

The State Revenue Newsletter

The Official Organ of the State Revenue Society

Volume 23, Nos. 4 & 5

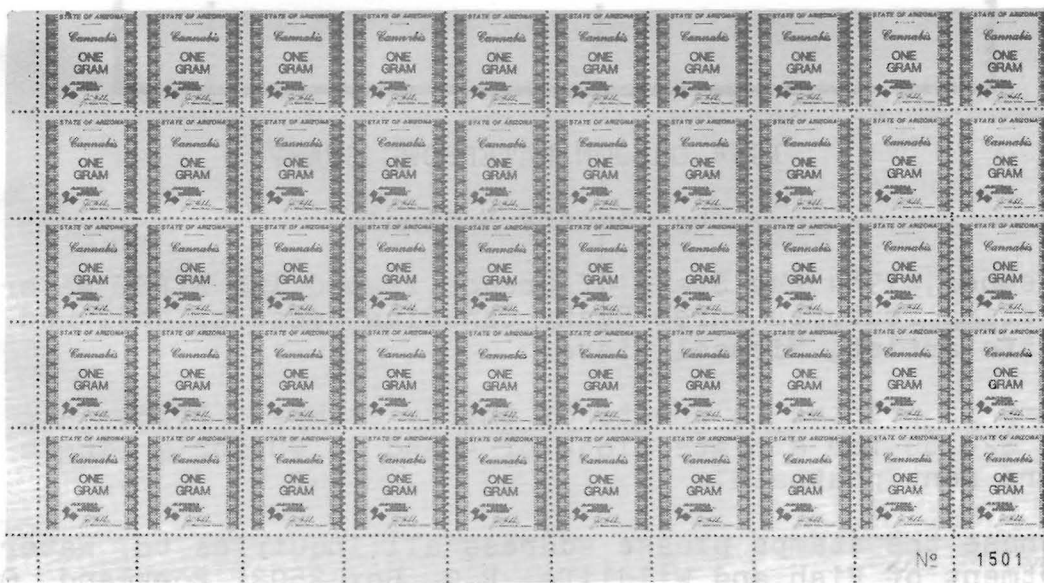
July-August, 1984
September-October, 1984

Whole No. 166

ARIZONA MARIJUANA AND CONTROLLED SUBSTANCES STAMPS

by Terence Hines

In July, 1983 Arizona instituted a luxury tax on sales of cannabis (marijuana) and controlled substances (cocaine, heroin, etc.). The taxes are a further effort to curb sales of illegal drugs. The law levies heavy fines and jail terms for anyone selling drugs who does not 1) have a dealer's license and 2) does not use special stamps to indicate that the luxury tax has been paid. Of course, use of the stamps and possession of a dealer's license does not make the sale of drugs legal, it simply decreases the penalties somewhat. The tax rate is \$10 per ounce for cannabis and \$125 per ounce of controlled substances. Stamps are taxpays and are to be affixed to the containers in which the illegal drugs are sold. Six stamps have been issued, three for cannabis sales and three for controlled substance sales. The cannabis stamps are one gram red (sold for 35¢), one ounce light blue (\$10) and one kilogram pink (\$352.74). The controlled substance stamps are one gram purple (\$4.40), one ounce green (\$125) and one pound light brown (\$2000).



Illustrated (50% reduction) is a sheet of the 50 of the one gram cannabis stamp. The sheets are apparently cut from larger panes of 200 as the illustrated sheet shows cut perforations at the top and right edges. The sheet number at lower right is in bright red. The stamps are perf. 12 and the bright white paper is unwatermarked. The stamps bear the signature of J. Elliott Hibbe, Director of the Arizona Department of Revenue.



Stamps may be purchased only by individuals who have obtained a state license to sell cannabis and other controlled substances. The license fee is \$100. SRS President Hines has obtained such a license and SRS members may purchase these stamps at face value. Checks should be made payable to the State Revenue Society. The state sells the stamps only in full sheets of 50 so, at this point, only the one gram red cannabis(35¢) and one gram purple controlled substances(\$4.40) stamps are available.



1984 OREGON WATERFOWL STAMP

by Timothy McGinnis

In September, 1984 the State of Oregon issued its FIRST Waterfowl stamp. The stamp features three Dusky Canadian Geese as designed by Minnesota wildlife artist, Michael Sieve.

The stamp is printed in sheets of thirty stamps. Prices are \$150.00 for a sheet, \$20.00 for a plate block of 4 and \$5.00 for a single stamp. All stamps are sent postpaid.

To purchase the stamps please address all inquiries to: Waterfowl Stamp, Department of Fish and Wildlife, P.O. Box 3503, Portland, Oregon 97208. Phone number is 1-503/229-5551.

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 Documentary Tax Stamp Accounts

