

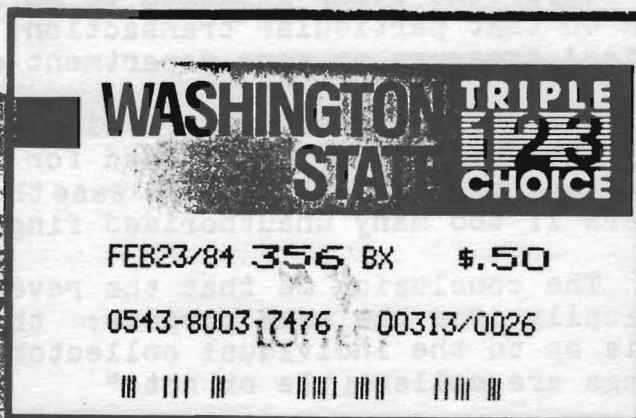
The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 23, Nos. 1 & 2

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Whole No. 164



ARE THESE STATE REVENUE STAMPS?

The Editor recently received a packet of material from Earl W. Starr of Spokane, Washington. Mr. Starr noted that he has "been retired for a couple years and am getting back to a collection neglected for 10 or 15 years. Among the items included were several Washington state lottery tickets which are part of his collection. He referred to them as the "State's latest effort to pry loose change from the unwary. A few years ago they threw you in jail for playing or running a numbers game. Now the state has a monopoly on it."

The "casual" inclusion of these items among the more commonly accepted state revenue cigarette tax decals, fish and game stamps and agricultural material raised the intriguing question--Are lottery tickets state revenue stamps?

VOTE FOR SRS OFFICERS AND BOARD OF DIRECTORS. See middle sheet of this issue.

And Mr. Starr was kind enough to set his thoughts in support of including such items among his state revenue collection into a short few paragraphs. Undoubtedly some members will be surprised that these might even be considered as state revenues. Others, like the Editor, has frankly never considered the prospect. Still others have probably been collecting them all along.

The Editor will welcome observations from other members on this subject. A reply taking the view in opposition to calling these state revenues would be particularly welcome as a counter-balance to Mr. Starr's presentation so that members "sitting-on-the-fence" in this matter might have both sides of the question before them.

Here are Mr. Starr's reasons for calling lottery tickets state revenues:

"A revenue stamp is a receipt for some sort of tax paid to a governing body. The stamp attached to an instrument shows that the tax has been paid on that particular transaction. This money goes to the governing bodies' treasury or some department of that body.

A lottery ticket is a receipt for payment of a VOLUNTARY tax. The incentive being a prize awarded for a winning number. The profits go to the state treasury and should ease the pressure on the involuntary tax payers if too many unauthorized fingers do not get in the till.

The conclusion is that the revenue stamp and the lottery ticket are basically for the same purpose: the fattening of the state treasury. It is up to the individual collector's own interests and whim if these things are collectible or not."

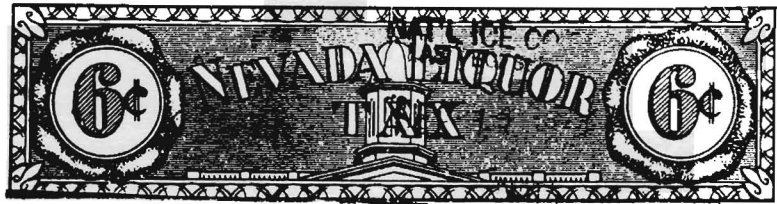
NEVADA STAMPS FOR BEER, WINE AND DISTILLED SPIRITS

by Ronald E. Lescher, Sr.

Introduction:

The cataloging of the revenue stamps of our states is an increasingly difficult task. Fortunately there are two general catalogs (Cabot, 1940 and an updating, Hubbard, 1960) and a number of more recent single state catalogs (Kansas, Nebraska, Washington, New Hampshire and Vermont). These make our task of collecting a lot easier. In some cases, though, the catalogs do differ and the reasons are not apparent to those not familiar with either how the stamps were used or the governing state statutes. In many situations we haven't seen stamps on original document or piece. Such is the situation with the subject of this article, the Nevada liquor stamps.

The two general catalogs list these stamps differently. Cabot(1940) lists these stamps as L1-L16, the L prefix indicating these are liquor stamps. However, Hubbard(1960) separated the vertical and horizontal format stamps into two sets: 1) the smaller vertical format stamps, WL 1-WL8, the WL prefix indicating these were intended for wine and liquor and 2) the larger horizontal format stamps, B1-B8, the B indicating these are beer stamps.



The Rates:

Nevada statute, Chapter 160, Laws 1935, lists four classes of alcoholic beverages and the rates for each:

Alcoholic Content	Quantity	Tax
1-8%	up to 16 oz.	1/4 cent
	up to 32 oz.	1/2 cent
	up to 64 oz.	1 cent
	over 64 oz.	2 cents/Gallon
8-14%	Quart or more	2 1/2 cents per Quart or portion
14-22%	Quart or more	5 cents per Quart or portion
Over 22%	up to 4 oz.	1 cent
	up to 8 oz.	2 1/2 cents
	up to 16 oz.	5 cents
	up to 32 oz.	10 cents
	over 32 oz.	10 cents per Quart or portion

With this information and the fact that beer contains less than 8% alcohol, that dry wines usually contain 11-12% alcohol, and that distilled spirits contain 28% or more alcohol, we can see that the four classes actually correspond with beer, wine and liquor as these terms are used in current speech.

Intended Use

The intended use for most of the stamps is fairly obvious and in many cases there is only one logical fit. However, as we proceed one will discover that some of the stamps probably saw use in several categories.

Beer(1-8% alcohol)

Denomination	Intended Use	Cabot No.	Hubbard No.
1/4 cent	Pint	L1	WL1
1/2 cent	Quart	L2	WL2
1 cent	1/2 Gallon	L3	WL3
3 cents	1 1/2 Gallon Case (6 Qts. or 24-8 oz.)	L5	B1
6 cents	3 Gallon Case (24-16 oz)	L7	B2
9 Cents	4 1/2 Gallon Case??	--	B2A
15 1/2 cents	1/4 Barrel	L9	B3
31 cents	1/2 Barrel	L11	B4
62 cents	1 Barrell	L13	B5

The 9 cent stamp(unknown to Cabot) presents some problems here. It seems to be quite scarce as it is missing in several significant collections and there is the absence of a price in Hubbard's listing. It may correspond to a case of 48-12 oz. bottles(I have an Illinois pair of the 24- 12 oz. stamp that was used in this manner): this is an unusual size case and would correspond for its apparent scarcity. One rather expects the more frequently encountered case of 24-12 oz. bottles which would require a 4 1/2 cent stamp, yet this denomination is unknown among the Nevada stamps.

Wine(8-14% and 14-22% alcohol)

Denomination	Intended Use	Cabot No.	Hubbard No.
2 1/2 cents	8-14% Quart	L4	WL4
5 cents	8-14% 1/2 Gallon		
	14-22% Quart	L6	WL5
10 cents	8-14% Galon		
	14-22% 1/2 Galon	L8	WL6
20 cents	14-22% Galon	L10	WL7

Distilled Spirits(over 22% alcohol)

Denomination	Intended Use	Cabot No.	Hubbard No.
1 cent	1/4 pint or Miniature	L3	WL3
2 1/2 cents	1/2 pint	L4	WL4
5 cents	Pint	L6	WL5
10 cents	Quart	L8	WL6
20 Cents	1/2 Gallon	L10	WL7
40 cents	Gallon	L12	WL8

That leaves 3 denominations, also apparently quite scarce, that have not been examined. My best guess is these were intended for bulk shipments of wine, although I'm unsure if bulk wines were ever sold in Nevada.

Denomination	Quantity	
	Wine (8-14%)	Wine (14-22%)
\$2.50	25 Gallons	12 1/2 Gallons
\$5.00	50 Gallons	25 Gallons
\$10.00	100 Gallons	50 Gallons

Conclusions

From this analysis one can now see that several of the stamps probably saw multiple duty in their usage:

1 cent 1/2 Gallon beer, Miniature liquor
2 1/2 cents Quart dry wine, 1/2 Pint liquor
5 cents 1/2 Gallon dry wine, Quart sweet wine, Pint liquor
10 cents Gallon dry wine, 1/2 Gallon sweet wine, Quart liquor
20 cents Gallon sweet wine, 1/2 Gallon liquor

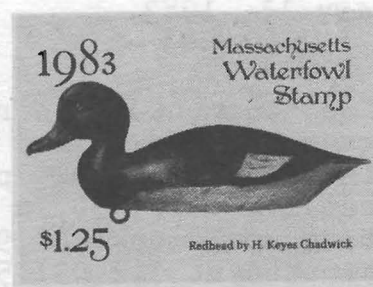
Further one can see that the smaller vertical format stamps had their intended use on bottles. For the most part the larger horizontal format stamps were intended for cases and barrels of beer, except the three dollar denominations which may have been intended for large casks of wine. In sum, they were used on large containers, cases, barrels and casks.

Finally, one should note that the term liquor on the stamps is consistent with the old Federal terminology on the 1879 and 1886 Imported Liquor stamps. Liquor was a term applied generically to fermented and distilled spirits regardless of the starting mixture. As noted above, five of the denominations probably saw use in more than one of the categories of beer, wine and distilled spritis, so the use of the common title saved the state the need to create several categories of stamps for these particular denominations.

1983 MASSACHUSETTS WATERFOWL STAMP

Illustrated is the 1983 Massachusetts waterfowl stamp. It is available at face value from the Massachusetts Division of Fisheries and Wildlife, 100 Cambridge Street, Boston, MA 02202.

--Terence Hines



THE GENESIS OF THE NORTH CAROLINA VOLUNTARY WATERFOWL AND SPORTSMAN LICENSE STAMPS

by Terence Hines

Documents obtained from the State of North Carolina, along with telephone interview of two state officials have revealed much of the behind the scenes story of how the North Carolina voluntary waterfowl stamp and the sportsman license stamps came to be issued. According to A. Sidney Baynes, Chief of the Division of Conservation Education, North Carolina Wildlife Resources Commission, the idea for these stamps originated with the Wildlife Resources Commission.

On December 15, 1982 the State Department of Administration, Division of Purchase and Control issued a "Request for Proposals, 1983 North Carolina Migratory Waterfowl Conservation Stamp Program", case number 3-T17-01. Barbara Stone Newton, the contact person at Purchase and Control for this proposal stated that about 100 contacts had been made by the Division with North Carolina artist and sportsmans groups and printers to gather information and background before the actual proposal was issued.

The Request for Proposal spells out in some detail the stamp the state wants. It will picture the mallard. It will be 1 3/8 inches by 2 inches in size and will be printed in sheets of 30 (5 by 6), be dry gummed, pin-hole perforated on all four sides and sheets will have consecutive plate block numbers in all four corners with no missing numbers. The printing total will be 100,000 stamps. In this early document the face value of the stamp is specified as \$5.50. It is also stated that all stamps unsold as of June 30, 1984 will be destroyed.

The same document also specifies in detail the prints that will be made of the stamp design. The retail price of these prints is set at \$135 each. The wholesale price is set at \$67.50 each and the distributor price is set at \$54 each for orders of 500 to 1499 prints and \$50 each for orders of 1500 prints or more. No more than 150 artist proofs of the prints are to be made and these used at the discretion of the bidder. The printer will pay a royalty to the state for every print sold, the size of the royalty to be stated in the bidder's proposal. The Request for Proposal even goes into detail on the national advertising campaign the bidder will be responsible for. Finally, the bidder "will bear all costs and responsibilities for producing, packaging and delivery of stamps. . . and prints." Thus, the state gets the stamps free, in exchange for allowing the bidder to market the prints.

