

The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 19, No. 2

March-April, 1979

Whole No. 139



Figure 1

FLORIDA UPDATE

by Terence Hines

Several years ago Florida introduced a new series of documentary stamps that do not bear the signature of the State Comptroller. Thus, they do not have to be changed each time a new Comptroller comes into office. The new stamps are printed in panes of 50, 5 by 10. Black sheet numbers appear in the margin (fig. 1). Aside from the elimination of the Comptroller's signature, the design is similar to that of earlier Florida documentary stamps. Ten values are now in use: 5¢ gold; 15¢ blue; 30¢ orange; 75¢ apple green; \$1 blue green; \$3 lilac; \$5 green; \$10 purple; \$25 light red; \$100 brown. All values are perf. 11.

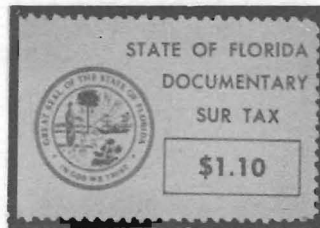


Figure 2

Documentary sur-tax stamps were introduced in 1968. At that time they were issued by the Comptroller's office. About the middle of 1969 the issuance of these stamps was taken over by the Florida Department of Revenue. Stamps issued by the Comptroller's office bore that office's seal in the design. The later issues of the Department of Revenue show the Florida State Seal. Examples of both designs are shown in Figure 2. All five denominations have been issued in both designs. The values are 55¢; \$1.10; \$5.50; \$11.00; \$110.00. All seen so far are silver grey on white paper and are perf. 12 1/2.

Meters are still used by the various Florida counties to collect both the documentary and the sur-tax. Illustrated in Figure 3 are two previously unreported types from Sarasota County.

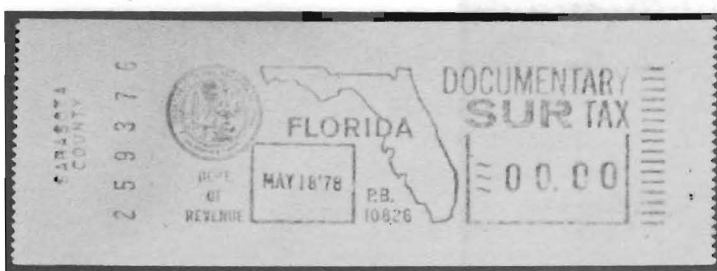


Figure 3



Admission fees for parks, movies, museums, etc. in Florida are subject to a state sales tax. The amount of the tax is indicated on the ticket, as shown in Figure 4. These tickets are thus similar to the Ohio sales tax receipts except that in Florida each individual place of business prints its own.



Figure 4

Collectors can obtain mint copies of any denomination of Florida Documentary or Documentary sur-tax stamps from me at face value plus a self-addressed, stamped envelope or 15¢ postage. My NEW address is on the mast-head. Orders will be accumulated for one month following the arrival of this issue of the NEWSLETTER. At that point I'll place a mass order with the state and forward the stamps as soon as they arrive.



ARIZONA MALT LIQUOR STAMPS

The Arizona Malt Liquor stamps of the 1935/37 vintage present some considerable variants to those listed in both Cabot's and Hubbard's catalogs. Both simply state "perforated 12", but I've found several variants and/or contradictions to this. They are as follows (Hubbard's catalog numbers have been used):

	<u>Perf. 12</u>	<u>Perf. 12 1/2</u>	<u>Perf. 12 Vert.</u> <u>12 1/2 Horiz.</u>
B1			X
2			X
3			X
4			X
5	X	X	
5a		X	X
7		X	

--M.E. Matesen

ADDITIONS, CLARIFICATIONS AND CORRECTIONS TO THE NOVEMBER, 1979
NEWSLETTER LISTING STATES THAT SELL REVENUE STAMPS TO COLLECTORS