FROM: Davis R. Brown, Jr., Supervisor
Sales and License Division *[Signature]*

DATE: June 29, 1984

SUBJECT: Documentary Stamp Tax Changes

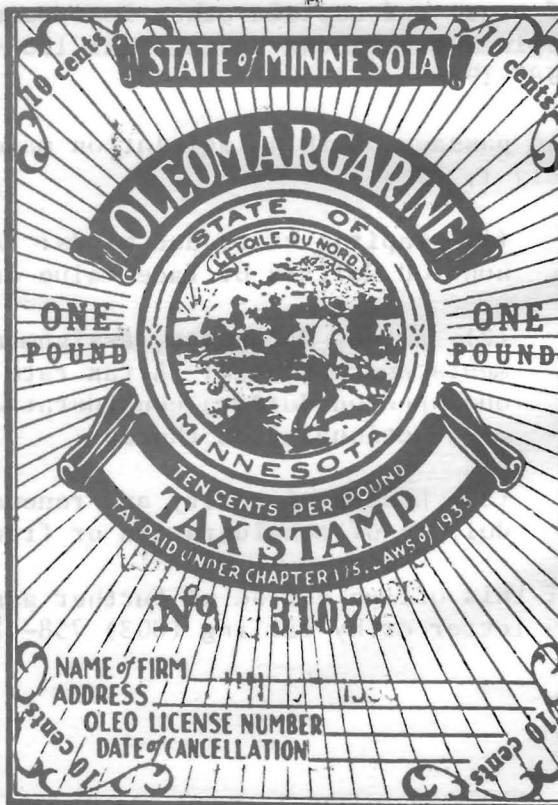
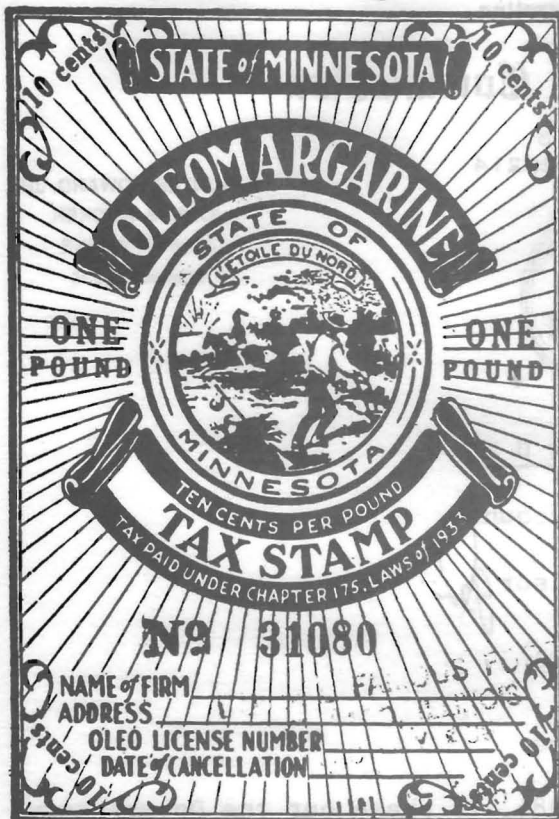
New Legislation was passed June 28, 1984, to phase out the Documentary Stamp Tax on bonds, capital stock, notes, mortgages, assignments of wages and certain other instruments and leases over a period beginning with the Fiscal Year 1984-1985 and ending with Fiscal Year 1987-1988.

The passage of this legislation made the following rate changes effective July 1, 1984:

- (1) Capital stock and bonds: A tax rate of 7 cents on each one hundred dollars of face value or fraction thereof.
- (2) Notes, mortgages, assignments of wages, certain other instruments and renewals: A tax rate of 3 cents for a sum not exceeding one hundred dollars consideration, and for each one hundred dollars or fractional part thereof.
- (3) Leases of realty and renewals: A tax of 3 cents per one hundred dollars of consideration or fractional part thereof.

IF this office can be of further assistance, please contact this writer by letter or by calling (803) 758-3221.

DRBJr/dh



SIZE VARIATIONS IN MINNESOTA OLEOMARGARINE TAX STAMPS

Carter Litchfield

While compiling my 1967 checklist of Minnesota oleomargarine tax stamps, I noted that the large Type B stamps (the one with two black dots in each perforated edge) came in varying sizes. The width of the design varied from 76 to 77 mm, and the height from 107 to 110 mm. I mentally attributed these differences to paper shrinkage but thought it odd that the height would shrink relatively more than the width. Now the true reason for these size variations has come to light.

An unseparated pane of four 10¢ Type B stamps has turned up (photo) on which contiguous stamps have quite different measurements. The top two stamps measure 76 x 110 mm in size, while the bottom two stamps are 77 x 107 mm. Since the pane shows no sign of nonuniform paper shrinkage, it is clear that these size variations were in the original artwork for the stamps. The printer was not using identical images at all positions when the pasteup of the 4-position pane for the 10¢ value was assembled.

Size variations of this magnitude (1-3 mm) have not been observed on the \$2.40 and \$3.00 Type B stamps. All stamps measured are of comparable size within 0.5 mm. I do not know if any size variations exist on Type A and Type C stamps, since too few examples are available for study.

STROCK COLLECTION SOLD

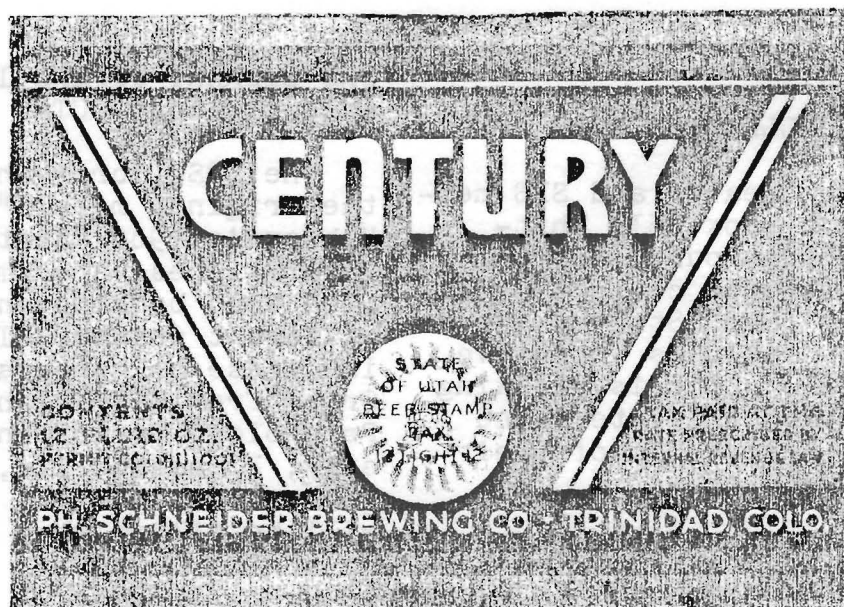
Revenue stamp dealer and SRS member Eric Jackson (Box 651, Whittier, CA 90608) has purchased the massive state revenue collection of late SRS member David Strock. The collection also includes extensive foreign material. Eric is breaking up this collection and interested parties should advise him of their interests.

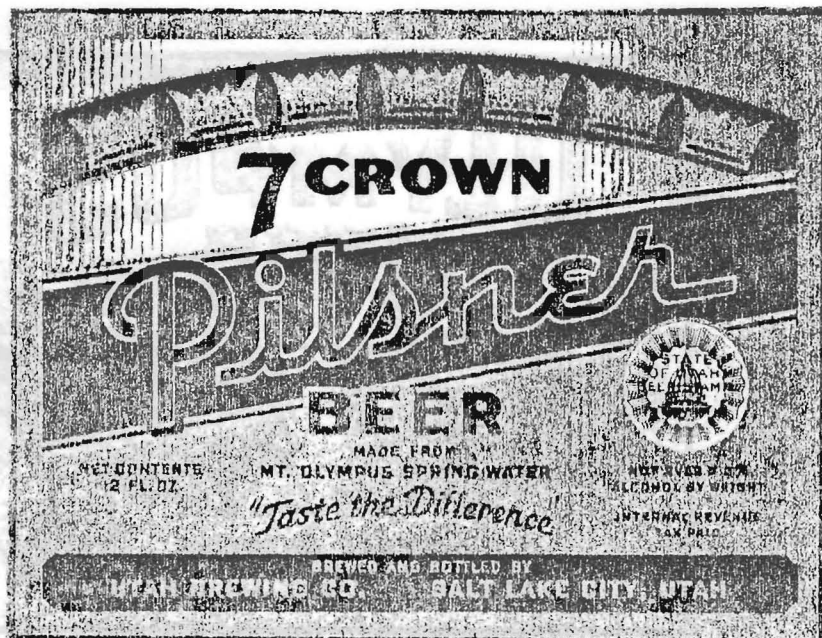
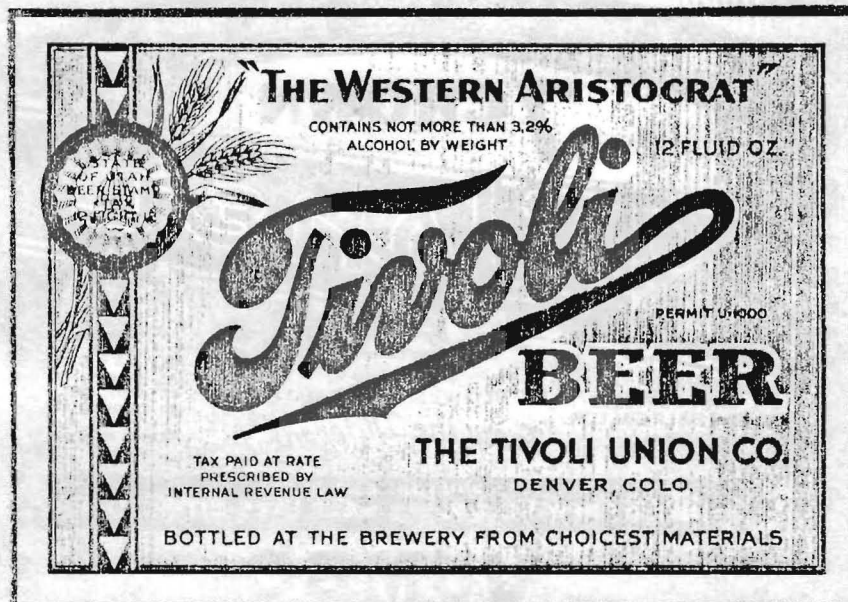
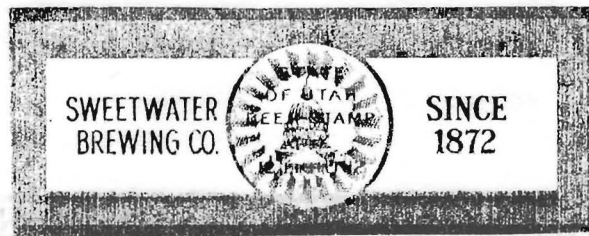
SRS LIBRARY OFFERS 1960 "State Revenue Catalog" CUTS

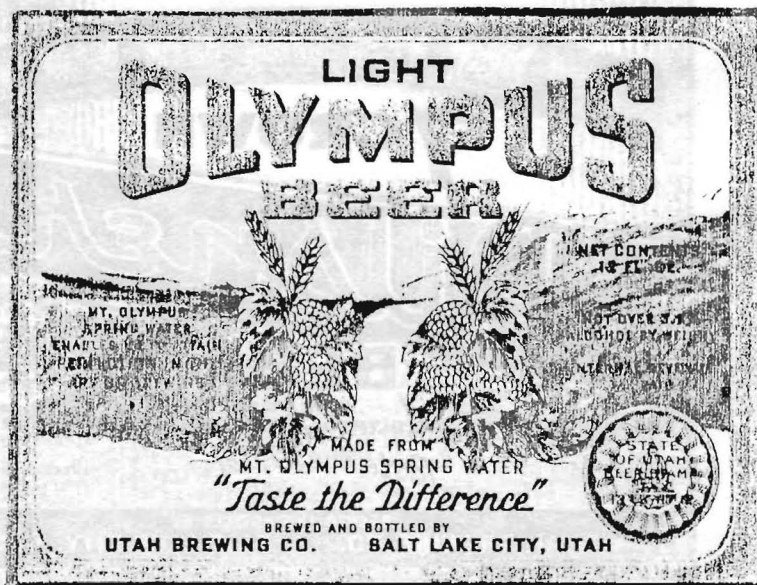
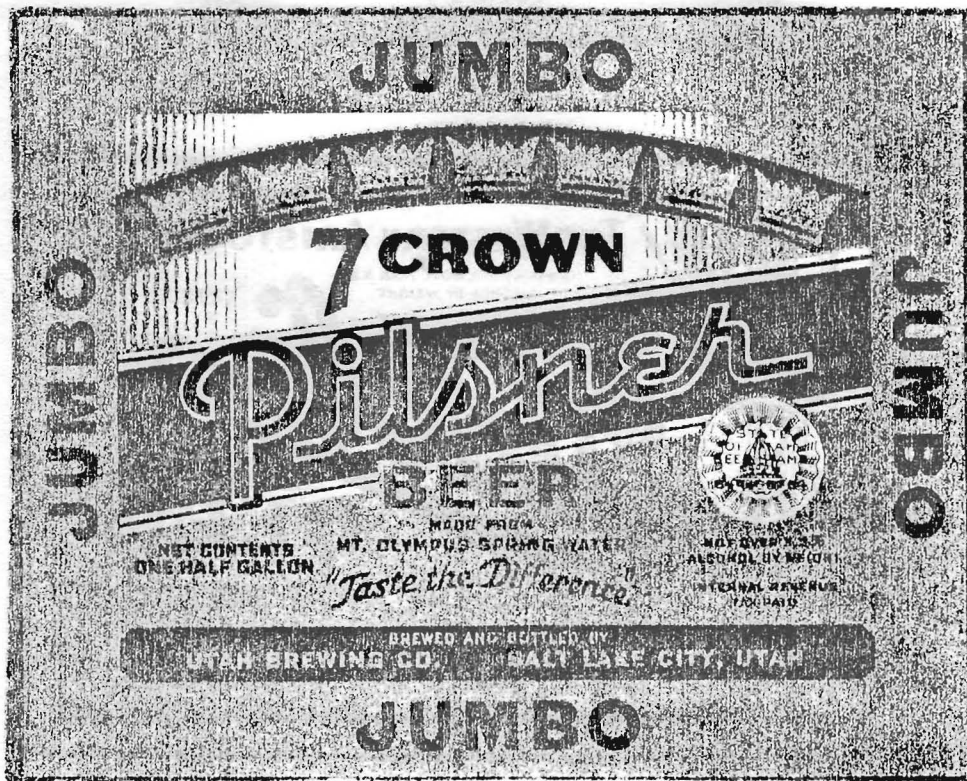
The SRS Library has about 50 of the original metal "cuts" used in Hubbard's 1960 "State Revenue Catalog". These are small metal plates with wood backing and are from many different states. The SRS is offering these to members at \$3 each. Order from Librarian Terence Hines, Psychology Department, Pace University, Pleasantville, NY 10570. Requests for specific states and types will be filled when possible.

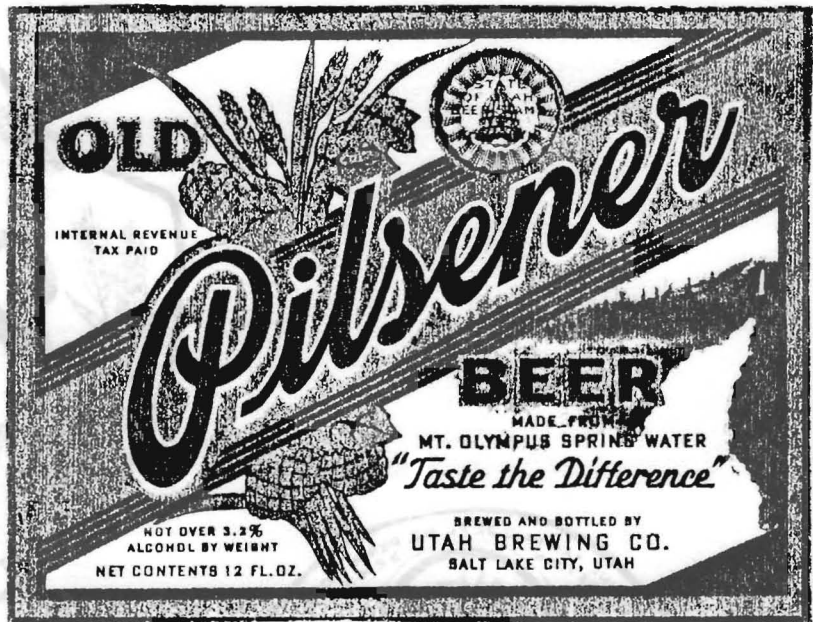
UTAH BEER PRIVATE DIES

Continued here are some more of the examples of these items from the collection of Bill Smiley. Any members holding additional specimens in their collection and welcome to send them along for future publication.











BOOK REVIEW BY TERENCE HINES

STAMP FUND OF THE COMMONWEALTH OF VIRGINIA. By Peter V. Pierce, 1984, approx. 150 pages, 8 1/2 x 11 inch, punched for three ring binder. Pages only \$29.50 plus \$2.75 postage. Special binder \$7.50 plus \$1 postage. Available from Pierce Pride Ltd., 15 Willis Street, #27, Framingham, MA 01701.

This book/album covers the bear/deer damage stamps issued by many Virginia counties and Virginia state forest, national forest, big game and elk stamps. Much more an album than a book or catalog, it contains about 12 pages of text, several maps, and 78 album pages.

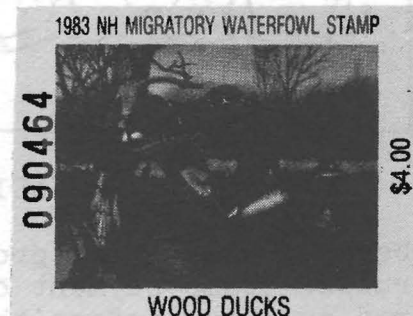
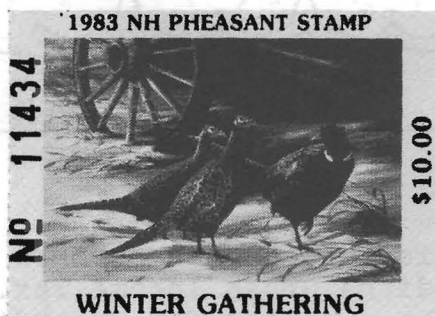
The text briefly covers the history of hunting regulations in Virginia and describes the bear/deer damage fund. The Virginia statutes pertaining to the fund and its stamps are reprinted. The National Forest and State Forest systems in Virginia are also briefly described. The text provides an adequate background for understanding the stamps.

As an album the present publication is flawed. With the exception of a couple of stamps shown on licenses, none of the stamps are illustrated. Secondly, the album page format is too crowded. These are large stamps (about 2 1/8 by 1 1/2 inches) and spaces are provided for 15 stamps (three columns by five rows) per page. Further the actual album pages have no heading and there is too little space (about 3/4 inch) for the collector to add one himself if he wishes. Pages for each county's stamps (and the state forest stamps, etc.) are preceded by a single page with only the county (or stamp type) name and a brief description of any peculiarities of that county's issues. This usually leaves 75-90% of these 45 plus pages empty. It would have been much better had the spaces for the stamps started on these pages and had headings been provided for each album page.

A copy of this work has been donated by the author to the SRS Library.

1983 NEW HAMPSHIRE HUNTING STAMPS

Illustrated are the 1983 New Hampshire pheasant and migratory waterfowl stamps. The pheasant stamp has a face value of \$10, up from the face value of \$4 of the 1982 stamp. 1983 is the first year that New Hampshire has issued a migratory waterfowl stamp. Both stamps are imperforate on three sides and perf. 12 1/2 at left. Inquiries about what stamps are available may be directed to the New Hampshire Fish and Game Department, Box 2003, Concord, NH 03301.



Member Richard Salzer provides this deed to his parents home bearing the rubber-stamp payment of the Indiana Gross Income Tax. This stamp is required on deeds before they will be accepted for recording and is based on a percentage of the net sale price.

INDIANA GROSS INCOME TAX

427712

Warranty Deed

Return to 3380 Texas
Bary and

This Indenture Witnesseth, That LEO BRESKI and KATHRYN MARIE BRESKI,
husband and wife,

of Lake County, in the State of Indiana
Convey and Warrant to RICHARD E. SALZER and LOIS L. SALZER, husband and
wife,

of Lake County, in the State of Indiana, for and in consideration
of Ten and no/100 - - - - - Dollars,
the receipt whereof is hereby acknowledged, the following described Real Estate in
Lake County in the State of Indiana, to-wit:

Lot 14 in Block 1 in Johnson Park
First Subdivision as per plat thereof,
recorded in Plat Book 21, page 1, in
the Office of the Recorder of Lake
County, Indiana.

Subject to 1962 taxes payable in 1963.

This tax is also collected by use of a stamp affixed to the face of the deed in the same fashion Federal Documentary stamps used to be applied. Currently this tax is paid only by corporations when they sell real estate.

STATE OF INDIANA S.S. NO
LAKE COUNTY
FILED FOR RECORD

BOOK 1212 PAGE 97

1962 AUG 30 PM 1 40

RAY BUTZ, RECORDER

This Instrument Prepared By

WILLIS, REDDEN & WILLIS

Attorneys at Law

by Carl O. Hollen

In Witness Whereof, The said LEO BRESKI and KATHRYN MARIE BRESKI,
husband and wife,

ha vewhereunto setttheir hands and seal s this 28th day of August 1962.

Leo Breski
Leo Breski

(Seal)

Kathryn Marie Breski
Kathryn Marie Breski

(Seal)

(Seal)

(Seal)

(Seal)

(Seal)

Paid by Leo and Kathryn Marie Breski Grantor
Date Paid Aug. 30, 1962
Amount Paid 70 21
Treasurer's Receipt # 135142
Lake County



READER'S REMARKS

As is the usual editorial custom for this publication below appears the unedited comments of you members concerning the NEWSLETTER and the State Revenue Society. Not every comment written on the dues renewal/yearbook form is reproduced but if your exact wording is not found a similar sentiment will be included.

It would be very helpful if information about the value of State Revenues would be included in the article. Even a range of values "\$10-\$20 or "100-\$150" or "under \$1" or something. If one comes across a new set or stamp it is not easy to find the value.

I like the publication. Perhaps it would be possible to publish where hunting stamps can be bought after becoming void.

I enjoy each issue of the State Revenue Newsletter. Congratulations, on a job well done. Keep up the good work.

Please get the NEWSLETTER out on time!!! I'd do a lot more advertising if it came out on time. Advertising income would help the treasury out. Also, would like to see SRS advertise in national publications to bring in more members so the Society could grow.

I think there should be a review board for articles. The front page of the November-December, 1983 issues shows an "unrecorded" Utah beer label. These are rather fully reported in the 1940 Cabot state catalog and I have about 25-30 different varieties. How can the NEWSLETTER call this "unrecorded?" A review board would increase the chances of printing accurate material by checking the facts before it is printed.

The editor and staff that publishes the S.R.S. NEWSLETTER are to be commended for doing an outstanding job.

I love the publication. As I'm only a part-time collector and not much into research because of illness, I admire anyone who can and am grateful for their work.

The buying service of the SRS is one of the best innovations the Society has come up with and I want to encourage you to continue it. I would like to see the SRS sponsor sales books or sales circuits as a means of members buying and selling to each other. I would encourage the SRS to follow through on what the ARA contemplated-a state by state updated catalog. Appoint or enlist volunteer editors who can draw on the membership for help in doing the states. Several of these could be in the works at the same time and it would take time but it needs doing badly as Hubbard's is out of date. . . The ones the SRS published are excellent.

I think you are doing a great job. The quality of the articles in the NEWSLETTER is exceptional as are the photographs. I don't mind if the NEWSLETTER is published on an irregular basis. Perhaps you could adopt the same policy as the United Postal Stational Society (sic) which sends out a newsletter with dated information between issues of their journal which then contains mostly information of permanent value.

With regard to the NEWSLETTER, would you consider bringing the mast-head date in line with the actual date of publication.

Very happy with current format.

I enjoy all fish & game articles, updates, lists, catalogs, etc. I also appreciate the stamp purchase program. I would like to see a list of state fish & game dept. addresses for member's use in direct correspondence. I appreciate the member's and officer's efforts in putting out newsletter, but I would really like to see it get caught up & be more timely & keep a schedule. Thanks to the NEWSLETTER staff & printer for their efforts.

Why not an effort to compile(update existing) a new catalogue for all states under a single cover?

I would like to see all members of the SRS encourage SRS author John B. Norton to compile his extensive research on Oregon state and local stamps into a catalog and reference guide. . . . John B. Norton is a leading expert in research on the state of Oregon and it is time that Oregon had its own catalog. I would like to see a concerted effort on behalf of all SRS members that a new state revenue catalog be issued. I would like to see a separate hunting and fishing catalog published showing all past H & F stamps with a yearly addenda published in a format separate from the SRS NEWSLETTER. Perhaps Mr. Barry Porter could assist in the assembly of such a catalog.

In addition to state issues I feel that coverage of all U.S. possessions should be included--Puerto Rico, Virgin Islands, Guam. Also, I don't remember any articles on stamps from Alaska & Hawaii or is it that there were no recent issues from these two states.

I'm for a more professional attitude, more regular printing schedules and less hunting & fishing. It is sad to me that there has been so much hunting & fishing interest. A lot of this interest is based on hype and the "coattail" effect of the Fed. Ducks. Almost all of the publications and sales of printers waste & imperfs as "desirous" points to a shadier & less scholarly aspect of the hobby. What we have right now for a catalog on most states is shabby, and probably very incomplete.

A new, complete catalog should be published incorporating the works of Hubbard, Vanderford, Mateson, Pruess, Bellinghausen, Hines, Applegate, Hermann, Dixon, Leshner and others currently working on updating their specific areas of interest. I'm sure all members would want a copy. The information is now available I believe but it is scattered all around.

State collecting is a sideline to my interest which is in the Cinderella field. Enjoy your articles and read whatever appears to interest me. My only constructive suggestion is keep up the good work.

Need better-than-Hubbard catalog, one that's more complete, up-to-date & in type old eyes can read.

Anyway that would increase the frequency of the SRS publication would be desirable including a dues increase!

THE REVENUE STAMPS OF THE NEW ENGLAND STATES. By Terence Hines, 1984, 82 pages, 8 1/2 x 11 inche, side stitched, \$10.00 for SRS members(\$13.00 otherwise). Available from Harold A. Effner, Jr., 425 Sylvania Avenue, Avon-by-the-Sea, NJ 07717. Add \$1.50 if first class mailing is desired.

As Editor of the NEWSLETTER I have been struck by the continued pleas of the SRS members for updated state revenue catalogs and the great need for a new catalog covering all the states. The majority of observations found in this issue in response to our annual invitation to comment about the SRS and the NEWSLETTER revolve around the wish for new catalogs in some form or other.

For Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont the wait is over. Society President Terence Hines has done the job. You will love it!

This catalog has three great strengths. First, Terry is one of revenue collection's most ardent "hunters". At whatever passes for a national convention of state and local officials his name will be recognized by many. Constant inquiry and vists of pertinent offices has yielded reams of data. Terry's nose for an unnoticed item and the unstinting cooperation of fellow SRS members has resulted in a very complete listing. No doubt some new items will show up--hopefully members will check their holdings for varieties or unreported material--but Terry's years of searching show clearly.

Secondly, the amount of information in this catalog is staggering. It has everything one could want--brief histories of each issue, lists of rate changes, a good general bibliography, totals of stamps sold and a price guide for each entry. Catalog numbers have been assigned for stamps which should exist to conform with the tax rate in effect but for which no example has been located.

Lastly, the format of the catalog is quite appealing. Along with the member who commented in the "Reader's Remarks" in this issue, I've squinted at Cabot long enough. The 8 1/2 x 11 size leaves lots of white space for ease of use and easy notation of new issues as they come along in the future. The justification for typewriter copy in the Introduction is economic--the result is relief for the bleery-eyed. Unfortunately some of the photographs lack clarity(decals are always a challenge), sometimes because the specimen is of poor quality and other times because the photo was too thin.

This catalog is a marvelous step toward updating all states. Anyone not investing in this publication will have to be a confirmed non-New England collector.

Terence Hines asks that purchasers of THE REVENUE STAMPS OF THE NEW ENGLAND STATES add a "x2" beside the illustration of the New Hampshire Tobacco Products stamp T16 on page 45 of the catalog.

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, IN 46804

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Address Changes:

#482 Steven C. Pumilia
1117 Marquette Ave #1207
Minneapolis, MN 55403

#512 Sylvia P. Tompkins
25C Center Drive
Lancaster, PA 17601

#446 Bill Smiley
Box 361
Portage, WI 53901

#447 Thomas Lewczak
537 Grove Street
Irvington, NJ 07111-4599

#540 Bruce N. Collins
P.O. Box 10251
Fairbanks, Alaska 99710-0251

#220 Ed C. Kettenbrink, Jr.
3605 Sinclair Avenue
Midland, TX 79707

#510 John L. McGuire
10 East Main Street
Hyannis, MA 02601

#445 Col. Thomas D. Parkinson
P.O. Box 98450
Tacoma, WA 98498-0450

SECRETARY'S REPORT

New Members:

#725 Jimmy Caldwell
6022 Rock Street
San Diego, CA 92115

Interests: All (2 & 3).
Response to ARA & Linn's.

#726 Joe Kenton
P.O. Box 8472
Kansas City, MO 64114

Interests: 50 States (1)
Response to Mekeel's.

#727 Nildo Harper
560 Main St. D701
New York, NY 10044

Interests: Self-adhesive
tax stamps (2 & 3). Pro-
posed by Elliot Chabot.

#687 LCDR Charles C. Sonder
290 65th Street
San Diego, CA 92114

#631 Camille Rae Trefts
1161 Oakview Road
San Jose, CA 95121

#683 Oregon Stamp Society Library
NDP P.O. Box 02121
Portland, OR 97202-0121

Resigned:

#257 Scott Clark, Jr.
#606 Milt Cohen
#430 Finley Crawford
#581 James Hopkins
#633 Casimir Monczewski
#651 Gene Cote
#675 Fred P. Pister
#653 Stephen Zeiba
#621 Carol Ann Remmick
#694 Leroy L. Ross

Deceased:

#162 John Drzazga

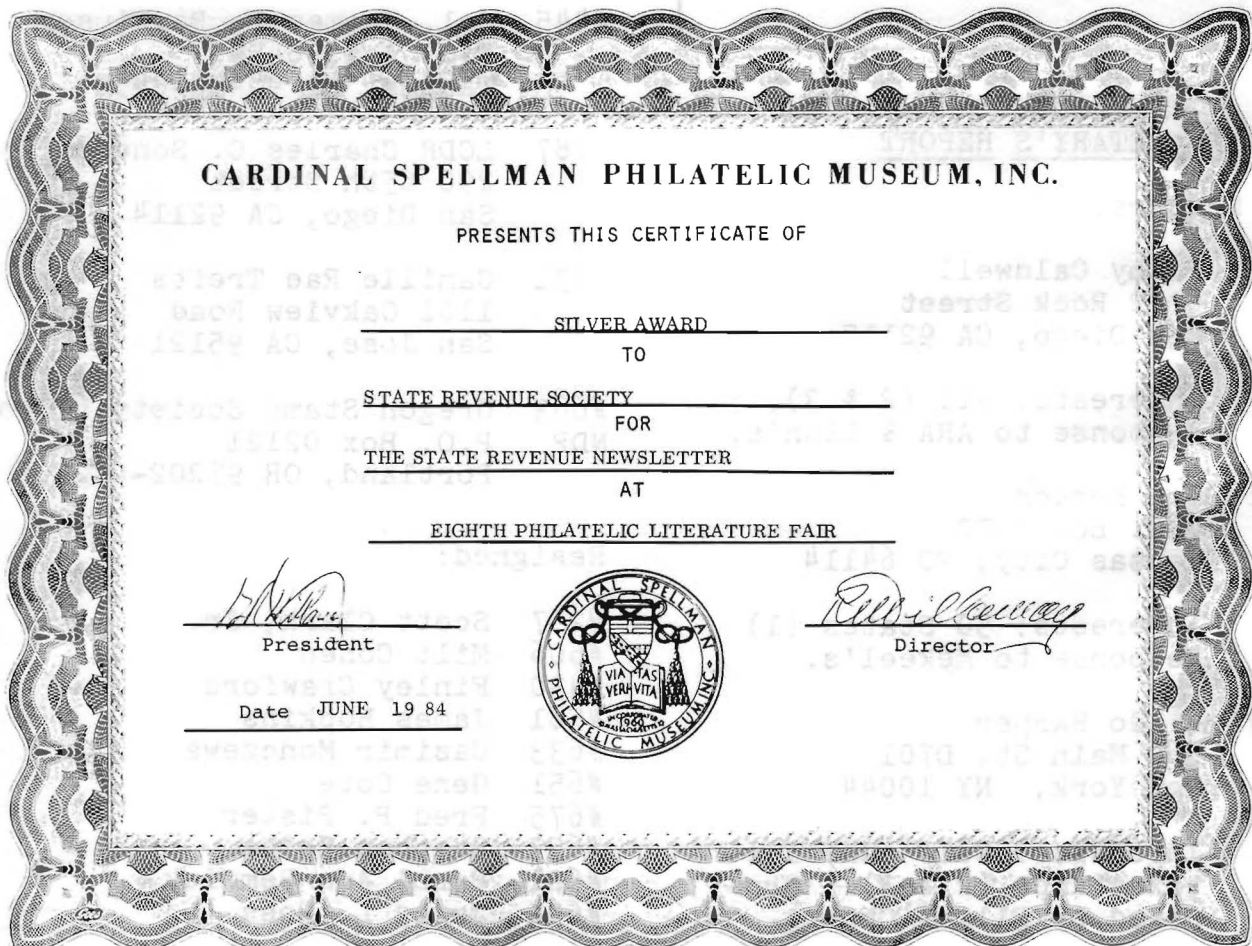
Dropped:

