

# STATE REVENUE NEWSLETTER

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Whole No. 176

IOWA DOCUMENTARIES

By Michael R. Florer

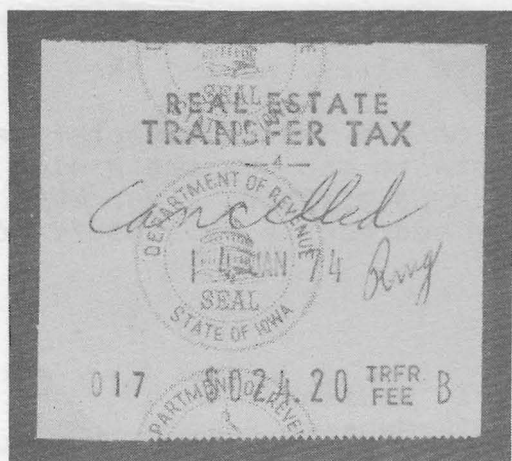


Figure 1.



Figure 2.

Illustrated in Figures 1 and 2 are two Iowa real estate transfer tax stamps. Both are of the cash register tape type used, according to the Iowa Department of Revenue and Finance, from the time the tax was instituted in 1968 until 1983. The stamp in Figure 1 is printed in red violet on light green safety paper. The safety design consists of large (about 24mm) Department of Revenue seals in the center of the paper. The small number to the left of the denomination is apparently a serial number indicating that this is the 17th stamp issued that day. The small number "4" just below the "FE" of "TRANSFER" designates the county in which the stamp was issued. A list of these county numbers follows this article. To the right of the denomination there is a large letter "B". The significance of this letter is unknown.

The stamp shown in Figure 2 is also printed in red violet ink but is on blue green safety paper. The safety design consists of small (about 12mm) Department of Revenue seals at each side of the paper. On this stamp, the county number is obscured by the "CANCELLED" handstamp. Both the stamps in Figures 1 and 2 are "coils" and are separated by a saw tooth type of separation. Both are obviously produced on gummed paper by a cash register, much like the receipt one receives from the local supermarket.

According to the Iowa Department of Revenue and Finance, in 1983 counties were given the option of using a cash register type of stamp or a handstamp. However, at least one county seems to have used a handstamp in the collection of the real estate tax as early as 1975. Shown in Figure 3 (next page) is an example of a handstamp

1975 APR 21 PM 3:56  
 FEE \$3 <sup>50</sup> Paid  
 :D RECORDER Richard J. Hagen  
 SCOTT COUNTY, IOWA  
 Recording Fee \$ 2.50  
 Transfer Fee \$ 1.00

Figure 3.

used in Scott County on April 21, 1975. The basic handstamp is in red violet. Below another handstamp appears, in black, noting the separate recording and transfer fees paid.

Can any reader provide more information on the Iowa documentaries? I encourage all past and present Iowa residents to dig out their old deeds and see if they have any documentary stamps affixed. I welcome all correspondence regarding these stamps. My address is 5201 Bluff Rd., Lincoln, NE 68514.

LIST OF IOWA COUNTY NUMBERS:

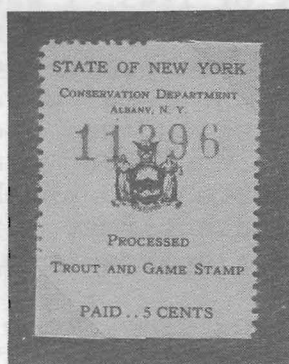
|                |              |                  |
|----------------|--------------|------------------|
| 01 Adair       | 31 Dubuque   | 61 Madison       |
| 02 Adams       | 32 Emmet     | 62 Mahaska       |
| 03 Allamakee   | 33 Fayette   | 63 Marion        |
| 04 Appanoose   | 34 Floyd     | 64 Marshall      |
| 05 Audubon     | 35 Franklin  | 65 Mills         |
| 06 Benton      | 36 Fremont   | 66 Mitchell      |
| 07 Black Hawk  | 37 Greene    | 67 Monona        |
| 08 Boone       | 38 Grundy    | 68 Monroe        |
| 09 Bremer      | 39 Guthrie   | 69 Montgomery    |
| 10 Buchanan    | 40 Hamilton  | 70 Muscatine     |
| 11 Buena Vista | 41 Hancock   | 71 O'Brien       |
| 12 Butler      | 42 Hardin    | 72 Osceola       |
| 13 Calhoun     | 43 Harrison  | 73 Page          |
| 14 Carroll     | 44 Henry     | 74 Palo Alto     |
| 15 Cass        | 45 Howard    | 75 Plymouth      |
| 16 Cedar       | 46 Humbolt   | 76 Pocahontas    |
| 17 Cerro Gordo | 47 Ida       | 77 Polk          |
| 18 Cherokee    | 48 Iowa      | 78 Pottawattamie |
| 19 Chickasaw   | 49 Jackson   | 79 Poweshiek     |
| 20 Clarke      | 50 Jasper    | 80 Ringgold      |
| 21 Clay        | 51 Jefferson | 81 Sac           |
| 22 Clayton     | 52 Johnson   | 82 Scott         |
| 23 Clinton     | 53 Jones     | 83 Shelby        |
| 24 Crawford    | 54 Keokuk    | 84 Sioux         |
| 25 Dallas      | 55 Kossuth   | 85 Story         |
| 26 Davis       | 56 Lee       | 86 Tama          |
| 27 Decatur     | 57 Linn      | 87 Taylor        |
| 28 Delaware    | 58 Louisa    | 88 Union         |
| 29 Des Moines  | 59 Lucas     | 89 Van Buren     |
| 30 Dickinson   | 60 Lyon      | 90 Wapello       |

|               |               |             |
|---------------|---------------|-------------|
| 91 Warren     | 94 Webster    | 97 Woodbury |
| 92 Washington | 95 Winnebago  | 98 Worth    |
| 93 Wayne      | 96 Winneshiek | 99 Wright   |

Editor's Note: The following article is reprinted from the 14th American Philatelic Congress Book (1948) with permission of the American Philatelic Congress.

#### THE STORY OF THE DISCOVERY OF THE TROUT AND GAME STAMP

By George D. Cabot



When that indefatigable collector of revenue stamps Morton D. Joyce was stationed in England in the winter of 1944, he received a Christmas gift box from home. On opening it, he noticed a hitherto unchronicled tax stamp on a tin of Processed Fish Pate. A 25 x 33mm. 5¢ stamp, printed in black on blue paper, perf. 12, and reading: STATE OF NEW YORK / CONSERVATION DEPARTMENT / ALBANY, N.Y. / (state arms) / PROCESSED / TROUT AND GAME STAMP / PAID 5 CENTS.

Immediately setting in motion the wheels of inquiry through me back home, I unearthed the following facts. The stamps were a rather short-lived issue and of no denomination other than 5¢. They were printed in gummed sheets of 100 (10 x 10) imperf. around the edges, and no marginal imprints; each stamp is overprinted with a different consecutive serial number in red figures 4mm. high. The stamps were in use in New York only from April 13, 1941, to March 2, 1944, by requirement under Chapter 318 of the Laws of 1941. These stamps were apparently an excise tax, with the added intention of restricting the wholesale processing and sale of certain species of trout and game birds, especially when taken in New York State. They were also required on all containers of the same products sent in for sale from other states. One stamp was required to be affixed to each can or container of such processed products by the processor before it could be legally sold in New York. The stamps are cousins to the famous South Carolina oyster and clam tax stamps, and to the rare



Virginia scallops stamps.

The Conservation Department ran into difficulties of enforcement, both legal and technical. Some buyers began to regard the stamp as a sort of guarantee of the contents of the container, but microscopic examination and chemical analysis showed that one firm was sending in from the state of Washington, some processed salmon labelled as trout, and there was another argument over some imported Iceland "trout."

