

The
**AMERICAN REVENUE
ASSOCIATION**
and the
STATE REVENUE SOCIETY



2016 World Stamp Show
New York City

What is the American Revenue Association?

The ARA is a nonprofit corporation made up of people whose interests include the collection or study of fiscal or revenue stamps and related materials.

The ARA's mission is to encourage, create, sponsor and guide the study and collection of such material of the world, from an educational, informational and historical standpoint;

To establish and support study and research groups devoted to the various aspects of revenue stamps of the world;

And to prepare, publish and distribute books and periodicals dealing with such material.

What is the State Revenue Society?

The State Revenue Society promotes and encourages the study and collection of revenue stamps and related materials of the states of the United States and their subdivisions. The SRS seeks to promote the following activities:

To establish and support study and research groups devoted to the various aspects of state revenue stamps;

To use its facilities to make available news and information concerning such material to all who may be interested;

And to prepare and distribute publications and periodicals devoted to state revenue stamps.

What IS a Revenue?

A definition of "revenue stamp" requires two elements: authority and purpose.

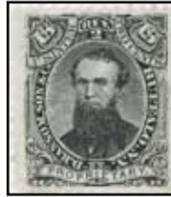
Authority: lies with a federal, state or local statute, law or ordinance. Every revenue can be traced to a legislative act.

Purpose: there are at least five possibilities.....

1) It may show the payment of a tax.



First Issue revenue



Private die proprietary



State honey tax
...but bumblebees don't provide honey!



City secured debts tax



Federal wine stamp



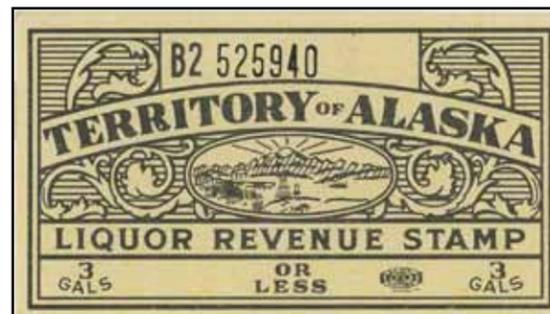
Hong Kong documentary tax



Argentine provincial revenue



State feed tax



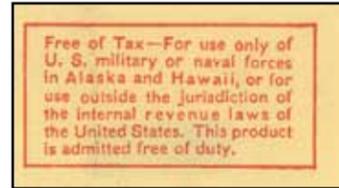
Territorial liquor tax



State marihuana tax

What IS a Revenue? (continued)

2) It may indicate that something is tax exempt.



Tax-free cigarette label



Tax exempt potato stamps



Tax exempt license plate sticker

3) It may show that a fee for a government service has been paid.



Liquor certification fee



Fertilizer inspection fee



Alcohol inspection fee

Consular fee stamp

Asiatic cholera.....	ff	ff	ff	ff
Human plague.....	ff	ff	ff	ff
Rodent plague.....	ff	ff	ff	ff
Smallpox.....	ff	ff	ff	ff
Typhus fever (exanthematicus).....	ff	ff	ff	ff

(When there are no cases or deaths, entry to that effect must be made)

J. Enumerate any other communicable diseases prevailing importantly in port none

in area served by the port sporadic cases of scarlet fever and diphtheria

I certify that this vessel has complied with requirements of the international sanitary conventions to which the United States and the country of this port have adhered, and of the quarantine laws and regulations of the United States, excepting as follows:

NO US MEDICAL OFFICER AVAILABLE

Given under my hand and seal this 3rd day of March, 1938

Countersigned by [Signature] (Medical officer)

(Signature) Francis A. Lane
(Title) Vice Consul of the United States of America

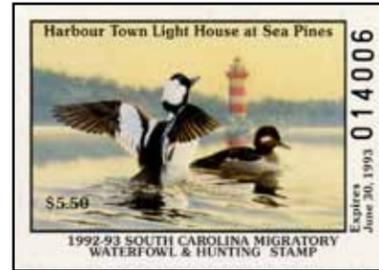
Serv. No. 604

Directions for use.—Deliver the original and duplicate copy to the vessel and retain triplicate copy on board. On arrival at first United States port of the vessel will deliver the duplicate copy to the quarantine officer and the original copy to the collector of customs.