Four firms submitted proposals in response to the State's request. Midwest Marketing of Sullivan, Illinois won the contract. The agreement between the State of North Carolina and Midwest Marketing was signed on February 11, 1983.

The documents also reveal the size of the profits that can accrue from a program such as this. According to their proposal, Midwest Marketing expects sales of 10,000 prints. If this sales goal is reached, the state will receive \$327,550 in royalty payments. The gross income for Midwest Marketing would be \$267,950.00. The cost of actually producing the prints is estimated at \$12,037.50 by Efficiency, Inc., a business forms printer in Westchester, Illinois.

On February 11, 1983 the State of North Carolina issued a "Request for Proposal" for the 1983 "Sportsman's License Stamp Program", case number 302291. This request is as detailed as that for the waterfowl stamp and generally sets forth the same requirements. Two stamps are proposed, a resident and non-resident sportman's license stamps. These stamps will cover the fee for all hunting and fishing activities in North Carolina for the stated year. The face values noted in this request are \$27.50 for the resident and \$55 for the non-resident stamps. Unlike the voluntary waterfowl stamps, "all license stamps remaining unsold as for June 30, 1984 will be reduced in price and promoted to the collector's market until December 30, 1984 after which time they will be destroyed." Prints of the design(the same design is to appear on the resident and non-resident stamps) are to be provided by the bidder. The retail price will be \$90 per print, the wholesale price \$45 per print and the distributor price \$36 per print for orders of more than 500 prints. A total of 150,000 resident and 25,000 non-resident stamps will be produced. Unlike the waterfowl stamps, these are to be consecutively numbered, but the serial numbers are to appear on the selvage beside the stamp. Marketing and royalty requirements are similar to those outlined for the waterfowl stamp.

Midwest Marketing also won the contract for the sportsman's stamps, this time in competition with only one other bidder. In the final contract the face values of the stamps were increased to \$30 for resident and \$95 for non-resident stamps.

NEWS AND INFORMATION FROM HAROLD A. EFFNER, JR.

Minnesota--State Deed Tax Stamps for Minnesota are available from the Department of Taxation and Records Administration, County of Ramsey, 113-138 Court House, St. Paul Minnesota 55102. A certified check or money order is required for payment. Denominations include 5¢, 10¢, 20¢, 40¢, 50¢, \$1.00, \$1.10, \$2.00, \$2.20, \$3.00, \$3.30, \$4.00, \$5.00, \$10.00, \$20.00, \$50.00 and \$100.00. The state has also printed a \$200.00 stamp which is not stocked in the Ramsey County inventory. The County has ordered a meter to dispense tapes to handle payment of this tax and the stamps will be phased out upon receipt of the machine.

Chicago, Illinois--The City of Chicago has discontinued the use of Transaction Tax Stamps. Cigarette Tax Stamps are available in sheets of 100 for \$20.00 per sheet. The stamp has not changed in the past four years.

Virginia Beach, Virginia--The city of Virginia Beach increased its cigarette tax from 10¢ to 15¢ per pack of 20 on July 1, 1981. The stamps are prepared for either wet or heat-applied processes.

ALABAMA

Terence Hines, SRS 137

A recently purchased collection of Alabama state and local tobacco tax revenues contained many previously unlisted items from the 1940s and 1950s. At the state level, the previously unreported issues include 3 additional values from series listed in Hubbard's 1960 catalog and six new series.

STATE ISSUES.

A). Designs listed in Hubbard.

1944. Tobacco tax decal, design like T63-T72.

7½¢ magenta

1945. Tobacco tax decals, design like that of the 1945 set to which Hubbard did not assign numbers.

5¢ brown

6¢ olive

B). New designs. See illustrations below.



1947



1951



1953



1954



1955(I)



1955(II)

1947. Decals on yellow safety card, black roul. 8. Safety design is straight horizontally.

1¢ green, 2¢ blue, 2½¢ purple, 3¢ red, 3½¢ grey,
5¢ brown, 7½¢ slate, 10¢ light blue, 20¢ deep purple.

