

The State Revenue Newsletter

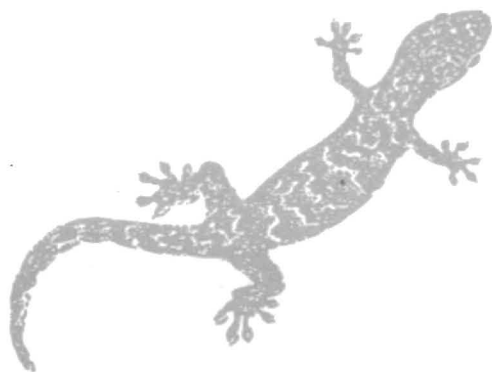
The Official Organ of the State Revenue Society

Volume 18, No. 3

May, 1978

Whole No. 134

TERRITORY OF GUAM HUNTING LICENSE



FIRST DAY OF ISSUE

The 1978 Guam hunting stamp was released February 1, 1978 by the Aquatic and Wildlife Resources Division of the Guam Department of Agriculture. This new issue depicts the house gecko, Hemidactylus frenatus, a small species of lizard that is a familiar sight to Island residents as it seems to prefer to live near human habitation. Once considered a sign of good luck when seen inside local houses, the gecko probably served a useful purpose by eating termites and other insects that attacked the roof thatch of homes built by earlier generations of Guamanians. The reinforced concrete homes with screened windows that are being built on Guam today make indoor living a difficult proposition for this useful nocturnal creature but they still may be seen congregating around outside lights in the evening where they patiently wait the insects that are attracted

Mint copies of the 1978 Guam hunting stamp are available for \$5.00 each, cancelled copies are 50¢ each. First day of issue covers franked with a USPS butterfly stamp and cancelled at Agaña are available for \$2.50 each. Although all 1977 hunting stamp first day covers have been sold out, a few 1977 hunting stamps are still available at the same price (\$5.00 mint, 50¢ cancelled).

Guam hunting stamps and covers may be purchased at the Department of Agriculture in Mangilao or by writing to: Aquatic and Wildlife Resources Division, Guam Department of Agriculture, P.O. Box 2950, Agana, Guam 96910. Collectors are requested to provide a self-addressed, stamped envelope (No. 10 size for cover orders) with all mail order requests.

(Editors note: The above is excerpted from the official new release announcing the 1978 stamp and is provided by Kenneth Pruess).

CITY OF DES PLAINES VEHICLE LICENSES

by Dr. Edward H. Miles

Among the most attractive and collectible of the vehicle licenses are those issued annually by the city of Des Plaines, Illinois. They are both attractively designed and colorful.

As with the other presentations in this series, we welcome additional information or examples of these items.



Red and gold on white paper. Black serial number.



Orange, blue and black.



Red and yellow on a transparent backing. Black serial number.



Green on white with black serial number.



Blue and white. Black serial number.



Red on white with black serial number.



Blue and red on white with black serial number.



Blue and red on opaque backing.

MISSISSIPPI MINERAL MIX-UP

Several members and the Mississippi Tax Commission have written the editor regarding the availability of the Mississippi Mineral Stamps that appeared in the January issue of the NEWSLETTER.

Apparently these are NOT currently available through the tax commission office in Jackson. A few members wrote saying the Tax

Commission had referred them to a specific county which might sell them. However, in their letter to the Editor the Tax Commission stated they could only be obtained when recording a deed with the Chancery Clerk and affixed to that deed.

The editor is making inquiries to see if a quantity can be bought for SRS members, meantime please do not request these stamps from the Tax Commission as they will refuse to sell them.

TENTATIVE LINPEX ACTIVITIES SCHEDULE

The LINPEX '78 exhibition will be in the Great Plains Room, Nebraska East Union, University of Nebraska East Campus, 38th and Holdrege Streets. The Garden Room, adjacent to the Exhibition hall, has been reserved for use by ARA and SRS members. Arrangements will be made to void any parking tickets incurred on campus for show guests.

