

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 21, No. 2

March-April, 1981

Whole No. 150

## OREGON CITY BEVERAGE ISSUES

by John B. Norton

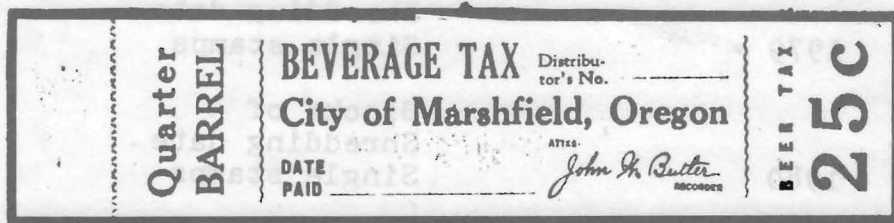
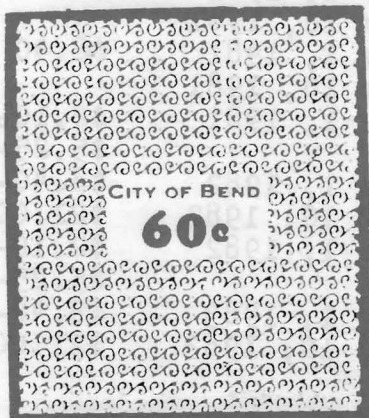
In regard to the various Oregon City Beverage stamps, Mr. Cabot, in his 1940 catalog, says that they "were outlawed by the legislature on March 19, 1935." E. L. Hubbard adds at a later date that they "were declared unconstitutional" soon after their issuance.

These statements, I believe, are basically correct but are in conflict to a degree with some of the facts.

Following the end of Prohibition in 1933, seven Oregon cities issued beer and/or wine stamps as a means of collecting taxes. These cities were Bend, Klamath Falls, Marshfield(now Coos Bay), Mt. Angel, North Bend, Salem and Turner. These cities had it made in adding to the city treasuries. Made, that is, until the state decided to get into the act.

Actually the state, following the end of Prohibition in 1933, was itself slowly preparing to get in on the act anyhow. About the time the cities were acting, Governor Julius J. Meier appointed a "blue ribbon" committee to study various methods of liquor control. The committee chairman was Dr. William S. Knox; subsequent legislation establishing the liquor control system was for many years called the "Knox Law". The majority of the committee recommended the adoption of the "Quebec" system, in which the sale of liquor was through government-controlled liquor stores.

A special session of the legislature in December, 1933 passed the Liquor Control Act, which created the Oregon Liquor Control Commission. In January, 1934 the first commissioners were appointed and the proper organization began with the first stores opening on February 15. By the end of the following month there were 23 stores and 53 agencies located throughout the state.



It was the enactment of the Liquor Control Act that abolished the city beer/wine laws. Chapter 471, section .045 read as follows:

The Liquor Control Act, designed to operate uniformly throughout the state, shall be paramount and superior to and shall fully replace and supercede any and all municipal charter enactments or local ordinances inconsistent with it. Such charters and ordinances hereby are repealed.

As any state law will, of course, supercede a county or municipal law, one cannot say that the city beer/wine laws were either "outlawed" or "declared unconstitutional." They were repealed by the legislative act which allowed the state to make the sale of hard liquor a state monopoly.

It would be interesting to know where Mr. Cabot got the date of March 19, 1935. As the Liquor Control Act was passed in December, 1933 one can, without checking Mr. Cabot's sources, come up with any number of reasons for this disparity; i.e. a court battle, a later legislative act, etc. With the Liquor Control Laws available, and after talking with the OLCC Information Officer, Geneive Cook, I would be of the opinion that Mr. Cabot made a minor error in his outstanding work.

#### DELAWARE FISH AND GAME

by Tom Hickey

In 1978 the Delaware Division of Fish and Wildlife produced its first full color freshwater trout stamp. The Division commissioned artist Bob Jones to illustrate the stamp with his original art work.

Since 1979 the illustration used has been chosen from among entries submitted to an art contest conducted by the Division.

A shredding schedule has been established to insure the value and collectibility of these stamps which are becoming increasingly popular with collectors. Approximately 6,000 resident and 1,500 non-resident stamps are produced each year.

The following schedule has been released by the Division:

<u>Year of Stamp</u>	<u>Form Available</u>	<u>Until</u>	<u>Cost</u>
1977	Blocks of 4 only	July 1, 1981	\$8.40
	Shredding date	July 10, 1981	
1978	Blocks of 4 only	July 1, 1981	\$8.40
	Shredding date	July 10, 1981	
1979	Single stamps	July 1, 1981	\$2.10-Res. \$5.25-N-R.
	Blocks of 4	July 1, 1982	\$8.40-Res.
	Shredding date	July 10, 1982	\$21.00-N-R.
1980	Single stamps	July 1, 1982	\$2.10-Res. \$5.25-N-R.
	Blocks of 4	July 1, 1983	\$8.40-Res.
	Shredding date	July 10, 1983	\$21.00-N-R.



The cost of Non-resident stamps for 1979 and 1980, and all future years will revert to the \$2.10 base price two years after the issue upon the completion of the State's audit.

Freshwater trout stamps still remaining from 1958 through 1976 can be purchased in a package for \$10.00. Stamps of some years during that period are no longer available. As each year's supply is exhausted they will not appear in the package.



The first Delaware Migratory Waterfowl stamp was released in 1980. It is illustrated here showing a pair of Black Ducks in flight. The winning design is similarly determined in a contest sponsored by the Division of Fish and Wildlife.

Collectors may order this stamp by sending \$5.00 to the Division of Fish and Wildlife, P.O. Box 1401, Dover, DE 19901. Orders for trout stamps should be directed to the same address.