1947. Decals as above, but safety design curved.

½¢ black, 1¢ green, 2½¢ purple, 3¢ red, 3½¢ grey
6¢ dark green, 10¢ light blue, 15¢ orange,
20¢ deep purple.

1951. Decals on yellow safety card, black roul. 8.
 1¢ green, 2¢ blue, 2½¢ purple, 3¢ red, 3½¢ grey,
 5¢ brown, 10¢ light blue, 15¢ orange, 25¢ black.
1953. Decals on yellow safety card, black roul. 8.
 ½¢ black, 1¢ green, 2¢ blue, 3¢ red, 3½¢ grey,
 10¢ light blue, 15¢ orange, 25¢ black.
1954. Decals on yellow safety card, black roul. 8.
 ½¢ black, 1¢ green, 2¢ blue, 2½¢ purple, 3¢ red,
 5¢ black brown, 6¢ dark green, 10¢ light blue,
 15¢ orange, 25¢ black.
1955. Design type I. Decals on yellow safety card, black
 roul. 8.
 3¢ red, 3½¢ grey, 5¢ brown, 25¢ blue.
1955. Design type II. Decals on yellow safety card, black
 roul. 8.
 ½¢ black, 1¢ green, 2¢ blue, 2½¢ purple, 3½¢ grey,
 6¢ dark green, 10¢ light blue, 15¢ orange, 20 grey.

LOCAL ISSUES.

Anniston.

1942. Decal on yellow safety
 card, black roul. 8.

2¢ red*



1947. Decal on yellow safety
 card, black roul. 8.

2¢ red



Atmore.

1950. Decal on yellow
 card, black roul. 8.

1¢ green, 2¢ red



Attalla.

1943. Decal on yellow safety card, black roul. 8.

2¢ orange*



Bessemer.

1942. Decals on yellow safety card, black roul. 8.

1¢ red*, 2¢ purple*



1945. Decal on yellow card, black roul. 8.

1¢ very dark blue



Birmingham.

1938. Decals on cream safety card, black roul. 6.

¼¢ orange*, ½¢ green*,
¾¢ blue*, 1¢ green*,
1½¢ green*, 2¢ green*,
5¢ green*, 10¢ green*,
25¢ green*



- 1941? Decals on yellow safety card, black roul. 8.

½¢ blue, 1¢ red,
1½¢ brown, 2¢ green*,
5¢ purple-red



Boaz.

1950. Decal on yellow safety
card, black roul. 8.

2¢ blue



1959. Decal on plain white
card, imperf.

1¢ red



Cullman.

1949. Decals on cream card.

1¢ black on yellow,
black roul. 10



2¢ black on blue,
safety card,
black roul. 6½

1953. Decal on yellow
card, black roul. 8.

2¢ red



Dadeville.

1947. Decal on yellow
card, black rcul. 8.

1¢ black



Decatur.

1941. Decals on white card, perf. 12** between.

½¢ red*, 1¢ blue*

** Incorrectly reported as
perf. 11 by Hubbard.



Decatur continued.

1947. Decal on cream card, same design as 1941 issue.
Size - 14mm square. Perhaps imperf?

1¢ dark blue

(Many copies have design printed in reverse on back)

1950. Decals on cream card, black roul. 6¼. Design
same as 1941 issue, but smaller than 1947
issue. This set is 13mm square.

1¢ dark blue, 2¢ black

Florence.

1945. Decals on white card,
imperf.

1¢ red, 25¢ red



1959. Decals on cream safety
card, black roul. 6½.
Same design as 1945 set.

2¢ red, 2¢ blue

Eufaula.

1950. Decals on yellow
card, black roul. 8.

1¢ blue, 2¢ green



Fort Payne.

- 19?? Decals on card.

1¢ blue, card unknown
2¢ black, yellow card,
black roul. 8.
2¢ black, cream safety
card, black roul. 6½



Gadsden.

