

STATE REVENUE NEWSLETTER

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Whole No. 185

BRUNDAGE LOCAL DECAL SHEET FORMAT

By Terence Hines

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Previous articles on the Brundage local southern tax decals have given no information on the format of the sheets in which these decals were printed. I have recently acquired four full sheets of these decals. A full uncut sheet measures 20 by 26 inches and contains 77 panes of 10 decals, arranged as shown above. On two of the four sheets, all the decals are the same. One sheet contains only 1¢ blue tobacco tax decals from the "Town of Hamilton" in Missouri. The other contains decals for the "Town of Altoona, ALA" tobacco tax. These are 2¢ and red. The other two sheets are composites in which two different decals appear in the same sheet. One sheet contains both 2¢ red "Town of Alabaster" (Alabama) 2¢ red cigarette tax decals and 2¢ red "Town of Hamilton" (Missouri) tobacco tax decals. In this sheet panes 1 through 21 and 26 through 35 are from Alabaster with the rest are from Hamilton. The second composite sheet contains 2¢ green cigarette tax decals from the "Town of Naturia" (state unknown) in panes 1 through 49 and 61 through 63. The remaining panes are of 1¢ green cigarette tax decals for the "Town of Thorsby" (Alabama). All the decals in all four sheets are of the standard tobacco

leaf design. Both the Alabaster and the Thorsby decals have not previously been recorded.

ADDITIONAL PREVIOUSLY UNREPORTED BRUNDAGE DECALS:

Alabaster, AL: Town of, 1¢ green cigarette tax
City of, 1¢ red cigarette tax
City of, 2¢ red cigarette tax

Hanceville, AL: Town of, 2¢ red tobacco tax
City of, 4¢ red tobacco tax

Phenix City, AL: 4¢ white on dark brown beer tax.

All the above are of the standard tobacco leaf design with the exception of the Phenix City 4¢ beer tax decal which is of the same design as the Tuskegee, AL beer tax decal illustrated on page 56 of the July-October, 1983 Newsletter (vol. 22, #s 4 & 5, whole # 162).

--- Terence Hines

FISH AND GAME STAMPS AVAILABLE FROM THE STATES:

MAINE 1988 duck stamps, \$2.50 for a single; \$10 for a plate block of 4 (top or bottom block available), \$25 for a sheet of 10. Order by June 30, 1989 from Maine Department of Inland Fisheries and Wildlife, Duck Stamp, Station 41, Augusta, ME 04333. Check or money order must be payable to "Treasurer, State of Maine."

NEW YORK VOLUNTARY migratory waterfowl stamps, 1988, \$5.50; 1987, \$7.50; 1986, \$9.50; 1985, \$11.50. After March 31, 1989, all prices increase by \$2 per stamps, except for the 1985 stamp. All copies of the 1985 stamp unsold will be destroyed on Dec. 31, 1988. Plate blocks of 4 and full sheets of 30 available at 4 and 30 times above prices. Order from: New York Dept. of Environmental Conservation, License Sales, Rm. 111, 50 Wolf Rd., Albany, NY 12233-4790. Orders for full sheets or more must be paid by certified check or money order.

VERMONT 1988 migratory waterfowl stamp, \$5 for single; \$20 for plate block of four; \$75 for half sheet of 15 and \$150 for full sheet of 30. Order from Vermont Fish and Wildlife Department, License Division, 103 S. Main St., Waterbury, VT 05676. Orders must be postmarked by June 30, 1989.

DUES ARE DUE!

(If your membership number on your address label is followed by 89, 90, etc., you DO NOT owe 1989 dues!)

MEMBERSHIP RENEWAL: Send to SRS Treasurer Harold A. Effner, Jr.
425 Sylvania Avenue
Avon by the Sea, NJ 07717-1133.

Dues for 1989 are STILL only \$4 (foreign: \$6 by surface mail, \$12 by airmail). Check payable to the State Revenue Society.

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP* _____

CURRENT SRS NUMBER _____ *Please supply 9 digit ZIP if known.

SRS ELECTION

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Write in _____

BALLOT AND
MEMBERSHIP
RENEWALS
DUE BY
JAN. 16, 1989!

Return this ballot to SRS Treasurer Harold A. Effner, Jr.
425 Sylvania Ave.
Avon by the Sea, NJ 07717-1133

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ per word over 25. 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, NJ 07717-1133.

