

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 22, No. 4

July-August, 1982

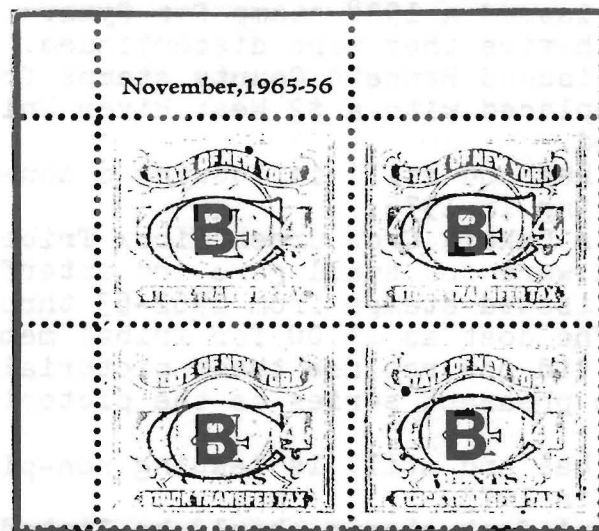
Whole No. 158

## NEW YORK CITY BOND TAX

by Terence Hines

In the mid-1970s New York City found itself deep in a financial crisis, thanks in large part to the unbridled spending of the Lindsay administration. Several original ways to keep the city from going bankrupt were instituted (see the accompanying article on the New York State stock transfer tax for one such way). In addition, the time honored method of raising funds--imposing a new tax--was also used. Thus was levied a tax on the sale of bonds (termed "certificates of indebtedness" in the law) when such sale was "made, negotiated or executed" in the City of New York.

The tax was imposed by Local Law #38, approved on August 1, 1975. The tax was in effect for only one year, from August 15, 1975 through August 14, 1976. The rates were 25¢ per \$1000 or fraction of face value, payable by the seller, and an additional levy paid by the purchaser. There was a limit of \$250 tax on "a single taxable sale of certificates of indebtedness of the same class and series and issued by the same issuer". Further, certain government bonds, and bonds of charitable, religious, and educational organizations were exempt from the tax. A copy of this law is available in the SRS Library.



Payment of the tax was to be evidenced by affixing stamps to either the books of the firm selling the bonds, the bill of sale, or to the bonds themselves. According to the law, sale of stamps for other than actual use was forbidden. So, presumably, collectors could not have purchased copies of the stamps while the tax was in effect.

The stamps themselves were produced by simply overprinting current New York State stock transfer stamps with a large black "B". A block of 4 of the 4¢ value is illustrated. Nine different values were overprinted: 1¢, 4¢, 10¢, 50¢, \$1, \$2, \$3, \$10 and \$20. See the accompanying article for a listing of the colors of these stamps. When the tax expired, remaining copies of "B" overprinted stamps were returned to the stock of stock transfer stamps and sold as such. Currently, only the 4¢ and \$1 values are available. Directions for ordering copies of these two values are in the accompanying article elsewhere in this issue.

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## STATE DUCK STAMP CORRECTIONS

by Barry L. Porter

In the past year or so five different articles or publications have appeared on State Duck stamps that have contained numerous errors and omissions. Since many SRS members rely on such publications for data on their collections and in an effort to insure that future publications do not perpetuate misinformation the accompanying listing should help hold down any confusion concerning some of the points raised in these publications.

The publications are:

- 1) Member Richard Houk's article in Waterfowler's World.
- 2) Member Don Terrell's article in Sporting Classics.
- 3) James Brun's article in Linn's Stamp News (Feb. 8, 1982)
- 4) The Franklin Press (Galesburg, IL) released a State Duck Stamp Summary Report in June, 1982.
- 5) Dean Witt's article in the March-April, 1982, Newsletter.

And now the additions, changes and corrections:

a) Ohio not only issued a 1938 stamp for Pymatuning Lake but continued it until 1945 at which time they were discontinued.

b) South Dakota issued Bennett County stamps from 1974 through 1978. In 1979 these were replaced with a \$2 West River Unit Canada Goose and these are still being issued.

c) South Dakota has and still is issuing a non-pictorial Non-Resident Waterfowl stamp starting in 1975.

d) The 1962 South Dakota Crow Creek Sioux Tribe issue cost \$5.00, not \$2.50 as reported and were for small game and waterfowl.

e) South Dakota issued stamps from 1962-63 through 1969-70 for Lower Brule Sioux Tribe. The cost as \$1.00 for Tribal members, not \$2.50.

f) South Dakota did not replace their pictorial duck series of 1976 through 1978 with the pheasant series as the pictorial pheasants were first issued in 1977.

g) North Dakota has and still is issuing non-pictorial non-resident duck stamps starting in 1975.

h) All Mississippi duck stamps should be listed as split season stamps to correspond with the hunting season. That is, the 1976 issue should be listed as 1976-77, etc.

i) Massachusetts' rules for entering their state duck art contest stipulate that all are submitted must portray working decoys of famous Massachusetts decoy carvers.

j) All Maryland Ducks should be listed as split season. The 1979 and 1982 issues show shorebirds and not waterfowl.

