

The State Revenue Newsletter

The Official Organ of the State Revenue Society

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Whole No. 160

EXPERIMENTAL NEW YORK CITY-STATE CIGARETTE TAX DECAL

by Terence Hines

The illustrated cigarette tax decal is an experimental issue that was used only by a single distributor in New York City for a period of eight weeks from March 14 to May 6, 1983. The decal is blue with black serial numbers. The numbers read either from left to right (as illustrated) or right to left. The stamp apparently paid two different tax rates. On April 1, 1983 the combined New York City-State Cigarette tax was increased from 23¢ per pack of 20 cigarettes to 29¢ per pack of 20.



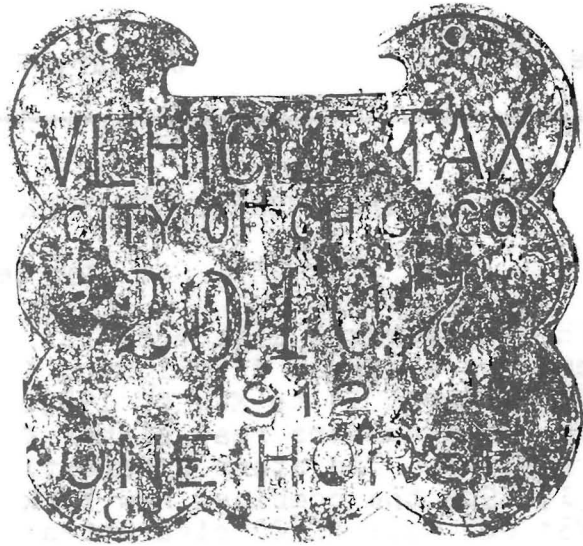
According to Mr. George Abatto of the New York State Department of Taxation and Finance, the stamps were produced "by a firm that is new to the field of producing cigarette tax indicia". Also tested with the stamps was equipment used to affix the stamps. "The test period was sufficient to determine that the machinery worked satisfactorily. Its use was discontinued because we are under contract, which resulted from competitive bid, with another manufacture of cigarette tax indicia" said Mr. Abatto.

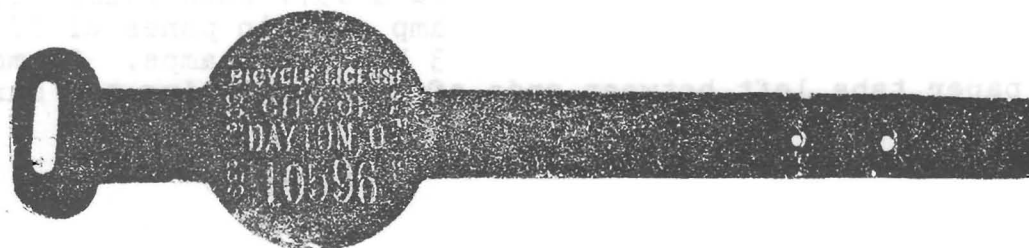
No indication was given of how many of these stamps were actually used. Considering the short period of use and the employment of only a single distributor, these experimental decals will be quite rare.

RENEW YOUR SRS SUBSCRIPTION TODAY!! See front sheet of this issue.

MORE FROM MILES

Dr. Edward H. Miles continues to favor the SRS membership with additional items from his extensive collection. Maybe someone in the midwest can look into the law giving rise to the Minnesota Bullhead permit which appears here along with a Minnesota Dray Line cap badge and assorted Chicago metal licenses.





SOME ADDITIONAL STATE DUCK STAMP OBSERVATIONS

By E. L. Vanderford

The following are some additional notes on data which has appeared in the NEWSLETTER and elsewhere concerning State Duck stamps.