By E. L. Vanderford

Arizona	Fish and Game	Correction: Arizona has issued numerous fishing stamps but I would be most interested in seeing <u>even one</u> game stamp of any type
California		Addition: Sells numerous types of hunting and fishing stamps--including ducks (Personal checks are not acceptable)
Iowa		Sells migratory waterfowl and trout stamps.
Massachusetts	Waterfowl	Also has sold archery deer stamps since 1960.
Michigan	Duck, Trout	Also Public Access stamps since 1977.
Minnesota		Has sold migratory waterfowl stamps since 1977. (Personal checks not acceptable)
Mississippi	Conservation Stamp	Lest any member believe this to be a regular revenue or tax stamp to pay for any commodity or service, such is not the case. These are not required to hunt, fish or pursue any activity and voluntary purchase is about comparable to buying Christmas seals--your money goes for a good cause. Mississippi did issue a \$2 card in 1976 to hunt migratory waterfowl and followed with stamps for the 1977-78 and 1978-79 seasons.
Nebraska	Upland Game Bird Stamp	Also a \$7.50 Habitat Stamp in 1978 and 1979
Pennsylvania	Hunting License	Also sells obsolete Archery and Muzzle-loader stamps
South Carolina	Wild Turkey	S.C. has never required or issued a Wild Turkey revenue stamp. The address given is for the National Wild Turkey Federation, a group which privately produces and sells these labels which convey no right or privilege.
South Dakota	Migratory Waterfowl	\$1 resident 1976, 1977 and 1978 only are sold at face. The 1977, 1978 and 1979 \$5 Pheasant Restoration stamps are also on sale at face. (Personal checks are not acceptable)

Texas White-winged Also many years archery stamps on sale.
Dove Stamps

Mr. Vanderford also reports the following:

Ohio-a \$4.00 Trapping Stamp is under consideration to be issued later this year.

Some other places that issue Fish and/or Game Stamps:

Province of Alberta, Canada Many stamps from 1964 from a \$2.50
Bird Stamp to a \$150.00 Non-Resident
Alien Big Game stamp

France	Fishing stamps for various departments
--------	--

Puerto Rico c. 1955 Hunting with a \$10 internal revenue stamp applied to license and application so that 1/2 of stamp remained on each after separation.

THE MYSTERY DEEPENS. . .

Well, we've not heard any definitive news but Doug Berryman has an example from Michigan. Doug suggests perhaps this is a federal tax. Can anyone verify this??

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.

PRESIDENT: Terry M. Hines
Division of Cognitive Neuroscience
Department of Neurology
New York Hospital/Cornell
Medical Center
525 East 68th Street
New York, New York 10021

VICE PRESIDENT: Edwin C. Kettenbrink, Jr.
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3840 Lealma
Claremont, California 91711

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

SECRETARY'S REPORT

New Members:

#586 Giacomelli, Anthony J.
10917 Manzanita Drive
Sun City, Arizona 85373

Arizona, 2 & 3 (Arizona only)
Responded to article in The
American Revenuer

#587 Willis, John S.
2804 Alderman Court
Greensboro, North Carolina
27408

General, 2 & 3. Proposed by
Charles Hermann

#588 Hendrick, Michael E.
42 Pine Island Road
Groton, Connecticut 06340

All non-tobacco, especially
wine and food, 2 & 3. Res-
ponded to article in The Am-
erican Revenuer.

#589 Himlie, Orren C.
3175 East County Line
White Bear Lake, Minnesota
55110

State hunting & fishing, 2 & 3,
Proposed by Roger Beals

#590 Witt, O. Dean
Box 94
Trego, Wisconsin 54888

State duck, trout and upland
game, 2 & 3. Proposed by
Roger Beals

#591 Furman, H.W.C.
#1 Lafayette Court
Camden, South Carolina 29020

Duck and trout, #3, Proposed
by Charles Hermann.

#592 Rowe, E. Barry
12307 Valley Forge Circle
San Antonio, Texas 78233

Fish and game. Proposed by
Charles Hermann.

#593 Curry, Jack
P.O. Box 7395
Jersey City, New Jersey 07370

Stock and bonds and their
stamps. Proposed by Harold A.
Effner, Jr.

#594 Funkhouser, John
2587 Cochise Lane
Okemos, Michigan 48864

General, special interest in
agricultural and bedding stamps,
2 & 3. Proposed by Harold A.
Effner, Jr.

#595 Cole, William W.
P.O. Box 117
Baldwinsville, New York 13027

Bird topical issues only. Pro-
posed by Charles Hermann.

Address Changes:

Bruce N. Collins(#540)
#2 Grayleaf Lane
Hot Springs, Arkansas 71901

Stephen M. Smith(#518)
General Delivery
Pease AFB, New Hampshire 03801

Carter Litchfield (#125)
P.O. Box 98,
Piscataway, New Jersey 08854

Scott A. McClung(#478)
Apt. 26, R.R. 1, Box 9N,
Beverly, Ohio 45715

Reinstatements:

Edward Tricomi (#342)
39-39 57th Street
Woodside, New York 11377

Resignations:

John E. Tidwell (#407)
P.O. Box 8040
Nashville, Tennessee 37207

R. L. Chayer (#498)
Taftsville, Vermont 05073

Change of Status:

Eric Johnson (#345), P.O. Box 6122,
Anaheim, California 92806) to
Dealer in all revenues and Cinder-
ellas, expecially M & Ms and Tax-
pays.

Previous Membership Total	213
New Members	10
Resigned	2
Reinstatement	<u>1</u>

Current Membership Total 222

Thanks to Malin M. Pucher for a
donation recently received by the
SRS.

If you have not renewed your SRS
membership, this is the last issue
of the NEWSLETTER you will get.

As of April 3, 1979, the following
members had not yet renewed their
SRS memberships. This list is a
reminder that they will be dropped
from the roster as of the next
issue of the NEWSLETTER if they
have not renewed. Renewals are \$4
and are payable to the Secretary-
Treasurer. Address in masthead.

Donald H. Ahbe
Mary Jane Allen
Bruce Anderson
Peter G. Anderson
William F. Avery
Thomas J. Baranouskas
Jerry Bates
Roger Benoit
Brian Birch
N.J. Bradley
John W. Buckner
John O. Brugess
Peter G. Champion
Bernie Cinkoske
Scott Clark, Jr.
Donald Cypert
James C. Czyl
John P. Dalmas
John Drzazga
Frederick Gaab
Edward S. Gibbons
Giles A. Gibson
Ronald F. Gmerek
Michael J. Healy
Samuel Hollander
Frank Hsu
Michael Karotak
John Keck
Edwin C. Kettenbrink
Adolph Koeppel
Michael Kopka
Justin Kreuzer
Jeremy A. Lifsey
William J. Luetge
Howard Lutz
William J. McConnell
Ernie Miller
Wallace Mitchell
James L. Moles
William H. Monroe
Ira L. Moss
Michael J. Murray
James Nichols
O.W. Oberlander, Jr.
Charles E. Pelletier
Jack E. Penhollow
I.L. Pfalser
P. Varnum Pierce
Charles D. Rabinovitz

Wilfred E. Scull
F.W. Shuart
Stephen Miller Smith
Travis E. Smotherman
Sherwood Springer
Joe Swatek
Kenneth Trettin
Edward B. Tupper
C.D. Warrick
Kent W. Waterman

SRS LIBRARY

There is a long waiting list for the following items: Hubbard's 1960 catalog and addenda, Cabot's 1940 catalog, and Vanderford's Handbook of Fish & Game stamps. At the current turnaround rate, borrowers can expect to wait a year. Thus I am imposing a 10 day limit on these items. Borrowers may photocopy if they wish. Considering the current cost of postage and photocopying, persons desiring Hubbard's catalog are advised that it can be obtained (as photocopies) from G. M. Abrams, 3840 Lealman Avenue, Claremont, CA 91711. The cost is \$7.50, payable to the American Revenue Association. Please help me keep these items circulating.

--Kenneth Pruess

CHARLES HERMANN PASSES AWAY

As this issue was being finalized for the printer, word was received of the death of Charles Hermann.

Next issue will feature short tributes by Terry Hines and Ogden Scoville.

One of our giants has slipped from us.

NEW MEXICO EGG CASE STAMP

Egg inspection stamps have not been used in New Mexico for several years and a recent inquiry reveals that no remainder can be obtained from the State. The illustrated large 10¢ value is the only case stamp that I have seen, but others probably exist. The stamp is imperforate and printed in black ink on light yellow paper.

--E.C. Kettenbrink, Jr.

LICENSE PLATE COLLECTORS

All of us, at one time or another, have eyed an auto license plate with the realization that that hunk of tin really is a state revenue just as much as is a New York stock transfer stamp. This realization is usually quickly followed by the thought "But how in hell would you mount the things and all thoughts of collecting license plates vanish. For most people, that is, but not for the members of the Automobile License Plate Collectors Association. This organization, founded in 1954, now has over 1250 members. All are collectors of license plates and the emphasis is on state plates but foreign issues are not ignored.

The ALPCA publishes a bimonthly newsletter, 32 pages per issue. It contains articles on license plates of specific states, new issue news, and members' offers to buy, sell and trade. Validating stickers also receive attention as do local plates. Obviously there is overlap here between the interests of some SRS members and ALPCA. Dues are \$12 per year (\$16 if the Newsletter is mailed first class) and applications are available from the Secretary/Treasurer: Gary Brent Kincade, 207 Springdale Avenue, Beckley, West Virginia 25801. Sample copies of the Newsletter are \$2 each (and worth it!) from Mr. Kincade.

--Terry Hines

NEW MEXICO

GRADE C

No. 4288

Size

LARGE

These eggs are sold
subject to the New Mexico egg law.

PACKER

SUN & COMPANY
ALBUQUERQUE, N. MEX.

Inspection fee 10c

Egg Inspection Department
State College, New Mexico

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 Harold A. Effner, Jr., Secretary-Treasurer, 210 Eastern Way, Rutherford, NJ 07070

MAIL AUCTION

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

Mike Kornhauser
27855 Knickerbocker
Bay Village, OH 44140

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

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

STATE REVENUES

All Stamps Are In Pristine Mint Never-Hinged Condition!

Arkansas

1971	\$2.00	Trout Permit	.25
1972	\$2.00	Trout Permit	.25
1973	\$2.00	Trout Permit	.25
1974	\$2.00	Trout Permit	.25
1975	\$2.00	Troup Permit	.25
1976	\$2.00	Trout Permit	.25
1976	\$5.00	Bicentennial Fishing License	1.00
1976	\$5.00	Archery Permit	.50

California

1974	\$1.00	Duck Stamp	.40
		Same Booklet Pane of 5	1.75
1975	\$1.00	Duck Stamp	.40
		Same Booklet Pane of 5	1.75
1976	\$1.00	Duck Stamp	.40
		Same Booklet Pane of 5	1.75
1977	\$1.00	Duck Stamp	.40
		Same Booklet Pane of 5	1.75
1978	\$5.00	Duck Stamp	.50
		Same Booklet Pane of 5	2.25

Texas

1971	\$3.00	Dove Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1972	\$3.00	Dove Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1973	\$3.00	Dove Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1974	\$3.00	Dove Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1975	\$3.00	Dove Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25

1976	\$3.00	Dove Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1977	\$3.00	Dove Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1975	\$3.25	Archery Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1976	\$3.25	Archery Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1977	\$3.25	Archery Stamp	.25
		Same Block of 4	1.00
		Same Booklet Pane of 10	2.25
1972	1 1/2¢	Citrus Maturity	.05
1973	1 1/2¢	Citrus Maturity	.05
1974	1 1/2¢	Citrus Maturity	.05
1975	1 1/2¢	Citrus Maturity	.05
1976	1 1/2¢	Citrus Maturity	.05
1977	1 1/2¢	Citrus Maturity	.05
1978	1 1/2¢	Citrus Maturity	.05

Federal

R733	VF NH	2.50
R733	VF NH PB	15.50
RE73	VF unused(No Gum)Block	7.00
RW15	F-VF NH Natural gum	skips 19.00
RW 20	VF NH Plate single natural gum skips	35.00
Barry L. Porter		
107 Southburn Drive		
Hendersonville, TN 37075		

Wanted

State and Federal duck, trout, bear, etc. stamps. USED on licenses. Also need federal duck plate number singles. Will purchase or exchange number for number or Brookman value for Brookman. Working on all number, all position collection (there are 306) and prefer to swap. Also trying to make collection of each federal duck stamp on license and a duck (any year) for each state. Need about 35 states-What have you?? I'm not a dealer but will sell my duplicate plate number singles if necessary.

H.W.C. Furman
1 Lafayette Court
Camden, SC 29020

WANTED

California Duck Stamps-1971 and 1972 issues. Mint only.

Iowa State Duck stamps. All issues. Mint only.

Donald P. Kelso
3991 East 52nd Street
Newburgh Heights, Ohio 44105

FOR SALE

Revenue stamped paper--Stocks and Bonds--U.S. and Foreign

Send for list.

Jack Curry
P.O. Box 7395
Jersey City, NJ 07307

CALIFORNIA Fish and Game Stamps for sale. 53 different for \$19.00 (only 2 sets available) SATISFACTION GUARANTEED. SASE please.

Harold A. Effner, Jr.
210 Eastern Way
Rutherford, NJ 07070

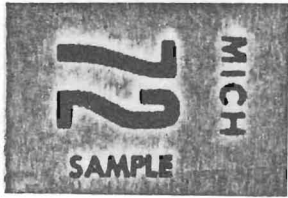
RENEW YOUR SRS MEMBERSHIP TODAY! !

THIS IS THE LAST ISSUE OF THE NEWSLETTER YOU'LL GET IF YOU HAVE NOT RENEWED YOUR STATE REVENUE SOCIETY MEMBERSHIP. SEND \$4.00 TO THE SECRETARY/TREASURER. ADDRESS IN MASTHEAD.

MORE AUTOMOBILE ITEMS

After a short detour to catch up on articles of a different nature, here is a resumption of the material from Dr. Edwin Miles' collection of automobile-related material. A number of members have written informing us of additional material from states already covered or offering new insights into what's already been printed. Please bear with the editor--he'll get all this into the NEWSLETTER as soon as possible.

Michigan Stickers



Black on yellow



Black on yellow



Blue and white.



Blue and white with black serial number.

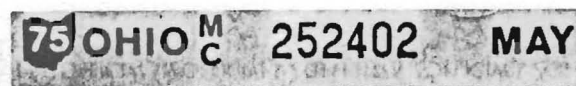


Red and white with black serial number



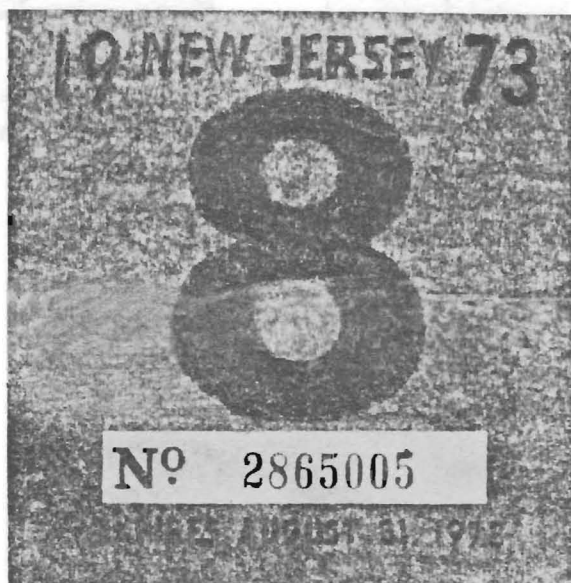
Red on white.

Ohio Stickers. All are red and white with black serial numbers

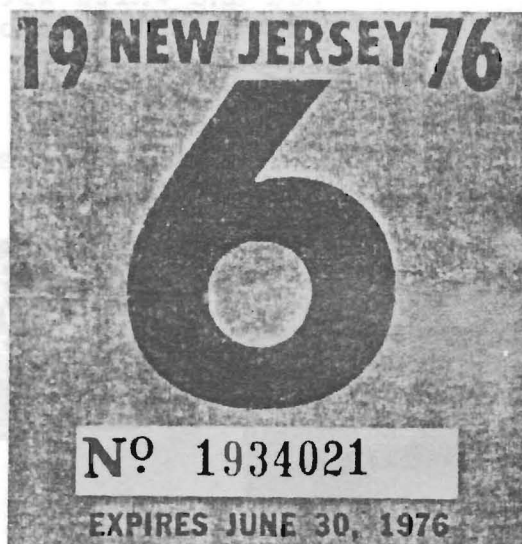




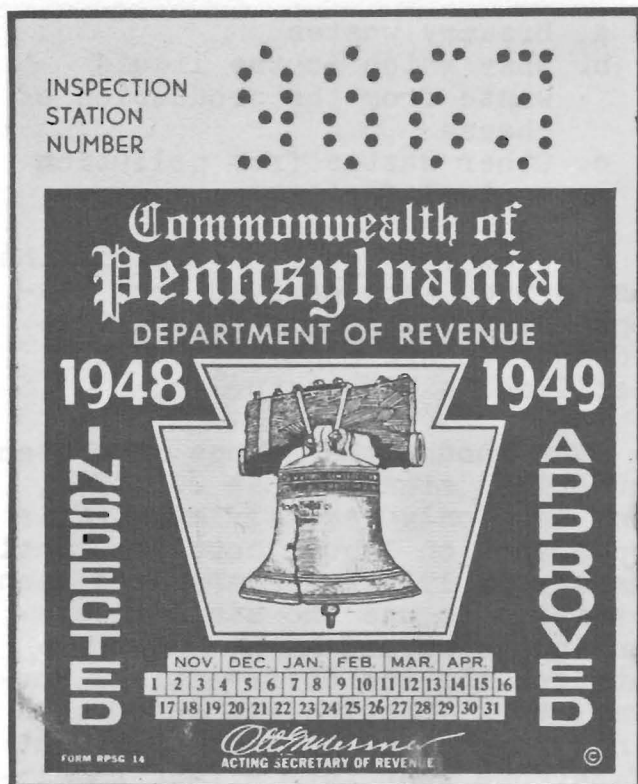
This Ohio item is blue on white with black serial number.



New Jersey Inspection Sticker. Blue green on light green with black lettering.



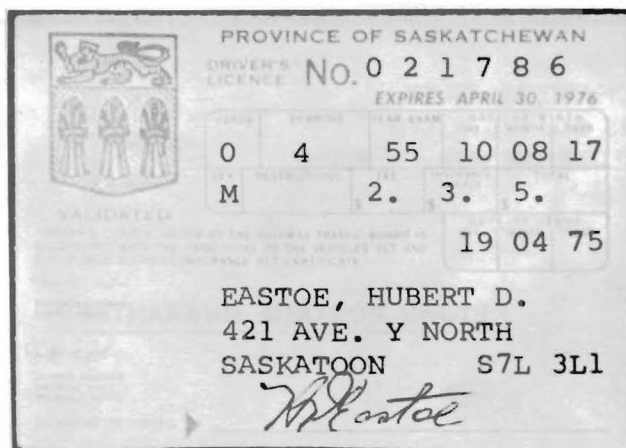
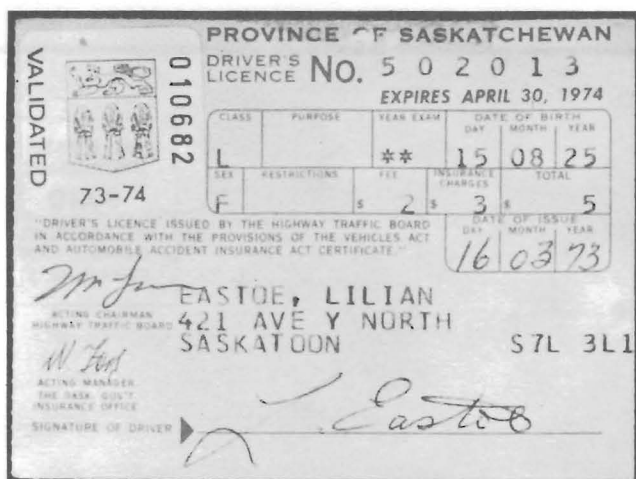
New Jersey Inspection Sticker. Blue with black lettering.



Pennsylvania. Dark green background with white and gold lettering on white paper



Texas Auto Inspection. Green background with dark blue lettering on white paper.



Member Doug Eastoe sends along two examples of Province of Saskatchewan driver's licenses depicting a change in the method of validating these documents. The 1973-1974 issue requires a separate stamp be affixed to the face of the license indicating its validity. By 1975 the stamp was no longer used and in its place appears a printed version of the same seal with the word "validated" beneath it. Both examples are printed in lavender on whitish stock with the validation stamp in the same color but on bright white paper.

NEW SERIES OF WISCONSIN LIQUOR STAMPS

By William A. Smiley



The Wisconsin Department of Revenue has begun to issue a new series of "special liquor tax" stamps to reflect a lower rate of tax for certain types of distilled spirits. Since 1971 the rate of tax for distilled spirits has been \$2.60 per gallon. In order to encourage use of certain types of waste materials for fermentation and distillation, a new \$1 per gallon tax has been instituted in place of the usual \$2.60 tax. The new lower tax applies to distilled spirits derived from the following wastes:

- a. Brewery wastes
- b. Whey which is the liquid waste from the production of cheese
- c. Other wastes from pollution control facilities

The tax rate only applies if the wastes used were derived from Wisconsin sources and if the distilled spirits are manufactured or distilled in Wisconsin.

Even though the stamps have been authorized since August 20, 1977, they have only recently made their appearance on liquor bottles. Until January 1, 1979 taxpayers have been permitted to use the standard Wisconsin stamps and apply for a rebate for the tax differential. However, this practice was ended when a new regulation of the Department of Revenue went into effect requiring the use of the special liquor tax stamps if the lower rate was to be claimed. As a result, stamps like the one illustrated have made their appearance in a number of metric and English denominations.

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

BULK RATE
U.S. POSTAGE
PAID

MT. PROSPECT,
ILLINOIS 60056
PERMIT No. 21

RETURN POSTAGE GUARANTEED