#659 Larry M. Atkins
 #400 Brian Birch
 #426 Martin Cerini
 #539 Bernard F. Cinkoske
 #595 William W. Cole, Jr.
 #661 John R. Cornett
 #546 Donald Cypert
 #652 Sam D'Anna
 #629 Joseph Eckenrode
 #663 Eric L. Feigl
 #628 Rev. Gordon Gilsdorf
 #645 William E. Gunther
 #566 John H. Harden
 #588 Michael E. Hendrick
 #669 Susan K. Jones
 #649 M.H. Loewenstern
 #672 Robert K. Miller
 #647 Robert P. Parker
 #166 Jack E. Penhollow
 #541 Richard O. Pompian
 #585 Don G. Reuter

#469 Guy A. Rossi
 #485 Ronald Rukstela
 #666 John Sarvis
 #648 Leo B. Shinn
 #657 Kenneth D. Terpstra
 #679 John N. Trudell
 #535 Betty Walther
 #590 O. Dean Witt
 #654 J.R. Wooton
 #255 Michael Zinman

Previous Total	275
New Members	3
Resigned	10
Deceased	1
Dropped for non-payment of dues	31
New Total	236
Total NDP	18

Note: Any SRS member/dealer who would like an advance copy of the Secretary's Report should submit a supply of SASEs for that purpose to the Secretary.



CLASSIFIED ADVERTISING

State of South Carolina

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 Purchasers of Shells and Cartridges Tax Stamps

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

DATE: July 2, 1984

SUBJECT: New Legislation

New Legislation which was passed June 28, 1984, repealed the stamp tax on shells and cartridges.

Effective July 1, 1984, State Revenue Stamps will no longer be required on ammunition.

DRBJr/dh

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

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

WANTED

Buyers-Traders-Sellers

California-Massachusetts-Virginia

Fish and game Stamps

Peter Pierce
26 Willis Street #3
Framingham, MA 01701

STATE DUCK STAMPS

SPECIAL INTRODUCTORY OFFER FOR SRS MEMBERS

1976 Mississippi	\$6.00
1976 South Dakota	\$3.00
1982 Arkansas Imperf. Pr.	\$3.00
ALL STAMPS MINT NEVER HINGED!	

Complete Price list of all state duck stamps sent free on request.
Bob Cornett, 36922 Montecito Drive, Fremont, CA 94536 (415) 797-1403

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 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

WANTED TO BUY

1982 Louisiana Turkey Stamp

Harry L. Borkowski
Allan Towers-Box 1412
1935 Chene Court
Detroit, Michigan 48207

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

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

APPROVALS available from the Brundage Collection of Alabama, Georgia and Missouri collection of local tobacco and liquor decals.

Terence Hines
Psychology Dept.
Pace University
Pleasantville, NY 10570

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NEW PACKS OF 25 CIGARETTES REQUIRE NEW STAMPS

by Terence Hines

Early in July, 1983 the R. J. Reynolds Tobacco Company introduced its new "Century" brand of cigarettes. An unusual feature of this new brand is that each pack contains 25, not 20, cigarettes. This new pack size has resulted in the issuance of new cigarette tax decals for use on this odd-size pack by many states. The pack is not of a size that is amenable to meter imprints. However, in 17 states, one city and one county, the cigarette tax is phrased in such a way as to make the sale of the 25 packs economically unfeasible. Generally, the tax in these areas is imposed per 10 or per 20 cigarettes and any pack with 25 cigarettes would be taxed as if it contained 30 or 40 cigarettes, making the Century brand uncompetitively expensive. Thus, this brand is not available in these areas and new stamps have not been issued. The states, etc., where the Century brand is not available are:

Alabama	Missouri	New York
Arizona	Montana	Ohio
Delaware	Nebraska	Oklahoma
Idaho	Nevada	South Dakota
Kansas	New Jersey	Virginia
Maryland	New Mexico	Washington, D.C.
		Cook County, Ill.

In other jurisdictions the cigarette tax is usually expressed in mills (1/10¢) per cigarette and the new packs can be economically marketed. Collectors in these areas should be on the lookout for the new stamps that are now required. Below appear some that have already surfaced.

The Washington heat transfer decal used on packs of 25 cigarettes is black on brown with red safety. Photo is double actual size.



The Oregon cigarette decal for 25 packs is very similar in design to that used by Washington. It, too, is a heat transfer decal with red safety. The inscriptions are black on an orange-red background. The color of the Oregon decal used on standard-sized packs was changed in early summer, 1984. The previous color was olive and black. The new color is blue and black. The prior color had been used for years and the change is a general security measure.

Illustrated here double actual size in the Minnesota decal for the packs of 25 cigarettes. This is a water transfer decal. It is green on white.



The Indiana decal, shown here same size, is green on white with black lettering.



Following the preparation of the above text for publication two additional pieces of information have appeared.

MARYLAND. Effective August 1, 1984 the method of calculating the Maryland cigarette tax was changed to permit the sale of packs of 25 cigarettes. A new stamp for these packs should be available.

VIRGINIA. Effective July 10, 1984 the Virginia Department of Taxation began providing stamps for packs of 25 cigarettes. Can anyone provide a copy for illustration?

KANSAS. Effective July 1, 1984 Kansas will tax cigarettes at the rate of 16¢ per 20 and 20¢ per 25, thus allowing the sale of the new larger packs and presumably requiring a new 25-cigarette stamp

MORE FROM EARL W. STARR

The Oklahoma safety inspection windshield decal is inscribed in black on light grey background.



Crate label used for containers of flower bulbs. All inscriptions in black-brown. The background of the state permit is orange.

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