(ORIGINAL equal to \$ 5.00 US Cy)

What IS a Revenue? (concluded)

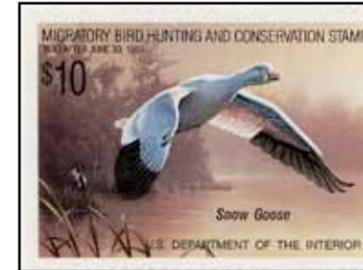
4) It may show that a fee has been paid to the government to obtain the privilege of engaging in some form of activity or occupation.



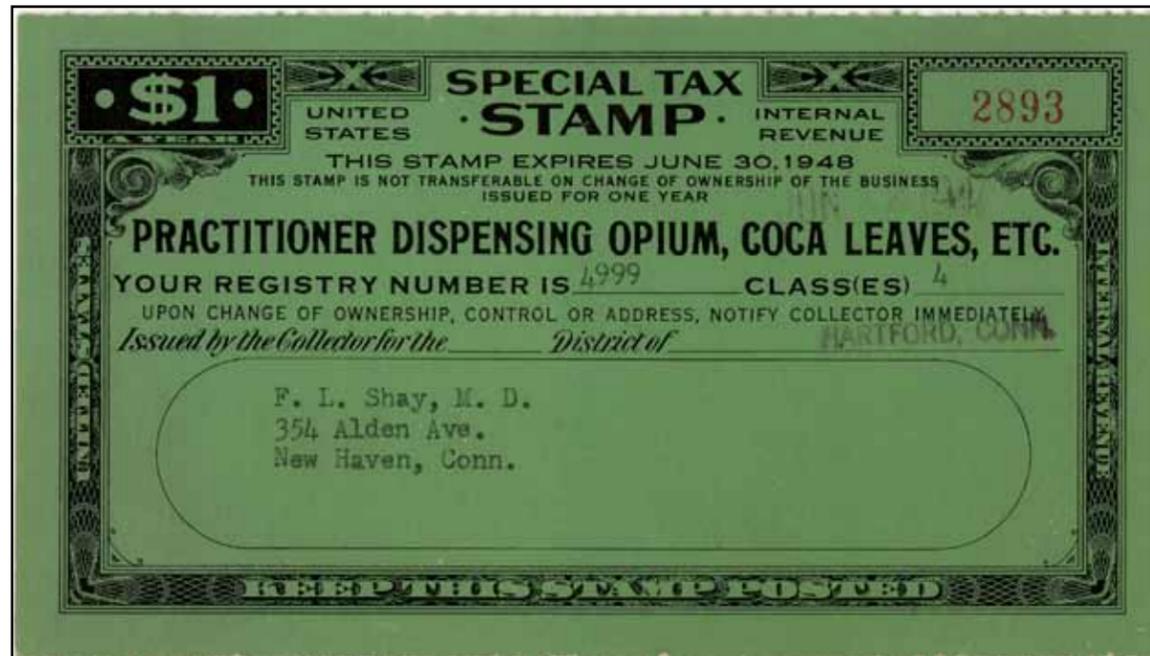
State hunting stamp



State business license tax



Federal hunting stamp



Special Tax Stamp for a druggist

5) It may insure that a proper tax will be paid.



U.S. Customs baggage stamp
To show luggage had been searched for items subject to customs duty

Lock seals
To prevent untaxed liquor from surreptitiously being removed from storage



Why Join the SRS and ARA?

Members enjoy meeting other Members at our Annual Conventions.
(We usually hold these at the same national show.)