SC CORRECTION--BETTER LATE THAN NEVER

In the July 1969 NEWSLETTER (#83, page 53), I reported the numbers of the metering machines used by four South Carolina counties to collect their county documentary tax. Two of these numbers were wrong. The Charleston County meter number should be 10807 and the Kershaw County meter is number 10810.

--Terry Hines

More Material Received!

Thanks to Bill Smiley, John Drzazga and W.J. Majcher for much material mailed to the editor. In addition, several members listed in the last issue have contributed more items for future publication.

How about you??



## NEBRASKA LIQUOR STAMPS

by Amos L. Henely

These stamps are interesting in that they range from a strip 140 mm x 12 mm for the first stamps to a 22 mm x 22 1/2 mm stamp for the final issue. There are printed cancels, a Columbian Bank Note imprint, Commission members names, sheet and position numbers, additional tax overprint and one issue of decals which closed out the use of tax stamps.

When this tax first went into effect the stamps were in strip form in order to go over the top of the bottle so the stamps would be torn when the bottle was opened. Since this covered the Federal strip the government requested that the useage be discontinued. Future issues were about half the size until the requirement of the names of the commission members being on the stamps was dropped in 1946 and the stamp then became the size of a postage stamp, 24 mm x 27 mm. The final paper stamps did not contain sheet or position numbers and were 22 mm x 22 1/2 mm.

The Columbian Bank Note Company imprint is on the three low values- 3 1/8¢, 6 1/4¢ and 12 1/2¢- issue of 1937. One Liquor Commission member served two terms as Chairman and to indicate his second term placed two vertical dashes below his signature. The stamps of the first term, 1938, were 84 mm x 18 mm and those of the second term, 1942, were 61 mm x 20 mm.

In 1946 a regulation specified a standard color of green for liquor stamps and that each value be distinctive. In place of Commission names sheet and position numbers were used with different colors for value, size and sheet number.

A red violet fugitive overprint "A.T.P." (additional tax paid) was used on the stamps of 1947 until new stamps could be printed to conform to new tax rates. Overprints reading up, down and inverted are known on some of the stamps. Some perf varieties and overprints have turned up and these make interesting hunting.

I have a previously unlisted L-4 12 1/2¢ (Preuss Catalog) printed date of June 19, 1935. Known dates for L-1 to L-4 were:

L-1 3 1/8¢	L-2 6 1/4¢	L-3 10¢	L-4 12 1/2¢
July 1, 1935	June 18, 1935	June 18, 1935	June 18, 1935
	June 19, 1935	June 20, 1935	June 20, 1935
	June 20, 1935		

It would seem possible that L-1 and L-3 might also exist with the same dates as L-2 and L-4. Printed dates were used on the most popular rates until the Liquor Commission could catch up with the rush of orders due to the new tax and conform to punched dates. I would appreciate hearing from anyone with other dates and would refund postage along with a Nebraska freebie.

I would also be interested in hearing from other Nebraska collectors about any interesting items in their collections.



## AN UNLISTED OREGON REVENUE?

by John B. Norton, Sr.

During the last of May, 1974 I was sitting high in my own self-esteem. I felt so sure I had gotten upon the trail of an unlisted Yamhill County, Oregon tax stamp that I thought I was up on cloud-9. Do you know the feeling?

While driving around the northwestern part of the Willamette Valley that spring, on the spur of the moment, I stopped at the Sheridan tax assessor's office. Showing them a small group of Oregon state revenues that I'd brought along, I asked if anyone has seen them or used them in their office. Saying no, they referred me to the courthouse in McMinnville, the county seat.

With my hopes having risen a small notch, I presented myself and stamp album at the counter of the county assessor's office. A half dozen people there found the Oregon revenues of interest; mainly because they had no idea such things had been issued, but told me they were not using any at that time. My hopes fell!

But upon being asked if their office had ever used adhesive tax stamps before, I was told they had at one time but, because the law had been changed in 1968, they had been discontinued. They didn't say how the law had been altered and I didn't think to ask. My hopes rose back up another notch. The stamps, I was told, had been issued to them by the Post office a block away and advised me to check there.

With my anticipation now at the boiling point, I was told at the Post Office that their remaining stamps had been inventoried in 1968, been placed upon a Post Office destruction sheet and their stock disposed of according to regulation.

I felt I'd missed out on something with this last bit of information, but still felt I had an unknown stamp at my hot finger tips. Even though I could find nothing further on these items within Yamhill County, I thought I was on the verge of a discovery.

With this sense of "I'm on to something," I wrote to Mack Matesen and Ken Pruess with my ( to me ) electrifying information. They, with the kindness and finesse of all pro's toward a novice researcher, let me down gently by stating that because the use had ended in 1968 the stamps had probably been the U.S. Documentary's rather than a local issue. Too, Ken said he didn't believe that Oregon law would have permitted a local tax at that time.

So much for the high hopes I had during that brief search!

But still, during the intervening years, there has been the nagging question in the back of my mind: Is there, or is there not, an unknown Yamhill County tax stamp out there somewhere?

PLEASE SEND IN YOUR DUES RENEWALS AND MEMBERSHIP DIRECTORY FORM TODAY!

**№ 214623**

**Duplicate**

Point Howard Villa County Los Angeles Dist. No. 4

Franklin C. G. 9. Address Florence, Villa

FOR  
SHIPMENT  
IN

Car Initials & No. \_\_\_\_\_ Destination San Antonio

Truck Gold Lic. No. 265296 State IL Trailer No. 2-510

Truck Owner James Graves Address Cuburndale, Pa.

This certificate is issued under authority of chapter 16854, Laws of Florida, Acts of 1935. Inspections made and grades certified hereto are in accordance with the Citrus Standards of the U. S. Dept. of Agr., which have adopted as state standards by the Florida Citrus Commission.

PRODUCTS: Knives in the Pine Tree / 30 ea

labeled "York Bay" and changed to Donat

Page and Count - Monitored (100-2124)

13 June 1962

LOADING: *Low Truck*

LOADING: .....  
(IF A BOAT SHIPMENT WRITE "FOR BOAT" AND STATE BOAT LOADING POINT)

PACK: Box 100 M-100

SIZE: Men's Uniform - 176 to 176 (over 176)

QUALITY AND CONDITION:

Firmness: Frank

Shape: Irregular

Color: *Wine yellow with green tinge round*

00101: 11/1/2016 10:10:10 AM

Dislocation: Parathyroid: none

Discoloration: \_\_\_\_\_

10. The above is a true and correct copy of the original.

Texture & Skin

Some young people are very happy

*[Faint handwritten notes at the bottom of the page]*

Defects: With the following defects

Heinrich

GRADE: 4th R. No. 2

GRAPEFRUIT 25 30 40 50 60 70 80 90 100 110 120 130 140 150 160 170 180 190 200

GRAPEFRUIT: 288 ..... 308 ..... 468 ..... 548 ..... 648 ..... 708 ..... 808 ..... 908 ..... 1208 ..... 1508 ..... 00								
GALLONS	ACID %	TOTAL SOLIDS	RATIO	GRAPEFRUIT	ACID %	TOTAL SOLIDS	RATIO	

ORANGES:	PER BOX				GRAPEFRUIT:			

[illegible]

Remarks: .....

No. Boxes: 250 Total 250 Insp. Fee \$ 2.50

	GRAPEFRUIT	ORANGES	TANGERINES	
1970-2020				

Advertising Assessments: \$ 200.00 \$ 200.00 \$ 200.00 Total Adv. \$ 600.00

..... 10/20/11 [Signature] Inspector

INSTRUCTIONS TO INSPECTORS—Make five copies of this certificate. Mail first (original) copy to Commissioner of Agriculture, Winter Haven, Florida. Give second copy to truck driver or transportation company. Give third copy to owner of fruit. Give fourth copy to transportation company to accompany way bill, and retain fifth copy for your own use.

FLORIDA GROWER PRESS, TAMPA



ET  
NE  
FR  
S  
mi



1. m. enoito and 2. 001 to 005A. Admited to award  
of abatement of state ex. before the state of the Florida

(Editor's Note: These stamps appear in the approximate position on the reverse of the Florida certificate as they appear here. The remainder of the reverse side is blank except for the ink from the front "bleeding through" to show on the back.)



## FLORIDA FRUIT INSPECTION CERTIFICATE AND STAMPS

BY John S. Willis

I thought the pictured state of Florida Department of Agriculture Citrus Fruit certificate with stamps on back would be of interest to those who have not seen one. Most of it speaks for itself but I would like to point out a few interesting items.

First, the inspection was on July 4, so that in 1938 there were some people who were working on what is now a universally-observed holiday. As noted on the bottom 250 boxes were inspected and fee paid for at the rate of 1¢ inspection fee and 1¢ advertising assessment per box. However under "Products" earlier in the form the inspector noted only 200 boxes were "Manifested" so there were apparently more boxes than the manifest called for.

On the back the inspection fee was paid with stamps CF26 and the advertising assessment with OR10 (50¢) and apparently OR17 (\$1). However Hubbard lists OR17 as perf 12 but these are definitely perf 12 1/2. Whether this is a new variety or a typographical error in the catalog needs determining. It would be informative for members to check the 1937 series of advertising stamps for oranges and report if theirs are 12 or 12 1/2 perfs. Since the grapefruit and tangerine stamps for 1937 were listed as 12 1/2, I suspect the orange stamps were inaccurately listed as 12 and should be corrected.

Incidentally, the stock of 1936 50¢ OR10 must have been good since in July, 1939 they were still using up old supplies rather than the new 1937 series.



by W.J. Majcher

For two weeks in March I trudged to various and sundry Bureaus, Departments and Commissions of which the state of Texas has many. Texas is a big government--I sometimes think it has more offices than Washington, D.C. I have gone from building to building to office to office and have come up with one inescapable conclusion. Everyone in state government is scared to death of counterfeiters and the state auditors. It seems that the State Auditor requires voluminous documentation and record keeping of any revenue item. And the Auditor requires destruction or supervised disposal of all remaining material. So Texas collectors like myself have a tough time in getting mint items and almost as tough a time in getting used items from the user.

But my good fairy with with me those two weeks. Besides it always seems some secretary just manages to somehow have a copy to two of some item. With the help of these good fairies I can usually sweet talk the gals out of something--mostly revenues. Also, I'm now armed with the information on where to go to find users of many stamps, licenses, plates, etc. Now if only my wife will let me go visit the beer gardens, amusement centers and massage parlors, I may come up with a few more items to tell yo'all about.

Shown here are a Certificate for a boat, a boat license, two decals that must be affixed to the boat and the boat license plate. These items are self explanatory. Also shown is a set of three decals. Twelve decals are printed each year, one for each month. These are issued with licenses during the month of issue. The decals are a different color each year, either red, green, yellow or blue. However, they are the same color for each month during the same year.

I managed to pick up about twenty license plates as they were being sold for salvage to a metal junk yard. Anyone interested can write me. That good fairy did a little work for the membership too. I was able to get the excess stock of decals from one of those sweet gals. Most are in short supply, but I do have about 50 of each of the 4-80 and the 1-81 decal. Anyone interested may have copies for a No. 10 SASE to me at PO Box 14744, Austin, Texas 78761.

**TEXAS PARKS AND WILDLIFE DEPARTMENT**  
4200 SMITH SCHOOL ROAD AUSTIN, TEXAS 78744



**NOTICE**

TEXAS NUMBER DISPLAYED ON BOW OF BOAT SHOULD REMAIN WITH BOAT WHEN SOLD. THE SAME NUMBER WILL BE TRANSFERRED TO NEW OWNER WHEN APPLICATION AND FEE ARE RECEIVED BY THIS DEPARTMENT.