1943. Decal on yellow safety
card, roul. ?

2¢ brown*



1945. Decal on yellow safety
card, black roul. 8.
Design like 1943 issue.

2¢ red*

Georgiana.

1950. Decals on white card,
imperf.

1¢ black on gold

2¢ black on gold



Greensboro.

1950. Decal on yellow card,
black roul. 8.

2¢ green



Guntersville.

1945. Decal on yellow card,
black roul. 8.

1¢ dark blue



This Bessemer stamp bears a black "G"
overprint, transforming it to a
Guntersville issue.

1959. Decals on yellow safety
card.

2¢ green, black roul. 8

2¢ green, black roul. 6½



Haleyville.

1948. Decals on cream card, black roul. 6½.

½¢ pink, 1¢ black and green,
2¢ black and yellow



1959. Decals on white card, imperf.

1¢ black and gold
25¢ blue
50¢ black and gold (like 1¢)



Huntsville.

1959. Decals on yellow safety card, black roul. 8.

1¢ blue, 2¢ red, 5¢ green



Jasper.

1947. Decals on cream card, black roul. 6½.

1¢ black, 2¢ black,
2¢ green, 5¢ black,
10¢ black, 25¢ black



Jefferson County.

1947. Decals on yellow safety card, black roul. 8.

½¢ blue, 1¢ red, 1½¢ black,
2¢ green, 2¢ green with
cream safety card, black
roul. 6½, 5¢ orange



1954. Decals on yellow safety card, black roul. 8.

1½¢ black, 20 cig. green



Lanett.

1959. Decals on white card, imperf.
Design like Boaz 1959 decal, but
inscribed "TOBACCO TAX"

½¢ blue, 1¢ blue, 2¢ blue

Luverne.

1959. Decals on yellow safety
card, black roul. 8.

2¢ green



Mobile County.

1944. Decals on yellow safety card,
black roul. 8.

½¢ brown*, 1¢ green*,
2½¢* pale orange



1945. Decals on yellow safety card,
black roul. 8.

1¢ green (no "M" above B of "MOBILE")*
2¢ brown



Montgomery.

1944. Decals on yellow safety card,
black. roul. 8.

½¢ green*, 1¢ red*
1½¢ brown*, 2¢ black*



Oneonta.

1948. Decal on yellow card,
black roul. 8.

1¢ blue, 2¢ red



Piedmont.

1950. Decals on cream card,
black roul. 10.

1¢ black on blue
2¢ black on yellow



Red Bay.

19?? Decal on cream card,
black roul. 6½.

1¢ red



Samson.

1948. Decal on cream card,
black roul. 6½.

2¢ red



1959. Decal on white card, imperf.
Design like Boaz 1959 decal,
but inscribed "TOBACCO TAX".

2¢ red

Selma.

1950. Decal on yellow card,
black roul. 8.

1¢ olive



Talladega.

1945. Decal on yellow safety
card, black rcul. 8.

2¢ blue*



Tarrant City.

1944? Decal on yellow card,
black roul. 8.

1¢ green



Tuscaloosa.

1944. Decals on yellow safety
card, black roul. 8.

½¢ black*, 1¢ black on orange*,
1¢ black, 1¢ red



1947. Decals on cream safety
card, black roul. 8.

½¢ black, 1¢ green, 2¢ blue



1950. Decals on cream card,
black roul. 6½.

1¢ green, 2¢ blue



1959. Decals on yellow safety
card, black roul. 8.

2¢ blue, 4¢ green



Tuscumbia.

195? Decals on cream card,
black roul. 6½.
Design like that of
Florence.

1¢ red, 2¢ red, 25¢ red

Uniontown.

194? Decal on yellow card,
black roul. 8.



Wetumpka.

1949. Decals on yellow card,
black roul. 8.

2¢ green, 1¢ on 2¢ green



City Beer Stamps.

Bessemer.

1942. Decals on yellow safety
card, clear roul. 14.

1¢ blue*, 2¢ black*



Birmingham.

