


# The State Revenue Newsletter


The Official Organ of the State Revenue Society

Volume 19, No. 1

January-February, 1979

Whole No. 138



 **STATE OF CALIFORNIA**  
County of San Francisco

1878

Received from \_\_\_\_\_  
Residence No. \_\_\_\_\_  
Place of Business No. \_\_\_\_\_

THE SUM OF **THREE DOLLARS** IN PAYMENT  
FOR HIS POLL TAX FOR THE YEAR **1878**

Countersigned \_\_\_\_\_  
County Treasurer \_\_\_\_\_  
County Auditor \_\_\_\_\_ Deputy Assessor \_\_\_\_\_

## SAN FRANCISCO COUNTY POLL TAX

The above example is a \$2.00 poll tax, classified as "type A" by Cabot in his 1940 catalog and is an unreported variety. This 1881 example is printed in black on vertically laid yellow paper. The control number (22746) is in dark blue. All of the San Francisco County Poll Tax examples are "tough" and most are only known as cut squares. I know of no other complete document being previously illustrated. By rights, this classic item is not a tax stamp, but simply a receipt form. (I refer you to the March, 1977 issue of the STATE REVENUE NEWSLETTER which addressed itself to the burning question: "What is a state revenue stamp?"). Fortunately, I belong to that fringe group that will collect any revenue-related item that strikes their fancy so I am not offended by these receipts. Any member who is, can donate their California poll tax receipts to my collection. I even reimburse postage.

RENEW YOUR SRS MEMBERSHIP TODAY. MAIL \$4.00 TO THE TREASURER.

The second example is a cut square of Hubbard PT4, the \$3.00 San Francisco poll tax receipt. The reason for showing this specimen is to illustrate another method of displaying this type of material. The cut square is mounted in the upper right corner of a free hand sketch of the entire receipt which has been made directly on one of my album sheets.

22746

STATE OF CALIFORNIA

County of San Francisco

April 17 1881

Received from Charles H. [illegible]

Residence No. 211 Cor. Broadway & Lombard Street

Place of Business No. 627 Montgomery Street

THE SUM OF **TWO DOLLARS** IN PAYMENT

Countersigned: W. R. Shaber County Treasurer

John Dunn County Auditor

for his POLL TAX for the year 1881

Deputy Assessor

--E. C. Kettenbrink, Jr.

GARSTTE METER UPDATE--No.

by Harold A. Effner, Jr.

The response to the first article was excellent and I hope that this series can continually generate such interest. Speaking of responses, the Pitney Bowes Company replied to an inquiry of mine. The reply is reprinted here in its entirety (don't miss the P.S.!).

Dear Mr. Effner:

Pitney Bowes cigarette tax meters are used by forty different states and a number of municipalities within these states.

Pitney Bowes cigarette tax meters are used as a part of each state or municipality's tax system to insure the collection of cigarette tax revenue by validating the payment of these taxes. This is done by placing a die impression from an authorized die design, approved by the state or municipality, on each pack of cigarettes.

Cigarettes are stamped in carton lots, ten packs per carton; therefore, there are ten tax dies for each meter. The three thousand numbers referred to in your letter would in fact be covered by thirty thousand dies of varying patterns.

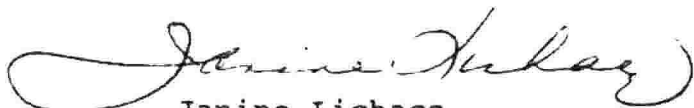
The protection of cigarette tax revenue is security intensive because of unusual incentives for fraud, counterfeiting or hijacking. Therefore, master impressions are kept under tight security within Pitney Bowes and are only released under court subpoena relating to criminal investigations.

I am attaching a sheet of authorized state die designs. However, close comparison between these and impressions in your possession will show distinct variations.

Due to our obligations to each state, municipality and our customers relating to security and the right to privacy, we would not release a master list of our customers and their location. However, this information might be made available by some states or municipalities.

Attached is a list of ink colors used by the various states and municipalities effective December 31, 1978. However, because of frequent ink color changes made by some states, you may find that impressions on cellophanes in your possession are of a different color.