There was also the expense of the numerous and necessary inspectors. The attempt to control matters by means of a stamp was therefore abandoned as impractical. Consequently, as the stamps were no longer required, their use was discontinued after passage of an Amendment under Chapter 88 of the Laws of 1944. This Amendment also provided for refunding at face, for a few months, any unused stamps which might be turned in by previous purchasers.

In January and February of 1945, I was able to find on large New York City grocery store shelves only one stamp on a tin of trout pate and two on tins of processed pheasant. By making a trip to Albany I learned that all the remainders and also all the stamps which had been turned in for refund had been burned. However, I was given a list of firms who had purchased stamps, and after much running around in lower Manhattan and Brooklyn and after considerable correspondence with out-of-state firms, a few unused stamps were gradually found. They remain a scarce item, but of much interest.

EDITOR'S FURTHER NOTE: Fish and game stamp expert E. L. Vanderford tells me that these stamps are not all that rare, so perhaps a holding of remainders came to light after this article appeared. Can anyone supply any further details?

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SRS ELECTION RESULTS:

|  |    |
|--|----|
| TOTAL BALLOTS RECEIVED:                    | 60 |
| For President: Terence Hines               | 60 |
| For Vice President: Harold A. Effner, Jr.: | 59 |
| For Treasurer: Harold A. Effner, Jr.       | 60 |
| For Secretary: Terence Hines               | 58 |
| M. E. Matesen (write-in)                   | 2  |
| For Board of Directors: Howard Nelles      | 59 |
| Edward Miles                               | 58 |
| John Cahoon                                | 57 |

The next election will be for the 1989-1990 term and will appear in the Nov. - Dec., 1988 Newsletter.



STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 3/31/87

As of the date of this list, the following stamps are available for purchase from the SRS. If the item is sold out by the time that your order is received, your overpayment will be refunded as a check or postage. Return postage is required on all orders. Thank you.

ALABAMA--Tobacco: panes of 10 of .0025 \$0.03;  
also \$.165 (pane of 10 \$1.65) .75, and \$1.00 are available

Bibb County: .04 (though shows .02) and .10 (panes of each \$1.40)  
Franklin County: .01, .05 .25 (panes of 10 of each \$3.10)

ARIZONA--Marijuana and Controlled Substances--\$4.75 for one of each  
Cigarette stamp: 22 1/2 cents each

CALIFORNIA--Department of Motor Vehicle Stamps \$1, \$2  
Department of Fish and Game --76 different stamps, sold as a set only, returns can't be allowed. These stamps are in the same condition as sold by the state: most are very good; a few of the older gummed stamps have had the gum dry up. The following stamps are included:

Striped Bass License--1982-4; Trout and Salmon License--1973-83;  
Inland Waters License--1972-83; California License Stamp--1959,  
61 (2), 62-5, 67-9, 71; Commercial Fishing Salmon--1981-3; Sports  
Fishing Resident--1975, 79, 81-4; SF Non-Resident--1981-4; SF  
Non-Resident 10 day--1981-4; Junior Resident Hunting--1980, 82-3;  
Resident Hunting--1980-3; Dog Training Permit--1979, 1981-4; Field  
Trials Permit--1977-9, 81, 84; One Day Ocean Fishing Salmon and  
Steelhead--1982-3; Ocean Enhancement--1984; Reduced Fee Sport  
Fishing--1984; Pacific Ocean Yearly License--1984. Complete set,  
including postage, is \$30.96.

The following are available on an individual basis:  
Dog Training Permit--1979, 1983, 1984 (\$.40 each)  
Field Trials Permit--1978 (\$.40)

FLORIDA--Documentary: \$.05, .15, .30, .75, 1.00--Complete Set \$2.25

GEORGIA--Wildlife Management Area: 1982-3, 1983-4 (\$2.50 each)

non-pictorial hunting and fishing stamps (.20 each) \*\* see Page 2  
Resident Archery :1981-2, 1982-3  
Resident Hunting :1981-2, 1982-3  
Non-resident hunting :1982-3  
Non-res 10 day hunting :1982-3  
Res hunting and fishing :1981-2, 1982-3  
Resident Fishing :1981-2, 1982-3  
Resident Trout :1981-2, 1982-3  
Non-resident fishing :1982-3  
Non-resident trout :1982-3  
Non-res 5 day fishing :1982-3  
Non-res 5 day trout :1982-3

ILLINOIS--CHICAGO Cigarette .20, .25

INDIANA--Real Estate 1.00, 2.00, 5.00

KANSAS--Eqg Inspection:Complete Set \$2.00 (mailed flat--add 56 cents postage)

MARYLAND--Liquor - Goldstein signature (available in complete sets only)  
9 values \$2.72

Wine - Lacey .20, .40  
Wine - Tawes .08, .20, .40, 2.00

MICHIGAN--Trout and Salmon 1980 6.25

MINNESOTA--State Deed Tax Stamps--all rouletted, unless otherwise noted  
.05, .10, .20 (perf 12), .40, .50, \$1, \$1.10, \$3.00, \$3.30  
--Marijuana Tax--\$10.00 each

MISSISSIPPI--Endangered Species (1975) \$5.00

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 3/31/87 (#2)

|          |      |                  |           |                         |
|----------|------|------------------|-----------|-------------------------|
| MISSOURI | 1981 | Trout            | 2.50      | 12.50 (pane of 5, 5x7") |
|          | 1982 | Trout            | 2.50      | 12.50 (pane of 5, 5x7") |
|          | 1983 | Trout            | 2.50      | 12.50 (pane of 5, 5x7") |
|          | 1985 | Trout, Waterfowl | 2.50 each |                         |
|          | 1986 | Trout, Waterfowl | 2.50 each |                         |

|            |      |  |          |
|------------|------|--|----------|
| NEW JERSEY | 1980 | Trout, Non-Res Trout, Pheasant & Quail   | .50 each |
|            | 1981 | Woodcock, Trout, Non-Res Trout, Pheasant | .50 each |
|            | 1982 | Woodcock                                 | .50 each |

NORTH CAROLINA 1986 Hunting and Fishing License Stamps  
24 items--sold as a set only \$35.36

PENNSYLVANIA Archery and Muzzle Loader License Stamps (1982) \$1.50 each  
(1983) \$1.50 each  
(1984) \$1.50 each

SOUTH CAROLINA  
Cigarette --9 cents (for 25 pack cigarette)  
Documentary --.01, .04, .08, .20, .50  
Doc-- (Weldon, Williams & Lick imprint) .01, .08, .10 .20

VIRGINIA- Portsmouth Cigarette .15 (pane of 10 \$1.50)  
.1875 (pane of 10 \$1.88)  
Virginia Beach-Cig .15 (2 types) pane of 10 of 1 only 1.50

|               |                         |                     |          |
|---------------|-------------------------|---------------------|----------|
| WEST VIRGINIA | Hunting and Fishing     |                     |          |
| non-pictorial | National Forest Fishing | 1965-7, 1969-71     | .50 each |
| non-pictorial | National Forest Hunting | 1965-7, 1969-71     | .50 each |
| non-pic pre77 | National Forest         | 1972-78, 81, 84, 85 | .50 each |
| non-pic pre77 | Non-Resident Trout      | 1973-78, 81         | .80 each |
|               | Trout                   | 1983-5              | .50 each |
|               | Bear Damage             | 1975-9, 81          | .80 each |

Send all orders to Harold A. Effner Jr  
425 Sylvania Avenue  
Avon-by-the-Sea, NJ 07717

All checks and money orders are to be payable to the State Revenue Society. Some of these items are in very limited supply. Asterisked "\*" items are heavy (cardboard backing) and will require extra postage. Panes of stamps that are to be mailed flat, other than cigarette stamps, will require extra postage.

