

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 23, No. 1

January-February, 1985

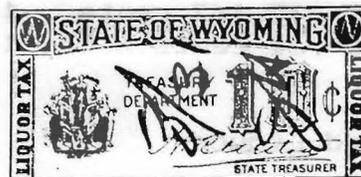
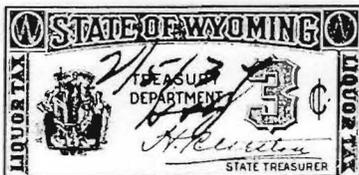
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## WYOMING LIQUOR STAMPS

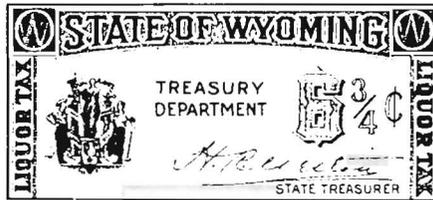
by Ronald E. Leshner, Sr.

Although the ratification of the twenty-first Amendment ended National Prohibition on December 5, 1933, not every state moved to legalize beer, wine, and liquor sales within their boundaries. In the present article the sequence of laws effecting the sale of liquor in Wyoming will be examined. Like many other states, Wyoming called a special session of the legislature late in 1933 for the purpose of dealing with the ratification of the twenty-first Amendment and subsequent state legislation to decide if and under what circumstances liquor could be sold in the state. Generally speaking, state treasuries were low in funds in 1933 and there were demands for new sources of revenue. The lifting of prohibition presented an opportunity to tax the newly legal beer, wine, and liquor. Many states were quick to cash in on the new source.

Chapter 45, Special Session 1933, placed a tax on medicinal liquor: 3 cents per pint on vinuous liquor and 10 cents per pint on spirituous liquor. Stamps were to be placed on the bottles and two stamps were issued for this purpose. They are listed as L1 and L3 in Hubbard's State Revenue Catalog (1960).



Chapter 61, Special Session 1933, approved December 28, 1933 and effective immediately allowed for the sale of 3.2 beer in the state of Wyoming. A tax of three (3) cents per gallon was levied on beer imported into the state. Three stamps were issued (Hubbard's L2, L4, and L5), and they are a larger size than the previously mentioned stamps for medicinal wine tonics and liquor.



Their intended use is as follows:

L2	6 3/4 cents	288 ounce case (24 - 12 ounce bottles)
L4	23 3/4 cents	1/4 barrel (7 3/4 gallons)
L5	46 1/2 cents	1/2 barrel (15 1/2 gallons)

If you multiple the tax rate of 3 cents per gallon by the 7 3/4 gallons in the usual 1/4 barrel you will obtain 23 1/4 cents as the appropriate rate for the 1/4 barrel of beer, not 23 3/4 cents which is the denomination of the stamp. I can't believe that the brewers would allow themselves to be taxed higher than the law stipulated.

These rates held until the Wyoming Liquor Commission was created by Chapter 87, Laws 1935 (effective April 1, 1935). The new legislation permitted full strength beer, wine and liquor to be sold for beverage purposes. The new tax rates were as follows:

Malt Liquor	2 cents per gallon
Fermented Liquor	3 cents per pint
Spirituos Liquor	10 cents per pint

Like the 1934 set (L1-L5) which was inscribed LIQUOR, a new set (L6-L18) was issued to accomodate the frequently encountered sizes of containers. The intended use of the stamps are as follows:

#### Malt Liquor

L7	2 cents	1 gallon
L9	4 cents	2 gallons
L10	4 1/2 cents	288 ounce case
L13	8 cents	4 gallons
L15	15 1/2 cents	1/4 barrel
L18	31 cents	1/2 barrel

#### Fermented Liquor

L8	3 cents	1 pint
L12	6 cents	1 quart
L17	24 cents	1 gallon

#### Spirituos Liquor

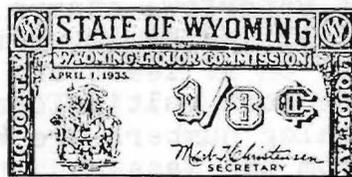
L11	5 cents	1/2 pint
L14	10 cents	1 pint
L16	20 cents	1 quart

Subsequently the size of the 10 and 20 cent stamps were reduced in size for use on bottles of spirituous liquor. Presumably this was not done with the 5 cent stamp because there was an adequate supply of the previous larger stamps. Or perhaps it's a stamp that just hasn't found its way into collectors' hands.



A later state treasurer, Mark F. Christensen, apparently modified the interpretation of the rates so that there was now a need for several small denominations for malt liquor (beer). This added three denominations to the 1939 issue:

- |          |                 |
|----------|-----------------|
| 1/8 cent | 1/2 pint beer   |
| 1/4 cent | 1 pint beer     |
| 1 cent   | 1/2 gallon beer |



Four denominations are not listed in the 1939 set (5 cents, 8 cents, 15 1/2 cents, and 24 cents). One can understand that there might not be much call for the 5 cent, 8 cent, and 24 cent denominations and these very well may not have ever been printed. However, one would expect to find the 15 1/2 cent stamp which would have been used on quarter barrels of beer. Has anyone seen it?

WRIGHT CITY, MISSOURI CIGARETTE DECAL

Illustrated, twice actual size are three cigarette stamps from this city. All are on pressure-sensitive gum paper, green on white. The "SAMPLE ONLY" overprint is red. The current stamp is the example with square edges.

--Terence Hines

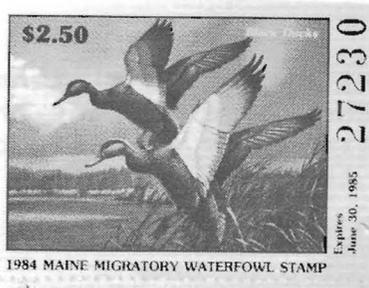


NEW ENGLAND UPDATE

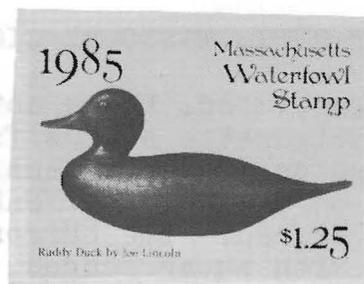
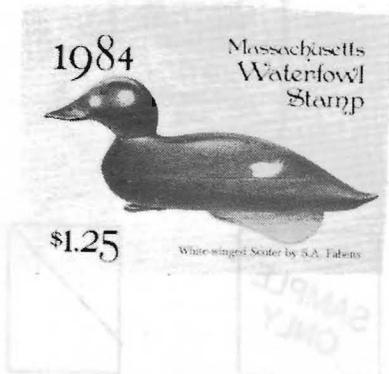
by Terence Hines

My "Revenue Stamps of the New England States" contained listings of fish and game stamps up through the end of 1983. This article reports the 1984 issues (and one 1985 issue) from the New England states.

MAINE. Maine introduced a migratory waterfowl stamp in 1984. The stamp is multicolored and perf. 12 1/2. It has a face value of \$2.50. Mint copies are available at face value from the Licensing Division Division, Department of Inland Fisheries & Game, 284 State Street, Station 41, Augusta, ME 04333. I have not yet seen the 1984 pheasant and salmon stamps. The waterfowl stamp is assigned catalog number W1.

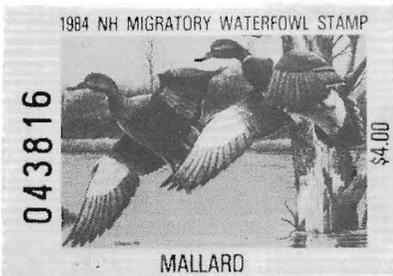


MASSACHUSETTS. Illustrated are the 1984 primitive firearms and archery stamp and the 1984 and 1985 waterfowl stamps. The primitive firearms stamp is green and brown, perf. 11 1/2 by 12, with a face value of \$5.10. All these stamps are imperforate on at least one edge. The catalog number is A25. The two duck stamps are both multicolored, perf. 12 and have a face value of \$1.25. Their catalog numbers are W11 and W12. All three stamps are available at face from the Massachusetts Division of Fisheries and Wildlife, 100 Cambridge Street, Boston, MA 02202.



