes, and it indicates that this tax is collected by means of reports which are transmitted to the county clerks for placement on the county personal property tax rolls.

MINNESOTA DEED TAX

Mr. Hubbard also shows us a copy of the 5¢ value of the new set of stamps for this state which went into use July 1, 1961.

DEED TAX



.05

Tax rates are \$1.10 for the first \$1,000 of value and 55¢ for each \$500 or fractional part of \$500 in excess of \$1,000. Stamps are to be cancelled by marking in ink with the users initials and the date affixed to the document. (continued on page 73).

# STATE REVENUE NEWSLETTER

## "THE STATE REVENUE NEWSLETTER" Official Organ of THE STATE REVENUE SOCIETY

Editor-In-Chief: Elbert S. A. Hubbard, Box 144, Northridge, Calif.  
Managing Editor: David C. Strock, 4109 25th Ave. S. W., Seattle, Wn.

DUES: \$1 per year for participating membership  
\$2 " " " regular membership  
\$4 " " " contributing membership  
\$8 " " " booster membership

ADVERTISING RATES: 2¢ per word, 3 insertions for the price of 2  
5 insertions for the price of 3. (Send to  
Managing Editor)

### BOARD OF GOVERNORS:

Elbert S. A. Hubbard - Director, Box 144, Northridge, California  
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John E. Theil, 3200 S. E. Boulevard, Wichita 16, Kansas

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NEW MEMBERS

#C-67 MONGAN, ARTHUR J.  
NAESU Field Engineer, Staff Fleet Air Wing Six  
F.P.P. Navy 955, San Francisco, California

#R-68 RICHARDS, HAROLD R.  
Valley View, Pennsylvania

#R-69 ZIMMERLI, R. H.  
313 North Main, North Syracuse, New York

### REINSTATEMENTS

#P-17 McKENZIE, SILAS H.  
748 - 11th Street, Manhattan Beach, California

The above corrects the listings in the April number, two of  
which were omitted and two assigned the wrong membership numbers.

## NEW MEMBERS

#R-72 CALDWELL, NELSON E.  
121 North 9th Street  
Poplar Bluff, Missouri

#P-73 SCHOEPFLIN, WILBERT  
601 Sixth Street, Henderson, Kentucky

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## EXCHANGE DEPARTMENT

Have for trading, Ohio Sales Tax Tokens, (halves and unused), most of the older issues, will accept in return Ohio Sales Tax Tokens and Ohio Revenue Stamps, only in unused condition. Please write Fred M. Howard, P. O. Box #2641, Palm Beach, Florida.

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## MINNESOTA DEED TAX (continued from page 71)

A letter from the State Department of Taxation shown us by Mr. Hubbard says that these will be available in the offices of the treasurers of the various counties in Minnesota shortly before July 1, 1961. It also says the stamps are printed in two shades of red with black lettering; however, the value shown us is in two shades of red (the value tablet being darker than the seal and words "Deed Tax") but there is no black lettering. Perhaps this applies only to the higher values which we have not seen as yet. Further information on this will be given our readers when available.

Mr. Hubbard has listed these for the State Revenue Catalog as follows:

## MINNESOTA DOCUMENTARY STAMPS

1961 - Perforated 12 $\frac{1}{2}$  - Red (two shades) with black lettering

|     |        |        |   |
|-----|--------|--------|---|
| D 1 | \$ .05 | \$ .10 | - |
| D 2 | .10    | .15    | - |
| D 3 | .20    | .30    | - |
| D 4 | .25    | .35    | - |
| D 5 | .50    | .65    | - |
| D 6 | .55    | .75    | - |
| D 7 | 1.00   | 1.25   | - |
| D 8 | 1.10   | 1.35   | - |
| D 9 | 2.00   | 2.50   | - |
| D10 | 2.20   | 2.75   | - |
| D11 | 3.00   | 3.75   | - |
| D12 | 3.30   | 4.00   | - |
| D13 | 4.00   | 5.00   | - |
| D14 | 5.00   | 6.00   | - |
| D15 | 10.00  | -      | - |
| D16 | 20.00  | -      | - |
| D17 | 50.00  | -      | - |



ILLINOIS CIGARETTE TAX of 4¢ per pack has been made permanent effective July 1, 1961.

OHIO SALES TAX has possibilities of being changed so that tax stamps will no longer be used after the end of 1961. A bill to that effect has passed the state House of Representatives and, according to various sources of information, including a clipping sent us by Mr. Hubbard from a Columbus, Ohio, paper, probably will be approved by the Senate and the Governor.

The state will still have a sales tax, but it will be paid by report method as is done in other states.

We understand the stamp method has been in use, and still is, in a few foreign countries but even there has been replaced by the reporting method.