This is all the information Pitney Bowes can provide you with, Mr. Effner.



Janine Lichacz  
Public Relations Specialist

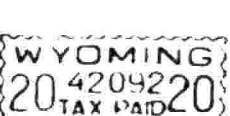
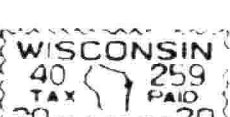
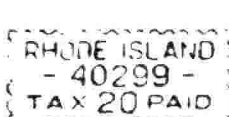
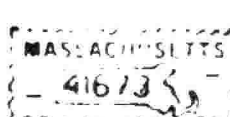
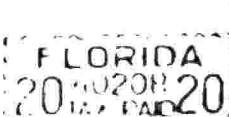
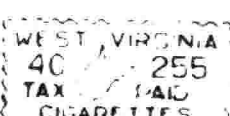
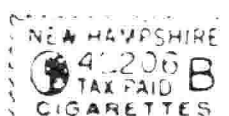
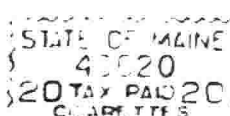
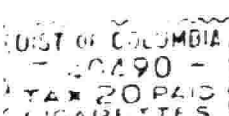
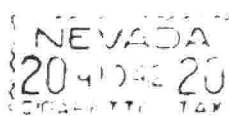
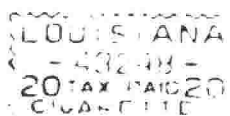
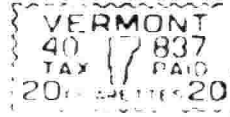
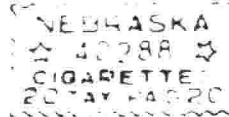
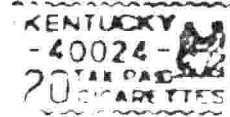
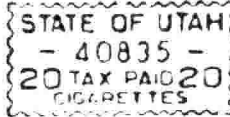
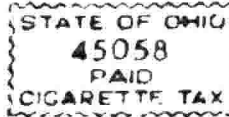
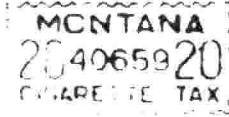
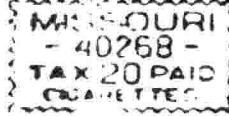
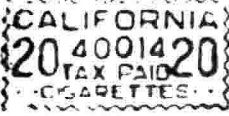
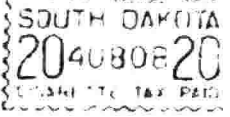
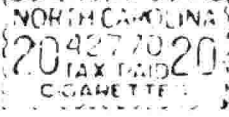
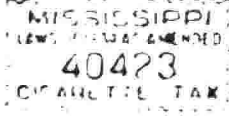
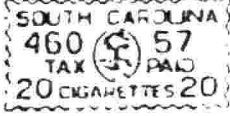
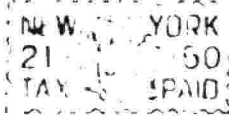
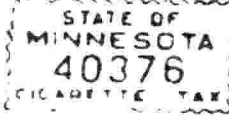
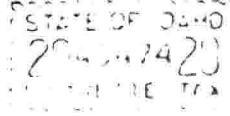
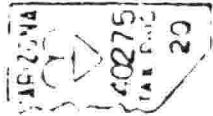
JL/cm  
enc.

P.S. I am returning your self-addressed, stamped envelope. You will understand, I'm sure, that we prefer to move mail with the help of our postage meter.

Despite the closing paragraph, the letter does raise three questions which I will attempt to pursue with Pitney Bowes:

1. Although there are only 40 states who currently use meters what happened to Georgia, Illinois, New Mexico, Tennessee and Washington? When did they discontinue?