NEW HAMPSHIRE. One again this year New Hampshire has issued two distinct types of migratory waterfowl stamps. Both have a face value of \$4 and show a multicolored scene of mallards in flight. The stamp illustrated on the left is imperforate except at the left side where it is perf. 12 1/2. This variety is the one actually sold by sales agents in the state to hunters. The stamp is attached at left to a stub kept by the agent. The stamp shown at right is intended for sale to collectors. It is perf. 12 1/2 on all four sides. Close inspection of the two stamps will reveal several differences. First, when viewing the actual stamps, it is clear that the colors are slightly different. Most obvious however, is that the serial numbers and the word "MALLARD" are larger on the stamp sold for actual use than on the one sold to collectors. The stamp for hunters is assigned catalog number WF2 and the variety perforated on all sides is assigned WF2b. WF2a is assigned to the straight-edged type with the agent's stub still attached.

Also shown is the 1984 New Hampshire \$10 pheasant stamp(P10). This is multicolored, imperforate on three sides but scored at left. All three of these stamps are available from the New Hampshire Fish & Game Department, 34 Bridge Street, Concord, NH 03301.

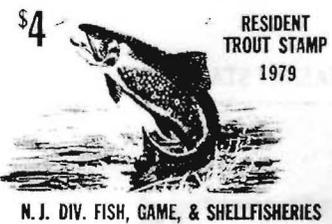
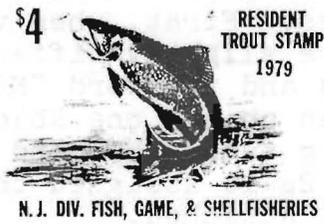
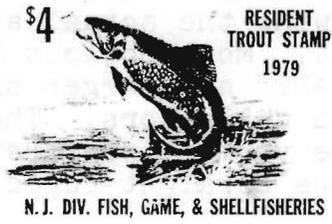


#### YET MORE NEW NEW YORK CIGARETTE DECALS

Illustrated is the new New York State cigarette decal. It is a heat transfer type and is blue and green with red safety. A very similar design is used in New York City but the inscription is "STATE/CITY OF" at the top instead of just "STATE/OF". The city decal is yellow and green with red safety. The safety design includes an apple.