NAME: \_\_\_\_\_ SRS #: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

AMOUNT ENCLOSED: \$ \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

PHILOSOPHY: Why does the SRS purchase these stamps? The following "rules of thumb" apply:

- there is a discount for a large order (a discount that can be passed on to SRS members)
- the sale of the stamps will expire before SRS members can be notified in the Newsletter
- the stamps are non-fish and game (e.g. wine, liquor, cigarette)
- there is a minimum purchase requirement



## AD CORNER

HANOVER, NEW HAMPSHIRE. Covers from Hanover, Hanover Center and Etna, NH wanted. I'm interested in covers from all periods, but especially modern (1900-date) ones with special delivery, registry, certified mail or auxilliary postal markings ( return to sender, etc.). Also interested in covers addressed to these towns with receipt or auxilliary markings. I'll pay a minimum of \$5 for any cover I need. Send photocopy for offer. TERENCE HINES, PSYCHOLOGY DEPT., PACE UNIVERSITY, PLEASANTVILLE, NY 10570-2799. (0)

NAME AND ADDRESS RUBBER STAMPS only \$3.50 postpaid, up to 4 lines. Mint United States commemoratives accepted at face value. MICKEY'S HOBBIES, 417 BURGESS, DEPT. SR, GRANTS PASS, OR 97526. (0)

STATE AND FEDERAL DUCK STAMPS. We buy and sell state and federal duck stamps, used and unused, any condition. Send for free price lists. NATIONAL WILDLIFE GALLERIES, 11000-33 METRO PARKWAY, FORT MAYERS, FL 33912. Phone # 813-275-0500. (1)

OREGON STATE REVENUES WANTED for purchase, including all local issues. Please send description and price, not actual stamps. TIMOTHY MCGINNIS, BOX 112, THURSTON, OR 97482. (0)

MICHIGAN HUNTING AND FISHING STAMPS. I have a bunch of these, used, for trade for other used state fish and game stamps. Inquire. CARL H. LINDER, 2536 W. 32ND ST., FREMONT, MI 49412. (0)

FLORIDA, MISSISSIPPI, MISSOURI documentaries, on paper, wanted. Will trade or purchase. JOHN FUNKHOUSER, 4555 PIONEER TRAIL, OKEMOS, MI 48864. (0)

DISABLED VETERANS KEY CHAINS, tags, B.F. Goodrich key chains, tags, automobile registration and inspection windshield stickers, chauffeurs badges, license plates WANTED. DR. EDWARD H. MILES, 888 8TH AVENUE, NEW YORK, NY 10019. (5)

SELLING VIRGINIA STATE used pictorial fish and game stamps: 16 different state forest stamps, \$4; 15 different damage stamps, \$5.00. Also approvals to SRS members. LEO LEBO, 9318 COLLINGWOOD, KNOXVILLE, TN 37922. (2)

NEW ENGLAND STATES' fish and game and documentary stamps wanted on licenses or documents. Send description. TERENCE HINES, PSYCHOLOGY DEPARTMENT, PACE UNIVERSITY, PLEASANTVILLE, NY 10570-2799. (2)

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ each for each additional word. No charge for name and address. Three insertions for the price of two, five for the price of three. Short trade ads accepted free for one insertion. These may be resubmitted. Send ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON-BY-THE-SEA, NY 07717.



STATE REVENUES AT AUCTION

By Terence Hines

Whittier Philatelic Services (Box 651, Whittier, CA 90608) held its 20th mail bid sale, which closed March 28, 1987. The sale contained 28 lots of state revenues and related cinderella material. The lot descriptions, along with estimated prices and prices realized, are listed below. Numbers are Hubbard numbers, except where noted.