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HUBBARD STATE REVENUE CATALOGS

|                             |        |
|-----------------------------|--------|
| Individual states . . . . . | \$ .25 |
| Any five. . . . .           | 1.00   |
| All fifty . . . . .         | 5.00   |

Gift with each order

Hubbard's Cupboard, Box 144, Northridge, California

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We seem to have overlooked mentioning that SRS member Rev. Elwood Poore was awarded the American Philatelic Society Award at the Eleventh annual Federation of Iowa Stamp Clubs at Cedar Rapids in April, for his "Embossed Revenue Stamps of Great Britain." Congratulations.

NEW MEXICO ALCOHOLIC BEVERAGE TAXES will now be paid by wholesalers at the following rates; on a gallonage basis:

Beer: 5.5¢ per gallon  
Spirituuous liquors: \$2.10 per wine gallon if over 100 proof  
\$1.30 per wine gallon if not over 100 proof  
Wine: 30¢ per gallon  
In computing the tax on any package, fractional parts of a cent will be paid as 1¢.

In the past the wholesaler had to affix stamps as follows:

STATE REVENUE SOCIETY CONSTITUTION  
(Adopted 1963)

Draught beer, per barrel: \$1.50  
per half barrel: 75¢  
per fourth barrel: 37.5¢  
other sizes, per gallon 5¢  
bottled or canned beer, each case or  
carton of 24/12 oz. or 12/24 oz.  
bottles or cans: 11¢  
other sizes, cases or cartons,  
per gallon: 5¢

Wine containers of 12 oz. or less: 2.5¢  
more than 12 oz. to and including 16 oz: 3¢  
more than 16 oz. to and including 25.6 oz: 5¢  
more than 25.6 oz. to and including 32 oz: 6¢  
half gallon containers: 12¢  
one gallon containers: 24¢  
more than 1 gallon, per gallon or fraction  
thereof: 24¢

Spirituos Liqueurs, each wine gallon if over 100 proof: \$2  
if not over 100 proof: \$1.20

The additional taxes as follows have been repealed:

1¢ per case on bottled and canned beer  
6¢ per gallon wine  
10¢ per gallon spirituous liquor

WASHINGTON CIGARETTE COUNTERFEIT STAMPS brought a guilty  
plea from a Moscow, Idaho, wholesaler according to a news-  
paper clipping dated in March.

OKLAHOMA CIGARETTE TAX on packs of 10 cigarettes or less  
has been raised from 2.5¢ to 3.5¢; packs of 20 go from 5¢ to  
7¢, and packs of 50 go from 12.5¢ to 17.5¢. This increase  
became effective July 1.

Also increased are the taxes on small cigars, from 2.5 mills  
to 3.5 mills; cigars weighing more than 3 pounds per thousand  
and retailing for 3 1/3¢ each or less, from \$5 to \$10 per  
thousand; all others selling for more than 3 1/3¢ each,  
\$20 per thousand. Smoking tobacco is raised from 20% to  
25% of the factory list price. Snuff and chewing tobacco  
are taxed at 20% of factory list price.

MICHIGAN CIGARETTE TAX effective July 1, 1961, was changed  
from 6¢ per pack to 5¢.



STATE REVENUE SOCIETY CONSTITUTION  
(Adopted 1960)

ARTICLE 1. NAME The official society name shall be "THE STATE REVENUE SOCIETY" abbreviated as "SRS."

ARTICLE 2. PURPOSES To organize philatelists interested in United States Revenue Stamps into a mutually beneficial, non-profit group. To collect and document such stamps and related history. (\* Stamps issued in the U. S., its subdivisions, and its possessions.)

ARTICLE 3. MEMBERSHIP

A) Membership shall be granted to persons of good character under the following conditions:

- (1) Sponsorship by a member or respected prominent philatelist.
- (2) Delivery to the Secretary of a properly filled out membership form and required dues.
- (3) Acceptance by the Board of Governors, unless two or more Society members disapprove. Objections may be overruled by the Board. If objections are sustained, the Board must then inform the challenged prospect of the charges and consider his position in the matter. If objections are still sustained, the Board may set a waiting period for further consideration of up to one year.

B) Members are entitled to the following privileges:

| MEMBERSHIP<br>DESIGNATION | YEARLY<br>DUES | PAPER<br>AND<br>ROSTER | VOTING<br>RIGHTS<br>AND<br>BONUSES | AVAIL-<br>ABLE<br>BACK<br>ISSUES | SPEC-<br>IAL<br>BONUSES PER<br>MONTH | \$1<br>AD-<br>DIT-<br>IONAL |
|---------------------------|----------------|------------------------|------------------------------------|----------------------------------|--------------------------------------|-----------------------------|
| B - BOOSTER               | \$8            | x                      | x                                  | x                                | x                                    | x                           |
| C - CONTRIBUTING          | \$4            | x                      | x                                  | x                                | x                                    |                             |
| R - REGULAR               | \$2            | x                      | x                                  |                                  |                                      |                             |
| P - PARTICIPATING         | \$1            | x                      |                                    |                                  |                                      |                             |

\* Membership numbers must carry the designation initial in front.

- C) Membership designations may be changed at any time by paying required dues.
- D) Dues must be paid on September 1 yearly, with a month of grace.
- E) Delinquent members may be reinstated upon payment of current dues but forfeit the rights to any yearly bonuses.
- F) The Board of Governors may expel members or remove them from office, provided that not over two Governors dissent.

ARTICLE 4. OFFICIALS

- A) The elected PRESIDENT shall guide the society and chairman the Board of Governors, considering the advice of the other officials. He is Editor-In-Chief of the Society publications unless he appoints a member to this position.
- B) The BOARD OF GOVERNORS, of five to ten members, shall consist of the elected officers, immediate Ex-President, Editor-In-Chief, and Managing Editor. Two members may be appointed by the President and others may be appointed by unanimous vote.

of the Board. No officer shall cast two votes except the President in tie votes. Any official matter must be submitted to the Board at the request of the President, two governors, or five voting members. Appointments or other actions of officers may be over ruled by the Board, which can then act on these specific matters.

- C) The elected VICE-PRESIDENT shall perform duties delegated to him by the President or the Board of Governors. He shall assume Presidential duties when the President is incapacitated.
- D) The elected SECRETARY shall receive and send out official correspondence at the direction of the President, Board of Directors, or their delegated representative. He shall keep records of official correspondence and of other official matters directed to his attention by Society officials.
- E) The elected TREASURER shall receive and disburse Society monies at the direction of the President. The Board of Governors must approve all individual expenditures which exceed \$100. The Treasurers duties may be combined with those of the Secretary.
- F) The MANAGING EDITOR, appointed by the Editor-In-Chief, shall edit, layout, and otherwise manage publications at the direction of the Editor-In-Chief.
- G) OTHER OFFICERS, or officers to fill vacancies, shall be appointed by the President and shall serve until replaced by new appointments or due election. (Other officers may include: Librarian(s), Publicist, Attorney, Sales Manager, and Representatives.)

#### ARTICLE 5. ELECTIONS

- A) The TERM of elected officers shall be two years.
- B) A SLATE of candidates shall be made by the Board of Governors and published prior to June of election years (even numbered years.) All members supported by five or more of the General Membership must also be entered on the ballot.
- C) BALLOTS must be sent (within one month of issue date) to an Election Committee composed of the Managing Editor (Chairman) and one to three members living in his vicinity appointed by the President, but not to include any elected officers. Complete final voting results must be published in the "Newsletter" as soon as possible; however, incomplete results may be published earlier.
- D) VOTING shall be by point system. Each voter will assign to his first choice a number of points equal to the number of candidates for the office being voted on. He shall assign one less point, successively, to each lesser choice.

#### ARTICLE 6. PUBLICATIONS

- A) The OFFICIAL PUBLICATION shall be a monthly "Revenue Newsletter". A "Revenue Journal" may also be issued when it is desired to publish catalogs, handbooks, membership rosters, revenue collector lists, etc.



B) The official STATE REVENUE CATALOG shall be revised or supplemented in at least one-third of its pages at least every three years. If this provision is not met, ownership of the catalog shall accrue to (in order of precedence):

(1) Elbert S. A. Hubbard, or his most interested heir (as determined by the Society; (2) Largest interested Revenue Society; (3) Largest interested Stamp Society; (4) Most interested philatelic publisher; (5) Public Domain. The State Revenue Society may assume ownership again when any owner fails to meet the provision listed above.

ARTICLE 7. AMENDMENTS. Suggested amendments must be submitted to a majority vote of the membership when approved by the President, or the Board of Governors, or at least ten members.

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#### STATE CATALOG REVISION SEEKS FINANCEERS

The revision of Hubbards 1960 U.S. State Revenue Catalog (the right to which now belongs to the SRS) needs advanced sales, loans, and donations to finance production.

Advanced sales will be made at \$5 each or 10 for \$30. Loans will be repaid in as many catalogs at \$5 and the balance in cash from proceeds. Donators will receive one catalog plus free stamps, some of which will be available only through this medium.

Backers of the catalog can support it in any combination of plans desired. All money will be placed in a separate SRS Handbook Fund.

Much of the material for revision is now ready for publication; however publication will be made in lots of one to five State catalogs at a time, depending on the amount of subject matter. Individual State catalogs which are the most out-of-date will generally be published first.

Following is a tentative listing of the planned order of revision:

Kansas (1960 issue not completed, thru error of printer)  
Washington (Due to recent radical changes in the  
availability of stamps)  
"A" States (The most out-dated)  
Ohio, Oregon, California, etc.

Supplemental sheets only will be issued when conditions merit.

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SRS ELECTION No due election has ever been held in the SRS since the Society has been without a constitution until recently (published herein). An election is now in order for the remaining one year of the current two year term. Elbert Hubbard has been nominated for President and Lee Combs for Vice President; however any five SRS members may add other names to the slate and write ins will be acceptable in the final voting. A ballot form will be sent separately later in the month to the members for their use in voting.