# AUTHORIZED STATE DIE DESIGNS



Pitney Bowes

## TAX INK COLORS BY STATE

Arizona	Purple	
Arkansas	Orange	
California	Blue	
Colorado	Purple	7-1-77
Connecticut	Green	
Delaware	Red	
Washington D.C	Orange	
Florida	Black	7-1-78

Idaho	Blue	
Indiana	Black	
Iowa	Green	
Kansas	Blue	
Kentucky	Purple	
Louisiana	Black	
Maine	Green	
Massachusetts	Purple	7-1-75
Minnesota	Red	
Mississippi	Purple	
Missouri	Red	

Missouri Cities use Black, St. Louis - county-Blue, Jackson County-Green & Kansas City, North Purple

Montana	Purple	
Nebraska	Purple	
Nevada	Red	
New Hampshire	Green	6-14-76
New Jersey	Orange	
New York	Purple-State	
	Black-Comb. City/State	1-1-76
	Red-Encoder	1-1-76

North Carolina	Blue	
North Dakota	Green	
Ohio	Green	
Oklahoma	Purple	
Oregon	Orange	
Pennsylvania	Black	
Rhode Island	Black	
South Carolina	Green	7-1-77
South Dakota	Purple	
Texas	Green	2-9-76
Utah	Purple	
Vermont	Orange	
Virginia	Purple	

Virginia Cities use purple except Franklin, Portsmouth and Pulaski which use Red.

W. Virginia	Orange	6-1-78
Wisconsin	Blue	
Wyoming	Green	

2. Can a list of the various municipalities that use meters be provided? If you recall from the previous article, there were six municipalities in Virginia listed. On a recent weekend in Richmond, Virginia, I stopped in the public library and discovered that 20 municipalities have their own cigarette tax and, probably, meters

3. The control number that appears in the lower right hand corner of certain meter-imprints has always been a mystery. (Ken Pruess' epic study--"Cigarette Meters-A Challenging Area of Specialization" goes into a more detailed explanation. I will mail you a photo copy of this article for a large SASE). It was always felt that this number was unique, but then how does one explain that meter 42313 for New Jersey has been seen with both "55" and "62" over "51" (see illustration Figure 1)?

When and if a reply is received, the information will be passed along in subsequent article in this series

The Master list now contains 3022 different meter numbers and the range has been expanded to 18244 possible numbers(#2000-2319 has been expanded to #2000-2360 and #3000-3219 has been expanded to #3000-3222). Now 16.6% of all possible meter numbers have been identified. Five additional municipalities have been identified as having their own meters: Greeley, Colorado; Gunnison, Colorado; Carrollton, Missouri; Norfolk, Virginia and Laramie, Wyoming.

My thanks to Ken Pruess, Charles Hermann, Les Lebo, Lee Bookler, Dave Drury, Doug Berryman, Howard Nelles, Terry Hines, Gerald Krupnikoff and Bill Smiley for their recent help. Hope I didn't leave anyone out!

Ten free New Jersey meters can still be had for a SASE--just ask. The next update will be for Virginia and its municipalities. Now, on to New Jersey.

#### NEW JERSEY

The State of New Jersey has had two different designs for its meters. The first design(CM1) shows a denomination of 3¢, and the other design(CM2) shows a denomination of 20 cigarettes with only the color of the meter to determine the value. In actuality, the color is not totally indicitive. Although still awaiting verification from the New Jersey Cigarette Tax Bureau the following chart describes the history of New Jersey Cigarette meters.

<u>Design</u>	<u>Value</u>	<u>Color</u>	<u>Effective Dates</u>
CM1	3¢	Purple	7/1/48-4/15/56
CM2	5¢	Blue	4/16/56-1/5/61
	6¢	Purple	1/6/61-5/22/61
	7¢	Green	5/23/61-5/31/62
	7¢	Blue	6/1/62-5/30/63
	8¢	Red	5/31/63-6/15/66
	11¢	Red	6/61/66-6/27/66
	11¢	Orange	6/28/66-6/3/68
	14¢	Purple	6/4/68- ?
#	?	Orange	

#Awaiting Confirmation)

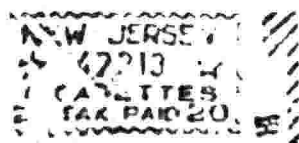


There is currently no known way to distinguish, for example, a purple meter used for a 6¢ rate as opposed to one used for a 14¢ rate.

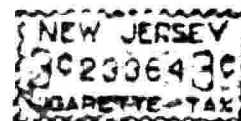
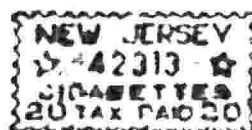
As Ken Pruess pointed out in his article, and as is indicated in the letter from Pitney Bowes, there are subtle variations in meter designs. In addition to the color changes, differences in the simulated perforations, there are also differences in the two stars that appear on either side of the meter number--they may be turned in different directions, although it is constant for a given meter number. Also, the "J" in Jersey is different for those meters in the 3rd and 8th position (Figure 9) of the 10 positions that make up a pane for each meter.

CH 1 (Figure 2) All meters are purple

23286	23307	23329	23364	23428
23287	23308	23330	23365	23440
23289	23309	23332	23411	23444
23290	23314	23334	23412	23449
23293	23315	23337	23415	23461
23294	23317	23339	23419	23466
23297	23318	23356	23420	23470
23299	23326	23357	23421	23479
23300	23327	23358	23422	25556
23303	23328	23360	23423	(49)



Figure



Figure

CH 2 (Figures #3, #4, #5, and #6 which depict some of the various possible position of the stars) All meters are either o=orange; n=purple; r=red or g=green

27651 p	27754 p	40037 o	40742 o,p	40953 o
27652 r	27755 o	40038 o	40744 o,p	40955 o
27688 p,r	27761 r	40041 o,p	40745 o	40956 o
27689 o	27767 o	40042 o	40746 o	40984 o,p
27695 p,r	27773 o	40290 o	40747 o	40985 o
27696 r	27778 o	40292 o,p	40748 o	40986 p
27697 r	27783 r	40294 r	40749 o	40988 o
27700 p	27786 r,o	40725 o	40751 o,r	41271 r
27702 p	28261 o	40727 o,p	40753 o	41272 o
27707 p	28443 g	40729 o	40754 o	41273 o
27711 p	28865 r	40731 p,r	40755 o,p	41275 o
27714 r	29444 p	40732 o	40756 o	41404 o,p
27721 r	29933 r	40737 o	40758 o	41405 o
27725 p,r	40034 o	40738 p	40950 o	41406 o,p
27726 r	40035 o	40739 o,p	40951 o	41407 o,p
27744 r	40036 o	40741 r	40952 o	41408 o,r

41409 n  
41410 o  
41411 n  
41875 o  
41877 o,n  
41878 o,n  
41880 o  
42049 o  
42050 o  
42051 o  
42052 o,n  
42053 r  
42055 r  
42057 o  
42232 o,r  
42233 n

42234 o  
42235 o  
42237 o  
42241 o  
42244 o  
42246 o  
42312 o  
42313 o  
42314 o  
42315 p  
42316 p  
42318 o  
42319 o  
42637 o  
42642 o  
42643 o

42644 p  
42649 o  
42650 o  
42651 o  
42652 o  
42653 r  
42662 o  
43366 o  
43370 o  
43889 o  
43930 o  
43931 o  
46073 o  
46074 o  
46145 o

127

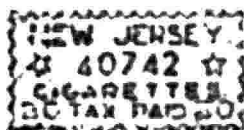


Figure 3

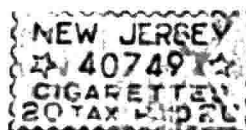


Figure 4

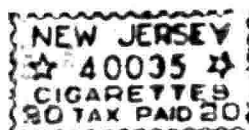


Figure 5

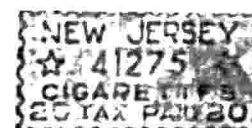


Figure 6

Atlantic City is the only municipality in the state of New Jersey to have its own local cigarette tax. There has been but one design (CM 1- Figure 7) with a 2¢ denomination for Atlantic City and no indicated denomination for the state of New Jersey's tax. This design was modified when the Atlantic City tax rate was changed (CM 1a- Figure 8); the 2¢ denomination was removed. The color of the meter represents the amount of tax.

CM 1 (meters are either g=green: o=orange, r=red, p=purple)

22454 g  
23453 o,r  
23454 r,o,p  
25384 r,p,o  
(4)





Figure 7

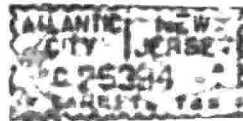


Figure 8

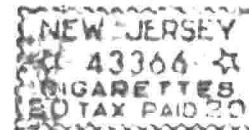
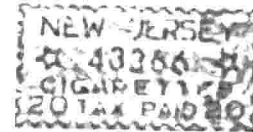


Figure 9

CH 1a (meters are either p=purple or r=red)

25384 r,p  
42678 p  
42680 r  
42683 p  
44231 r

(5)



As can be seen, the same meter was used more than once, by "scratching out the 20 denomination.

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#### NAPEX '79 TO HOST S.R.S.

An invitation has been received from the Washington Metropolitan Area Fiscal Society to join with them and the A.R.A. at the NAPEX '79 show to be held May 4, 5 and 6, 1979 in Arlington, Virginia. Headquarters for the event will be the Marriott Twin Bridges Hotel.

An exhibit section for state and local revenues is planned, appearing at the show following the U.S. revenues. Frames are 16-page and cost \$5.00 each with a minimum of two frames per exhibit.

An awards banquet is planned for Saturday May 5, at 7:00 p.m. at a cost of \$12.00 per person (approximate). A revenue luncheon will be planned if sufficient people make their wish to hold such known.

The SRS and the ARA are being provided a joint recruiting table through the courtesy of the NAPEX officials. One table is much easier to man than two and it is believed this approach will present both groups to best advantage.

Anyone desiring details and further information is invited to write Louis Alfano, 303 South Kennedy Road, Sterling VA 22170.

# 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 listed below. 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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Department of Neurology  
New York Hospital/Cornell  
Medical Center  
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Claremont, California 91711

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Fort Wayne, Indiana 46815

## SECRETARY'S REPORT

### New Members

#566 Harden, John H.  
3508 West Main Street  
Jacksonville, Arkansas 72076

Hunting and fishing(2 & 3),  
Proposed by Charles Hermann

#567 Dumpert, Mark Allen  
5018 N Huntington Road  
Marion, Indiana 46952

Beginner(#3) proposed by  
Charles Hermann

#568 Platnick, Dr. Norman  
Apt. GR  
148 West 80th Street  
New York, New York 10024

Perfins on NY revenues(#2 & 3), proposed by American Revenuer.

#569 Honig, Henry A  
6 Powder Horn Lane  
Selden, New York 11784

All states(#2 7 3), proposed  
by The American Revenuer.

#581 Hopkins, James R.  
2165 Ridgmont Drive  
Los Angeles, CA 90046

Early California, proposed  
by The American Revenuer

#582 McIntyre, Arthur W.  
2204 Belmont Blvd.  
Nashville, Tennessee 37212

All States(#3), proposed by  
Charles Hermann.

#583 Lamphins, Thomas N  
P.O. Box 350  
Whitehall, NY 12887

Cigars, cigarettes and manu-  
factured tobacco state rev-  
enues, proposed by The American  
Revenuer.

#584 Porter, Barry L.  
107 Southburn Drive  
Hendersonville, Tenn. 37075

Texas State Revenues, pro-  
posed by Charles Hermann

#585 The 1871 Shop  
PO Box 510  
Farmington, Michigan 48204

All, proposed by The American  
Revenuer.

### Reinstatement

Joseph F. Antizzo(433)  
PO Box 997, Church Street Station  
New York, NY 10008

#3, reinstated in response to the  
American Revenuer.

Note on numbers: (1) I am a dealer in State Revenues. (2) I would like to trade and correspond with other SRS members. (3) I would like to purchase state revenues from other members.

Address Change:

Jeffrey O. Rome (#531)  
27 St Luke's Road  
Allston, Mass. 02134

Previous membership total	203
New Members	9
Reinstated	<u>1</u>
Current Membership Total	213

TREASURER'S FINANCIAL REPORT  
3/1/78-12/31/78

Bank Balance 3/1/78	\$1055.46
Savings	883.44
Checking	167.02
Cash on hand	5.00
	<u>1055.46</u>

Expenses	
President	28.47
V. President	2.00
Sec./Treas.	76.92
Previous Treas	8.91
Editor	137.92
Printer	271.35
Oberpayments	3.00
Bank Charges	43.75
	<u>572.32</u>

Income:	
Chas Deposits	
by New Treas.	60.00
Interest	52.55
Dues	754.00
Vanderford Add.	12.00
Sale back issues	17.10
Catalog sales	80.15
Donations	1.00
Advertisements	25.60
	<u>1002.40</u>

Bank Balance 12/31/78	\$1485.54
Savings	1452.21
Checking	33.33
	<u>1485.54</u>

OKLAHOMA

where the waterfowl stamp comes sweeping down the plain--or at least maybe it does. Member I.L. Pfalser writes enclosing a note from a Tulsa newspaper stating that the Oklahoma Wildlife Commission is submitting to the State Legislature an request for authority to issue such a stamp. The commission proposes a \$5 fee to be used for surveys of waterfowl population and maintenance of prime waterfowl habitat areas to enhance sportmen's enjoyment.

The commission's polls of hunters indicated that most preferred the full \$5 amount, even when given the option to choose a smaller sum.

Will all you members in the Southwest keep us informed about the progress of this legislation?

TIME TO RENEW YOUR SRS  
MEMBERSHIP!

CORRECTION

The November issue of the NEWS-LETTER contained an article on California dredging stamps which the editor erroneously attributed to Charles Hermann. This material was actually provided by L. L. Vanderford.

Both these members provide great quantities of excellent information for this publication and the Editor apologizes to Van for the mix-up.

# CLASSIFIED ADVERTISING

ADVERTISING: MINIMUM OF \$0.00 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.

PRAY RATES: 1 page - \$6.00, 1/2 page - \$3.50, 1/4 page - \$2.00

Send payment and copy to Harold A. Effner, Jr., Secretary-Treasurer, 210 Eastern Way, Rutherford, NJ 07070

Obsolete City of Griffin, GA. 5¢ Excise Tax Stamps, 24 per sheet in mint condition. \$3.00 per sheet. Stamps discontinued in 1960.

City of Forsyth 5¢ Beer stamps, 24 per sheet, \$3.00 each. Discontinued in 1973.

Mobile Home 1975 tax stamps, State of Alaska and 1975 Alaska Airplane tax stamps. Mint condition \$3.00 each. 55 each to sell.

City of Alamosa, Colorado Cigarette stamps, 24 per sheet. \$3.00 each sheet. Discontinued 1971.

Many miscellaneous Beer, Whiskey, Wine and Cigarette Tax stamps of Georgia, Alabama, Virginia, Colorado and Missouri.

Donald J. Brundage  
P.O. Box 9966  
Atlanta, Georgia 30319

## WANTED

Wisconsin State revenue stamps  
Also Michigan and Minnesota.

USIP regularly used Special Tax stamps--old or recent.

Please send price list or approvals.

William Smiley  
117 E. Franklin  
Portage, WI 5390

## WANTED

State & Federal Duck stamps, mint & complete series if possible. One or collection. I'll buy your duplicates. MAIL FOR APPROVAL, I'll pay return postage. In great need of all State Duck, Trout, Games stamps.

Also Wanted: Michigan Bear Stamps & early Deed Permits.

Frank Sunday  
P.O. Box 82  
Mikado, MI 48745

## \* To My Customer

Thank you for a terrific response to my first SRS advertising; numerous members wrote long personal letters of welcome.

Had several inquiries on the set of 16 sheets of Ohio Cosmetic stamps (see last issue, page 77). Will trim the price to \$250 to encourage my bashful buyers...the first cashier's check for \$250 WILL buy that showpiece. I have enough singles to make about 20 sets of 15 varieties (CO1, CO3-16), choice Mint NH, fully perfed, WHILE THEY LAST, \$5 per set.

Seventeen buyers (including four dealers) snapped up those packets of 1951-52 Utah Fish & Game stamps. Six packets (\$220 face) left, STILL \$15. That ad had a typo, my error, should have said "Also includes several manila deer tags," no license cards available.



1933-36

--Ohio BEERS, MALTS, and WINES--  
--Pristine Mint NH--

Hubbard	Item	(Fully Perfed)		(Straight Edge)	
		Per 1	Per 10	Per 1	Per 10
B-1	1¢ Bluish Gray	.05	.30	.04	.20
B-2	2¢ Brown	.30	---	.20	---
B-2a	2¢ Brown, gray paper	.10	.75	.07	.50
B-3	10¢ Red Lilac "Barrel"	.75	5.00	.50	3.00
B-4	50¢ Turquoise "Barrel"	2.00	15.00	1.50	10.00
B-6	2¢ Gray	.25	1.50	.15	1.00
B-8	2¢ Gray, sur. 1¢	.10	.75	.07	.50
B-9	1¢ Blue	.10	.75	.07	.50
B-12	1¢ Bluish Gray (imperf)	---	---	.20	1.25
B-14	2¢ Orange (imperf)	---	---	.30	2.00
B-15	2½¢ Carmine (imperf)	---	---	.25	1.75
B-17	1¢ Bluish Gray	.20	1.75	.15	1.25
B-18	1½¢ Chocolate	.20	1.50	.15	1.25
B-19	2¢ Orange	.20	1.50	.15	1.10
B-20	2½¢ Carmine	.20	1.25	.15	1.10
B-21	3¢ Blue Violet	.25	1.75	.20	1.25
M-4	\$1 Yellow, sur. 10¢ Malt	.75	5.00	.50	3.50
W-1	5¢ Orange Red	.07	.60	.05	.40
W-2	10¢ Yellow Green	.10	.75	.07	.60
W-3	15¢ Red Violet	.12	1.00	.10	---
W-3a	15¢ Red Violet (imperf)	---	---	.20	1.25
W-5a	25¢ Reddish Brown	.10	.75	.07	.60
W-6	50¢ Plum	.20	1.50	.15	1.10
W-11	\$5 Blue	2.75	---	2.00	---
W-14	\$6.25 Orange "Barrel"	---	---	3.25	---

SPECIAL: 30 different Ohio Sales Tax stamps (halves, not intact pairs), select condition... ..\$2

AVAILABLE SOON -- A fabulous collection of Wright Brothers memorabilia: covers, original photos, clippings, autographs. See my Linn's and AAMS Journal ads.

Doug Swisher  
APS, AAMS, ARA, SRS  
Box 15398  
Columbus, Ohio 43215

## MAIL AUCTION

State hunting and fishing revenues  
Extensive collection. Send CASE  
for list.

Mike Kornhauser  
27855 Knickerbocker  
Bay Village, OH 44140

## Wanted

Alaska Game Stamps & Permits

Harry L. Borkowski  
1935 Chene, Box 1412  
Detroit, Michigan 48207

Renew Your SRS Membershi  
TODAY

## WANTED

State Ducks--resident and non-res-  
ident; 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

## MISSOURI TROUT AVAILABLE

Members H. B. Hutton and Harold A.  
Effner, Jr. both inform us that  
the 1978 Missouri Trout Stamps  
are now available for collectors.  
The \$4.40 face value stamps are  
available for \$1 each, a sheet of  
10 for \$8 or a book of 50 stamps  
for \$25. Orders should be direct-  
ed to Missouri Department of Con-  
servation, Fiscal Section, P.O.  
Box 180, Jefferson City, Missouri,  
65102.

Two new varieties have come to light  
in the cataloging effort. The \$1  
blue of the 1916 set has been found  
with an inverted carmine overprint.  
The discovery was made on document in  
a pair used with a pair of the federal  
\$1 stock transfers and were cancelled  
on April 7, 1931.

The other discovery is similar. It  
is also a \$1 stock transfer with in-  
verted carmine overprint, but this is  
from the 1936 set with prominent safet  
design. This was found in a collec-  
tion purchased in an ARA auction.

This type stock transfer material  
still comes to light when old files  
are cleaned out. There are other dis-  
coveries undoubtedly yet to be made;  
reserved for the lucky person who has  
a keen eye.