k) Illinois issued Daily Usage stamps from 1953 through 1970 and 1972 (no 1971 issue). The price was \$2 from 1953 to 1958 and \$3 thereafter. They issued pheasant and/or goose Daily Usage stamps from 1953 until 1972. The price being \$4 from 1958 to 1958 and \$5 thereafter.

l) Colorado only issued their North Central Goose Hunting Area Stamps in 1973.

m) California issued Honey Lake stamps from 1956-57 to date. 1956-57 through 1963-64 were \$5 face value. 1964-65 through 1966-67 were \$6.50, 1967-68 through 1969-70 were \$10, 1970-71 through 1976-77 were \$15, 1977-78 through 1979-80 were \$20 and the 1980-81 was reduced back to \$15. All California pictorial ducks should be listed as split season except the 1978 \$5 Cinnamon Teal issue as it was valid only from 1/1/78 to 6/30/78. The 1977-78 hunting season started with a \$1 stamp but legislation was passed and the price increased to \$5 on 1/1/78.

n) The Long Island series mentioned is not a state duck stamp but rather a private conservation society issue.

o) Kansas, Marion County issued stamps from 1940 through 1973. Details are sketchy on the 1940 through 1942 and 1948 through 1953 issues and any info is solicited. From 1943 through 1947 the price was 25¢ and from 1954 through 1973, 50¢.

p) All Iowa issues after 1975 should be listed as split season issues.

q) Minnesota duck stamps cost \$3.00 plus 50¢ issuing fee from 1977 through 1981, in 1982 the fee increased to 75¢.

r) Montana NEVER issued a state duck stamp although some print and stamp dealers list them as such! These were Bird License stamps and should be listed as split season stamps. They did issue a Bird Art stamp showing waterfowl for the 1980-81 season which was a label designed for bird art collectors. It was not required to hunt anything.

s) All Wisconsin issues should be listed as split season stamps.

t) Tennessee should be listed as split season. They issued a \$2.00 resident and a \$5.00 non-resident stamps 1979-80 and 1980-81 seasons with a 30¢ issuing fee. The non-resident series was discontinued after the 1980-81 season due to a change in legislation. A \$2.00 plus 30¢ fee stamp was released for 1981-82 and in 1982-83 a \$6 plus 50¢ fee stamp was released.

u) Missouri should be listed as split season. First two stamps cost \$3.40 of which 40¢ went to license agents. In 1981-82 the method for paying agents was changed and the price lowered to \$3.00.

v) Nevada should be listed as split season.

w) Florida should be listed as split season.

x) Alabama should be listed as split season and there is a 25¢ issuing fee per stamp.

y) Delaware should be listed as split season.

z) Ohio did not label their first issue (1982) as a waterfowl stamp but rather as "Wetlands Habitat" and is required to hunt only ducks, geese, and brant and therefore, needs to be included in any serious state duck collection. The cost is \$5.75 of which 75¢ is an issuing fee. It pictures a Wood Duck.

Note: North Dakota did not issue a resident waterfowl stamp as some people claim but rather a resident "Small Game and Habitat" stamp. It shows Canada Geese.

I hope this clears up some of the errors and omissions for those who have entered the exciting field of state duck stamp collecting. I would be glad to answer any questions on state duck stamps providing all inquiries include a SASE. My address is 107 Southburn Drive, Hendersonville, TN 37075.

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## DUCK STAMP RIP-OFFS

by Terence Hines

With the continued popularity of state duck stamps, the number of gimmicks and rip-offs aimed at separating collectors of this type of material from their money is steadily increasing. One such gimmick is the issuance of various "stamps" and prints by alleged private conservation organizations. Examples here are the National Wild Turkey Federation and the National Striped Bass Society, both located in Edgefield, SC. See page 63 of the July-August Newsletter for additional comments on these groups. Now yet another label issuing conservation organization has set up shop, or at least a post box and printing press, in Edgefield, SC. I refer to the National Quail Foundation. The proceeds from the sale of NQF Stamps (\$5), prints (\$95), first day covers (\$15) and souvenir cards (\$17) go to fund research in quail biology. Sure--anyone want to buy a bridge in Brooklyn?

Interestingly, one Tom Rodgers is Executive Vice-President of the National Wild Turkey Federation and the "head" of the National Quail Foundation. This same Tom Rodgers runs a firm called "Wildlife Ltd." in Edgefield which just happens to sell wildlife stamps, prints and the like! In one memorable offering, Wildlife Ltd. offered single mint copies of the 1956 US 3¢ turkey stamp (Scott #1077), which catalogs for 12¢, for a mere \$3 each. Full sheets of this great rarity could be had for only \$150.

In recent months the National Wild Turkey Federation has spawned a host of state level organizations, all pumping out labels and prints as fast as they can. At least one firm (The Depot in Sullivan, IL) is advertising these fantasies in a most misleading fashion. The Depot's ads tout these private issues as "first of state" stamps and prints. Nowhere in the ads is it stated that these are purely private issues. One of the Depot's ads is headed "1982 State Turkey Stamp Prints". Included are totally private productions, such as those from New York and Pennsylvania, along with legitimate state issues, like that from Georgia. In this specific ad, both legitimate, official issues and the private labels are described in the same terms ("first of state", etc.). No attempt is made to inform the reader of the true status of the private items. There is a word for such advertising: Deceptive.