Holiday Inn Northeast, 5250 Cornhusker Highway, Lincoln 68504 is suggested for show visitors. This is easy to reach from Interstate 80, and from there it is easy to get to the show. However many other motel facilities are available, some closer, some cheaper. Right on campus is the Nebraska Center, 33rd and Holdrege, Lincoln 68503 (no alcoholic beverages, possibly already booked full for Friday night). For more information, write Ken Pruess.

Revenue dealers who have paid for tables are ARA members Peggy Howard and Ken Pruess; at least one more is expected. Seven revenue exhibits entered thus far. Please, where is your entry?

Wanted: A slide show on U.S. revenues. Dr. Riley's show is not available from APS.

Friday, September 22

7:00 a.m. Garden Room opens (revenue headquarters)
Noon Exhibition opens
8:00 p.m. Exhibition closes
9:00 p.m. Law Library tour (research session on State and Federal tax laws, court decisions)
11:00 p.m. Garden Room closes

Saturday, September 23

7:00 a.m. Garden Room opens
10:00 a.m. Exhibition opens
Noon Awards Luncheon (advance reservations required)
2:00 p.m. Revenue Slide Show (open to public)
6:00 p.m. No-host happy hour-Northeast Holiday Inn
7:00 p.m. Revenue Banquet-Northeast Holiday Inn (reservations needed)
8:00 p.m. Exhibition closes
11:00 p.m. Garden Room closes

Sunday, September 24

7:00 a.m. Garden Room opens
10:00 a.m. Exhibition opens
4:00 p.m. Exhibition closes

Exact times for awards luncheon and banquet and prices have not been set.

I need a response from you, especially if you will need transportation or desire to attend the luncheon or banquet. A personal mailing will be made to all persons responding in late August or early September. Write Kenneth Pruess, 1441 Urbana Lane, Lincoln, NE 68505

Members should note that the site of the gathering has been changed since the Radisson-Cornhusker Hotel went out of business on June 1st of this year.

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 by writing the Membership Chairman as listed below.

Articles, information on new issues and news of interest to the Society's members are solicited. Send such items or other editorial correspondence to the Editor.

PRESIDENT: Terry M. Hines
GRECC-VA Outpatient Clinic
17 Court Street
Boston, Massachusetts 02108

VICE PRESIDENT: Edwin C. Kettenbrink, Jr.
3605 Sinclair
Midland, Texas 79701

SECRETARY/TREASURER/
MEMBERSHIP: Harold A. Effner, Jr.
210 Eastern Way
Rutherford, New Jersey 07070

LIBRARIAN: Kenneth P. Pruess
1441 Urbana Lane
Lincoln, Nebraska 68505

BOARD OF GOVERNORS: Gerald M. Abrams
3840 Lealma
Claremont, California 91711

EDITOR: David L. Drury
3919 Enola Court
Fort Wayne, Indiana 46809

SECRETARY'S REPORT

New Members:

#539 Cinboske, Bernie
1215 Pickwick Place
Bloomington, IN 47401

General. Responded to article in Linn's.

#540 Collins, Bruce N.
P.O. Box 674
Hot Springs, Ark. 71901

Duck stamps, wildlife, hunting, conservation. Responded to articles in Linn's and ARA.

#541 Pompian, Richard O.
300 Riverside Drive
New York, NY 10025

All singles, including NY Stock Transfer and Ohio Sales Tax. Responded to ad in Linn's.

#542 Dalmas, John P.
758 Piermont Avenue
Piermont, NY 10968

State fish and game only. Proposed by Charles Hermann.

#543 Shuart, F.W.
P.O. Box 908
Mesa, Arizona 85201

All. Proposed by E. C. Kettenbrink.

#544 Pelletier, Charles E.
4920 Treewood Court
Pleasanton, CA 94566

All, Proposed by Charles Hermann.

#545 Hull, Dean Russell
Box 426
8107 Pearl Blossom Hwy
Little Rock, CA 93543

All, plus worldwide. Proposed by Harold A. Effner, Jr.