SOUTH DAKOTA: Bennett County Canada Goose hunting stamps were first issued in 1974. Year 1974 through 1977 stamps were free to land owners of Bennett County. A limited number of stamps were issued to other South Dakota resident hunters on a computerized drawing basis. The 1978 stamp show "FREE" printed on the face but a \$5.00 charge was made for each. Bennett County stamps were discontinued after 1978 and replaced with the \$2.00 West River Unit Canada Goose stamps which included three more counties (Haakon, Jackson and Pennington). All four counties were rubber stamped in purple to indicate county of validity. A fifth county (Perkins) was added to the unit in 1980 and was rubber stamped in purple. All 1979 and 1980 stamps were \$2.00 face and featured the same flying goose design as prior issues. The 1981 \$2.00 issue were printed text without design and the stamp title was changed to "Prairie Canada Geese". Rubber stamps were used to indicate county of validity as with prior issues.

Non-Resident Waterfowl stamps were not issued from 1970 through 1976 only but have continued each year to date. These were \$30.00 face. The 1982 stamps are \$50.00 face.

South Dakota has never issued a stamp titled "Pheasant Habitat" although "Pheasant Restoration" stamps have been issued in 1977 to date. The license officer has advised these stamps had no connection whatsoever with the 1976, 1977 or 1978 resident duck stamps but were required by all hunters for pheasants, quail, partridge, grouse, rabbit, tree squirrels, etc. as well as waterfowl and are no more a duck stamp than they are a squirrel stamp or rabbit stamp. They certainly are not duck stamps per se, and in my estimation do not belong in a waterfowl collection or check list.

The Lower Brule Sioux Tribe Migratory waterfowl listing should state that this stamp was first issued for 1962-63 season and the same "blank for date" stamp was used through the 1969-70 season and probably later.

NORTH DAKOTA: Non-Resident Waterfowl stamps have been issued from 1975 through 1981 at a \$5.00 face. The 1982 stamp has been increased to an \$8.00 face. North Dakota has issued a \$9.00 Small Game and Habitat stamp portraying Canada Geese for 1982. According to telephone calls to Mr. Dale Henegar, Director and Mrs. Lucille Gohring, license clerk at the Bismarck office, this stamp is required to hunt all small game including pheasants, partridge, grouse, mourning doves, tree squirrels, sandhill cranes and waterfowl. Some stamp dealers and print vendors are representing this as a "duck stamp".

MICHIGAN: A recent report indicated a 1977 Duck stamp with no perforations. As regularly issued this stamp came in panes of 10 (2 x 5) with a roulette gauge of approximately 3 between stamps. On many stamps the tiny paper tabs left between ends of the rouletting are barely visible to the naked eye.

MASSACHUSETTS: The state requires that all artists competing in the annual stamp contest submit an entry depicting a profile view of a "working decoy" created by a deceased Massachusetts decoy maker. The makers whose names appear on these stamps are all "long dead". It is interesting that the 1980 Old Squaw decoy by Holmes wasn't carved but was constructed of slats and canvas, and that the 1979 and 1982 stamps portray shore birds instead of waterfowl. A "working decoy" is one which was actually used for hunting as differentiated from the decorative art types now produced by so many contemporary carvers.

MARYLAND: All Maryland ducks are split year and should be listed as such. The 1981-82 stamp portrays a single drake widgeon--not a pair.

ILLINOIS: In error the first printing of the 1981-82 stamps depicting a pair of Widgeon was erroneously labelled "GREEN WINGED TEAL". Before departmental knowledge of the error surfaced 274 of these stamps were sold to the general public. An additional 1500 error stamps were given to Ducks Unlimited to sell in a fund-raising effort.

CALIFORNIA: There were not two duck stamps issued for the 1977-78 season. The \$1.00 stamp was valid 7/1/77 through 6/30/78. In mid-season the legislature increased the fee to \$5.00 effective January 1, 1978. The \$5.00 stamp was valid for only the 1/1/78 through 6/30/78 period. Hunters who had purchased the \$1.00 stamp on, or before, 12/31-77 were not required to buy the \$5.00 stamp and were allowed to finish out the 1977-78 season with the original \$1.00 stamp. Paul B. Johnson illustrated all the California stamps until the 1978-79 issue.

Although none has ever been known to have been issued or used, completely imperforate stamps of the following years do exist:

- a. 1979-80 \$5.00 Pairs and blocks from sheets
- b. 1979-80 \$5.00 Vertical booklet panes of 5 with tab at top.
- c. 1980-81 \$5.00 Partial serial numbers-pairs and blocks from sheets
- d. 1980-81 \$5.00 No serial number-pairs and blocks from sheets

The writer is in agreement with the consensus opinion of several knowledgeable collectors that these are almost certainly printers waste rescued from the usual destruction fate of most such stamps.

California Honey Lake Migratory Waterfowl stamps issued 1974-1977 \$15.00 face apparently include departmental insignia on the face of the stamp. This writer has never seen or heard of these stamps with any type of departmental insignia on it. An inspection of such is solicited by this writer.

IOWA: Completely imperforate Ducks (probably printers waste) exist for the following years: 1972, 1973 and 1975.

MONTANA: Has never issued a duck stamp as such. The 1969-70 and all to date issues of the resident, youth and non-resident Bird Hunting stamps were required to hunt all game birds. The 1980-81 "Bird Art Stamp" was only a label sold at \$2.00 to collectors. Printing on the face of the stamp itself states "this stamp is not a hunting license". Montana has not discontinued their Bird Hunting stamps as of the 1982-83 season.

TENNESSEE: All Tennessee Duck stamps are split year. The 1982-83 stamp is \$6.00 plus 59¢ issuing fee.

FLORIDA: All Florida Duck stamps are split year. The 1979-80 stamp depicts a pair of Green-winged Teal.

OHIO: Although the title "Wetlands Habitat Stamp" is confusing, Ohio issued a 1982 stamp at \$5.75 face required to hunt ducks, geese and brant which is valid until 8/31/83. The cost of the stamp includes a 75¢ agent's fee. The Department of Natural Resources at Columbus advises this stamp is required to hunt only the waterfowl listed above and nothing else so it should definitely be considered a duck stamp.

GERALD M. ABRAMS

Gerald M. Abrams, President of the American Revenue Association and member of the SRS Board of Directors died after a long and heroic battle with cancer on April 9, 1983.

I had never met Gerry, something I will always regret, but we had corresponded for many years and had spoken on the phone often. It gives some sense of Gerry's dedication that during the final stages of his disease, when he could not write and had to dictate his letters to his sister, he continued to send me items he thought would be useful.

During the years of our correspondence, I think I grew to know Gerry quite well. We often did not agree and Gerry was no stranger to controversy. Through these disagreements with other revenueurs, however, it was clear that Gerry was motivated by a real concern for the ARA. He could be contentious and stubborn, even maddening (in short, he was human), but through it all his dedication to the ARA was clear.

He contributed more to revenue philately than any other modern collector. He transformed the ARA from an "unknown society" into one of the most respected philatelic specialty societies in the world. He helped make revenue collecting what it is today.

He will be greatly missed.

--Terence Hines

MISCELLANEOUS NOTES

by Terence Hines

Recent purchase of a collection of state liquor stamps revealed the following unlisted varieties.



INDIANA. The illustrated stamp doesn't exactly fit any of the descriptions in the Indiana addenda (SRS NEWSLETTER #69, May, 1967). It is a 1/5 gallon denomination in brown on cream safety card. The serial number is 4 1/2 mm. wide and reads down. The serial number panel is 6 1/2 x 22 mm.

MINNESOTA. Wine & liquor decal, 1944 re-engraved set, new value-12 1/2¢ black on deep pink.

MISSOURI. Liquor tax, 1947 with Burke-Morris signature, new value-1¢ grey.

OHIO. B71 imperforate.

OHIO. Liquor seal like LS13(in addenda), but perf. 11.