- Lot 194. ALABAMA Dixie Inn "THIS CASE OF BEER NOT SUBJECT TO SEIZURE" label, fine, some soiling, creases. Est. not given, realized \$31.
195. ALASKA L11\* pane of 10, VF, est. \$5, realized \$5.50.
196. L17\* pane of 10, VF, est. \$5, realized \$5.50.
197. L18\* pane of 10, VF, est. \$5, realized \$5.50.
198. L19a\* block of 4, VF, est. \$4, realized \$7.25.
199. L19b\* pane of 10, VF, est. \$7.50, realized \$16.50.
200. L19b\* pane of 10, one stamp with error in serial number corrected by pencil, VF, est. \$7.50+, realized \$16.50.
201. L20a\* pane of 10, VF, est. \$12.50, realized \$27.00.
202. L21\* 1944 emergency issue, est. \$5, realized \$36.00.
203. MASSACHUSETTS 1914 \$50 large die proof of Hines ST11, fine, some toning, creases in card, est. not given, realized \$180.00.
204. 1914 \$100 large die proof of Hines ST12, fine, some toning, creases in card, est. not given, realized \$180.00.
205. MISSOURI 1917-20 secured debt tax, 10¢ rouletted 8½, unlisted VF\*, no estimate, realized \$7.75.
206. Kansas City, KC-C9\* perf. freak. horizontal pair partially imperf. between, F-VF, est. not given, realized \$5.25.
207. Kansas City, KC-C10\*, perf. freak, horizontal pair part imperf. between, est. not given, realized \$5.25
208. NEW YORK mortgage endorsement D34 on \$1000 Broadway & 7th Ave. RR mortgage bond, stamp is faulty, bond punch cancelled, some tears, a scarce item, no est. given realized \$ 50.00.
209. NEW YORK D34a sample usage, stamp is in upper right corner on blank sheet of paper entitled "FACE OF BOND", stamp tied by an embossed cancel and red mss. "Sample", this one for Broome County, VF, no estimate, realized \$33.00.
210. Like 209, but for Clinton County, realized \$27.00.
211. Like 209, but for Columbia County, realized \$27.00.
212. Like 209, but for Delaware County, realized \$27.00.
213. Like 209, but for Orleans County, realized \$27.00.
214. Like 209, but for Renssalaer County, realized \$27.00.
215. Like 209, but for Tompkins County, realized \$27.00.
216. NEW YORK stock transfer stamps. Carton containing over 3 lbs. on and off paper, no estimate, realized \$22.00.
217. NEW YORK liquor tax L9, VF, creases, scarce, est. \$5, realized \$31.00.
218. NORTH CAROLINA, Forsyth County documentary meters, 10¢ and 50¢, 1968, VF, no est., realized \$5.25.
219. COLLEGE STAMP, Pierce School, Philadelphia, 2¢ violet, 3 copies on practice promissory note, F, one stamp major faults, no est., realized \$15.50

220. COLUMBIAN ISSUE FACSIMILIES (Scott 230-45) lithographed in Germany and ovpt. IMITATION! in red or black, mounted in original sales card, F, no est. realized \$46.00.
221. FARMERS AND MECHANICS SAVINGS BANK OF MINNEAPOLIS Automatic Receiving Teller stamp, 1¢ red with black number, VF, no est., realized \$6.75.

Whittier Philatelic Services is run by Eric Jackson, SRS # 345. Their mail sales often include state revenue material and Jackson has an extensive state revenue stock.

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KANSAS EGG FEE STAMP SETS AVAILABLE

The SRS has purchased complete pads and rolls of all 24 different Kansas egg fee stamps, as discussed on page 11 of the Jan. - Feb. Newsletter. SRS members can purchase complete sets of the stamps for \$2.56 (the 56¢ covers flat mailing) from SRS Treasurer Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717. Use the order form on page 31 and note the numerous other stamps the SRS has for sale at, or below face, as listed on pages 30 and 31.

The 24 different stamps all have essentially the same design (illustrated on page 11 of the Jan. - Feb. issue) and are listed in the following:

I. GRADE B. All stamps printed in red on white.

- A) Stamps for one dozen eggs, 3.8 x 7.7 cm. All imperf. horizontally and roul. 6 vertically, unless otherwise noted.
1. Peewee.
  2. Small.
  3. Medium, stamp die cut with pressure sensitive gum.
  4. Large.
  5. Extra large.
  6. Jumbo.
- B) Stamp for 15 dozen eggs, 8.3 x 13.3 cm., imperf. Red serial number. Union seal at base flanked by numbers "26-112-2" at left and "7-55-10M" at right.
- C) Stamp for 30 dozen eggs, 14 x 21.7 cm., imperf. Red serial number. Union seal at base flanked by numbers "26-81-2" at left and "7-55-10M" at right.