#546 Cypert, Donald
215 Center Street
Yuma, Arizona 85364

Ducks and Game stamps
Responded to article in Linn's.

#547 Oberlander, O.W. Jr., M.D.
1028 State Tower Building
Syracuse, NY 13202

NY state, all. Proposed by Harold A. Effner, Jr.

#548 Murray, Michael J.
1601 SW 47th Avenue
Fort Lauderdale FL 33317

Just beginning. Proposed by Terry Hines.

\$549 Stone, Leon
414 West Broadway
Princeton, IN 47670

Indiana. Proposed by E.C.
Kettenbrink.

#550 Ross, Donald F.
1375 Oslo Lane
Sane Jose, CA 95118

Prefer western states. Res-
ponded to article in Stamp
Collector.

#551 Myers, Lee E.
P.O. Box 450
Port Jefferson Station, NY
11776

General, prefer NY, NJ and PA.
Proposed by E.C. Kettenbrink.

#552 Hackett, John
4018 South 182 Street
Seattle, WA 98188

Proposed by Harold A. Effner,
Jr.

#553 Gaab, Frederick
25 Dennis Lane
Bethpage, NY 11714

All US state revenues.
Responded to article in
Linn's.

Reinstatement:

Lewczak, Thomas #446
537 Grover Street
Irvington, NJ 07111

Address Changes:

Stanford, Eidsel #230
6241 34th Avenue NE
Seattle, WA 98115

Hines, Terence #127
GRECC/VA Outpatient Clinic
17 Court Street
Boston, MA 02108

Pierce, P. Varum #341
P.O. Box 531
Centerville, MA 02632

Chayer, R.L. #498
Taftsville, VT 05073

Matesen, M.E. PNC #179
c/o NEMCRC
2144 Clement Avenue
Alameda, CA 94501

Wunderlick, Howard #532
P.O. Box 592
Ronkonkoma, NY 11779

Kornhauser, Mike #438
27855 Knickerbocker Road
Bay Village, Ohio 44140

Dropped for Improper Address:

Whitehead, Rev. A.F. #475
Box 629
Pelahatchie, MS 39145

Wright, I.J. #466
1828 28th Avenue
San Francisco, CA 94122

Special thanks to the following who
sent a little extra with their
membership renewals this year:

Malin M. Pucher
Edward Tupper
Charles Hermann

| | |
|------------------------------|-----|
| Previous Membership Total | 222 |
| New Members | 15 |
| Reinstatement | 1 |
| Deceased | 0 |
| Resigned | 0 |
| Dropped for improper address | 2 |

Current Membership Total 236

The supply of publishable mat-
erial for this NEWSLETTER is begin-
ning to dwindle. News of new is-
sues, recently-discovered varieties
and articles are urgently needed.

COMMONWEALTH OF VIRGINIA
1944-DEPARTMENT OF TAXATION-1944
STATE SLOT MACHINE LICENSE TAX PAID
LICENSEE *National Automatic Machine Co.*
COUNTY OR CITY *RICHMOND, VA.*
EXACT LOCATION *Main St Station*
This license sticker is not valid unless exact location is shown hereon. Commissioners of the Revenue will exchange old stickers for new stickers when a change in location in the same county or city is desired.
TYPE OF MACHINE *1¢ Machine*
AMOUNT PAID \$ *1.00* DATE PAID *1-18-44*
SAM B. WOODY
Commissioner of the Revenue

FORM F-13
1944 CITY OF RICHMOND 1944
LICENSE PAID
1.00
Location _____
Date Sold _____
No. **229** 1944
DEPARTMENT OF FINANCE
D. ANDREW WELCH
Licence Inspector

VIRGINIA SLOT MACHINE LICENSES

Member Claude M. Monteiro sends along the two slot machine licenses pictured here. The first is a 1944 Commonwealth of Virginia Slot Machine License which was to be affixed to each machine. The particular one here is for a weighing machine used in Richmond's old Main Street Station. This building is no longer in use. Similar licenses were required for vending machines and "one armed bandits". The \$1.00 sticker was for a 1¢ vendor or 1¢ slot machine. It is thought that a \$5.00 license was required for a 5¢ machine. Mr. Monteiro has been unable to ascertain just when gambling-type slot machines were used but believes they became illegal in the late 1930's or early 1940's.

The second item is an unused City of Richmond license paid which apparently operated under the same general rules as imposed by the state. Each machine in the City of Richmond would be required to have both. It was printed in black on pink paper.

Does anyone else have examples of these licenses or more information regarding their use?

(Editor's Note: After the above was already pasted up for publication, Mr. Monteiro wrote stating that gambling slot machines were declared illegal in Virginia in 1934).

Member Ted Pinas sends along two values of the 1978 Ohio Packet Seed Stamp. Pictured here is the \$5.00 value printed in black with green paper. The 50¢ value is printed in black on a light blue paper. Does anyone know of other values?

OHIO DEPARTMENT OF AGRICULTURE
1978 No. **2525**
PACKET
SEED INSPECTION STAMP
Fes paid in accordance with
Sec. 907.12, Revised Code of Ohio.
\$5.00 Director of Agriculture

IMPORTANT REVENUE LITERATURE REPRINTED, ADDED TO LIBRARY

Thanks to Lou Alfano and the Washington Area Fiscal Society, the library has copies of reprint editions of three important revenue studies. All can be borrowed from the library or purchased from Mr. Alfano, 303 S. Kennedy Road, Sterling VA 22170

1. Supplement to Hubbard's 1950 State Revenue Catalog. Price \$3. This includes all the material in Cabot's 1940 catalog which was omitted in the 1960 catalog. Material is conveniently arranged so pages can be inserted into Hubbard's catalog. Included is the specialized listing of early California stamps, illustrations for various stamps, descriptions of the Oregon insurance reprints and counterfeits, Oregon & Washington city beer stamps, Utah private die beer stamps and agricultural marketing stamps.

2. Empossed Revenue Stamped Paper News. Vol: 1-5, 1938-1943. Price: \$15. If the price seems high, this is only the original subscription price more than 35 years ago. Over 290 pages with much interesting information on Colonial, Federal and State embossed revenues (RM numbers in Scott's). No more than 60 complete runs of this journal were ever published and the reprint is complete except for 3 pages. Well worth the price to anyone interested in these stamps.

3. U.S. Tax Paid Classics. 99 pages. Price \$7.50. This includes reprints of 3 studies in one volume.

- a. United States Private Tobacco Proprietary Stamps published in 1909 by Bartlett and Prevost is still the definitive (only?) work on the "tin foil" revenues.
- b. History of the U.S. Metallic Tax Stamps for Cotton is an illustrated study by Nast written in 1912.
- c. Handbook and Check List of United States Internal Revenue Stamps, Hydrometers & Lock Seals. Published by Bartlett & Norton in 1912.

MISSISSIPPI TOBACCOS THAT GLOW IN THE DARK

Last year I noticed some Mississippi Tobacco Tax Stamps were on an unusually white paper and tried my Mineralite (ultra-violet) on them and discovered they glowed with a bright blue florescence due to the chemicals used to whiten the paper.

I have the following values on the florescent paper:

Hyphen-hole perf. 6 3/4-10¢, 18¢, 25¢, 27¢, 31¢, 32¢, 34¢, 35¢,
39¢, 40¢ (the new ultramarine issue), 45¢,
47¢, 90¢ and \$1.19