--Terence Hines



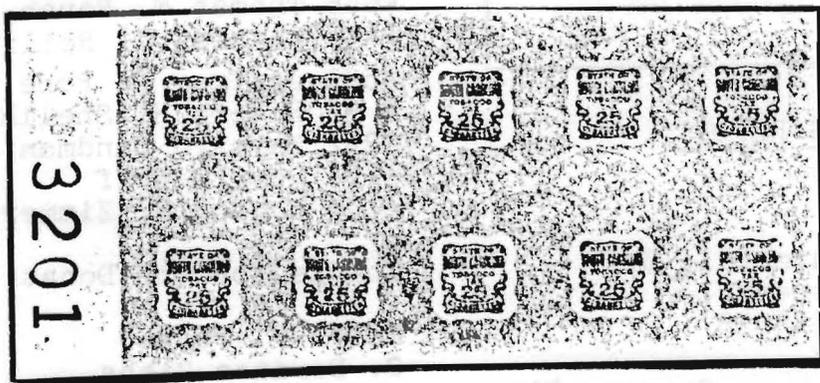
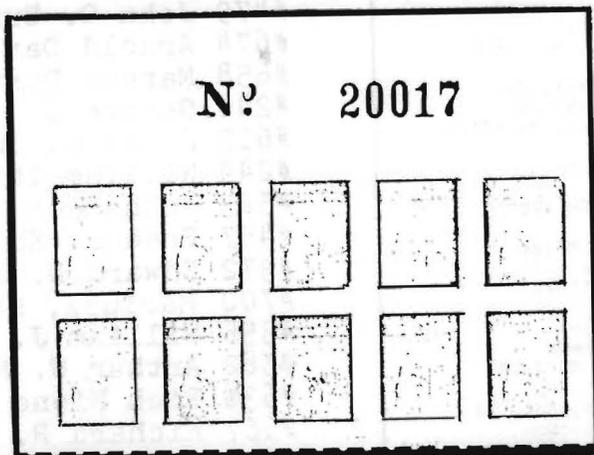
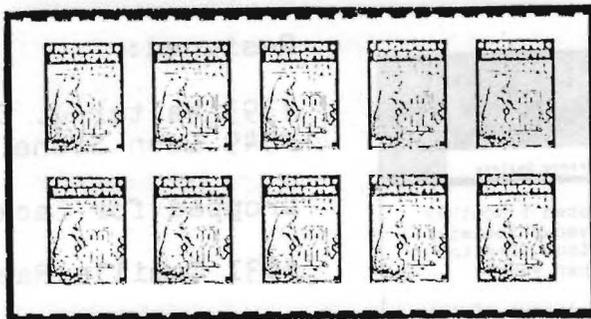
### STAMPS FOR SALE

The State Revenue Society is offering for sale the 1979 New Jersey Resident and Non-Resident Trout stamps. Especially interesting is the second stamp from the top in the right column which exhibits a year designation which is slightly, but clearly, "tilted".

Since the number of these "tilted" stamps is obviously limited, a lottery will be held to determine who will get this item. Harold A. Effner, Jr. will hold all order for sets of these stamps for one month after receipt of the first order. At that time he will draw two of the orders to select the member to receive the "tilted" copies.

Cost of the set of 2 is \$2. Order from Harold A Effner, Jr., 425 Sylvania Avenue, Avon By The Sea, NJ 07717.

Other New Jersey stamps available include the 1979 Pheasant stamp for \$.50 each and the 1980 Woodcock stamp, also \$.50 each.



### STAMPS FOR SALE

Pictured above are the three latest items available for members from the SRS. The North Dakota 22 1/2¢ Cigarette decal is intended for the new 25-pack cigarette packaging. They are 23¢ each or \$2.30 for a pane of 10. The 18¢ North Dakota decal reflects a recent increase in the tax rate. These are 18¢ each or \$1.80 for a pane of 10. The South Carolina 9¢ decal is used on the 25 package. They are 9¢ for a single stamp or \$.90 for a pane of 10. Be sure to enclose a SASE with your order.

If you wish a list of the stamps available just check the proper line on your dues renewal form and enclose an SASE to Harold A. Effner, Jr., 425 Sylvania Avenue, Avon By The Sea, NJ 07717.

# 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.

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#549 Leon Stone

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#631 Camille Rae Trefts

## Dropped for Non-Payment of Dues

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#479 John O. Burgess  
#674 Arnold Davis  
#658 Marcos Duran  
#240 George B. Griffenhagen  
#615 James G. Innes  
#249 William Ittel  
#523 John Keck  
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#372 Edward N. Lipson  
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# 36 Robert H. Shellhamer  
#242 Maynard Sundman  
#686 Gus L. Wolf  
# 69 Robert H. Zimmerli

## SECRETARY'S REPORT

### New Members:

#734 David D. Turnbull, Jr.  
167 Bath Street  
Elyria, OH 44035

Interests: Duck Stamps, Fish  
and Game(#3). Proposed by  
Ken Pruess.

#735 James F. Howell  
743 Pauline Avenue  
Morristown, TN 37814

Interests: Tennessee. (#2 &  
#3). Porposed by Les Lebo.

#736 Bob Bergstrom  
PO Box 338  
Wheaton, IL 60189

Interests: All State Stamps.  
(#2 & #3): Response to Linns.

### Thanks for the Donations

Malin M. Pucher  
C. Dorance Gibbs

Previous Total	244
New Members	3
Resigned	2
Dropped-Address	1
Dropped-Non-Payment of Dues	<u>25</u>
New Total	219
Total NDP	19

WRITE FOR THE NEWSLETTER!

ANNUAL STATEMENT FOR THE STATE REVENUE SOCIETY JAN 1, 1984 - DEC 31, 1984

Beginning Balance ----- Checking Account \$ 1437.04

INCOME

Dues 1341.00  
 Stamps 1073.32  
 Advertisements 41.30  
 Donations 28.66  
 Back Issues 66.00  
 Interest 81.33  
 Overpayments 75.34  
 Catalogs 794.10  
 Postage 19.50  
  
 Total Income 3520.55

\$ 4957.59

EXPENSES

President 67.49  
 Librarian 84.46  
 Editor 37.59  
 Printer 529.42  
 Secretary 191.75  
 Bank Charges 10.24  
 Overpayments 73.34  
 Stamps Purchased 1097.77  
 New England Catalog 1413.49

Total Expenses 3505.55

Net for 1984 +15.00  
 NET BALANCE AS OF DECEMBER 31, 1984

\$ 1452.04

As of March 1, 1985 the State Revenue Society has the following stamps on hand:

193 different items  
 3551 total stamps  
 \$1950.03 resale value

--Harold A. Effner, Jr.

Signed

Harold A Effner Jr  
 Secretary/Treasurer  
 February 1, 1985

As of March 1, 1985, due to a postal rate increase, the State Revenue Society will be required to raise its dues for foreign resident members. \$6.00 surface delivery; \$12.00 airmail delivery.

# 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

## Wanted

1. Hunt, fish, trap and hunting-fishing combination permits for Nebraska and South Dakota. Especially Nebraska 1901-1914 (\$20 and Up).
2. Resident hunting rom 30 different states,
3. Resident hunting licenses from foreign countries. Older the better.

Will trade federal ducks or buy material.

FREE PRICE LIST--Enclose SASE.

Phil Pfeiffer  
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## LATEST

illustrated price list crammed with world-wide revenue offers including State revenues. Price is \$1, refundable.

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The Canadian revenue stamp album now available. 265 pages with 2 custom binders priced at only \$64 US, postpaid anywhere in North America.

Join our hundreds of happy customers.

E.S.J. van Dam Ltd.,  
PO Box 300  
Bridgenorth, Ont., Canada K0L 1H0

## WANTED FOR CATALOG

I am trying to put together the Indiana section of the State Reveune catalog. Please send a list of any unreported items you have. It will take the cooperation of all members to make this as complete as possible. I will also buy or trade items needed in my personal collection. Will sell also.

Richard L. Salzer  
RR 3, Box 791,  
Knox, IN 46534

## VIRGINIA HUNTING STAMPS FOR SALE (Map and Animal Pictorials)

15 different used National Forest  
1965-1982 \$4.00

20 different used Virginia County  
Damage \$5.00

L.E. Lebo  
9318 Collingwood Road  
Knoxville, TN 37922

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WINDSHIELD STICKERS,  
DASHBOARD DISCS,  
DISABLED VETERANS AND B.F.  
GOODRICH KEY CHAIN TAGS.  
AUTO RELATED ITEMS.....

DR. EDWARD H. MILES  
888 8th AVE.  
N.Y., N.Y. 10019



1984-1985  
 NEW JERSEY WATERFOWL STAMP  
 ORDER FORM  
 CANVASBACKS - TOM HIRATA

The 1984-85 stamp shows a beautifully detailed pair of canvasbacks resting on the water. The design was created by Tom Hirata who specializes in wildlife art including North American game, birds of prey, ducks, and other birds. Stamps are valid for the period July 1, 1984 to June 30, 1985.

The stamps are in two denominations: \$2.50 resident and \$5.00 non-resident. Stamps are required for anyone hunting waterfowl in New Jersey pursuant to N.J.S.A. 23:3-76.

No orders postmarked after December 31, 1985 will be accepted and all unsold waterfowl stamps will be destroyed.

Waterfowl stamp money is deposited in a separate account exclusively for the acquisition, protection, and enhancement of wetlands and waterfowl habitat. Please use a separate check for waterfowl stamps if your order consists of more than just waterfowl stamps.

Please include a stamped, self-addressed envelope with single stamp orders. Personal checks will be accepted for orders less than \$50. Bank checks or money orders must be used for orders over \$50. Make checks payable to the New Jersey Division of Fish, Game and Wildlife. Please allow three weeks for delivery.

Return this order form to: New Jersey Division of Fish, Game and Wildlife  
 Waterfowl Stamp  
 CN 400  
 Trenton, NJ 08625

	<u>QUANTITY</u>	<u>PRICE</u>	<u>TOTAL</u>
A Resident Waterfowl Stamp	_____	\$2.50	_____
B Non-Resident Waterfowl Stamp	_____	5.00	_____
C Resident Plate Block	_____	10.00	_____
D Non-Resident Plate Block	_____	20.00	_____
E Resident Sheet of 30	_____	75.00	_____
F Non-Resident Sheet of 30	_____	150.00	_____

ORDER TOTAL \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

IT WADDLES, WALKS AND QUACKS LIKE A DUCK-  
BUT IS IT A REVENUE STAMP??

by M. E. Matesen

Lest I mislead the F&G enthusiasts amongst us, you can skip this one even though the title is "fowl"; the article is not a narrative about our waterbound friends. So. . . what is it? Would you believe Washington State Lottery tickets!?!? A recent issue of the NEWSLETTER contained a splashy front page expose entitled "Are These State Revenue Stamps?" wherein our SRS Editor and member/author Earl Starr "quacked me up" with their tongue in cheek(I assume?) narration on how a spent lottery ticket was now to be, or should have been if you prefer, construed to be a "revenue" stamp.

For a while I waddled around in somewhat of a muddle, on deciding just how I could pluck this bird so that I could demonstrate that it is a "ticket" or if you prefer a "receipt" and not a 'revenue' stamp in even the generic sense of the word.

Then I decided that rather than just confine this frolic to our collective pro's and con's why not open the question up to the membership at large.

The question simply is: Washington State Lottery tickets are 1)a stamp; 2)a ticket; 3)a receipt; 4) a stub or 5) other(please specify what).

Send me a postcard with your vote, comments or poison arrows. I'll compile the results for a future edition. Send to me at 19828 80th PL Edmonds, WA 98020. As a small bribe, just to get you to vote that is, send a SASE instead of the postcard and I'll send you some "true" Washington revenue stamps.

EDITOR'S NOTE: After preparing Mr. Matesen's contribution for publication the Editor decided that some additional questions might be relevant. So inside the front cover of this issue is a coupon to send to Mack(along with your SASE hopefully) which broadens the poll somewhat. Clip and mail. Your comments are always welcome.

As a further reminder, it has been a consistent SRS policy that the organization does not dictate(or even suggest) what members collect. It has no constitutional preamble or Board-approved listing of what constitutes a state revenue stamp. Thus, any comments made by any member of the SRS Board of Directors is that person's personal opinion and should not be taken as an official position on what the organization believes a state revenue to be.

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Thanks to the generosity of members John Luton, Ogden Scoville and Van Vanderford, the numbers missing from the SRS Library's run of Barry Porter's "State Revenuer" have been acquired. The run now consists of two bound volumes containing numbers 1-16(#s 4 & 5 are photocopies) dated August, 1982-December 1983 and numbers 17-28, January-December, 1984. Mr. Porter donates a subscription to the SRS Library. Members interested in using the Library should contact Librarian Terence Hines at the address on the masthead.

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