TX 5142 XX

STATE OF TEXAS  
CERTIFICATE OF NUMBER FOR A MOTORBOAT

TX 5142 XX TITLED 10-31-81

OWNER WILLIAM  
141 SAGEBRUSH  
ROCKPORT TEX 78382

CITY U.S.  
HULL WOOD  
PROP INFD  
FUEL GAS  
USE NOFEE

191



**NOTICE**

REMOVE ATTACHED CERTIFICATE OF NUMBER AND READ BOAT OWNER INSTRUCTIONS ON THE BACK.

YOU WILL BE NOTIFIED WHEN IT IS TIME TO RENEW THIS CERTIFICATE

A-1010

PLEASE PRINT  
OR TYPE

TEXAS PARKS AND WILDLIFE DEPARTMENT  
APPLICATION FOR COMMERCIAL BAY SHRIMP BOAT LICENSE  
(During Months of January and February)

LICENSE FEE  
\$40.00

STATE OF TEXAS

COUNTY OF \_\_\_\_\_

To: PARKS AND WILDLIFE DEPARTMENT  
4200 SMITH SCHOOL ROAD  
AUSTIN, TEXAS

Before me the undersigned authority this day personally appeared

Sex	Weight
Age	Height Ft. In.
Color Eyes	Color Hair

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Legal

Residence \_\_\_\_\_

Home

Port \_\_\_\_\_

who after being duly sworn, deposes and states that he intends to derive the major portion of his livelihood from commercial shrimp fishery and will maintain adequate facilities to conduct such business, hereby makes application for a Commercial Bay Shrimp Boat License for the privilege of operating a commercial fishing boat for taking shrimp and other aquatic products from inside waters of the State of Texas for the purpose of sale. Applicant has presented a U. S. Bureau of Customs official document or the Texas certificate of number for the following described boat:

Boat Name \_\_\_\_\_

U. S. Bureau of Customs No. or  
Texas Boat Registration No. \_\_\_\_\_

Length \_\_\_\_\_

ft.

Gross Capacity \_\_\_\_\_

lbs.

No. of crew \_\_\_\_\_

h.p. motor \_\_\_\_\_

Signed \_\_\_\_\_

(Owner)

Subscribed and sworn to before me this

day of \_\_\_\_\_

19 \_\_\_\_\_

Notary Public \_\_\_\_\_

County, Texas

Accepted

By \_\_\_\_\_

License No. \_\_\_\_\_

Issued \_\_\_\_\_

19 \_\_\_\_\_

PWD 350 (Rev. 6/78)

FC 1000

LICENSE NO. 00149

STATE OF TEXAS

FEE \$40.00

NON-REFUNDABLE



COMMERCIAL BAY SHRIMP BOAT LICENSE

THIS CERTIFIES THAT THE INDIVIDUAL  
NAMED BELOW IS HEREBY LICENSED TO  
ENGAGE IN BUSINESS AS STATED ON THE  
REVERSE SIDE IN PARAGRAPH 16.

VALID ON MAR 01 OR ISSUE DATE WHICHEVER IS LATER  
THIS LICENSE EXPIRES MARCH 01, 1980

NAME:

William Gibson

(PLEASE TYPE OR PRINT)

ADDRESS:

141 Sagebrush

CITY

Rockport Tx 78382 004

STATE

ZIP CODE

COUNTY

NAME OF BOAT: ( - )  
USCG OR TX REG NO.: ( Tx 5142 )  
HOME PORT: ( Rockport )  
LENGTH IN FEET: ( 24 )

PARKS AND WILDLIFE DEPARTMENT

ISSUED AT Rockport TX ON 10-3 1979

ISSUED BY

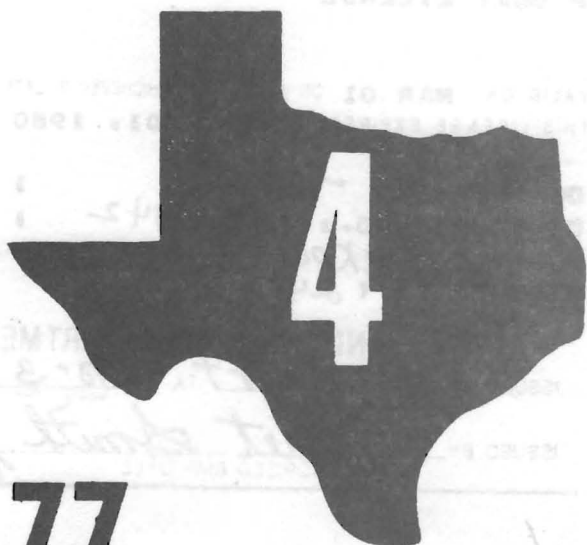
Janet Smith jc  
AUTHORIZED EMPLOYEE

SIGNATURE OF LICENSEE

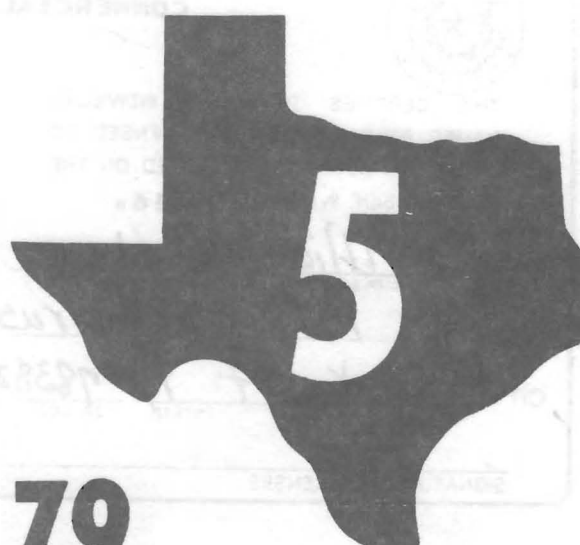


**EXPIRES APR. 30, 1977**

**EXPIRES MAY 31, 1979**



**77**



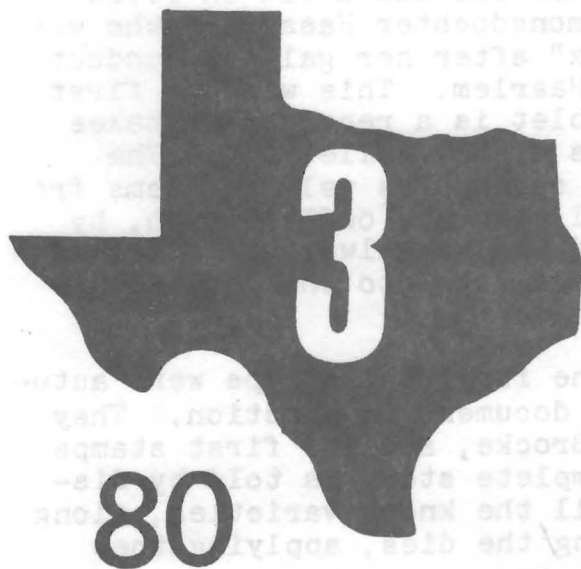
**79**





**EXPIRES MAR. 31, 1980**

**EXPIRES OCT. 31, 1981**



## TOURING MUSEUM PROF. DR. VAN DER POEL

by I. L. Pfalser

Who were the first people to collect taxes? What was the first country to issue tax stamps? Who was the first woman tax collector? What country had a tax on beards? What country taxed the wind?

If you are ever in Rotterdam, Holland and go to 14 Parklaan, you will be able to find the answers to all of these questions and discover many more interesting stories and anecdotes associated with taxes and tax collecting. The building at this location originally housed the city's tax offices and has now been converted into a museum titled "Netherlands Museum of Taxation." It is the only such museum in the world devoted to the history of taxes.

The collection is the efforts of Prof. Dr. Van Der Poel, who was born in 1888. His original collection was destroyed by fire during the German bombing of Rotterdam in May, 1940. After the war he began to assemble a new collection and, by 1949, had sufficient material to open the present museum.

A quick tour of the highlights of the museum will give you an idea of what it contains. In the entry hallway is a large clock which dates back to 1797. It is not a fine piece and was evidently built for utilitarian purposes. Actually, it comes from England and dates to the time when there was a "tax on Clocks." Businessmen purchased the large clocks for the convenience of their customers. The tax only lasted eight months so not many of these clocks exist today.

Also in the hallway is a large painting which depicts the signing of the "Statutes of Utrecht", in 1579, which laid the foundations for the Netherlands Republic and the general tax system to finance the government. Oddly enough, the Union of Utrecht was used as a guide in formulating the U.S. Constitution.

In Room #1 are innumerable objects and pictures connected with tax collection. For instance, there is a signboard which hung outside a tax collector's house showing a woman paying her "hearth tax", one of the earliest taxes going back to the Norsemen who had a tax on fires (huslotha). There is also a picture of Simonsdochter Hasselaer who was assigned the right to collect the "peat tax" after her gallant conduct during the Spanish wars in the defense of Haarlem. This was the first woman tax collector. A Babylonian clay tablet is a receipt for taxes paid on cattle, one of the earliest records of tax collecting. The taxes recorded in the bible are fully covered as well as items from the Middle Ages. Tax revolts are also well covered, oddly enough, by illustrations on Chinaware plates. A bread tax was always a good reason for rioting, and in one case, the undertakers got into the act because of a tax on funerals and weddings.

Room #2 is filled with tax stamps. The first tax stamps were actually imprints from dies which embossed the document in question. They were invented in 1623 by Johannes Van den Brocke, and the first stamps were imprinted the following year. The complete story is told by displaying the actual steel dies, including all the known varieties, along with the associated hand presses for making the dies, applying the

stamps to the documents, and the modern printed adhesive stamps. Revenue stamps from almost every country are on display including some state revenues from the U.S., although they are far from being complete. Other countries followed Holland in use of the imprinted tax stamps; Spain in 1636, France in 1665 and Great Britain in 1694. A Russian Beard tax token of 1705 is also shown in this collection.

Room #3 is devoted to taxes in Holland under the rule of Louis Napoleon.

Room #4 traces the state lottery which isn't actually a tax, but is a method of raising money for government finance. It is in this room that a small stained glass panel shows a bare-bottom citizen running away from a tax collector who is holding the victim's pants as a last-resort tax payment.

Room #5 covers the area of excise duties. Sir William Temple wrote in 1668, "Everything is taxed in Holland except air and water". He overlooked the tax on ground corn which was the results of wind-driven mills and also water tolls.

Room #6 contains rotating exhibits. The one showing at the time of my visit concerned customs officers and customs duties.

Room #7 features many articles imprinted with guild hallmarks which were used as a mark of assay especially on gold and silver for collecting taxes. Land measurement and registry is also included in the displays.

In Room #8 is a selection of tax notices dating from 1634 to modern times.

Room #9, the portrait gallery, immortalizes in paintings, sketches and sculptures various famous and infamous people directly associated with taxes and tax collection throughout history with special emphasis on the Dutchmen. Would you believe that one P.H.B. Motke, a tax collector in the little town of Thorn, was so well liked that a statue of him was erected by the citizens in 1874.

Last, but not least, Room #10 features the fraud and deception side of tax collecting. There are all types of ingenious devices on display which have been used in smuggling various products. For instance, hollow coins for hiding narcotics, a bicycle used for smuggling gin in the hollow tubes and cigarette papers in the seat, artificial cow dung hiding enclosed containers, and may more. Not to be left out is a revenueur's still, a continuing problem in Holland today.

Every visitor to the museum will come away with a new perspective of taxes and how they form an integral part of the history of one's country. Visitors will also find out what we as revenue collectors already know--the history of taxation is not as tedious and dry as one expects.

INVITE YOUR COLLECTING FRIENDS TO JOIN THE SRS!



# 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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Midland, Texas 79701

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Lake Hiawatha, NJ 07034

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Lincoln, Nebraska 68505

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

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

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## SECRETARY'S REPORT

### New Members:

#639 Steve Braten  
1421 Lunnonhaus Drive #5  
Golden, Colorado 80401

State Liquor Tax and Tax  
Paid; #3; Proposed by Harold  
A. Effner, Jr., responded to  
article in Linns

#640 Mickey Stewart  
Rt. 2, Box 336  
Briarwood Trace  
Carbondale, Illinois 62901

State Duck Stamps; proposed by  
Richard Houk

#641 T. Dwayne Gibson  
229 Nottingham Drive  
Brunswick, Georgia 31520

State Duck Stamps; proposed by  
Richard Houk

### Reinstatements:

#608 Eugene E. Cunningham  
110 W. Girard Boulevard  
Kenmore, NY 14217

#329 Marion A. Dombrowski  
46 Green Oaks Road  
Newport News, VA 23601

# 40 Richard L. Salzer  
RR #3, Box 791  
Knox, Indiana 46534

### Address Changes:

#137 Terence Hines  
Psychology Department  
Pace University  
Pleasantville, NY 10570

#558 Sanford Reisenfeld  
8618 Nairn  
Houston, Texas 77074

#206 Robert Hyzy  
PO Box 2388  
Fort Dearborn Station  
Dearborn, Michigan 48123

#611 Richard Hansen  
854 Hilmar Street  
Santa Clara, CA 95050

# 58 R.W. Lichtenberger  
54517 Colerain Pike  
Martins Ferry, Ohio 43935

#141 Lester E. Lebo  
9318 Collingwood  
Knoxville, Tennessee 37922

Previous Total	236
New Members	3
Reinstatements	3
Current Total	242

Don't forget to send your  
dues renewals and member-  
ship directory information  
to Harold A. Effner, Jr.  
Address in masthead.

# 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, 32 Calumet Avenue, Lake Hiawatha, New Jersey 07034

## STAMPS FOR SALE BY SRS

The following stamps are currently available from the State Revenue Society:

Missouri 1979 Trout \$4.40	.50 each
Washington 1980 Upland Bird	3.00 each
Pennsylvania 1979 Archery Stamp Resident \$2.00	.25 each
Pennsylvania 1979 Resident Muzzleloader Stamp \$3.25	.25 each
Alabama Playing Card Stamp	.10 each
Alabama-Bibb County Tobacco 2¢, 10¢	.12 set
Alabama-Cullman County Tobacco	.02 each
Alabama-Franklin County Tobacco 1¢, 5¢, 25¢	.31 set
Alabama-Washington County Tobacco	.01 each
Alabama-Winston County Tobacco 1¢, 5¢	.06 set
Alabama Tobacco 17 values from 1/4¢ to 27¢	1.33 set
Minnesota State Deed Stamps 5¢, 10¢, 20¢, 40¢, 50¢, \$1, \$1.10	3.35 set
Missouri 1980 Waterfowl Stamp \$3.40	3.00 each
Illinois-Chicago Transaction Stamps 20¢, \$1	1.20 set
New Jersey Non-Resident Trout 1975 \$5	.50 each
New Jersey Resident Trout 1975 \$2	.50 each
New Jersey Pheasant and Quail 1975 \$5	.50 each
New Jersey Woodcock 1976 \$3	.50 each
Missouri 1980 Trout Stamps \$4.40	.50 each
Pennsylvania Non-Resident Hunting License 1979	.25 each
Pennsylvania Senior Resident Hunting License 1979	.25 each
Pennsylvania Junior Resident Hunting License 1979	.25 each
Pennsylvania Adult Resident Hunting License 1979	.25 each

The SRS buys these stamps in limited quantities to take advantage of discounts, to achieve minimum purchase requirements, to save members check charges/money order fees, etc. We aren't trying to put any dealer out of business. Dealer purchases are welcomed, but after individual member orders have been handled.

Send all orders to Harold A. Effner, Jr., 32 Calumet Avenue, Lake Hiawatha, NJ 07034. Checks should be payable to the State Revenue Society. A SASE must be included with all orders

As Harold Effner was preparing this list the thought occurred to him that if you bought one of each of the stamps listed above for your collection you would save more than \$4.00 (the annual dues cost) in postage, service charges and discounts!

If any members is aware of a state or municipality that will sell their stamps be sure to let Harold know. Many agencies are reluctant to sell to individual collectors (administrative time loss, paperwork hassles, etc.) but may sell to one organization.

SRS

ARA

615-824-4958

615-824-9509

BARRY L. PORTEER

107 SOUTHBURN DRIVE

HENDERSONVILLE, TN. 37075

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## JUNE 1981 STATE REVENUE PRICELIST

THIS LIST CANCELS ALL PREVIOUS LISTS!

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ALL STAMPS MINT NEVER-HINGED UNLESS STATED OTHERWISE

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BUYING ALL STATE FISH AND WILDLIFE REVENUE STAMPS. ESPECIALLY NEEDED ARE STATE DUCKS!!!  
 PLEASE SEND ANY YOU HAVE INSURED ALONG WITH YOUR ASKING PRICES FOR MY INSPECTION. ALL  
 MATERIAL WILL BE HELD INTACT PENDING YOUR ACCEPTANCE OF MY OFFER. NO DAMAGED MATERIAL  
 WANTED! THIS WILL BE RETURNED TO YOU AT YOUR EXPENSE!

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ARKANSAS:

	1973-74 \$2 Pheasant used	1.00
1976-77 \$5 Archery Permit	Used unsigned	1.25
1976 \$5 Bicentennial Fishing Lic.	1974 \$4 R Sport Fishing	.25
1976-77 \$5 Bicentennial Hunting Lic.	1975 \$4 R Sport Fishing	.25
1971 \$2 Trout Permit	1976 \$4 R Sport Fishing	.25
1972 \$2 Trout Permit	1975-76 \$2 Jr. R Hunting	.25
1973 \$2 Trout Permit	1978-79 \$2 Jr. R Hunting	.25
1974 \$2 Trout Permit	1978-79 \$10 R Hunting	.50
1975 \$2 Trout Permit	1958 \$1 Trout	3.00
1976 \$2 Trout Permit	1959 \$1 Trout	2.50
1977 \$2 Trout Permit	1973 \$1 Trout	1.00

CALIFORNIA:

1970-71 \$2 Pheasant	5.00
Used	1.00
Used unsigned	2.00
1971-72 \$2 Pheasant used	1.00
Used unsigned	1.25
1972-73 \$2 Pheasant used	1.00
Used unsigned	1.25

INDIANA:

1971 \$2 Trout used	1.00
Used unsigned	2.00
1972 \$2.25 Trout used	1.00
Used unsigned	2.00
1973 \$2.25 Trout used unsigned	2.00
1974 \$2.25 Trout used unsigned	2.00
1975 \$2.25 Trout used unsigned	2.00



INDIANA con't:

1976	\$2.25 Trout used unsigned	2.00
1977	\$2.25 Trout used unsigned	2.00
1978	\$2.25 Trout used	1.00
1979	\$2.25 Trout used	1.00
1980	\$5 Trout used	2.50
1981	\$1 Habitat	1.50

ILLINOIS:

1978	\$2 Trout used	1.00
	Used unsigned	1.50

IOWA:

1979	\$3 Habitat used	2.50
1980	\$3 Habitat	6.00
	Used	2.00
	Used unsigned	3.00
1981	\$3 Habitat	4.50
1962-63	\$2 Trout	6.50
1963-64	\$2 Trout	6.50
1964-65	\$2 Trout	6.50
1967-68	\$3 Trout	7.00
1969	\$3 Trout	7.00
1970	\$3 Trout	7.00
1973	\$5 Trout	8.50
1974	\$5 Trout	8.50
1975	\$5 Trout	8.50
1976	\$5 Trout	8.50

KANSAS:

1942-43	50¢ Quail	5.00
1945-46	50¢ Quail used unsigned	1.50
1946-47	50¢ Quail hinged	2.50
1947-48	50¢ Quail hinged	2.50
1953-54	50¢ Quail	1.25
1954-55	50¢ Quail	1.00
1955-56	50¢ Quail	1.00
1956-57	50¢ Quail	1.00
1957-58	50¢ Quail	1.00
1958-59	50¢ Quail	1.00

1959-60	50¢ Quail	1.00
1960-61	50¢ Quail	1.00
1961-62	50¢ Quail	1.00
1970	\$1 Upland Bird used	.25
1971	\$1 Upland Bird used	.25
1972	\$1 Upland Bird used	.25
1973	\$1 Upland Bird used	.25

KENTUCKY:

1972	\$2.25 Trout	1.00
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MICHIGAN:

1977	\$1 Public Access	.75
1978	\$1 Public Access	1.50
1979	\$1 Public Access	1.50
1972	Trout used	1.00
1973	\$3.25 Trout used	1.25
1974	\$3.25 Trout used	1.25
1975	\$3.25 Trout used	1.25
1976	\$5.25 Trout used	2.50
1977	\$5.25 Trout	2.00
1978	\$5.25 Trout	7.00
1979	\$5.25 Trout	7.00

MINNESOTA:

1957	\$1 Conservation stamp (shows waterfowl) used unsigned	5.00
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MISSOURI:

1969	\$3.30 Trout	3.00
1978	\$4.40 Trout	2.00
1979	\$4.40 Trout	1.50

NEBRASKA:

1955 thru 1975	\$1 Pheasant or Upland Bird any year used	.50
1978	\$7.50 Habitat used	2.50
1979	\$7.50 Habitat used	2.50

NEVEDA:

1980	\$2 Pheasant	2.50
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NEW HAMPSHIRE:

1961	\$1 Hunting	1.00
1961	\$1 Hunting & Fishing	1.00
1975	\$2 Pheasant	2.75
1976	\$2 Pheasant	2.75
1977	\$4 Pheasant	5.25

NEW JERSEY:

1975	\$5 Pheasant	1.25
1954	\$1 R Trout	2.00
1960 thru 1965	\$2 R Trout any year	1.50
1960 thru 1965	\$5 NR Trout any year	3.00
1966 thru 1969	\$2 R Trout any year	1.25
1966 thru 1969	\$5 NR Trout any year	2.75
1973	\$5 NR Trout	2.50
1974 & 1975	\$2 R Trout any year	1.00
1974 & 1975	\$5 NR Trout any year	1.50
1967 - 75	Woodcocks WANTED!	
1976	\$3 Woodcock	1.25

NORTH DAKOTA:

1961	\$1 Mule Deer	3.00
1962	\$1 Mule Deer	3.00
1977	\$50 NR Deer Lic.	.50

SOUTH DAKOTA:

1973	\$3 R Small Game used	.10
1977	\$12 R Antelope used	.25
	\$12 R West River Prairie Deer	.30
	Same used	.25
	\$3 R Small Game used	.10
	\$5 Pheasant used	1.00

TEENESSEE:

1968-69	\$1 Archery used	.50
1956-57	\$5 Big Game (Deer)	2.50
1957-58	\$5 Big Game (Turkey)	2.50
1958-59	\$1 Trout used	1.75
1966-67	\$2 Trout used	1.00
1967-68	\$2 Trout used	1.00

1968-69 \$2 Trout used 1.00

TEXAS:

1977 \$3.25 Archery .35

UTAH:

1951	\$1 R Fishing	1.00
	\$3 R Fishing	1.50
	\$5 R Fishing	2.50
1952	\$1 R Fishing	1.00
	\$3 R Fishing	1.50
	\$5 R Trapping	2.50

VIRGINIA:

1938	\$1 R Big Game (Elk)	1.00
	\$2.50 NR Big Game	2.50
1939	\$1 R Big Game (Bear)	1.00
	\$2.50 NR Big Game	2.50
1938-39	\$1 National Forest	1.00
1939-40	\$1 National Forest	1.00
1953-54	\$1 National Forest	1.00
1958-59	\$1 National Forest	1.00
1959-60	\$1 National Forest	1.00
1960-61	\$1 National Forest	1.00

VIRGINIA, BATH COUNTY:

1975-76 \$1 Bear-Deer Damage used 1.00

VIRGINIA, GILES COUNTY:

1956-57	\$1 Bear-Deer Damage (Bear)	1.75
1957-58	\$1 Bear-Deer Damage	1.50
1958-59	\$1 Bear-Deer Damage	1.25
1963-64	\$1 Bear-Deer Damage	1.25
1975-76	\$1 Bear-Deer Damage	1.00

VIRGINIA, PATRICK COUNTY:

1963-64 thru 1972-73 \$1 Bear-Deer Damage (Bear) any year .50

VIRGINIA, SMYTH COUNTY:

1978-79 \$1 Bear-Deer Damage 1.00

VIRGINIA, SCOTT COUNTY:

1976-77 overprinted 1978-79 \$1 Bear-Deer Damage 1.00

WEST VIRGINIA:

1978	\$8 Antlerless Deer	.65
1974 thru 1980	\$4 Bear Damage any year	.80
1974 thru 1980	\$4 Bear Damage Bookletpane of 5 any year	4.00
1965 thru 1971	\$1 National Forest Fishing any year	.30
1965 thru 1971	\$1 National Forest Fishing bookletpane of 5 any year	1.50
1965 thru 1979	\$1 National Forest Hunting any year	.30
1973 thru 1976	\$3 R. Trout any year	.40
1973 thru 1976	\$3 R Trout bookletpane of 5 any year	2.00
1973 thru 1976	\$5 NR Trout any year	.40
1973 thru 1976	\$5 NR Trout bookletpane of 5 any year	2.00
1978	\$3 R Trout	.50
	Bookletpane of 5	2.50
1979	\$5 NR Trout	.50
	Bookletpane of 5	2.50

WISCONSIN:

1978	\$2.50 Trout	3.25
1979	\$2.50 Trout used	1.25

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FOREIGN:AUSTRALIA:

1973	\$3 Duck	2.50
	\$10 Deer	3.00
1974	\$3 Duck	2.50
	\$10 Deer	3.00
1975	\$3 Duck	2.50
	\$10 Deer	3.00
1976	\$3 Duck	2.50
	\$10 Deer	3.00
1977	\$2 Quail	1.75
	\$3 Duck	2.50
1978	\$2 Quail	1.75
	\$3 Duck	2.50

	\$10 Deer	3.00
1979	\$2 Quail	1.75
	\$3 Duck	2.50
	\$10 Deer	3.00
1980	\$2 Quail	1.75
	\$3 Duck	2.50
	\$10 Deer	3.00

\*\*\*\*\*

I wish to buy the following state duck stamps in mint never-hinged condition. Unsigned used and used also wanted. Please send any you have insured along with your asking prices - all material held intact pending your acceptance of my offer.

CALIFORNIA:

1971-72  
1972-73  
1977-78 \$1  
1978-79

MISSOURI:

1979-80

WISCONSIN:

1978-79  
1979-80

IOWA:

1972  
1973  
1974  
1975  
1976-77  
1977-78  
1978-79

1979-80

1980-81

LONG IS.:

1977  
1977 signed by artist

MICHIGAN:

1976  
1977  
1978 & 1979



WANTED--U.S. REVENUE STAMPS.

Premium paid for stamps with company name printed on stamp, i.e. "McR Co. July 1898", "St. Ar. C", etc. Buy or swap.

W.J. Majcher  
P.O. Box 14744  
Austin, TX 78761

WANTED

Automobile Windshield stickers for validating auto licenses: such as California-1944, Ohio-1943, Hawaii-1943-44, Oklahoma-1944, New Mexico-1943, Idaho-1943, Oregon-1931, '32, '43-'44; plus other states not listed. I also collect foreign and any old or unusual license plates.

Carroll Kerney  
1540 North Archie  
Fresno, CA 93703

WANTED

State & County Duck Stamps or licenses. Duck stamps issued by Canada and Provinces. Used state hunting licenses, with duck stamps attached. Mail on approval with prices. FAST REPLY. I'll pay return postage.

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

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

**RETURN POSTAGE GUARANTEED**

WANTED!

Automobile Windshield Stickers, License Plate Validation Stickers, Sample Stickers.

Old or Unusual License Plates, Chauffeurs Badges, DAV Key Chain Tags.

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

WANTED

For my collection, 1961 Michigan Bear Stamp(mint) and complete set of five used Michigan bears. Also Pre-70's Ohio, Illinois and Marion County Duck Stamps used or mint.

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

TODAY!

Send your \$4 dues renewal and membership directory information to Harold A. Effner, Jr.

TODAY!

BULK RATE  
U.S. POSTAGE

**PAID**

MT PROSPECT,  
ILLINOIS 60056  
PERMIT No. 21