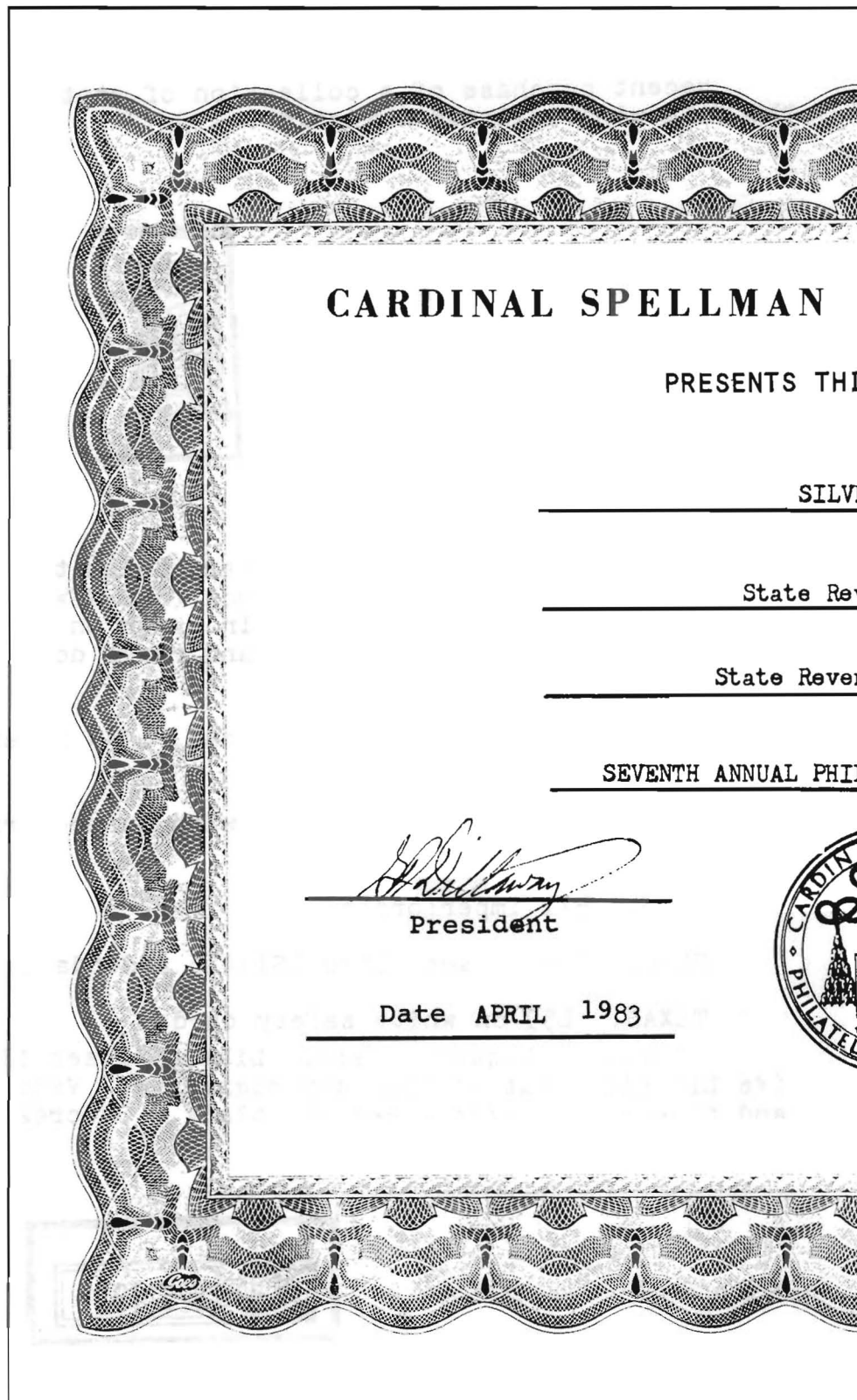
TEXAS. L59 on white safety card.

GEORGIA: Liquor decals. Like 1941 set illustrated in Hubbard (#s L11-L15), but without any signature. Values seen are 6 1/4¢ black and blue and 12 1/2¢ green and black. On cream safety card.

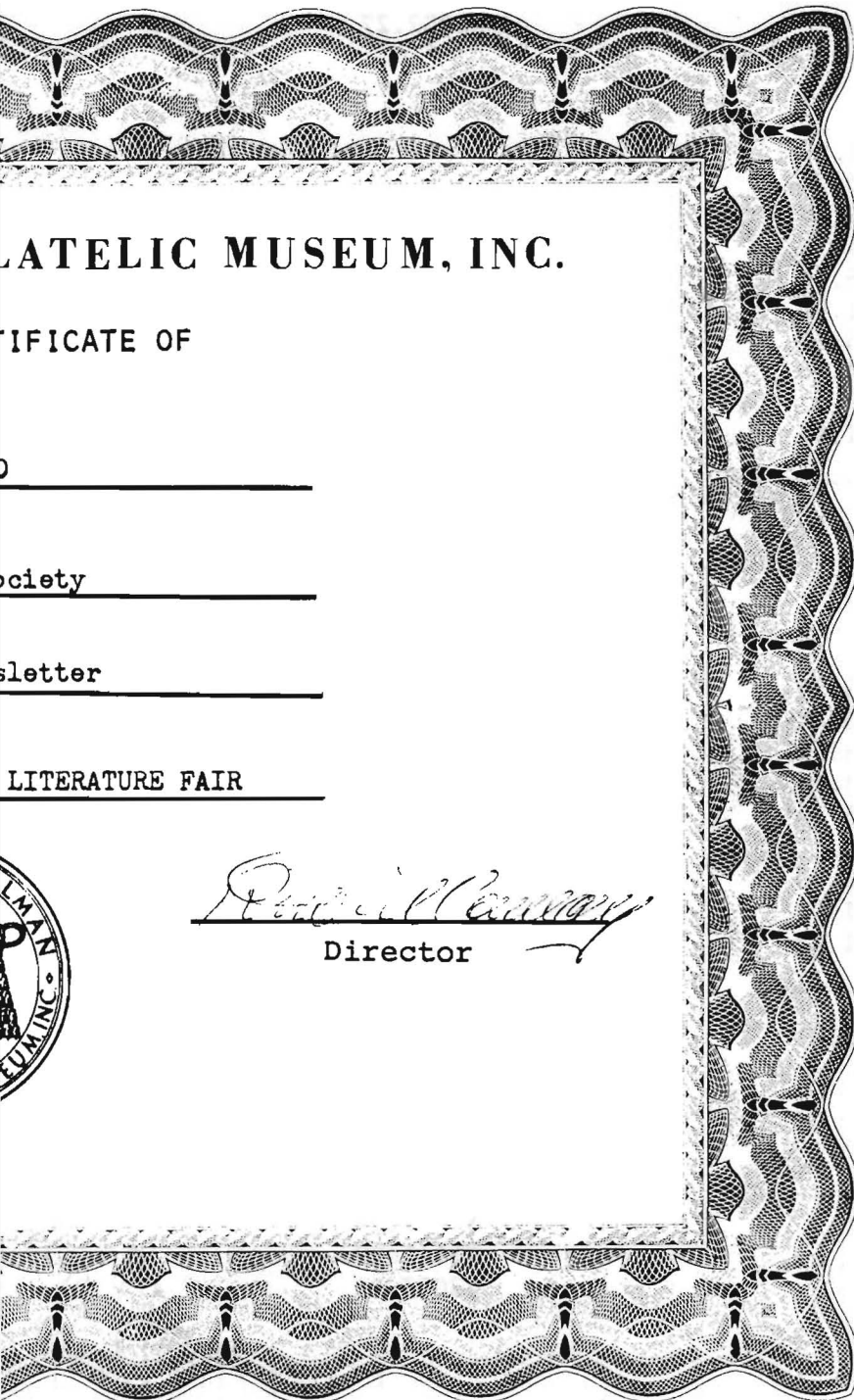


PENNSYLVANIA. Unlisted liquor seal is illustrated. This is black and blue with black serial number on cream safety card, clear roulette 6 1/2.

TENNESSEE. 1939 liquor decal (Hubbard L3) 8 3/4¢ blue has been found on rose card, not the usual white card.



For yet another year the STATE REVENUE NEWSLETTER has won an award in the Cardinal Spellman Philatelic Museum philatelic literature competition. This new accolade is continued testimony to the interest of the SRS membership in sponsoring a quality publication.



It is also an award to each and every contributor, commentator and critic who have expended the time and effort to make the NEWSLETTER what it is. And it is especially an award for the skills and devoted interest of Dick Bilek whose talent untangles the Editor's lapses and who performs the thankless chore of mailing each issue.

STATE REVENUE SOCIETY ANNUAL STATEMENT

For the period from January 1, 1982 through December 31, 1982

Balance at the beginning of the year \$2052.27

INCOME

Dues	\$ 881.00
Stamps sold	\$1176.37
Advertisement fees	\$ 32.85
Donations	\$ 11.15
Back issues sold	\$ 35.30
Vanderfords Addendum	\$ 11.00
Interest on savings account	\$ 105.51
Catalog sales	\$ 4.75
Amount received for sold-out stamps	\$ 101.84

TOTAL INCOME FOR 1982 \$2359.77

EXPENSES

President	\$ 175.56
Editor	\$ 90.84
Printer	\$ 418.82
Secretary/Treasurer	\$ 204.10
Bank charges	\$ 5.75
Correspondence File postage and duplicating costs	\$ 10.79
Stamps purchased	\$1351.31
Refunds for sold-out stamps	\$ 101.84

TOTAL EXPENSES FOR 1982 \$2359.01

NET INCOME FOR 1982 \$.76

Balance at the end of the year \$2053.03

Amount in checking account	\$ 7.94
Amount in savings account	\$2045.09
Total in bank	\$2053.03

Handwritten signature
1/6/83

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.

PRESIDENT: Terence M. Hines
Psychology Department
Pace University
Pleasantville, NY 10570

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

SECRETARY/TREASURER/ MEMBERSHIP: Harold A. Effner, Jr.
425 Sylvania Avenue
Avon By The Sea, NJ 07717

EDITOR: David L. Drury
Apartment 12
1906 Ardmore Avenue
Fort Wayne, Indiana 46804

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SECRETARY'S REPORT

New Members:

#693 Fred McGinnis
PO Box 45855

Los Angeles, CA 90045

Interests: All areas; stamps and tokens (#3). Proposed by Terence Hines

#694 Leroy L. Ross
PO Box 91
Joplin, MO 64802

Interests: Information. Proposed by Terence Hines.

#695 Number assigned; application then withdrawn.

NDP Librarian
#696 Philatelic Society of Los Angeles
Box 2217,
Culver City, CA 90230

Proposed by Terence Hines.

#697 Walter H. Hoffman
40 Soulice Place
New Rochelle, NY 10804

Interests, New York, New Jersey (#2 & 3). Proposed by Terence Hines.

#698 Fred Robinson
PO Box 121
Canton, Ohio 44701

Interests: Sales Tax, banking items (#2). Proposed by Terence Hines.

#699 William Hoffman
RD #3 AlPS
Averill Park, NY 12018

Interests: All. Proposed by Terence Hines.

#700 Mariusz Marchenwka
Proclinika Street 113/1
53-421 Wroctaw Poland

(#2 & 3). Proposed by Terence Hines.

#701 Tom De Luca
PO Box 8574
Trenton, NJ 08650

Interests: State duck, waterfowl, hunting (#2 & 3). Proposed by Ron Leshner.

#702 Prof. Frank W. Miller
9 Fairwinds Court
Olivette, MO 63132

Interests, Wisconsin, Missouri, Texas, Minnesota (#3). Proposed by Ken Trettin

#703 Edward W. Hayes
36 Fifth Street
Medford, MA 02155

Interests: Just beginning. Proposed by Terence Hines.

#704 Donald E. Makinen
Rt 2, Box 38
Freeport, Texas 77541

Interests: General, especially
Maine, Texas, Massachusetts
(#2 & 3). Proposed by Terence
Hines.

#705 Dr. C.N. Allen
NDP 2 Brewster Road
Hanover, NH 03755

Editor of Literature Review for
Stamps magazine. Proposed by
Terence Hines.

Reinstatements:

#444 Janis D. Thomas
PO Box 412
Gnadenhutten, OH 44629

#494 Michael Karolak
3245 Zone
Toledo, Oh 43617

#372 Edward N. Lipson
46 Appletree Lane
North Haven, CT 06473

47 Gary L. Krebs
1309 Oakland Road #3
San Jose, CA 95112

Address Change:

#676 Robert N. Cornett
36922 Montecito Drive
Fremont, CA 94536

#376 Leif Bergman
Kvallsvagen 14, 5tr
S-146 00 Tulligne, Sweden

#565 E.F. Rivinus
5811 Crain Highway
Upper Marlboro, MD 20772

#606 Milton G. Cohen
Box 276
Avon, CT 06001

#605 Dennis Osborn
PO Box 502
Belcannen 2616
A.C.T. Australia

#687 Charles Souder
1210 Cominito Cita
San Diego, CA 92154

Dropped for Improper Address:

#285 Raymond Sereika
#646 Robert L. Cates

Deceased:

#130 Gerald M. Abrams

Thanks for the donation goes to
C. Dorance Gibbs

Membership Totals

Previous Total	245
New Members	10
Reinstatements	4
Dropped-Improper Address	2
Deceased	1

New Total 256

Total NDP Members	15
New	2

Total NDP Members 17

NOTICE OF VACANCIES IN SRS BOARD

This year is an election year for the State Revenue Society. There are two vacancies on the Board of Directors. Due to pressing business demands Ed Kettenbrink will have to step down from his position of Vice-President, and the unfortunate passing of Gerald Abrams has left his position vacant. If you are interested in running for either of these positions, send your name to Harold A. Effner, Jr., Secretary (address in masthead). If you need more information about either of these positions please contact SRS President, Terence Hines.

THE STATE REVENUER

Member and dealer Barry Porter(107 Southburn Drive, Hendersonville, TN 37075) has released the 9th issue of his illustrated monthly price list/catalog titled "The State Revenuer". The list is 43 pages long and printed in journal format, 8 x 5 1/2 inches. It contains not only extensive listings of state fish and games stamps and Federal duck stamps, but also 6 pages of non-fish and game material. A good selection of Indiana intangibles is included. Mr. Porter tells me he hopes to expand his non-fish and game section. The listing contains many state fish and game stamps that I have not seen recorded elsewhere.

The cost of this excellent publication is \$3 per copy. However, an annual subscription can be had for \$12, which is surely below cost.

Mr. Porter has kindly donated a subscription to the SRS Library. However, the library is lacking several back issues. Specifically: Nos. 2, 3, 4, 5 and 6. Donations of missing issues can be sent to the new SRS Librarian: Terence Hines, Psychology Department, Pace University, Pleasantville, NY 10570.

--Terence Hines

CIGARETTE TAX CHANGES NOTED

Harold A. Effner, Jr. notes two important increases in cigarette tax rates. First, Massachusetts smokers will be paying 26¢ each pack instead of 21¢. Retailers in the Bay State noted little stockpiling by customers in the face of the change.

New Jersey has tied its cigarette tax rate to the wholesale price of smokes with new legislation. A new law provides for the cigarette tax to equal 6% of the wholesale price and stipulates that a new rate can be set every six months without passing an additional law through the legislature.

Thus when manufacturers upped their prices this June the boost triggered a 1¢ rise in the cigarette tax effective July 1st.