Another scam has recently come to light and is concerned with the marketing of at least one state's official stamps. The situation here is very similar to that seen in the 1960s and 1970s when the several sand-dune sheikdoms were polluting the philatelic world with their "stamps". Some smart operator would get the contract for the production of stamps for Upper Adulland and proceed to turn out reams of stamps. The stamps were "official" in the sense that they were issued with government approval and



could be used for postage in the country in question. If, that is, any ever made their way back to that country since the stamps were printed and sold totally outside of the issuing nation. So precious few ever saw genuine postal use and imperfs, errors, souvenir sheets, specimen overprints and the like abounded.

This is almost exactly the situation with the 1982 North Dakota \$9 small game and habitat stamp. According to Mr. Heniger, Director of the North Dakota Game and Fish Department, these stamps were procured from a firm called Mid-West Marketing in Sullivan, IL (same town as The Depot). They were designed and printed by Mid-West Marketing and given to the state free of charge. In exchange, Mid-West Marketing received 4000 stamps and 300 stamp prints for sale to collectors. In 1983 there will be a \$5 North Dakota Turkey stamp and a \$7 Furbearer stamp. Both these stamps apparently have the same background as the 1982 small game and habitat stamp.

It now appears that Mid-West Marketing is engaged in a multi-state operation in which they attempt to sell the idea of issuing stamps to state fish and game departments. The state is offered the stamps free if Mid-West Marketing gets a quantity of the stamps and prints for retail sale. Legally, of course, these are "official" state issues. But their background is, to say the least, most questionable. I will continue to report any other issues invented by Mid-West Marketing in these pages as soon as I have adequate evidence.

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#### "BAGGAGE TAG" CATALOG ACTIVE

Help on the new "baggage tag" catalog has been forthcoming from several SRS members. Based on a listing begun by the late Dave Strock some time ago and pushed along by M.E. Matesen's interest in preserving the manuscript this project has been materially enhanced by the information passed along by other members.

Andrew Cooper, John Funkhouser, Robert S. Olds, Bill Smiley and Arthur Lifshin have all sent photocopies and data from their collections. This, added to Richard Salzer's Indiana examples, has promise of many previously unreported items for the new catalog.

Any additional information is welcome. Check your collection and see if there are one or two of this type material you've overlooked.

All that we need is a description of the item--color of printing, hand-stamped or printed, color of tag, color of reinforcement around the string hole, etc. Then run the item on any available copy machine. If the tag is a dark color try running the machine on the lightest setting. If faded run on the darkest setting. A little experimentation will almost always result in a printable copy.

Send whatever you have to the Editor at 1906 Ardmore Avenue, Apartment 12, Fort Wayne, Indiana 46804. Here is your chance to help out with a minimum of time invested.

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## CIGARETTE UPDATE #7

by Harold A. Effner, Jr.

### In-Lieu Labels

My thanks to John Willis for some background information on the In-Lieu label(that I identified as ??????).

"...in your Cigarette Update #6 you had a label(for cigarettes I think the term closure would be more appropriate but the term label is usually applied) identified as North Carolina. It probably was manufactured in N.C. but the tax statement would apply to any state as well as U.S. When actual U.S. cigarette stamps were used this would be an "In-Lieu." The type shown is not seen too often as most complimentary cigarettes now are in hard pack and are 3 to 6 cigarettes. I have seen a number similar to the one shown that was used on the second pack of 2 for 1 deal and I suspect your example would be the same."

I have obtained extra copies of the In-Lieu label that was illustrated last time; they are available for a SASE.

Illustrated now(see Figure 1) are three new examples of in-lieu tax labels, two of which are pre-printed in black on the cigarette box. The third is a black on white label.

Jim Nichols sent along an example similar to the one illustrated last time, but on silver paper(mine was on gold paper). His example was from a pack of Newport Lights.

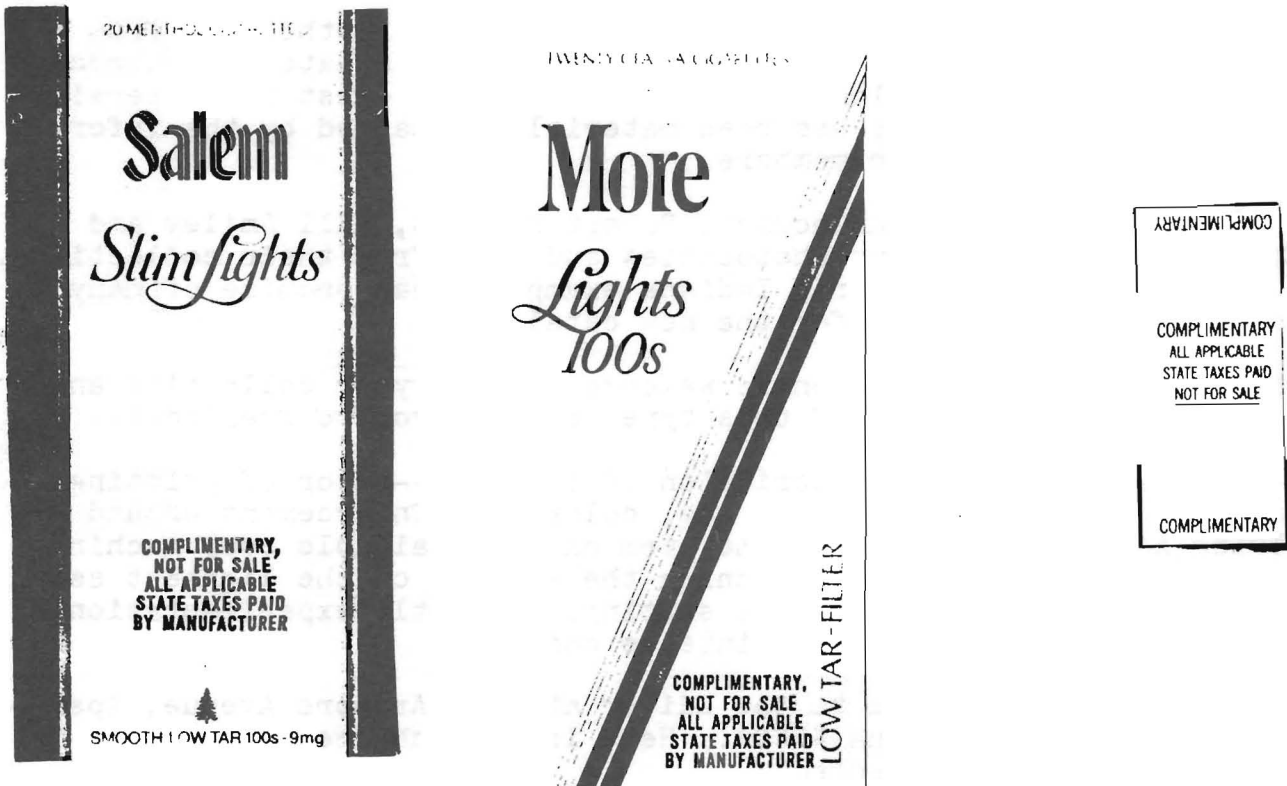


Figure 1

## Security Marks

A question has been raised as to whether pin-pricks or slits in Pitney-Bowes meters exist as a security device. Also, and in a similar sense, are there small holes (in any of up to 12 locations) used in cigarette decals? Any thoughts or comments would be appreciated.

### Florida

Gerald Krupnikoff sends along the newest Florida decal. It is black lettering (and small outline of the state) within a blue rectangle. The middle is reserved for a control number in purple, which in this example is stamped over the word "Florida". See Figure 2



Figure 2

### Louisiana

Bob Olds, Box 12911, Creve Coeur, MO 63141, is offering two different Louisiana meters and a recent decal for a SASE. Thanks Bob.

### New Hampshire

Bill Pieterse reports a new meter type for New Hampshire

CM4a 3 1/2 cents purple

20345

The design is similar to figure 2 in the New Hampshire article

### New York

Tom Lampkins, PO Box 350, Whitehall, NY 12887, has informed me that he has quite a few of the current New York state decals as mentioned in Update #6. You can get one from him for a SASE. Thanks Tom.

### New York City, New York

In Update #4, the new cigarette decals for NYC were reported. They are still in use but the background color is now green, it was previously red. It is safe to assume that the color was changed because counterfeits were appearing. See Figure 3.



Figure 3

### Pennsylvania

Lee Bookler reports that it appears that Pennsylvania is discontinuing its use of meters and switching to decals. A report on their meters will appear in a subsequent Update. The new Pennsylvania decals are illustrated (see Figure 4)--their control numbers are in purple:

Circle Black lettering and design on a green background  
Square Black lettering, box outline is in green



Figure 4

### Virginia

Bill Pieterse has provided the master list of cigarette meters with a lengthy addition of new meters from some of the municipalities of Virginia.

It is not the intention of these updates to list all of the new numbers that are reported but, more importantly, the new designs, colors and values.

### Chesapeake

The meters (small format) reported in Update #4 in purple and red also exist in blue.

4621 blue

### Hampton

Cigarette Meters appear to be only in the small design. See Figure 5.

CM1 Small design

4506	purple
4574	black (Note: this is first VA municipality meter in black)
4619	purple
4636	purple
4637	purple, also red
4651	purple
4652	purple

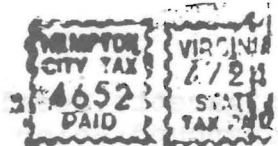


Figure 5



## Newport News

The meters (small format) reported in Update #4 in purple also exist in red.

4637 red

## Norfolk

The meters (small format) reported in Update #4 in red and March, 1971, in purple, also exist in blue.

4325 blue

4639 blue

Meters also exist in a large format. See Figure 6

CM2 (large design, city only)

43820 red, also purple

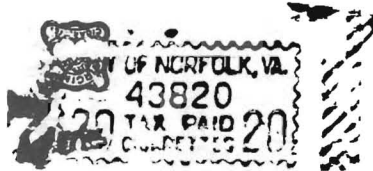


Figure 6

## Virginia Beach

The meters (small format) reported in Update #3 in red and purple also exist in blue.

4516 blue

4553 blue

## Virginia

And from the state of Virginia, a Factory Smokes Taxpaid, in red. See Figure 7.