THE DUCK STOPS HERE! Buying and selling ALL state and federal duck stamps in all grades and conditions. Our comprehensive price lists are FREE with an SASE. NATIONAL WILDLIFE PHILATELICS, 11000-32 METRO PARKWAY, DEPT. R, FORT MYERS, FL 33912 (4).

DOCUMENTARY and other NON-HUNTING and FISHING stamps WANTED for purchase or trade. Name your state and your interest. Giving double for state and federal playing card stamps that I need. ANDREW COOPER 142 DOGWOOD DR., LOVELAND, OH 45140 (8).

NORTH CAROLINA PICTORIAL SPORTSMAN STAMP for 1987-88, \$4; \$15 and \$20 denominational stamps, \$1 each. All three for \$5. Same available for 1986-87 and 1985-86 stamps. All three years, all nine stamps, \$12.50. MCREE, RT. 3, BOX 336, CLAREMONT, NC 28610 (2).

HAVE EXTENDED my duck stamp collection to include postage stamps of the world featuring ducks and geese. Have quite a few duplicates, some very hard to locate, for sale or trade. Write C. R. PENDL, BOX 73, SURING, WI 54174-0073 (1).

TRADE my duplicate state hunting and fishing stamps for your duplicate state hunting and fishing stamps. Especially need duck stamps. Trade on equal value basis. DALE C. STOVER, 1616 14TH ST., SILVIS, IL 61282 (1).

NORTH CAROLINA - NORTH CAROLINA - NORTH CAROLINA. Paying top prices for anything from North Carolina - postal history or state revenues. Ship with your price or for my offer. Have a few items to trade. Let me know your needs. TONY L. CRUMBLEY, BOX 219, NEWELL, NC 28126 (2).

USED STATE DUCK STAMPS WANTED: All states, all years. Send anything with your price. If satisfactory, I will remit immediately. WALLACE MITCHELL, 862 BELMONT ST., WATERTOWN, MA 02172 (2).

SELLING 10 years of collecting. Approximately 150 Michigan trout stamps, 95% VG to fine, some cancelled. Also other state trout stamps. Selling all. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (0).

SELLING 10 years of collecting state DUCK stamps, 1972-9182. All MNH condition. Have approximately 200 stamps. Will sell one or entire collection. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (0).

STATE REVENUES FOR SALE

MASSACHUSETTS	Archery, 1985-87 (face \$5.10)	3.50 each
MINNESOTA	Deed tax high values, \$20, \$50, \$100, \$200, straight edge	35.00 set
NEW HAMPSHIRE	T142	.25*
	T146	.75*
	T148A	4.00*
	T169	.75
	T114a	4.00
	T114a, pane of 3	13.00
	LS7, stained copy	1.25
VERMONT	C17	1.50*
	C22a	.75*

*Blocks of four and full panes of 10 at 4 and 12 times single prices available.

SUPPLIES: Scott hinge-post binders. Two 2-inch, used but in excellent condition, \$11 each, postage paid. Also one used 3-inch "National Postage Stamp Album" binder, \$11 postage paid.

I am disposing of my collection of US federal revenues, both Scott and non-Scott material. Send your want list. Excellent prices. Mint US postage accepted at full face value in payment. Mint UN-NY postage accepted at 75% of face value.

TERENCE HINES BOX 629 CHAPPAQUA NEW YORK 10514-0629

MAINE AND VERMONT 1988 WATERFOWL STAMPS.

Shown below are actual size illustrations of these attractive stamps. Both are available at face value from the respective states. Ordering instructions can be found on page 90.



AD CORNER

FOR SALE. F & G stamps, early years from New Jersey, Kentucky, Arizona, Tennessee, Iowa, Indiana, California, Michigan. Selling below catalog. Discounts on quantity purchases. FRANK SUNDAY, BOX 83, MIKADO, MI 48745

MICHIGAN TROUT AND HUNTING BADGES and early issue hunting licenses for sale. FRANK SUNDAY, BOX 83, MIKADO, MI 48745

USED NORTH DAKOTA wanted. I pay FACE VALUE for any pictorial undamaged stamps. Also nres. waterfowl, 1983-86 \$10 each. Youth small game 1983 to 1986-87, \$6 each. Nres small game and habitat 1982 to 1988-89, \$12 each. Send to DAVID CURTIS, 1806 SYCAMORE, KILLEEN, TX 76543-3239 (2).

NEW MEXICO FISH AND GAME STAMPS

By Terence Hines

As listed in the July-August, 1987 issue of the Newsletter (p. 47), New Mexico issues a number of different hunting and fishing stamps. