

STATE REVENUE NEWSLETTER

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"GUIDE LINES" ON NEVADA DOCUMENTARIES

By Earl Stritzinger

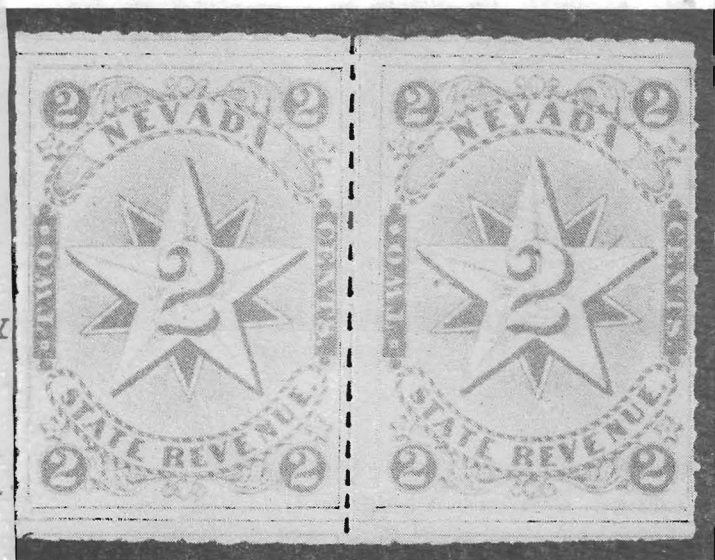


Figure 1

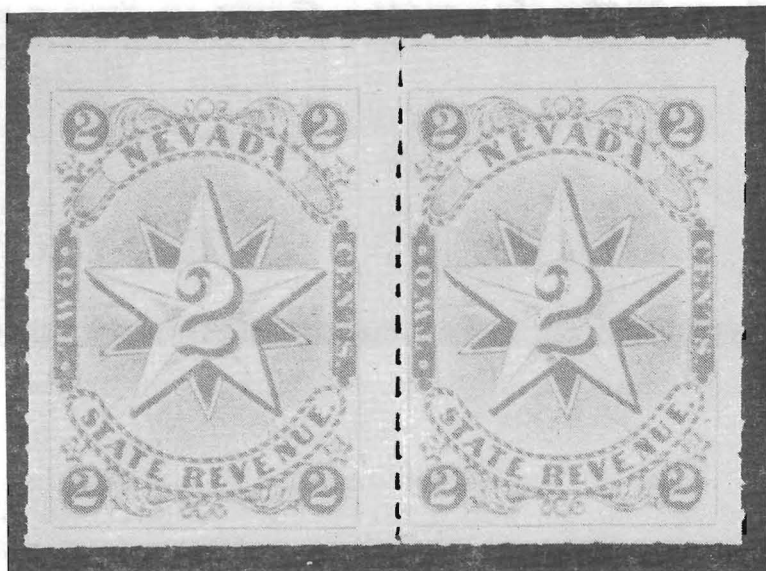


Figure 2

Frederick E. Heyden wrote an article for the American Philatelist back in 1920 which said, in part, "I know of no stamps showing a wider variation in color than the 2 cents and 50 cents Nevada state revenues." There can be little disagreement with that statement. Now more than a century has passed since these issues were in use. Those that remain extant are starting to show their age. Some of the ink pigments are changing color due to oxidation while others are fading. Some of the paper the stamps were printed on is now showing discoloration.

As collectors know, these stamps were printed in a wide range of yellows, various shades of orange and red orange. However, also listed are two 2¢ Nevada "double star" rouletted 10 stamps described as being "dull brown orange" and "bright brownish orange." It is on these two stamps that this article is centered.

To the new collector of these Nevada revenues it is difficult at times to determine what is considered dull brown orange as opposed to bright brown orange, especially if good specimens of each stamp are not available for comparison. A good approach is to carefully inspect these brownish stamps with a magnifying glass. The dull brown orange stamp should have a very faint printed guide line centered in the gutter between the rows of stamps. These lines run both vertically and

horizontally. The bright brownish orange stamps do not show this guide line and have perfectly clear gutters between the rows. While there may be some disagreement among collectors as to which of these brown orange stamps is "bright" and which is "dull," there should not be any disagreement that, for indentifying purposes, one stamp has the guide lines (Figure 1) while the other does not (Figure 2).



Figure 3



Figure 4

This story would not be complete without a brief review of the \$1.00 Nevada rouletted stamps. One of these dollar issues is listed in catalogs as being carmine rose with "outer line." The words "outer line" may be somewhat of a misnomer as the description would suggest that the stamps should look similar to the one listed as being an imperforate 2¢ orange single star stamp with "retouched heavy outer line." The 2¢ single star stamp does indeed have a heavy border line around the engraved design, but the \$1.00 carmine rose stamp definitely has gutter guide lines similar to the 2¢ dull brown orange stamp referred to above. This same \$1.00 stamp may also include a very faintly printed border line around the engraving (Figure 3). However, inspection of some of these stamps reveals no border line, perhaps caused by use of a worn plate. Catalogs also list another \$1.00 value stamp as "without outer line" and specimens viewed show no trace of a border line around the design (Figure 4).

Why would only two of the Nevada stamps have guide lines? Perhaps the answer lies in the fact that there were a number of printings of these issues. Button & Co., Britton & Rey, Valentine & Francis and A. L. Bancroft Co., all of San Francisco, are variously named as printers of the Nevada documentary revenues. No one is really sure who did which printings as there are no imprints on the sheet margins. Possibly one of the printers, upon receiving an order for a supply of 2¢ brown orange and \$1.00 carmine rose stamps decided to engrave guide lines on the plates between the rows of stamps to enable more precise rouletting.

It should be noted that the rouletting and guide lines on the illustrated stamps have been enhanced for illustration purposes. All illustrations in this article are enlarged 100%.

STAMPS AVAILABLE FOR SALE AT FACE VALUE FROM THE SRS.

Should any issue be sold out when your order is received, your overpayment will be refunded by check or postage. Return postage (22¢ except where noted) required with all orders. Make checks payable to the State Revenue Society and send to Harold A. Effner, Jr. 425 Sylvania Ave., Avon by the Sea, NJ 07717.

ALABAMA Playing card .10
 Tobacco 11 values, .0025 to .0725 for .33 (panes of 10 of the .0025 value for .03).
 5 values, .10 to .27 for \$1.00.
 5 values, .005, .16, .165, .75, \$1 for 2.08 (the .16, .75 and \$1 values also available individually).
 Bibb County .04 (although it shows .02) and .10. Panes of 10 of both for \$1.40.
 Franklin County .01, .05 & .25. Panes of 10 of the three for \$3.10.

ARIZONA Cigarette stamp .225.
 Marijuana & controlled substance stamps, one of each \$4.75.

CALIFORNIA Motor Vehicle stamps, \$1, \$2.
 Dept. of Fish & Game. 76 different stamps sold as set only. Stamps in same condition as sold by state; most are very good, some of the older gummed stamps have had the gum dry up. The following are in the set:
 Striped bass license, 1982-84
 Trout and salmon license, 1973-83
 Inland waters license, 1972-83
 California license, 1959, 61(2), 62-65, 67-69, 71
 Commercial salmon fishing, 1981-83
 Sports fishing, resident, 1975, 79, 81-84
 non-resident, 1981-84
 non-resident, 10 day, 1981-84
 Junior resident hunting, 1980, 82-83
 Resident hunting, 1980-83
 Dog training permit, 1979, 1981-84
 Field trials permit, 1977-79, 81, 84
 One day ocean salmon & steelhead, 1982-83
 Ocean enhancement, 1984
 Reduced fee sport fishing, 1984
 Pacific ocean yearly license, 1984
 Complete set, including postage is \$30.96
 Available individually: Dog training permit, 1979, 1983, 1984, 40¢ each. Field trials permit, 1976, 78, 82, 40¢ each.

GEORGIA Wildlife management area, 1982-3, 1983-4, \$2.50 each.
 The following are 20¢ each:
 1980-81 resident archery, resident hunting, resident 10 day hunting, resident fishing, resident trout.

Continued next page

GEORGIA The following are 20¢ each: 1981-82 resident archery, resident hunting, non-resident hunting, non-resident 10 day hunting, resident hunting & fishing, resident fishing, resident trout, non-resident trout, non-resident 5 day fishing, non-resident 5 day trout. For the 1982-83 season, all of the above plus non-resident fishing.
NOTE: These 20¢ items are non-pictorial.

ILLINOIS Chicago, cigarette .20 & .25. Panes of 10 also available.

INDIANA Real estate, \$1, \$2, \$5

KANSAS Egg inspection 1¢ each: AA Jumbo, A Large, B Pee wee.

MARYLAND Liquor - Goldstein signature, sets only of 1/16, 1/10, 1/8, 1/5, 1/4 gallon, 500 ml., 750 ml. 1 liter for \$1.75. Wines with Lacey signature, 1/2 gal. for 20¢; 1 gal. 40¢. Wines with Tawes signature, 1/5 gal. for 8¢, 1/2 gal for 20¢, 1 gal. for 40¢ and 5 gallons for \$2.

MICHIGAN 1980 trout & salmon, \$6.25.

MINNESOTA Deed tax, .05, .10, .40, .50, \$1, \$1.10, \$3, \$3.15, \$3.30, \$4, \$5, all rouletted. Also: .20 perf. 12.

MISSISSIPPI Endangered species, \$5.

MISSOURI Trout 1981 thru 1985 at \$2.50 each. Panes of 5 for 1981-84 for \$12.50 (37¢ extra postage required). Waterfowl, 1984, 1985 at \$2.50 each. Panes of 5 of 1984 for \$12.50 - 37¢ extra postage required.

NEW JERSEY Following are 50¢ each: 1978 non-resident trout, pheasant. 1979 non-resident trout, woodcock, pheasant. 1980 1980 woodcock, trout, non-resident trout, pheasant.

NORTH DAKOTA Cigarette .18, .225 (latter at 22¢).

PENNSYLVANIA Following are \$1.50 each: 1982 archery, muzzle loader. 1983 archery, muzzle loader. 1984 archery, muzzle loader.

SOUTH CAROLINA Business license, .04. Cigarette, .09 (used on packs of 25 cigarettes). Documentary, with "ABC" imprint, .01, .04, .08, .20, .50. Documentary, with "WWL" imprint, .01, .08, .10, .20.

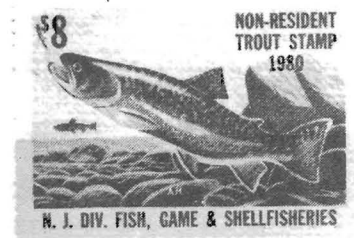
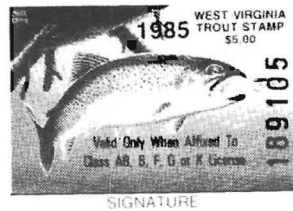
VIRGINIA Portsmouth, Cigarette .15, .1875. Panes of 10 available. Virginia Beach, Cigarette .15 (2 types), pane of 10 available.

Continued next page

WEST VIRGINIA Following are 50¢ each. National forest fishing, 1965, 66, 67, 69, 70, 71. National forest hunting, 1965, 66, 67, 69, 70, 71. National forest 1972, 73, 74, 75, 76, 77, 78, 79, 81, 84, 85. Resident trout, 1975, 76, 77, 78, 81. Trout, 1983, 84, 85.

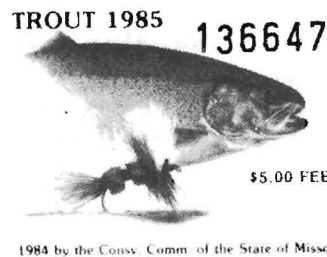
Following are 80¢ each. Non-resident trout 1972, 73, 74, 75, 76, 77, 78, 81. Bear damage, 1975, 76, 77, 78, 79, 81.

ILLUSTRATIONS OF SOME OF THE STAMPS FOR SALE:

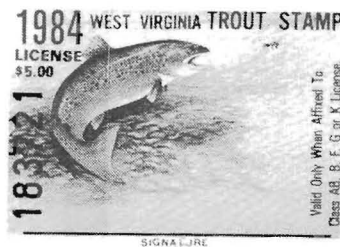
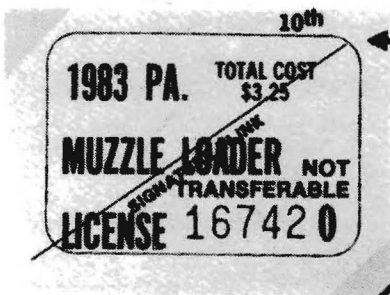
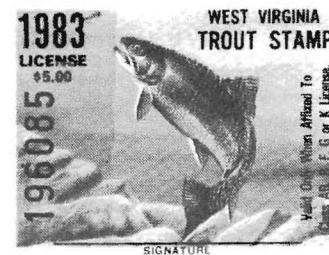


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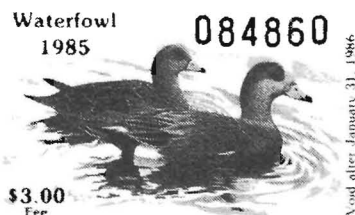
NAME _____
STREET ADDRESS _____
CITY _____ STATE _____ ZIP _____
DO NOT REMOVE



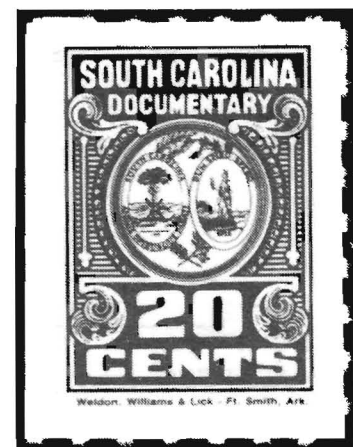
1984 by the Conserv. Comm. of the State of Missouri



DATE _____ 084860
NAME _____
STREET ADDRESS _____
CITY _____ STATE _____ ZIP _____
DO NOT REMOVE



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2. KANSAS STATE REVENUE CATALOG.

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Also available is the Check List of Duck Stamps, which was published as a Supplement to the 1/77 NEWSLETTER. This listing is also known as Vanderford's Addendum. It's cost is \$1.00, postpaid.

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1. AMERICAN REVENUER. One bound volume of photocopies of all articles and reports on state revenues published from 1947 through 1983. Indexed.
2. AMERICAN TAX TOKEN SOCIETY NEWSLETTER. 1971-1985, bound and indexed. 1986 issues loose.
3. EMBOSSED REVENUE STAMPED PAPER NEWS. 1939-1943, the entire run bound. This is the Washington Metropolitan Fiscal Society reprint of 1977 with the three missing pages added.
4. ICAR NEWSLETTER. 1978-1982, vol. A-E, bound. In spite of its poor format, this contains some useful information on state issues.
5. MEKEEL'S WEEKLY STAMP NEWS. Unbound photocopies of articles on state revenues from 1892 to 1957. Indexed, but I'm not sure whether it's complete. Indexed. May not be borrowed as a whole - ask for details.
6. STATE REVENUE NEWSLETTER. Complete, unbound run. Photocopies available, 10¢ per page.
7. STATE REVENUER. This is Barry Porter's excellent catalog/price list/journal: 1982-83, #s 1-16, in one bound volume
1984, #s 17-28, in one bound volume
1985-86, #s 29, date, loose. (Will be bound at the end of 1986).
8. STATE TAX HANDBOOK. Annual volume from Commerce Clearing House giving all state taxes, rates and methods of collection. Library has 1984, 1985, 1986 volumes.
9. WEEKLY PHILATELIC GOSSIP. Charles Hermann's "State Tax Notes" appeared in the WPG from 1942-1957. This is a bound volume of photocopies of all these columns. It is indexed.
10. WEEKLY PHILATELIC GOSSIP. In addition to Hermann's articles, the WPG published rather extensive material on state revenues. This volume is an unbound set of photocopies, unindexed, that is extensive, but probably not complete. Inquire of the librarian as to what is available.
11. OTHER. The SRS Library also has photocopies of articles on state revenues from Linn's, Stamps, etc. The librarian will be happy to search for specific state articles. Please inquire.

II. BOOKS, MONOGRAPHS, ETC.

1. Adinaw et al. U.S. STATE REVENUES. 1920? Bound photocopy.
2. Applegate, F. CATALOGUE OF STATE AND CITY TAX STAMPS. 1936, photocopy.
3. Applegate, F. COMPLETE CATALOGUE OF EXCISE STATE REVENUE STAMPS. 1936, photocopy.
4. Applegate, F. PENNSYLVANIA LOCAL REAL ESTATE TRANSFER STAMPS. 1969. Bound with later addenda.
5. Bartlett, J. HAND BOOK AND CHECK LIST OF UNITED STATES STATE REVENUE STAMPS. 1910, photocopy.
6. Bellinghausen, C. KANSAS STATE REVENUE CATALOG. 1972.
7. DiBella, E. CHECK LIST AND GUIDE TO SALES TAX TOKENS, 3rd edition, 1971.
8. Effner, H. CIGARETTE TAX METER LISTING. A listing of all known cigarette tax meter numbers with the state(s) which used them, denominations and colors. Effner's addenda have been added in pen, 1982.
9. Forbin, A. CATALOGUE DE TIMBRES-FISCAUX. 1915, bound.
10. Green & Rordame. CATALOG OF UTAH STATE REVENUE STAMPS. 1938.
11. Griffenhagen, G. MEDICINE TAX STAMPS WORLDWIDE. 1971. Some discussion of state issues.
12. Hermann, C. PENNSYLVANIA BEER LABELS. Privately printed, 194?
13. Hermann, C. STATE TAX NOTES. From Weekly Philatelic Gossip. See periodicals listing, item # 9.
14. Hines, T. REVENUE STAMPS OF NEW HAMPSHIRE AND VERMONT. 1971.
15. Hines, T. REVENUE STAMPS OF THE NEW ENGLAND STATES. 1984.
16. Hubbard, E. STATE REVENUE CATALOG. 1960. Two bound copies.
17. Hubbard, E. et al. STATE REVENUE CATALOG ADDENDA, 1960-1975. Two bound copies.
18. Hubbard, E. U. S. MUNICIPAL REVENUE STAMPS. 1957.
19. Kenyon, B. DOCUMENTARY STATE REVENUE STAMPS OF THE UNITED STATES. 1920, bound photocopy.
20. Kenyon, B. UNITED STATES STATE REVENUE STAMPS. 1903. Photocopy of his 1903 price list.

21. Litchfield, C. Checklists of oleomargarine tax stamps of the following states: Iowa, Minnesota, North Dakota, South Dakota, Utah, Wisconsin. 1967-1969. Each checklist is illustrated, priced and numbered.
22. Matesen, M. WASHINGTON STATE CITIES REVENUE CATALOG. 1973.
23. Pendl, C. COMPLETE PICTORIAL WATERFOWL HUNTING STAMPS. 1983. The hardbound edition. Don't waste your money on this, borrow it from the SRS.
24. Pierce, P. STAMP FUND OF THE COMMONWEALTH OF VIRGINIA. 1982. The "album" looseleaf version. Again, save your money and borrow this.
25. Pruess, K. NEBRASKA REVENUE STAMPS. 1972.
26. Shedrowitz, S. THE TAX THAT SHOOK THE STREET. 1973. A listing of "paid under protest" cancels on NY stock transfer stamps.
27. Tobacco Institute. TAX BURDEN ON TOBACCO. An annual publication listing much historical data on federal and state taxes on tobacco. Library has current volume.
28. Vanderford, E. HANDBOOK OF FISH AND GAME STAMPS. 1973. 2 bound copies.
29. Washington Metropolitan Fiscal Society. SUPPLEMENT TO HUBBARD'S 1960 STATE REVENUE CATALOG. Does not list many stamps not in Hubbard, but does reprint much useful information not in Hubbard that was in Cabot's catalog.
30. Other stuff. The library has a range of other material on state revenues. The librarian will be happy to answer specific questions - please inquire. SASE appreciated.



VERMONT EGG SEAL?? What is this??? John Willis sends what is probably an egg seal, but one with some interesting features. The basic design is dark blue, with the serial number in the same color. The "VERMONT / GRADE A" and "Supervised by / COMMISSIONER OF AGRICULTURE / EDWARD H. JONES / MONTPELIER" is in red. Presumably, this same label was used for various grades of eggs in the six New England states with the specific grade and the name of the appropriate official printed in red. When were these used? The only clue is that Edward Jones was Vermont Commissioner of Agriculture from 1924 to 1944. Further information on this clearly private label is solicited!

SRS LIBRARY AUCTION

The SRS Library has several duplicate items and a few items that do not fit into the collection. These are herewith being auctioned to SRS members. Descriptions and suggested bids appear below. The auction closes November 15, 1986. Bidding increment is 50¢ and the winner will take the lot at 50¢ over the next highest bid. Bids should be sent to Librarian Terence Hines, Psychology Department, Pace University Pleasantville, NY 10570-2799.

LOT #	DESCRIPTION	SUGGESTED BID
1.	Hermann, C. Unbound, indexed photocopies of his "STATE TAX NOTES" from the Weekly Philatelic Gossip, 1942-1957.	\$25.00
2.	Vanderford, E. HANDBOOK OF FISH AND GAME STAMPS. 1973, State Revenue Society. Missing blue front cover.	\$25.00
3.	Norton, J. GERMAN REVENUE STAMP CATALOG. I. NATIONAL ISSUES. 1961. 58 clear ditto pages + 6 pages of photocopied illustrations.	\$10.00
4.	Anonymous. ST. PAUL LOOP DELIVERY. 19?? Whimsical 61 page history/catalog of this philatelic local post.	\$ 5.00
5.	Pendl, C. COMPLETE PICTORIAL WATERFOWL HUNTING STAMPS. 1983. The looseleaf "album" edition,	\$ 5.00
6.	Forster, B., & Vanderhoof, E. CHECKLIST OF NEW YORK STATE STOCK TRANSFER TAX STAMPS, 1905-09. Tiny (4½ x 6 inch) 4 page pamphlet issued in 1909 listing these issues. Frail paper, once folded and thus slight tear. 1909.	\$20.00
7.	MEKEEL'S WEEKLY STAMP NEWS. Issue of Oct. 23, 1909. Contains items by Vanderhoof on NY stock transfer stamps & other state revenues. Folded, but very good condition.	\$ 5.00
8.	Applegate, F. PENNSYLVANIA LOCAL REAL ESTATE TRANSFER STAMPS. 1969, with addenda, loose leaf.	\$15.00
9.	Foster, C. HOW TO PREPARE STAMP EXHIBITS. 1973, New Mexico Philatelic Association. An excellent 211 page monograph with offset printing and fine illustrations, looseleaf.	\$20.00

Bid on any piece of paper and please include you SRS membership number.

NORTH CAROLINA HUNTING AND FISHING STAMPS

By Timothy McRae

RESIDENT PASSBOOK 1-107429		SPORTSMAN \$5.00		51-001555		TRAP		REGULAR	
NORTH CAROLINA WILDLIFE RESOURCES COMMISSION		PLACE SPORTSMAN STAMP ON REVERSE SIDE OF PASSBOOK		NC PRIMITIVE WEAPONS 8.00		STATE \$5.00		1 DAY \$ 2.00 11	
NAME: [blank]		COUNTY: [blank]		69-004651		COUNTY \$ 6.00		3 DAY \$ 5.00 21	
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DATE OF BIRTH: [blank]		HUNTING GUIDE \$ 8.00		79-020156		SPECIAL DEVICE FISHING PERSONAL USE \$ 5.25		DAILY FISH	
AGENT'S NAME: [blank]		SHOOTING PRESERVE \$12.00		NC RESIDENT BIG GAME 8.00		17-012631		COMPREHENSIVE	
80- 491042		LICENSE HOLDER'S COPY		STAMPS MUST BE PERMANENTLY AFFIXED TO PASSBOOK TO BE VALID		NC RESIDENT TROUT 7.00		1 DAY \$ 6.00 13	

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Support Waterboat Management in North Carolina by Purchasing and Affixing to This Space A North Carolina Voluntary Migratory Waterfowl Conservation Stamp \$6.50

North Carolina Wildlife Resources Commission

Valid: July 1, 1983 - June 30, 1984

Figure 1.

The North Carolina Wildlife Resources Commission in Raleigh regulates hunting and fishing in North Carolina. In each of the 100 counties there are generally several bonded license agents that are permitted to sell state hunting and fishing licenses. The agents are usually sporting goods stores, hardware stores and the like.

In past years the sportsman was required to carry an individual license for each privilege that was granted. In many cases this meant carrying three, four or more different licenses. A "sportsman's license," introduced in 1974, helped cut down on this excess paperwork. However, with more and more people taking part in outdoor activities and the list of potential licenses growing, an additional change was needed. What probably tipped the scales in favor of the stamp program that was introduced in the 1983-1984 season was the apparent success of such programs in other states and the hopes that the program would rise additional monies for the wildlife program.

The season beginning July 1, 1983 saw the implementation of the stamp program. At this time the expiration date of all dated licenses was changed to June 30. There were three basic types of licenses in North Carolina: annual, short-term and lifetime. Only the lifetime licenses remained unchanged under the stamp program. When the program was introduced two different heavy paper trifold passbooks were issued. Figure 1 shows the front (top) and back (bottom) of two different 1983-1984 resident passbooks. The front shows the unusual usage of

four different stamps with a total face value of \$32. For only \$30 the bearer could have purchased a sportsman's license stamp and had additional privileges. Usage of such a stamp, on the back of a different license, is shown at the bottom of Figure 1. Another, similar, passbook was used for nonresident licenses. Stamps for various license privileges were to be attached, as needed, to these passbooks.

Three pictorial stamps were issued for the 1983-84 season, a resident and nonresident sportsman stamp, which granted all hunting and fishing privileges in the state, and a voluntary waterfowl stamp. Additional information on these stamps has appeared in the Jan.-Feb./ March-April, 1984 State Revenue Newsletter (Vol. 23, #s 1&2), page 6-7.

A total of 33 different stamps was issued for each different resident and non-resident license privilege. The stamps measured 30 by 23½ mm, were rouletted and came in sheets of 5 (5 x 10) with a vertical gutter running the length of the sheet. Each stamp bore a different design.

The stamp program was not overly popular with sportsmen or the license agents in the first year. Some agents even elected to discontinue the sale of licenses. The 1984-85 license period thus brought several major changes. Both the sportsman and voluntary waterfowl stamps changed design. More importantly, the 32 individual privilege stamps were replaced with only 21 stamps, each showing only a different denomination. The law required that one stamp in the denomination of the proper license fee be attached to the passbook for each privilege. New bifold passbooks made from a softer and thinner paper were used. Figure 2 shows the annual passbook, which was on

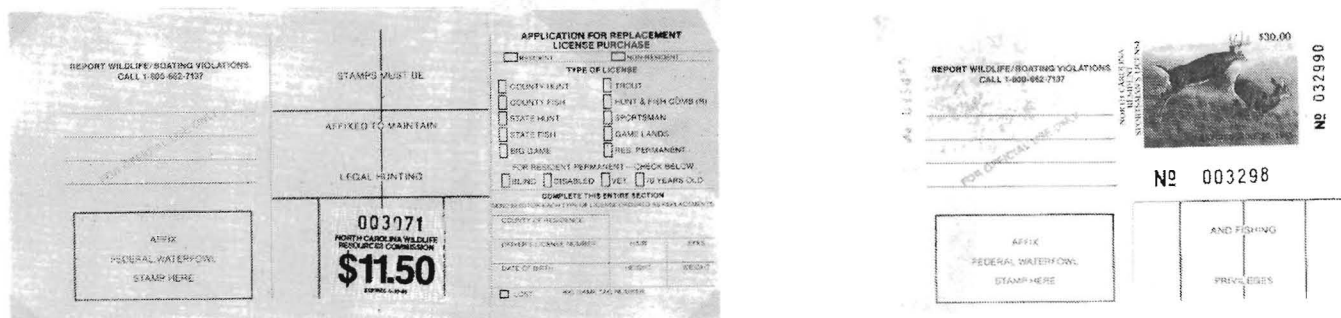


Figure 2.

a yellowish paper. At left is shown the use of a denominated stamp on the front of one license. At right is the back of another license, showing the use of the resident sportsman's license stamp, a copy with sheet and serial number. This license is missing the replacement stub, which is seen on the license on the left.

Following the end of each license season, the Commission has sold packets of unused stamps to collectors. They are sold until December 31 at which time all remainders are destroyed. Two hundred eighty six packets of the 1983-84 stamps were sold. The packets did not include the waterfowl stamp. For the 1984-85 license stamps, 84 packets, which did include the waterfowl stamp, were sold.

Having worked with a license agent for 20 years, an agent who sells over 5000 licenses a year, I can make some additional observations that will be of interest to collectors. The sale of the packets makes mint stamps not affixed to licenses fairly easy to obtain. Stamps on

licenses and in good condition are desirable and often very scarce. (Editor's comment: This is true for fish and game stamps of all states!). All nonresident and short term licenses are scarce. Most of these quickly make their way to the trash after use. Licenses for hunting privileges are generally discarded following the close of the season in February. The most common licenses are the resident state fishing and sportsman licenses. These account for nearly 90% of license sales. Trapping, special fishing devices, primitive weapons and county fishing licenses are seldom seen. Only a few hunting guide and shooting preserve licenses are issued.

Stamps are not used for licenses for nonpersonal special fishing devices, nonresident state trapping, falconry and guest fishing. These special licenses are issued by the Commission upon receipt of an application obtained from a license agent.

Most sportsman stamps on licenses are damaged. Due to the size of the stamp and its position on the license, almost all are creased or otherwise wounded. The other stamps fare better, but the vast majority are abused to some extent by the license agent or license holder, who view them as little more than pieces of paper.

The following listing is of all the license stamps issued by North Carolina for the 1983-84 and 1984-85 seasons. My thanks to the North Carolina Wildlife Commission for their assistance in the preparation of this article.

I. RESIDENT SPORTSMAN'S STAMPS.



S1

Perf. 11½.

NCS1	S1	\$30, 1983-84, resident	113,385 licenses sold
NCS2	"	\$95, 1983-84, nonresident	867 licenses sold
NCS3	"	\$30, 1984-85, resident	128,273 licenses sold
NCS4	"	\$95, 1984-85, nonresident	814 licenses sold

continued next page

More Brundage decals:

Brent, AL: 1¢ and 2¢ cigarette tax, green, inscribed "CITY OF / BRENT".

Griffin (City of), GA: 7¢ excise tax, black on blue. Like 10¢ illustrated in July/Oct. 1983 Newsletter.

II. VOLUNTARY WATERFOWL CONSERVATION STAMPS.



W1

Perf. 11½.

NCW1	W1	\$5.50, 1983-84	24,422 sold
NCW2	"	\$5.50, 1984-85	12,059 sold

III. LICENSE STAMPS.



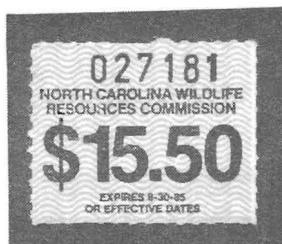
L1

1983-1984, rouletted 9½.

Quantity sold.

NC83-1	L1	\$3.25, 1 day fishing, res.	51,805
NC83-2	"	\$5.25, special fishing devices, personal use, res.	6,110
NC83-3	"	\$5.50, 3 day fishing, res.	12,499
NC83-4	"	\$5.50, 1 day fishing, non-res.	13,617
NC83-5	"	\$6.00, county fishing, res.	13,631
NC83-6	"	\$6.00, county hunting, res.	39,391
NC83-7	"	\$6.00, hunting guide	224
NC83-8	"	\$6.50, 1 day comprehensive fishing, res.	3,582
NC83-9	"	\$7.00, trout fishing, res.	24,457
NC83-10	"	\$7.50, 6 day fishing, res.	1,738
NC83-11	"	\$8.00, county trapping	1,730
NC83-12	"	\$8.00, big game hunting, res.	94,805
NC83-13	"	\$8.00, primitive weapons	3,123
NC83-14	"	\$8.50, 3 day fishing, non-res.	11,993
NC83-15	"	\$8.50, 1 day comprehensive fishing, non-res	1,836
NC83-16	"	\$9.00, game lands	18,273

NC83-17	L1	\$9.50, 3 day comprehensive fishing, res.	1,761
NC83-18	"	\$10.50, 6 day fishing, non-res.	5,043
NC83-19	"	\$11.50, state fishing, res.	108,708
NC83-20	"	\$11.50, state hunting, res.	68,423
NC83-21	"	\$12.50, controlled shooting preserve	480
NC83-22	"	\$12.50, 6 day comprehensive fishing, res.	301
NC83-23	"	\$12.50, 3 day comprehensive fishing, n-res.	2,005
NC83-24	"	\$13.00, special fishing devices, personal use, non-res.	42
NC83-25	"	\$15.00, state trapping	1,582
NC83-26	"	\$15.50, combination hunting and fishing	113,244
NC83-27	"	\$15.50, trout fishing, non-res.	542
NC83-28	"	\$15.50, 6 day comprehensive fishing, n-res.	1,210
NC83-29	"	\$20.50, state fishing, non-res.	7,463
NC83-30	"	\$25.00, 6 day hunting, non-res.	3,899
NC83-31	"	\$30.00, big game hunting, non-res.	2,689
NC83-32	"	\$41.00, state hunting, non-res.	4,101



L2

1984-1985, rouletted 9½.

Quantity sold.

NC84-1	L2	\$3.25	yellow	57,064
NC84-2	"	\$5.25	yellow	6,356
NC84-3	"	\$5.50	yellow	27,326
NC84-4	"	\$6.00	yellow	47,561
NC84-5	"	\$6.50	yellow	4,063
NC84-6	"	\$7.00	yellow	24,378
NC84-7	"	\$7.50	yellow	820
NC84-8	"	\$8.00	yellow	87,501
NC84-9	"	\$8.50	green	16,406
NC84-10	"	\$9.00	green	15,350
NC84-11	"	\$9.50	green	2,285
NC84-12	"	\$10.50	green	5,284
NC84-13	"	\$11.50	green	197,632
NC84-14	"	\$12.50	blue	3,853
NC84-15	"	\$13.00	blue	53
NC84-16	"	\$15.00	blue	2,008
NC84-17	"	\$15.50	blue	106,571
NC84-18	"	\$20.50	blue	9,277
NC84-19	"	\$25.00	blue	3,969
NC84-20	"	\$30.00	blue	3,693
NC84-21	"	\$41.00	blue	3,994

AD CORNER

NEW YORK HUNTING & FISHING. Have a good supply of NY hunting and fishing permit stamps used, a few Federal ducks and some other state hunting & fishing stamps. I buy, sell, trade. If you are interested in buying, selling or trading, please let me hear from you. Write before sending anything. SASE please. HARRY FOWLER BOX 376-C, STONE RIDGE, NY 12484. (0)

IOWA DUCKS IMPERF. Trade my Iowa duck stamps, 1972 and 1973 imperf. pairs for your state hunting and fishing stamps that I need. I especially want duck stamps. I have other stamps to trade also. DALE C. STOVER 1616 14th ST., SILVIS, IL 61282. (2)

DUCKS WANTED. All state and federal duck stamps, salmon & trout stamps, conservation & habitat stamps, turkey & quail stamps wanted. New and used, past and present. Send list and prices to JOHN KOPCHIK, JR. 5223 SOUTH LOREL AVE., CHICAGO, IL 60638. (0)

25 CIGARETTE TRADE. New Jersey 25 cigarette stamp free for your state's 25 cigarette stamp. SASE not needed. HAROLD A. EFFNER, JR. 425 SYLVANIA AVE., AVON-BY-THE-SEA, NJ 07717. (0)

FLORIDA CITRUS. Will trade Florida citrus advertising stamp complete booklet panes of 20 stamps: 1¢ (CF41), 2¢ (CF42), 3¢ (CF43) for other state revenue booklet panes I need. Also have partial panes of 15, \$4.00 CF29 stamps to trade. My photocopies for yours. BRUCE MOSHER, BOX 3236 INDIALANTIC, FL 32903. (0)

U.S. POSSESSION REVENUES WANTED. Porto Rico, Phillipines and U.S. Virgin Islands. Will buy or trade. I have Danish West Indies & U.S. Virgin Islands revenues to sell or trade. TIMOTHY M. McREE RT. 3, BOX 336, CLAREMONT, NC 28610. (0)

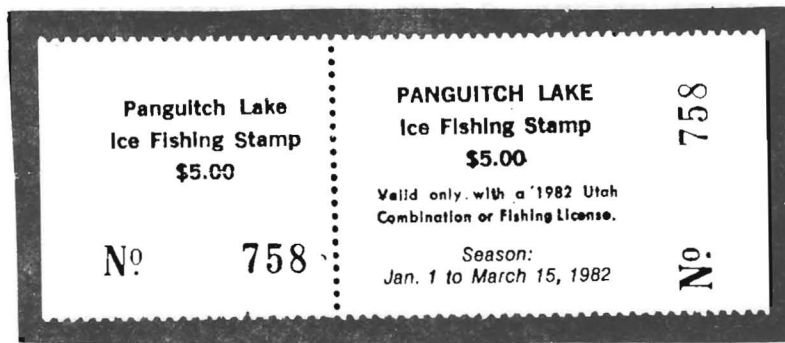
STATE FISH AND GAME STAMPS. Mass archery, 1960-71, 73, \$5 each. Mass. waterfowl, 1985, \$1.25*. Indiana 1976 migratory waterfowl, \$5. Calif. 1975 inland waters \$2, used, 50¢. Iowa 1985-86 trout, \$8*. NY bowhunting, 1973/74, \$3.25*; 1974/75, \$3.25*; 1979/80, \$4.25*; 1980/81, \$4.25*; NY muzzleloading, 1980/81, \$4.25*. Washington 1980 salmon set of 4 (\$1, \$3, \$5, \$10), \$5; the 1981 set of 4 also \$5. "*" indicates stamps sold at face value. All mint. TERENCE HINES, PSYCHOLOGY DEPARTMENT, PACE UNIVERSITY, PLEASANTVILLE, NY 10570-2799. (0)

ALABAMA LOCAL tobacco and liquor decals. Approvals from the Brundage collection. Also some from other states (Georgia, Missouri) as well as proofs, essays, etc. Inquiries welcome. TERENCE HINES, PSYCHOLOGY DEPARTMENT, PACE UNIVERSITY, PLEASANTVILLE, NY 10570-2799. (2)

Advertising rates: Minimum of \$1 for up to 25 words. 5¢ for each additional word. No charge for name and address. 3 insertions for the price of 2, 5 for the price of 3. Short trade ads accepted free for one insertion only, but may be resubmitted. Send payment and ad copy to SRS Treasurer Harold A. Effner, Jr. 425 Sylvania Ave., Avon-by-the-Sea, NJ 07717.

SPECIAL UTAH FISHING STAMPS

by M. E. Matesen



Located in the rugged Cedar Breaks National Forest in the southwestern corner of Utah is a small body of water called Panguitch Lake. Probably well known by the locals and those who frequent the nearby Cedar Canyon winter sports area, but not by many so-called "outsiders" is the fact that the fishing season for this lake is not in the spring, summer, or fall, but in the middle of winter!! The months being, specifically, January through mid March: Panguitch Lake is open to fishing through the ice from January 1 to March 15 of each year.

Starting in 1982 and lasting for a scant two years thereafter, the state Department of Wildlife Resources required each angler who fished the lake to purchase a special "Panguitch Lake Ice Fishing Stamp" which entitled him or her to catch and retain a limit of five trout from the lake.

The design for the three years these stamps were in use is identical, a minor exception being that the 1984 stamp shows Jan. 2 as the first date of the season, not Jan. 1. The stamps were issued in strips of unknown length. The angler received the stamp while the tab at left was retained by the seller.

Colors and methods of separation for each of the three annual stamps were as follows.

1982 Black lettering on white paper, perf. 12.

1983 Black lettering on yellow paper, roul. $9\frac{1}{2}$ horizontally and $6\frac{3}{4}$ vertically.

1984 Black lettering on blue paper, roul $6\frac{3}{4}$.

The reasons for the discontinuation of the stamps after the 1984 season are unknown.

There were but a very small quantity of these printed each year and, to my knowledge, only one agent sold them. The state has advised that all remainders of these stamps have been disposed of.

My thanks to E. L. Vanderford for bringing these obscure stamps to my attention and for his help in the preparation of this article.



Shown (twice actual size) is the Pennsylvania 25 cigarette decal. This is a heat transfer type and is black on orange with red safety.

HINES TAKES OVER AS NEWSLETTER EDITOR AND OTHER ADMINISTRATIVE NEWS.

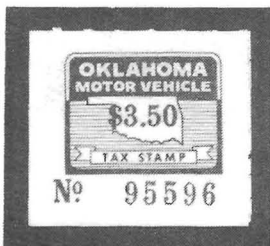
Yes, yes, I know I said I'd only edit the Newsletter for a brief period, but it's turned out to be less of a chore, and much more fun, than I'd expected. So, I'll continue. I hope you all like to Newsletter I'm turning out. If you don't tell me why. (If you do, tell me that too!). One thing that makes this job easy is the large number of articles and news items YOU, the readers, send in. PLEASE keep them coming. I have a backlog that will last to the end of the year, but after that, I'll have to depend on material not yet sent in.

There are a few additional realignments of duties in the SRS designed to make life easier for all concerned, especially the members. Harold Effner, Treasurer and Seller of Stamps, has taken over from me the position of Seller of Publications. He was already Seller of Newsletter Back Issues. Thus, all sales activities are concentrated in one person. See pages 27 through 31 for a full list of the wares Harold is selling. I have taken over as Secretary. This makes sense as I have been, unofficial, Keeper of the Mailing List for some years - it's my home computer that prints the address labels that get your Newsletters to you.

CREDIT CARD COLLECTING. Think about it. Credit cards have all the attributes of a collectible item. They are small and thin and thus easily stored, mounted and displayed. They are attractive and come in many varieties and types. Perhaps, most importantly, they are very close to a type of money or currency. There is now a newsletter for those of us who collect credit cards called, logically enough the Credit Card Collector and available for \$15 a year from Greg Tunks, 150 Hohldale, Houston, TX 77022. So, don't cut up those old credit cards, put them in your collection!

SECRETARY'S REPORTS. In order to save space for articles, etc., the Secretary's Reports have been eliminated. In their place a membership directory will be published periodically.

OKLAHOMA MOTOR VEHICLE TAX STAMP.



These are affixed to manufacturers' certificates of origine before any motor vehicle can be sold at retail. The \$2 black on pink issue was shown in the Sept.-Oct., 1980 Newsletter. Some time after that the tax was increased to \$2.50 and was increased again to \$3.50 in 1985. The \$3.50 stamp, shown here, is black on blue paper, roul. about 4 3/4. It is available at face value, plus an SASE, from the Motor Vehicle Division, Oklahoma Tax Commission 2501 Lincoln Blvd., Oklahoma City, OK 73194. Information on the \$2.50 stamp is requested.

- Terence Hines

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