1938. Decal on cream safety
card, black roul. 10.

1¢ black and yellow*



*These stamps have been reported in Hubbard's 1960 catalog. However, no illustrations were given and no information on type of card and separation was given.

CALIFORNIA MARKETING SEASON STAMP

The illustrated stamp is a mystery. It is printed in black on olive. The inscription suggests that it did not indicate payment of any tax or fee, but certified adherence to California agricultural marketing regulations. Many more must exist. Are these state revenues?

--Terence Hines



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

- #715 Donald K. Wolff
87 Tumblebrook Drive
South Windsor, CT 06074
- Interests: Mostly US Revenues (3). Proposed by Terence Hines.
- NDP Librarian
#716 Chicago Philatelic Society
Box A-3953
Chicago, IL 60690
- Proposed by Terence Hines.
- #717 Michael J. McCaughey
135 Long Lane
Millersville, PA 17551
- Interests: Duck, hunting permits, Wildlife Society stamps. Proposed by Terence Hines.

#718 James Ba'rd
Box 391
Riverside, CT 06878

Interests: Ohio(3). Proposed by Harold A. Effner, Jr.

NDP Royal Philatelic Society
#719 F.E. Kiddle, Librarian
41 Devonshire Place
London, W1N 1PE England

Proposed by Terence Hines.

#720 Kevin Derendinger
R1, Box 122
Cheney, KS 67025

Interests: Bedding, Cigarette, Duck (2 & 3). Proposed by Harold A. Effner, Jr.

#721 Margaret E. Stanchfield
9320 S. 281st Street
Kent, WA 98031

Interests: Honey stamps. Proposed by Harold A. Effner, Jr.

#722 Henry A. Honig
6 Powder Horn Lane
Selden, NY 11784

Interests: Stock Transfer, Hunting, Agriculture (2 & 3). Proposed by S. Riesenfeld.

#723 Robert Wilson
PO Box 271
West Brookfield, MA 01585

Interests: State duck and wildlife, Wildlife Conservation stamps (3). Response to article in Stamps.

#724 Philip Pfeiffer
641 S. 21st Street
Lincoln, NE 68510

Interests: Fish & Game (2 & 3). Proposed by Kenneth Pruess.

- (#1) I am a dealer in state revenues.
(#2) I would like to trade and correspond with other SRS members.
(#3) I would like to purchase state revenues from other members.

Address Changes:

#659 Larry M. Atkins
Box 2746
Fargo, ND 58108

#692 Timothy McGinnis
6864 North A Street
Springfield, OR 97478

NDP University of Texas at Dallas
#643 Library-Serials
PO Box 830643
Richardson, TX 75083-0643

#494 Michael Karolak
229 Bavarian Drive, D
Middletown, OH 45042-5451

Resigned:

#243 Claude Monterio
#551 Lee E. Myers

Dropped:

#688 J.R. Derr(Improper Address)
#576 Society of Philatelic Americans

Thanks for the Donations to:

Harry L. Borkowski
C. Dorance Gibbs
Edward Tupper
Dale C. Stover
O.R. Bloom

Thanks for the contricution to the Correspondence File to:

Terence Hines.

Previous Total	270
New Members	8
Resigned	2
Dropped	1
New Total	275

Previous Total NDP	17
New NDP	2
Dropped	1
New Total NDP	18

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

Buyers-Traders-Sellers
California-Massachusetts-Virginia
Fish and game Stamps
Peter Pierce
26 Willis Street #3
Framingham, MA 01701

TRADE

Have four different Utah 1977 Lake Powell and Flaming Gorge Fishing stamps for trade on used Federal duck stamps one for one, no damaged.
Ken Fee
436 E. Wendell Way,
Salt Lake City, Utah 84115

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 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

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 only \$64 US postpaid anywhere in North America.

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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

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

WANTED TO BUY

Louisiana Turkey stamp-1982.

H.L. Borkowski
Allan Towers-Box 1412
1935 Chene Court
Detroit, MI 48207

State Hunting and Fishing Permit Stamps for Trade.