Hyphen-hole perf. 5 3/4-18¢, 45¢

Hyphen-hole perf 5 3/4 x 6 3/4-10¢, 18¢, 27¢, 33¢, 38¢, 45¢
and 90¢

Hyphen-hole perf. 6 3/4 x 5 3/4-18¢

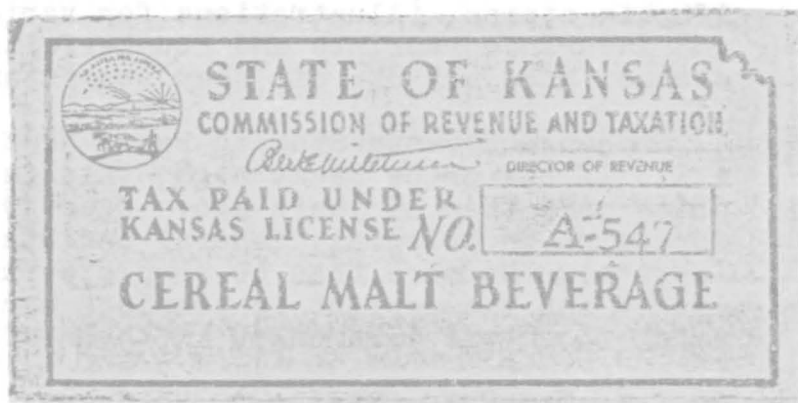
A dull white is now used that does not emit any florescence.

--Charles Hermann



Member Finley Crawford is seeking help in identifying the above items he has in his collection.

Can anyone pass along information to him at 557 Meyer Road, Bensenville, IL 60106?



FISH & GAME STAMPS AVAILABLE

Kenneth Pruess supplies the following data on available stamps.

ILLINOIS-All duck and salmon stamps are available to collectors at face value plus 25¢ per stamp issuing fee. Duck: 1975, 1976, 1977 (\$5.25 each); Salmon: 1976, 1977 (\$2.25 each). A rather unusual requirement is that a separate check be sent for stamps for each year. Send orders to Hal Davis, License & Permit Section, Illinois Department of Conservation, 605 State Office Bldg., 400 South Spring Street, Springfield, IL 62706.

ARIZONA-The policy of selling all obsolete stamps at \$1 each is continued. Over 90 stamps are currently available. For a complete list, write Arizona Game & Fish Department, 2222 West Greenway Road, P.O. Box 9099, Phoenix, Arizona 85068.

WISCONSIN WATERFOWL STAMP COMING

Our man in Wisconsin, Bill Smiley, informs us that effective July 1, 1978 a \$3 waterfowl hunting stamp will be required in Wisconsin. He promises more information as soon as available.

COMING IN THE JULY ISSUE:

Fireworks Stamps

More on California Dredging stamps

More automobile items

Pictorial display of recent fish and game stamps

And whatever new YOU send in!

ILLINOIS REAL ESTATE TRANSFER TAX STAMPS

Both meters (SRS NEWSLETTER, January, 1970) and self-adhesive stamps (SRS NEWSLETTER, May, 1970) have been reported being used to collect this tax. I don't believe the stamps have been shown before although Terry Hines reported 15 values have been used. Serial numbers and numerical county codes on all stamps are in black ink. I can supply the colors of the following values:

50¢ red
\$4 light blue
\$5 purple
\$10 brown



Note that the 50¢ stamp is smaller than the dollar values. In addition, I have two varieties of the 50¢ stamp in my collection. One type has only the county code and serial number printed in black on the basic red stamp. The second type is identical with the exception that the bottom line

50¢ FIFTY 50¢
CENTS

is also printed in black. County code number on all stamps is thought to be alphabetical (Sorry, but I don't know what county 093 represents).

--E. C. Kettenbrink, Jr.

PENNSYLVANIA BEDDING STAMPS

Charles H. Hermann supplies us with the information that the uncataloged Pennsylvania bedding stamp that appeared on the cover of the March issue is but one of two new designs used in that state.

The pictured item has a large seal and lettering, perfed 12 1/2, on yellow-green safety paper. The other issue has smaller lettering and seal, perf 11 x 12 on plain green paper.

Mr. Hermann also reports that he has a bedding tag with 8 stamps on it; six on the face—Oklahoma 1¢, Indiana 1 1/2¢, Texas 1¢, a Pennsylvania stamp, Detroit 2¢ and an Ohio stamp with no value. Two on the reverse are a Louisiana 1¢ and a Colorado 2¢.