This year's ARA Annual Convention April 24–26 will be at WESTPEX 2015, www.westpex.com, in Northern California. The schedule below highlights revenue-related events. A complete WESTPEX schedule is available at www.westpex.com/html/schedule.html.

Thursday, April 23, 2015

8:00pm Welcome for revenue enthusiasts — ARA/SRS Suite (light refreshments served)

Friday, April 24, 2015

1:00pm Revenue Exhibits Tour with Joe Ross — 2nd Floor Booth 6

4:00pm African-American History as Revealed by Civil War Era Revenue-Stamped Documents, by Michael Mahler — Bayside I

7:30pm Social gathering for revenue enthusiasts — ARA/SRS Suite (light refreshments served)

Saturday, April 25, 2015

8:00am ARA Board Meeting (ARA Members only) — Newport Beach

9:00am ARA General Meeting - Newport Beach

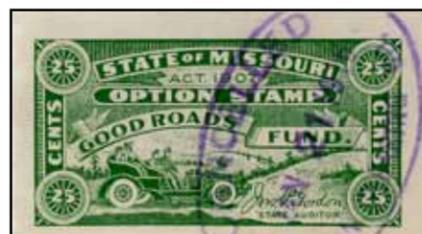
State Revenue Society: Searching & Doing Research with *State Revenue News* on DVD (1½ hours) — Newport Beach

11:30am Rebel Documents, Yankee Taxes: The Untold Story of How the Union Enforced Its Documentary Taxes in the South, by Michael Mahler — Newport Beach

1:30pm Revenue Exhibits Tour with Ken Pruess — 2nd Floor Booth 6

3:00pm Judges' Feedback Forum (2 hour) — Anaheim

We offer you the best chances to learn more about revenues!



Why Join the ARA?

Members receive the award-winning magazine

The American Revenuer (TAR)

It contains articles, inventories, catalogs, member ads, and more.

The American Revenuer

FOURTH QUARTER 2014
Volume 67, Number 4
Whole Number 596

JOURNAL OF THE AMERICAN REVENUE ASSOCIATION

Search for the Hut Tax 98
 Finds in the Marketplace (I): October 24, 1862, Cancel on \$2 Conveyance 103
 The Ventura Rock Soap Co. of San Francisco and Ventura County, California 106
 Real Estate Transfer Stamps of Altoona, Pennsylvania: A Pearl Harbor Secured Debt Stamps Illustrated 110
 AFCO Radio Day Perfin 111
 Finds in the Marketplace (II): Telegraph Reception Stamps between 1910 and 1927, receipts for payment of a native hut tax imposed by the British South Africa Co. in Northern Rhodesia included for the benefit of a largely illiterate population a different pictorial element for each year. More inside, page 98. 112

by Michael J. Morrissey
Proprietors of Drexel's Vienna Bell Cologne
 Alonzo Lilly, Jr. & Co.
 Baltimore, Maryland

As a collector and student of the company cancellations on the Civil War Era proprietary revenue stamps of 1862 to 1883, I was intrigued for many years by the cancel illustrated on the stamp shown in Figure 1 here. The stamp is a 1¢ Third

in the print media. I therefore entered the phrase "Jr. & Co." in my name search criteria. This had the effect of bringing the haystack down a mere 500 or so hits in no time, with a thumbnail view of the relevant portion of a newspaper page for each. It was not long before I found the advertisement from the March 27, 1880 edition of the Washington, D.C. *Evening Star* illustrated in Figure 2 below.