This increase brought the state tax to 25¢ per pack. State officials estimate that the 1 cent increase will yield about \$8.4 million during fiscal 1984.

MAINE STAMPS REDUCED TO \$1

Member Dick Bilek passes along the information that all year 1982 and prior stamps issued by the State of Maine for salmon and pheasant hunting have been reduced to \$1.00 each. This includes both resident and non-resident issues.

Orders and/or further information from the Department of Inland Fisheries and Wildlife, 284 State Street, State House Station 41, Augusta, Maine 04333

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

The following Mint Trout stamps at any reasonable price or will trade:

Alaska(Res) 1951-52, 1952-53, 1953-54; (Non-Res) 1951-52, 1952-53, 1953-54, 1956-57
 Delaware 1956, 1965, 1976 Non-Resident showing trout old style
 Indiana 1953, 1955, 1957, 1964
 Maryland 1964, 1965, 1966
 Pennsylvania 1962

Also-What do you have in soft drink, Mississippi minerals, NM Honey, Florida fruit, Illinois revenues, Phillipines, Puerto Rico, Guam and Trieste A.??

Richard M. Bilek
 1515 South Highland
 Arlington Heights, IL 60005

LATEST

illustrated price list crammed with world-wide revenue offers including State revenues. Price is \$1, refundable.

WORLDWIDE REVENUES BOUGHT AND SOLD.

The Canadian reveune stamp album now available. 265 pages with 2 custom binders priced at aonly \$64 US postpaid anywhere in North America.

Join our hundreds of happy customers.

E.S.J. van Dam Ltd.,
 P.O. Box 300,
 Bridgenorth, Ont., Canada KOL 1H0

WANTED FOR CATALOG

I am trying to put together the Indiana section of the State Reveune catalog. Please send a list of any unreported items you have. It will take the cooperation of all members to make this as complete as possible. I will also buy or trade items needed in my personal collection. Will sell also.

Richard L. Salzer
 RR 3, Box 791,
 Knox, IN 46534

JUST RECEIVED

New York Bow Hunting Stamps
 1968-69 \$5.50
 1969-70 4.25
 quantities available

I will buy or trade your duplicates.
 All States. Send Want Lists.

I want Virginia counties

Peter Pierce
 26 Willis Street 3
 Framingham, MA 01701

STATE DUCK STAMPS

Largest and most complete State Duck stamp inventory--quality is our trademark. Complete sets through 1982-1983 issues--Illinois Error, California and Arkansas Imp rfs. Send SASE for price list. We also sell Duck stamp prints. Quality stock book to house state collection \$37.50.

Wanted: All Federal and mint State Duck stamps. Send stamps or your list for our immediate quote. All stamps must be sound, undamaged.

Carlo E. Vecchiarelli
Box 2634
Castro Valley, CA 94546

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

WANTED

License Plate Gum Cards, Wind-shield Stickers, DAV and Goodrich Key chain tags, License Plates

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

WANTED

Buyers-Traders-Sellers

California-Massachusetts-Virginia

Fish and game Stamps

Peter Pierce
26 Willis Street #3
Framingham, MA 01701



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

WANTED

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

Howard R. Lutz
PO Box 108
Warren, Ohio 44482

West Virginia Hunting stamps available from the SRS at greatly reduced prices. See cover sheet for details.



1914

Massachusetts Motor Vehicle Register

Register No. 0777

The Automobiles and Motor Cycles owned by or under the
control of Williams Auto Co.,
having a place of business at 37 Franklin Street,
Westfield, MASS., are hereby registered under
the general distinguishing number or mark above written.

Date, Jan. 1, 1914.

F. J. Belter

Secretary.

WILLIAM D. SOHIER, }
FRANK D. KEMP, } *Massachusetts*
JAMES W. SYNAN, } *Highway*
} *Commissioner.*

Whe. By Kay

This Registration expires by law Dec. 31, 1914