Can anyone top that?

CLASSIFIED ADVERTISING

ADVERTISING: MINIMUM of \$1.00 for insertions up to and including 25 words. Five cents (5c) for each additional word over 25. Name and return address no charge. 3 insertions for the price of 2; 5 for price of 3. Short ads offering material for trade accepted FREE FOR ONE TIME.

SPECIAL DISPLAY RATES: 1 page - \$6.00; 1/2 page - \$3.50; 1/4 page - \$2.00.

Send payment and copy to M.E. Matesen, Secretary-Treasurer, 1120 NE 98th Avenue, Vancouver, Washington 98664

COME TO LINPEX FOR STATE REVENUES

Lincoln, Nebr: Sept. 22-24

I will have a nice stock of

Fish and Game Stamps

Paper stamps of popular
midwest and western states

Collections

A few showpieces

Just for Fun
A HUGE junk box
(5¢ each, 100/\$3)

Miscellaneous BOB items

I ALSO BUY AND TRADE

If you will be at the show and have special interests in State Revenues, please write NOW. Time will permit me to assemble only a small part of my stock. Sorry, no mail orders until after the show.

KENNETH PRUESS
1141 URBANA LANE
LINCOLN, NE 68505

Come and have a good time. The Lodge Room will be available at all times for visiting and trading. See you at LINPEX.

WANTED

State & Federal Duck Stamps. Special Permits-mint or used, one or collection. I'll buy your duplicates, mail for approval, I'll pay return postage. In great need of State Duck Permits.

Frank Sunday
Box 82
Mikado, MI 48741

WANTED: Wisconsin State Revenue Stamps. Also Michigan and Minnesota.

USIR Regularly used special tax stamps--old or recent.

Please send price list or approvals.

William Smiley
117 E. Franklin
Portage, WI 53901

25 Ohio State Sales Tax Stamps plus 5 Entireties-\$2.00 and SASE. Also deal in world-wide revenues.

Glen J. Morton
Box 24097
Lyndhurst, Ohio 44124

REVENUES WANTED

USIR, State, Taxpaid, World

Stocks, Accumulations, Collections, Better Singles

Send insured with invoice
or inventory for offer

McGuire
Box 7152
New Haven, CT 06519

WANTED

City, State and Federal Motor
Vehicle Registration and In-
spection Stamps. Approvals
invited.

Dr. Edward H. Miles
888 8th Avenue
New Yor, NY 10019

PREMIUM PRICES PAID for Penna.
Documentaries, Stock Transfers.
Need most every one. Will buy
complete sets of any or all.
Need promptly for an exhibit.
Extra premium paid for v.g. un-
used or used or both

Charles J. Reiling
One Barbuda Road
Englewood, FL 33533

WANTED

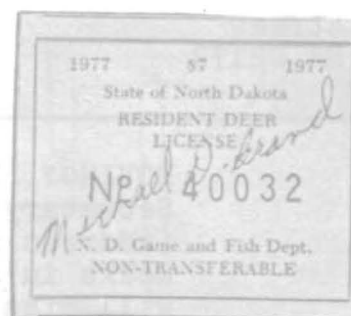
State Ducks-Resident and non-
resident-mint or used-especially
early South Dakota and recent
North Dakota. Also Federal Duck
plate number singles.

Wallace Mitchell
163 Church Street
Watertown, MA 02172

SEE YOU AT LINPEX '78

MOVING? Is so, be sure to notify
Secretary Harold A. Effner, Jr.
(address in masthead) at least six
weeks in advance to be certain you
will miss no issues of this
publication.

The map shows the distribution of 15 plant communities across the north-eastern part of the Iberian Peninsula. The communities are labeled with Roman numerals and letters, and numbered 1 through 15. The map is divided into regions labeled with Roman numerals (I, II, III, IV) and letters (A, B, C, D, E, F, G, H, J, K). The communities are numbered 1 through 15. The map includes a scale bar (0 to 100 km) and a north arrow.