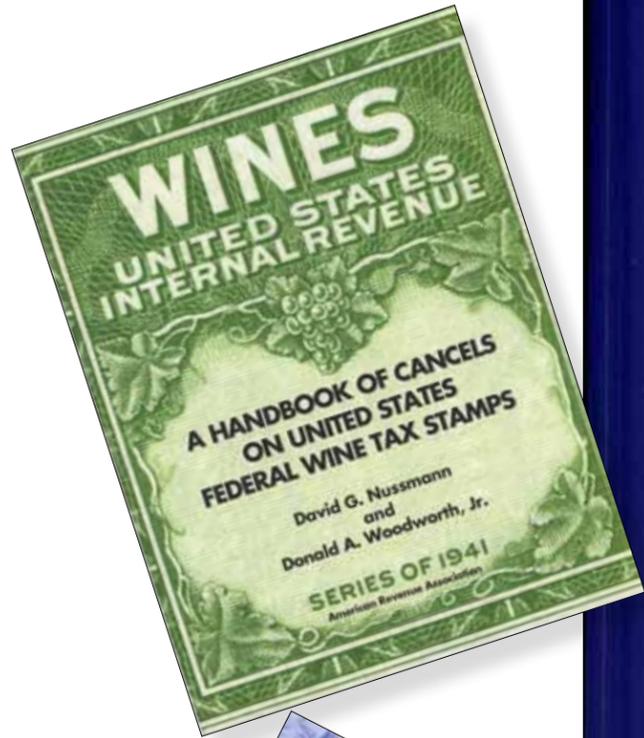
98
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for society affiliation with an
ARA Lapel Pin
 First available at PACIFIC '97 these ¾ inch red, white and blue cloisonné pins are based on our society's medal designed by members Domenico Facci and Alan Hicks. Available by mail for \$7.50 postpaid. Checks payable to:
The American Revenue Association
 Rockford, Iowa 50468-0056 USA

Printed in U.S.A. on recycled paper with Soy based ink.

Why Join the SRS and ARA?

Members receive discounts on most publications.



The State Revenue Catalog
Revenue Stamps and Related Materials
of the States of the United States of America

Edited by Dave Wisley

A central collage of various state revenue stamps is displayed. It includes a Florida Citrus Lime stamp, a Florida Mature Fruit stamp, a Michigan Apple Advertising stamp, a Florida Citrus Lime stamp, a Florida Mature Fruit stamp, a Michigan Apple Advertising stamp, a Florida Citrus Lime stamp, a Florida Mature Fruit stamp, a Michigan Apple Advertising stamp, and a Florida Citrus Lime stamp. The stamps are arranged in a grid-like pattern, showcasing a variety of designs and colors.