Harry Fowler
RD 1, Box 376C
Stone Ridge, NY 12484

Wanted

1. Hunt, fish, trap and hunting-fishing combination permits for Nebraska and South Dakota. Especially Nebraska 1901-1914 (\$20 and Up).
2. Resident hunting rom 30 different states,
3. Resident hunting licenses from foreign countries. Older the better.

Will trade federal ducks or buy material.

FREE PRICE LIST--Enclose SASE.

Phil Pfeiffer
641 South 21st Street
Lincoln, NE 68510



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

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

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

VIRGINIA HUNTING STAMPS FOR SALE
(Map and Animal Pictorials)

15 Different used National Forest	
1965-1982	\$4.00
20 Different used Virginia County	
Damage	\$5.00

L.E. Lebo
9318 Collingwood Rd.
Knoxville, TN 37922

Send in your ballot
for SRS officers today

RENEW YOUR SRS MEMBERSHIP
TODAY!

South Carolina Tax Commission

P. O. BOX 125
COLUMBIA, S. C. 29214

JOHN T. WEEKS
CHAIRMAN



S. HUNTER HOWARD, JR.
JOHN M. RUCKER
JOHN T. WEEKS
COMMISSIONERS

MEMORANDUM

TO: All Soft Drink Crown Manufacturers, Soft Drink Bottlers,
Distributors and Retailers

FROM: Davis R. Brown, Jr., Supervisor
Sales and License Division

DATE: June 29, 1984

New Legislation was passed June 28, 1984, which changes the structure in which Soft Drink Tax will be collected in this State. The following changes will be effective July 1, 1984:

- (1) Stamps, tax-paid crowns or lids will no longer be required on soft drink products.
- (2) Each manufacturer, wholesaler, distributor or retailer first receiving untaxed bottled soft drink syrups, premixed soft drinks, or powders and bases for sale or disposition in this State is subject to the payment of the tax.
- (3) All taxes due on bottled soft drinks, syrups, premixed soft drinks, powders and bases sold or disposed of in this State, shall be remitted on a return which will be due in this office not later than the twentieth day of the month next succeeding the month of the sale or disposition. Forms for filing your returns will be forwarded to you upon issuance of your Soft Drink License.
- (4) Each of the above required to pay the tax must first secure a Soft Drink License at an annual fee of \$25.00 and file with the Commission:
 - (A) A corporate surety bond payable to the State in an amount three times the average monthly tax liability, and the surety or guaranty company must be authorized to do business in this State; or.....
 - (B) Deposit with the State Treasurer cash in the same amount of the bond as determined by the Commission; or.....
 - (C) Deposit with the Commission securities approved by the State Treasurer in the amount of value equivalent to the amount of bond determined by the Commission.

(5) The Commission shall allow a credit against taxes due under the reporting system for the amount of stamps or crowns on hand effective the date of this bill. The amount of credit allowed will be as follows:

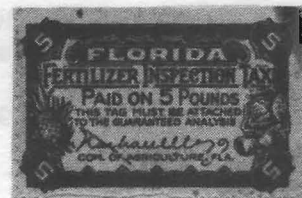
- (A) Crowns and Lids - \$1.22 per gross 1¢ unit.
- (B) Stamps - 90% of the total value of the stamp.
(Stamps were given a 10% discount when purchased.)

Enclosed please find an application for a license and a bond form. If you are required to file the report and pay the tax, and if you are not presently licensed or bonded, you must submit the application and bond form prior to filing your reports.

If you have any questions pertaining to any of the above, please contact Davis R. Brown, Jr., at (803) 758-3221, or Ernest L. Isenhower at (803) 758-2811.

FLORIDA FERTILIZER INSPECTION STAMP

Illustrated is a previously unlisted Florida fertilizer inspection stamp. It is black on white paper, perf. 12.



--Terence Hines

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

BULK RATE
U.S. POSTAGE

PAID

MT. PROSPECT,
ILLINOIS 60056
PERMIT No. 21

RETURN POSTAGE GUARANTEED