40032

NORTH DAKOTA GAME & FISH DEPT.
 1977. SPECIAL UNIT DEER PERMIT
Michael
 UNIT 4DE ANTLERED WT. DEER
 NON TRANSFERABLE \$1.00

1977 NORTH DAKOTA HUNTING LICENSES

by Steven Rothenberger

- \$3 Resident Small Game. Black on White.
- \$7 Resident Deer Gun. Black on White(\$1 Special Uniter Permit required)
- \$3 Resident Wild Turkey. Brown on White
- \$7 Resident Deer Bow. Black on Buff.
- \$7 Resident Antelope Bow. Black on Green.
- \$3 Resident Fur Bearer. Black on Blue.
- Resident Antelope Gun. (Not in Stamp Form)
- \$35 Nonresident Small Game. Black on White
- \$40 Nonresident Small Game with Waterfowl. Black on White.
- \$25 Nonresident Deer Bow. Black on Blue
- \$50 Nonresident Deer Gun. Red on White(\$1 Special Unit Permit Required).
- \$25 Nonresident Antelope Bow. Black on Orange.

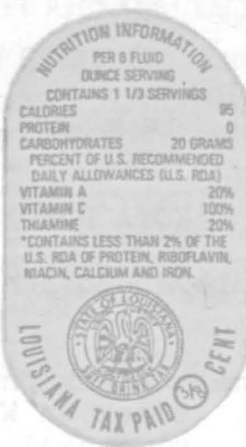
The \$1 Special Unit Permit(pictured) is required in North Dakota to hunt deer. The state is divided up by area into 4 units which include 27 subunits Unit I includes 0 subunits; Unit II, 14 subunits; Unit III, 9 subunits; and Unit IV, 4 subunits). Permits are issued for "antlered deer only" or "antlerless deer only" for Units I, II and 3 subunits of Unit III. In the remaining subunits of Unit III and all subunits of Unit IV, permits are issued for "antlered whitetail deer", "antlerless whitetail deer", "antlered mule deer", or "antlerless mule deer". For example, the permit pictured here has been issued for Unit IV, subunit DE and is valid for hunting antlered whitetail deer only. These permits can be obtained "used, on license" only and 76 varieties exist.

In the past, expired hunting stamps have been available from the North Dakota Game and Fish Department for a \$1 handling charge. However, according to state law they cannot release these stamps until an audit has been made. This year, the department emphasizes that no audit has been planned for approximately 2 years, so collectors will have to wait before purchasing remainders.

MISSISSIPPI TOBACCO

Guess what--Mississippi has another value in its hyperextended tobacco series. This one is a blue 53¢ item. Also, the 60¢ which has not been used for years and was red-orange has reappeared, but now in green.

LOUISIANA SOFT DRINK TAX



On a vacation to New Orleans last November I found three new soft drink tax stamps for my collection. All are self-adhesive and were used on containers of artificial fruit drink.

- A. Is a 29 mm. diameter die-cut 1 3/4¢ stamp and was used on a 1/2 gallon jug. It is printed in red on white surface coated paper.
- B. This 32 x 56 mm. die-cut stamp was found on an 8 oz. container. State seal is 15 mm. in diameter. All printing is in black on yellow surface coated paper. Two distinct shades have been found, yellow and yellow-orange.
- C. This specimen is very similar to B. and may not reproduce well. This 40 x 56 mm. die-cut stamp is also printed in black on yellow surface coated paper. State seal in this example is 11.5 mm. in diameter.

--E.C. Kettenbrink, Jr.

RICHARD M. BILEK
1515 SO. HIGHLAND
ARLINGTON HTS., IL 60005

BULK RATE
U.S. POSTAGE
PAID

MT. PROSPECT,
ILLINOIS 60058
PERMIT No. 21

RETURN POSTAGE GUARANTEED