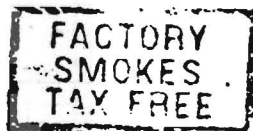


Figure 7

NEW YORK STATE STOCK TRANSFER TAX:  
CURRENT STATUS

by Terence Hines

INGALLIS & SHYDER  
61 BROADWAY

Prepared By	Initials	Date
Approved By		

1 2 3 4 5 6 7

DR CR

TAX DUE

A/C 13050

26895

26896

26897

21550

1922652

4496283

25098

1922602

6943985

7135121

6223983

191138

WIT & R. 10/10/81

Bank of NY Rec # 689948 - 11/62 - 1911.38

HYMAN LEVY  
TAX ADDITION

47/82

[illegible]

4907 BLUFF · 8907 GREEN · 4207 WHITE

This rather bizarre non-tax has its origins in the financial crisis that hit New York City in the mid-1970s. In order to bail the City out of its difficulties, the State of New York created the Municipal Assistance Corporation (also known as Big Mac) which issued bonds to finance the City's debt. Income from sales taxes are used to pay off these bonds. If the sales tax income is not sufficient to cover payments required on the bonds for any given calendar quarter, Big Mac can use income from the stock transfer tax to cover the difference. If sales tax revenues are sufficient for the quarter, 100% of the collected stock transfer tax is returned to the taxpayer. The taxpayer must request a refund, provide a tax receipt and, if approved, checks are issued on the first business day of the next calendar quarter. Interestingly, cancelled stock transfer tax stamps need not be turned in to get the refund.

The transition from the previous stock transfer tax to the current system was a gradual one. New York State Senate Bill 6671, introduced during the 1977-1978 session, spells out this change. For stock transfer taxes incurred between October 1, 1979 and September 30, 1980, the rebate rate was 30%. From October 1, 1980 through September 30, 1981, the rate was 60%. From October 1, 1981 the rate is 100%. This rate will presumably stay in effect until all of the Big Mac obligations are paid off, at which time the New York State stock transfer tax will cease to exist.

In the meantime, stock transfer tax stamps continue to be used to collect the tax. Effective August 1, 1978 the tax rates were set as follows:

Selling Price per Share	Tax per Share
Less than \$5	1 1/2¢
\$5-\$9.99	2 1/2¢
\$10-\$19.99	3 3/4¢
\$20 or more	5¢
Transfer without sale	2 1/2¢

Stamps are available in the following denominations. Colors in parentheses refer to the overprint on each value repeating the denomination: 1¢ blue(purple), 2¢ brown(purple), 4¢ orange(purple), 5¢ olive (purple), 8¢ bistre(green), 10¢ green(purple), 20¢ dark brown(purple), 50¢ yellow(purple) 80¢ turquoise(purple) \$1 red(purple), \$2 purple(purple), \$3 olive(purple), \$4 green(purple), \$10 dark brown-red(purple), \$20 ?, \$40 ?, \$100 dark red(purple) \$1000 olive(purple). The \$1000 value has a 5 digit red serial number. The current 4¢ and \$1 values have an additional solid black "B" overprint denoting that they have been intended for use to pay the new defunct New York City bond tax(see article on front page of this NEWSLETTER).

Three types of marginal inscriptions are found on sheets of the New York stock transfer stamps. These are illustrated in Figure 1. The upper left margin shows an inscription consisting of a date and a number. This inscription is in the color of the stamp's overprint, not the color of the basic stamp, so the date may indicate when overprinting took place. The name of the printer, the American Bank Note Company, appears in the same color as the basic stamp over the 5th and 6th stamps in the top row. This is true at least for the cent denominations, which come in sheets of 100 (10 x 10). Finally, a number appears in red in the upper right margin. The significance of this number is not known.