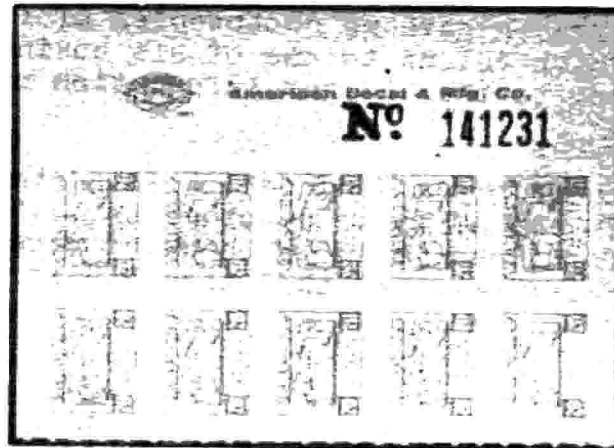
--Ronald E. Leshner

## PENNSYLVANIA: NEW DISCOVERIES

As most of you know, I've been  
working on a revision of the Pennsyl-  
vania catalog which should be ready  
for publication soon. The stock  
transfers are the most frequently en-  
countered of the Pennsylvania reven-  
ues, and in my experience only the  
Ohio Sales Tax and the New York Stock  
Transfers are more plentiful.

RENEW NOW!

# NEW VERMONT DECAL



Sometime in the past two years the State of Vermont released a modified version of its orange-yellow 1969 cigarette tax decal, Hines #C22. A number pane of 10 of the new decals is shown below. The design is the same as the 1969 issue but there are several other obvious differences. First, the color of the new decal is a much deeper orange. Second, they are on cream card without the safety inscription seen on the 1969 decal. Amazingly, the cigarette tax has not increased in Vermont since 1969 and these decals sell for 12¢ each. They are not available to collectors. However, I have for several years maintained a Vermont Retail Tobacco Dealer's License solely to be able to purchase Vermont cigarette tax decals. I'll be glad to supply collectors' requests for these decals, mint, at face value as long as a self-addressed envelope with stamps is enclosed. My NEW address appears on the masthead.

--Terence Hines

## WEST VIRGINIA EXPRIED FISH AND GAME STAMPS

West Virginia fish and game stamps available at reduced prices to collectors are:

- \$1 National Forest Fishing; 1965-71 available (20 stamps per book) \$6.00 per book; .50 each. Limit of one on 1968 stamp.
- \$1 National Forest Hunting & Trapping; 1965-67 and 1969-71 (20 per book) \$6.00 per book; \$.50 each
- \$1 National Forest (combines both of the above into one), 1972-78 (20 per book) \$6.00 per book; \$.50 each
- \$5 Non-resident Trout; 1972-78 (10 per book), \$4.00 per book; \$.50 each.
- \$4 Bear Damage; 1974-78 (5 per book): \$2.00 per book; \$.50 each.
- \$3 Resident Trout; 1974-1978 (20 per book) \$8.00 per book; \$.50 each
- \$5 and \$8 Antlerless Deer; 1976-78 (10 per book) \$3.00 per book; \$.50 each

Send order to License Section, Department of Natural Resources, 1800 Washington Street E., Charleston, WV 25305. Be sure to enclose a SASE.

--Scott A. McClung



## RECENT MARYLAND BIG GAME HUNTING STAMPS

At the December, 1978 meeting of the Washington Metropolitan Area Fiscal Society(D.C. Chapter of the American Revenue Association), WMAFS Vice President Denys Voaden gave me photocopies of five Maryland Big Game Hunting stamps which belong to one of his business associates. Denys asked that I pass along to the SRS any information on these items not previously published.

Upon checking Vanderford's Handbook, I found that three of the stamps were listed(1969, 1970 and 1971). The other two, 1978 and 1979, were not listed in Vanderford, and a brief check of recent issues of the STATE REVENUE NEWSLETTER revealed that they had apparently not been reported.



Denys states that paper colors "as well as I can name them" are

- 1978- Bright Ultramarine
- 1979- Magenta

SRS members are invited to contact me if interested in attending meetings of the WMAFS. We meet once every six to eight weeks on Sunday afternoons at members' homes.

-Lou Alfano

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

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