The State Revenue Society

A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate

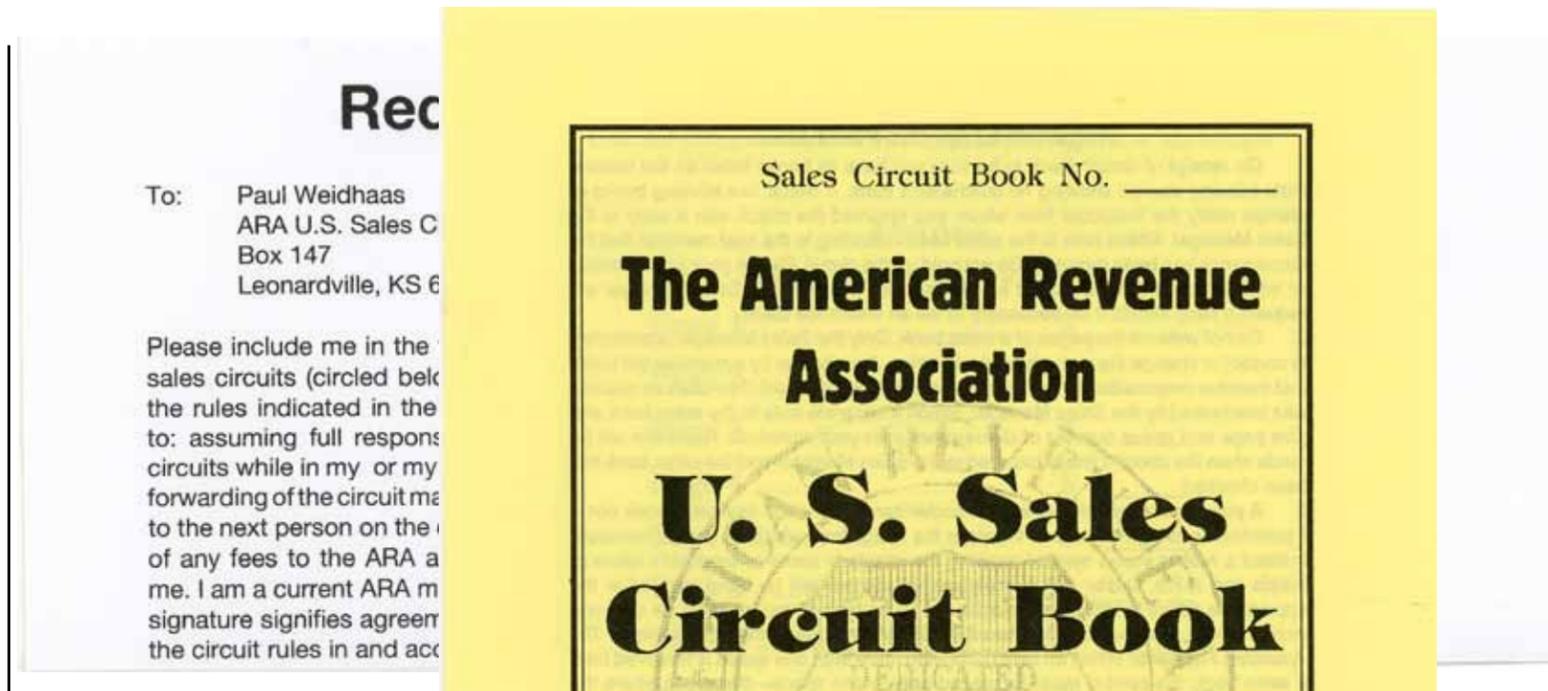
Michael Mahler

A collage of red revenue-stamped documents from the Civil War era is shown. The documents are arranged in a grid-like pattern, showcasing a variety of designs and colors. The stamps are arranged in a grid-like pattern, showcasing a variety of designs and colors. The stamps are arranged in a grid-like pattern, showcasing a variety of designs and colors.

The American Revenue Association

Why Join the ARA and SRS?

ARA Members may participate in a US Revenue Sales Circuit.

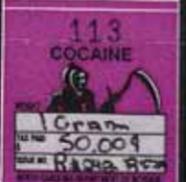


SRS Members have a Sales Service in every issue of State Revenue News.

State Revenue News *Page 37 / 1st Quarter 2016*

SRS Sales Service

The following stamps are available to members, first-come-first-serve. New arrivals are highlighted in color. Limit of 2 each per member. Refunds will be sent if an item is sold out and cannot be re-stocked.




<p>Alabama</p> <p>Cigarette</p> <p style="padding-left: 20px;">Rainsville 2c decal/pane \$0.50</p> <p style="padding-left: 20px;">Rainsville 4c decal/pane \$0.50</p> <p>Marijuana</p> <p style="padding-left: 20px;">1 gm \$3.50</p>	<p>Iowa</p> <p>Marijuana (2012 \$5) \$5.00</p> <p>Kansas</p> <p>Drug \$10 \$10.00</p> <p>Drug \$50 \$50.00</p> <p>Eggs (7) E79A-E83 \$5.00</p>	<p>Illicit mixed beverage \$20.00</p> <p>Illicit liquor by the drink \$31.70</p> <p>Cocaine \$50.00</p> <p>Controlled substance 10 dose \$50.00</p> <p>Oklahoma</p> <p>1964 1 pint liquor L5</p>
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OK - How do I Join?

Get an application at the ARA/SRS Table here at the show....

OR from our websites,

ARA: www.revenuer.org (Note that "r" at the end of "revenuer")

SRS: www.staterevenue.org