II. GRADE A. All stamps printed in blue on white.

- A) Stamps for one dozen eggs, 3.8 x 7.7 cm. All imperf. horizontally and roul. 6 vertically unless otherwise noted.
1. Peewee.
  2. Small, roul. 9 vertically.
  3. Medium, roul. 8 vertically.
  4. Large, stamp die cut with pressure sensitive gum.
  5. Extra large, roul. 10 vertically.
  6. Jumbo.
- B) Stamp for 15 dozen eggs, 8.3 x 13.3 cm., imperf. Blue serial number. Union seal at base flanked by numbers "30-1342-2\*" at left and "10-63-10M" at right.

- C) Stamp for 30 dozen eggs, 14 x 21.7 cm., imperf. Blue serial number. Union seal at base flanked by numbers "34-4456-S2-59" at left.

III. GRADE AA. All stamps printed in lilac (shade varies - darker on 15 dozen and 30 dozen stamps) on white.

- A) Stamps for one dozen eggs, 3.8 x 7.7 cm. All imperf. horizontally and roul. 6 vertically.

1. Peewee.
2. Small.
3. Medium.
4. Large.
5. Extra large.
6. Jumbo.

- B) Stamp for 15 dozen eggs, 8.3 x 13.3 cm., imperf. Lilac serial number. Union seal at base flanked by numbers "34-4457-2-S\*" at left and "6-72-500" at right.

- C) Stamp for 30 dozen eggs, 14 x 21.7 cm., imperf. Lilac serial number. Union seal at base flanked by numbers "34-4458-2\*" at left and "6-72-500" at left.

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### ADDRESS CHANGE!

Effective at once, SRS President, Secretary, Librarian and Newsletter Editor Terence Hines' mailing address is:

Box 258  
Thornwood,  
New York  
10594-0258

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#### IN THE NEXT NEWSLETTER:

Extensive listing of state fish and game stamps available at face value from state agencies.  
Update on state cigarette decals.  
Delaware and Pennsylvania retaliatory beer taxes and the stamps that resulted.  
Much more.

**NEWS FLASH:** The State Revenue Newsletter took a SILVER medal at COLOPEX '87 in Columbus, Ohio, April 10-12, 1987.



THE STATE REVENUE SOCIETY

|                             |  |
|-----------------------------|--|
| President                   | Terence Hines, Box 258, Thornwood, NY<br>10594-0258.   |
| Vice President              | Harold A. Effner, Jr., 425 Sylvania Ave.<br>Avon by the Sea, NJ 07717.   |
| Treasurer                   | Harold A. Effner, Jr.  |
| Secretary and<br>Membership | Terence Hines  |
| Board of Directors          | Dr. John Cahoon, Box 391, Grand River,<br>Ohio 44045.<br><br>Dr. Edward H. Miles, 888 8th Ave.,<br>New York, NY 10019.<br><br>Howard D. Nelles, 671 Center St.,<br>Jamaica Plain, Massachusetts 02130. |
| Librarian                   | Terence Hines  |
| NEWSLETTER Editor           | Terence Hines  |

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The STATE REVENUE NEWSLETTER is published bimonthly by the State Revenue Society. Dues are \$4 per year. Sample copies of the Newsletter are available for \$1 from the Secretary (address above), as is further information on membership applications. Contents of this issue of the Newsletter copyright © 1987, SRS.

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(176)

RICHARD M. BILEK  
1515 South Highland  
ARLINGTON HEIGHTS,  
IL 60005

|  |
|--|
| BULK RATE<br>U.S. POSTAGE<br><b>PAID</b><br>MT. PROSPECT,<br>ILLINOIS 60056<br>PERMIT No. 21 |
|--|

FORWARDING POSTAGE GUARANTEED

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