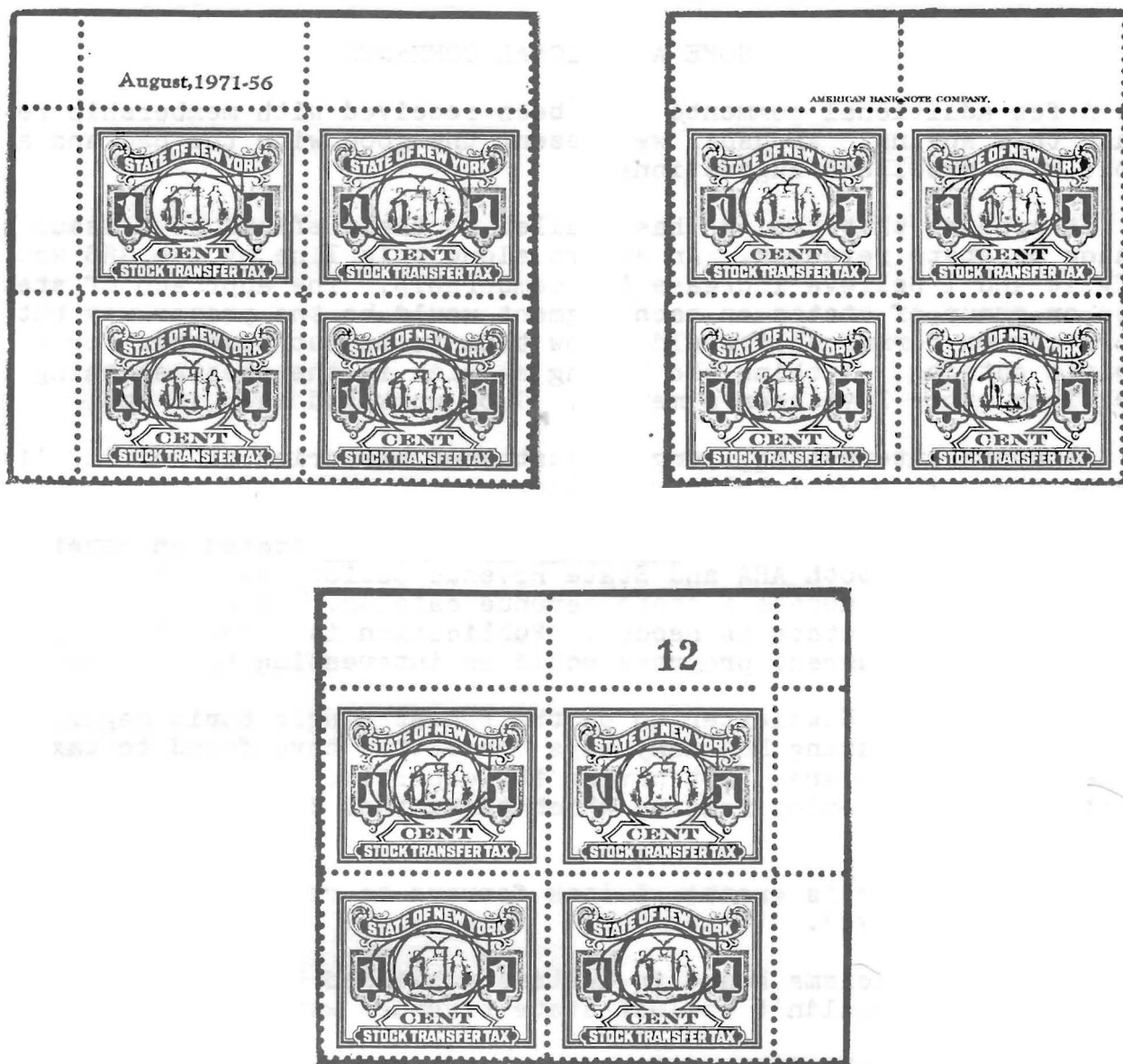


Figure 1

Figure 2 illustrates a particularly impressive document with \$1911.38 in stock transfer stamps affixed. As required by law, the stamps are both cancelled in pen and stapled to the document. The \$1 value bears the black "B" overprint.

Stamps are sold to collectors, and others, by the Bank of New York (address: 20 Broad Street, New York, NY 10015). Payment must be made in cash or by certified check. Philatelic requests (number or inscription blocks, etc.) will not be honored. To simplify matters, and save the cost of certified checks, I'll be glad to handle collectors' orders myself, at face value plus 25¢ per order for return postage. I will accumulate orders for one month following my receipt of this issue of the NEWSLETTER and then make one large purchase. My address is on the masthead.

## SOME ADDITIONAL COMMENTS

A few additional comments have been received with membership renewals this spring. As usual we present the good with the bad and a couple with excellent suggestions.

It appears that the ARA has stalled on their effort to reissue a catalog on state revenues. An effort along this line by the SRS would unify it and I believe increase its membership. The approach of state by state or group of states on each segment would be the proper way but with a common format that would allow them to be put together for a complete catalog. I think the buying service is the greatest thing to come along since I've been a member. Good work and keep it up.

Although interesting, long, illustrated histories of hunting licenses have no place in a philatelic magazine,

The Sept. 1979 issue of The American Revenuer stated on cover that a joint effort of both ARA and State Revenue Society was under way to completely revise and update a state revenue catalog. It further stated revisions of every state is needed. Publication is expected in late 1980's. An article as to current progress would be interesting to your readers.

I believe the Newsletter to be the finest single topic magazine of all. I find it amazing how many ways the states have found to tax its citizens over the years. Not having the expertise to write these kinds of articles I sure enjoy reading which those that do write. Continued success.

The newsletter is great! I look forward to receiving it (whenever it happens to arrive).

Despite criticisms heard in letters published by Newsletter, it is excellent, and I couldn't collect state revenues without it.

I would like the Society to bring out a new catalog on state revenues.

Its getting better.

I suggest to print a picture & short story each issue about one of the members.

I'd like to see some articles on the classics, and less on hunting and fishing and non-adhesives.

As in prior years the Newsletter is marvelous. Glad to see the increased number of pages. Each issue continues to have something for everyone--fish & game, non-fish game, research, new issues, etc. It's also nice to see the Society branch out by providing a current issue sales service to members. I hope that this will continue and expand,

I would like to see an SRS reprint of the monumental Hubbard State Revenue catalog. It is out of the reach of most collectors selling for \$60.00 at a recent auction. I have thousands of state revenues but before I can sell or trade I need a reference price guide like Hubbard with yearly updates.

# 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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## SECRETARY'S REPORT

### New Members:

#680 Martin Meland  
141 Holly Street  
Owatonna, MN 55060

Interests: Hunting and Fishing. Proposer, response to article in Stamp World.

#681 Anthony Burgess-Cassler  
714 East Park  
Urbana, IL 61801

Interests: Indiana (#2 & 3);  
Proposer: Harold A. Effner, Jr.

#682 John R. Luton  
540 Rosewood SE  
Grand Rapids, MI 49506

Interests; Michigan, Liquor, hunting and fishing. Proposer, responded to article in Stamp World.

#683 Librarian  
NDP Oregon Stamp Society  
Portland, Oregon 97202

#684 Alan Lloyd Lussier  
10 Administration Road  
Bridgewater, MA 02324

Interests; New (#2 & 3)  
Proposer, Harold A. Effner, Jr.

#685 Thomas Rauch, Jr.  
34 Balcon Estates  
St. Louis, MO 63141

Interests: Duck and Trout stamps (#2 & 3). Proposer Terence Hines

#686 Gus L. Wolf  
2340 Westfield Avenue  
Scotch Plains, NJ 07076

Interests; Almost anything (#2 & 3); Proposer: Harold A. Effner, Jr.

(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.

### Reinstatements:

479 John O. Burgess  
14391 Orange Court  
Woodbridge, VA 22191

### Address Change:

628 Rev. Gordon Gilsdorf  
3788 Cottage Row  
Little Suamico, WI 54141

404 David L. Drury  
1906 Ardmore Avenue, Apt. 12  
Fort Wayne, IN 46804

Previous Total	256
New Members	7
Reinstatement	1
New Total	264

## SRS CATALOGS AVAILABLE

The following catalogs and other publications are available from Terence Hines, Psychology Department, Pace University, Pleasantville, NY 10570. All prices are for book rate/third class shipment. Add \$1 per order(except for #5) for first class postage, if desired.

1. Washington Revenue Catalog. M. Matesen, 1973  
27 pp.                      Members \$2.25                      Non-members \$4.00
2. Kansas State Revenues. C. Bellinghausen, 1972.  
18 pp.                      Members \$2.25                      Non-members \$4.00
3. Nebraska Revenue Stamps. K. Pruess, 1972  
18 pp.                      Members \$1.75                      Non-members \$3.00
4. New Hampshire and Vermont Revenues. T. Hines, 1971.  
11 pp.                      Members \$1.00                      Non-members \$2.00
5. The tax that shook the street: Wall Street's War with the State of New York. A comprehensive listing of all known Paid Under Protest cancels on New York Stock transfer tax stamps. S. Shedrowitz, 1973  
20 pp.                      Members 35¢                      Non-members \$1.00
6. State Revenue Catalog addenda supplement. Contains pages for IL, MO, NM, NY, NC and ND published in the Newsletter in 1960.  
                                 Members \$1.00                      Non-members \$2.00

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### NEW MEMBERSHIP INFO:

The SRS has recently revised and updated its membership blank and listing of services offered by the Society.

If you have friends you would like to encourage to join us write Harold A. Effner, Jr., Secretary-Treasurer for copies. Address in masthead.

### CONGRATULATIONS. . .

to member Amos L. Henely for two awards garnered at the Omaha Stamp Show this fall. Mr. Henely received a gold award from the judges for his exhibit on Nebraska State Tax Stamps. He also took a Bronze for his presentation on Scott Non-Listed Revenues.

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### NEW YORK REVENUE MEETINGS

The New York Chapter of the American Revenue Association meets regularly at 8 p.m. on the first Thursday of each month(except July and August) at the Collectors Club, 22 East 35th Street, New York City. SRS members in the New York City area and those just passing through are invited to attend. The meetings are very informal and are always fascinating and very informative. Many come to the Collectors Club early and join the group for dinner at an excellent nearby Chinese restaurant. (Get to the Collectors Club by 6 p.m. for dinner).



# STAMPS AVAILABLE FROM THE STATE REVENUE SOCIETY

Mississippi Waterfowl Stamp	1977-78	\$2
	1978-79	\$2
	1979-80	\$2
	1980-81	\$2
	1981-82	\$2
	1982-83	\$2

Mississippi Endangered Species Stamp 1975 \$5

Minnesota Seed Sales Tags-Sold in Complete Sets Only \$.39  
(5¢, 7¢, 8¢, 9¢ & 10¢)

Georgia	Wildlife Management	1981-82	25¢
	Set of Fish and Game	1981-82	\$2.00
	Stamps Stamps including		
	Resident Hunting & Fishing, Resident Fishing, Resident		
	Hunting, Resident Trout, Archery, Non-resident 5 Day Fishing,		
	Non-Resident Season Hunting, Non-resident 10 Day Hunting,		
	Non-resident Season Trout and Non-resident 5 Day Trout		
	MUST BE PURCHASED AS A SET		

Send all orders to Harold A. Effner, Jr., 425 Sylvania Avenue, Avon-by-the-Sea, NJ 07717. Be sure to enclose a SASE with sufficient postage.

## Survey Results:

In the January-February issue, along with the dues renewal notice, were a few questions about the SRS selling stamps. The following will summarize the 23 replies:

Price Limit-ranged from 25¢ to \$100.	25¢ to \$3	3
	\$3 to \$7	13
	up to \$10	1
	Up to \$25	3
	Higher	1
	Within reason	1
	High Values	1

Stamps	All	10
	Fish and Game	6
	Tobacco, Cigarette, Soft Drink,	
	non-Fish and Game	5
	California/New York	1 each
	Odd Denominations	1

Harold A. Effner, Jr.  
Secretary-Treasurer

# CLASSIFIED ADVERTISING

**ADVERTISING:** MINIMUM of \$1.00 for insertion up to and including 25 words. Five cents (5¢) for each additional word over 25. Name and return address no charge. 3 insertions for the price of 2, 5 for the price of 3. Short ads offering material for trade accepted FREE FOR ONE TIME ONLY. Send payment and copy to Harold A. Effner, Jr., Secretary-Treasurer, 425 Sylvania Avenue, Avon-by-the-Sea, NJ 07717

## WANTED

Your duplicate state revenue paper stamps--especially lower-priced feed and fertilizer and seed stamps on approval. No torn, damaged and no decals.

Harold J. King  
9 Randall Place  
Keansburg, NJ 07734

## TRADE

Oklahoma tobacco stamps. Many old issues(not available from SRS) to swap 1 for 1.

Kenneth Pruess  
1441 Urbana Lane  
Lincoln, Nebraska 68505

## WANTED

State DuckStamps. Will buy or trade. Also need Fish and Game Stamps--especially Michigan Bear and Cisco Netting and Indiana Trout.

Howard R. Lutz  
PO Box 108  
Warren, Ohio 44482

## Wanted

All types of Indiana revenue stamps; used, singles, blocks, sheets, etc.

Leon Stone  
224 W. Broadway,  
Princeton, IN 47670

## WANTED

New York Bow Hunting Stamps 1967-68-69 and Missouri Trout 1977 on back. Have Duck stamps for trade.

Tom Park  
232 Fall Creek Road  
Freeville, NY 13068

## WANTED

License Plate Gum Cards, Windshield Stickers, DAV and Goodrich Key chain tags, License Plates

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

FOR SALE

Oregon Insurance (Documentary)

D21(o)--3.50  
D22(\*)--4.00  
D24(o)--1.50

D29(\*)--2.50  
D30(\*,no gum, with  
margin imprint)--3.00  
D31(\*,NG)--3.50

D30 (full sheet of 20 with margin imprint,  
OG)--100.00

Frank Sternad  
Box 213  
Fulton, Calif 95439

Illinois mis-marked waterfowl stamps. Stamps depict the duck Wigeon but are marked Green-winged Teal. Only 1500 exist. Cost \$95.00 each plus \$5.00 shipping and handling. Stamps are sent insured mail and are in mint unsigned condition with full gum.

Also have all state duck stamp issues available. Send \$1.00 for a 1982 price list.

Richard Houk  
30 Devon Hill  
Grantie City, IL 62040



National Wildlife Galleries

David H. Boshart, Sr.

(APS - ASDA - DU - LICENSED APPRAISER)



FEDERAL & STATE DUCK STAMPS & PRINTS

BUY - SELL - TRADE - AUCTION

(Office)  
2221 Flora Avenue  
Fort Myers, Florida 33907  
(813) 939-2425

(Summer Gallery)  
North Shore Road  
Brantingham, New York 13312  
(315) 348-8076

\*\*\* Fish & Game Stamps Also Wanted \*\*\*

FREE PRICE LIST - Enclose #10 SASE

REBIRTH AT LINN'S

by Terence M. Hines

Regular readers of these pages will recall that some very negative comments have been made in the past regarding Linn's Stamp News. But things have greatly changed for the better at Linn's. A new editor, Michael Laurence, has taken over. Within a few months he has transformed a third-rate stamp paper into a first-rate philatelic journal. For example, Linn's used to publish, as news items, press releases from auction houses describing the alleged results of their auctions. To say that many of these reports were exaggerated is a gross understatement. Linn's now has a reporter who attends all the major New York auctions and reports what really happened and what lots really sold for, rather than the fantasies invented by the auction houses. No more will Linn's be a shill for the dealers.

In addition, several new columns have been added. Editor Laurence writes an excellent postal history column weekly. Of interest to NEWS-LETTER readers will be a new weekly column on cinderallas by Jim Czyle. All in all, Laurence has done a magnificent job and he and Linn's deserve the support of all of organized philately.

# IN THE SCHEME OF THINGS

by M.E. Matesen

The Washington "Beer in Transit" stamps were affixed to the exterior of the cardboard cases to denote the beer was exempt from the state tax(i.e. scheduled for shipment outside the state or military reservations within). During the 35 year period in which these stamps were used only one design was known to have been employed--that is until new.

Recently, fellow SRS member Stan Schur showed me a hitherto unlisted transit stamp. Comparatively speaking the design is a rather radical change to that which was employed on all the previous issues. These differences are quite striking when compared to that of the listed EB5. The unlisted stamp is of a positive design, aqua blue in color, red serial number on a white tablet at the base of the center panel. This stamp is printed on a bright white paper with the inscription "LIQ-351-12" appearing in the color of the stamp, lower left hand corner.

The question then arises, "where does this stamp belong in the scheme of things?" According to the state Liquor Commission when use of stamps was discontinued in 1969 the listed EB5 was the only stamp then being used by the state. Suggestions??



Unlisted

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1515 SO. HIGHLAND  
ARLINGTON HTS., IL 60005

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