

STATE REVENUE NEWSLETTER

Editorial Office

THE STATE REVENUE SOCIETY

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MARYLAND RECORDING STAMPS - according to an opinion of the Attorney General - are required on sales and lease transactions. The stamps are required on the deed in an amount based on the purchase price. When the property is leased back to the seller stamps are required based on annual rent capitalization at 10% on the lease.

MOUNTING STATE REVENUES - Views from "El" Hubbard

In years of searching for the ideal album for my own particular use, I have never found the "ideal" pages and album.

To me the ideal album page would be:

- 1 - Hingeless
- 2 - Protective
- 3 - Attractive
- 4 - Adaptable
- 5 - Linen hinged

The album would open flat instantly at any page and would be lockable - to prevent page removal except by the owner.

The closest I have been able to come to this, to date, is

- 1 - good quality red three ring, 8 $\frac{1}{2}$ " x 11" binders (with slots in the aluminum backing for labeling)
- 2 - black pages with plastic covering which holds the stamps in a pincher type grip (two sizes of pockets)
- 3 - black pages with plastic over both sides for mounting large stamps.

This setup meets most of my requirements and eliminates the need for a separate mount for each decal. Some used decals; however, should be separately packaged (for extra protection) in Showgard mounts which are thin, inexpensive, and easy to use. (Continued on page 18)

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

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postal issues, U. S. precancels (Ten-
nessee and Kentucky primarily), charity
seals, first day covers, coins and paper
money, Indian Relics and archaeology, etc.

Proposed by E. S. A. Hubbard

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U. S. REVENUE-POSTAGE ERROR--ALMOST!

By Elbert S. A. Hubbard

ONCE IN A LIFETIME OPPORTUNITY! *
--Now breaking up many scarce *
and rare blocks, collections, *
etc., acquired from the Cabot *
estate. What are your desires *
in these, favorite states, etc? *
Drop me a card today. Don't *
wait, since you may be late - *
forever. *
"EL" HUBBARD *
Box 1124 *
Sunnyvale, California *

A woman on vacation in a
small California town went
to a postal clerk and
asked to buy six 10¢ stamps.
Usually when the word
"stamp" is used, "postage
stamps" is implied; how,
ever, the postal clerk
sold her six colorful 10¢
commemorative revenue
stamps. The clerk was ap-
parently rather new at the
job and thought the stamp
was another of the many
U. S. commemorative stamp
designs.

While the woman prepared to affix the stamps to six photo-
mailing envelopes a revenue stamp authority, who happened to
be in the Post office, noticed the stamps she had on the post
office table. He was puzzled as to how the woman happened to
have the stamps, which aren't commonly seen, and wondered
what she was going to do with them. Thinking that he may
have happened upon a fellow stamp collector, he asked her what
she was going to do with the stamps.

When she told him that she was going to stick them on the
package, he was flabbergasted. To save her from possibly
wasting the stamps and her money, he volunteered the informa-
tion that the stamps were not valid for postal use. She
looked at him in disbelief, so he suggested that she verify
his statement by consulting a postal clerk.

Since she had just bought the stamps from one postal clerk,
she, in turn, was flabbergasted! She, naturally, felt compel-
led to consult a clerk, so she asked a different clerk if she
could use the stamps on her package. Imagine her surprise
when the clerk told her that if she did, the postoffice would
charge 10¢ postage due on each package!

The Indiana woman then asked if the stamps were collectors
items. She was advised that they were, but that anyone could
buy them at any post office. Whereupon, she stated that her
nephew collected stamps, so she would just send them on to
him! She then bought six 10¢ current postage stamps for her
photo mailers and thanked the revenue collector for advising
her.

We wonder how many times a similar error has occurred with these 10¢ commemorative revenue stamps. Undoubtedly many of them have been mistaken for postage stamps and have done postal duty, but most of them were probably thrown away by non-collectors.

An interesting question arises as a result of this incident: who would have suffered the loss of the 60¢ if things had happened a little differently? Undoubtedly the postal clerk was responsible for the error. But, if the stamps had been affixed, would the postal employees merely send along the mailers to save the clerk from having to make up the 60¢ loss? If postage due was charged, would the photo company have billed the sender -- a perfectly justifiable action? Would the sender then be able to prove that the clerk sold the stamps to her in error? Would she be able to get 60¢ refund from the clerk or the Post office department? Or would she just choose to forget it and suffer the loss? What's your guess?

MEMBERSHIP (continued from page 16)

RESIGNED:

#P-76 OSTRAND, PHILLIP A.
R-47 KREBS, GARY L.
R-68 RICHARDS, HAROLD R.

MERCHANT REBATE (TRADING) STAMPS - Mr. Hermann includes these in his collection and says he has a collection of between 900 and 1,000 varieties. If anyone has some he wishes to trade for tax stamps, postal stationery, or whatever, he may be contacted at 10124 Samoa Avenue, Tujunga, California 91042. He says he prefers blocks of four, perforated on all sides, but has many singles and can use up to 20 of a kind.

MOUNTING STATE REVENUES (continued)

The album sheets grasp the stamps so well that the page can be turned upside down and tapped on a hard surface without dislodging the stamps. The only drawback to the sheets is the prohibitive retail price of 35¢ per sheet. However, savings in labor of mounting and inserting of new stamps into mounted sets are immense. Too, the protection and beauty of display are topnotch. I think that the cost of these pages will drop eventually; however, I will be glad to furnish them to SRS members at 30¢ each plus postage.

The plastic encased black sheets are available at most stores for about 10¢ to 15¢ each, I believe.

In addition to these sheets, I add a black, crystal clear, plastic covered stock sheet in the back of each album to receive new items until I have time to mount them.

Captions for the album sheets can be typed and inserted into an extra flap of plastic at the bottom of each page. I am currently using cutouts from my catalog for these captions.

ALABAMA TOBACCO DECAIS

Mr. Applegate writes us regarding the minute letters on the sides of recent and current stamps.

On checking over these stamps he finds:

1959 with "W" on the left side and "LH" on the right, values $1/2$, 1, $1\frac{1}{2}$, 2, $2\frac{1}{2}$, $3\frac{1}{2}$, 5, 10, 15, 25¢.

1961 - same design, "J" on left, "P" on right, values $1/4$, $2\frac{1}{4}$, $7\frac{1}{2}$, 22 $\frac{1}{2}$ ¢.

1962 - colored map. "W" on left, "IH" on right in values of 1, $1\frac{1}{2}$, $3\frac{1}{2}$ ¢, and the $2\frac{1}{4}$ ¢ has the "J" and "P". These four values are the only values printed with colored centers as I am now told. Also a close examination of the red 20 cigarette stamp shows what appears to be "DA" on the right side.

The official explanation reads "The initials or small letters at the sides of the stamps change when the Administration changes."

VIRGIN ISLANDS - There is, or was, an additional value in the current set which was not included in Mr. Preston's list in "Stamps" mentioned in a previous Newsletter. This is a \$1.40 value.

Mr. Preston tells us that this is not presently available in the Islands, nor is the \$2.00 value.

DISTRICT OF COLUMBIA REAL ESTATE DEED RECORDATION TAX ACT
Title III, of Public Law 87-408, section 316. Stamps.

Mr. Hubbard tells us that this section provides for the use of such methods, or devices, or both, including the use of a stamp or stamps for evidencing the payment and collection of the Recordation Tax as the Commissioners may deem necessary and proper.

Due to the additional burden entailed in the use of stamps plus the increased cost of administration the use of stamps was not deemed to be to any advantage. Cash payment of the tax due is required at the time the deed is presented for recordation. Thus, there are no stamps for this tax.

MICHIGAN SALES TAX (KROGER "STAMPS") - With further reference to these, Mr. Hubbard has shown us a reply to an inquiry of his made to the Kroger Tax Department wherein they say that there are none available in the Kroger Tax Department or any of their other offices.

LATE ISSUES - Some of these as shown us by Mr. Applegate are listed below:

MONTANA BOW AND ARROW HUNTING LICENSE

Year ending April 30, 1964 - perforated 11½

\$2.00 brown, red serial number

NEW MEXICO EGG INSPECTION

1/3¢ Grade A, black on pink paper, rouletted 9½ (inscribed Grade A)

1/3¢ Black with orange sun, 1 7/8" x 2½" This is a used copy and appears to be of the printed tape stamps so much used

No value shown, AA Grade, black on blue gummed tape with continuous design. 2½" wide tape.



EGG INSPECTION DEPT.

STATE COLLEGE NEW MEXICO

STATE OF NEW MEXICO
FEE 1/3 CENT

GRADE AND SIZE PRINTED ON CARTON

SUBJECT TO NEW MEXICO EGG LAW

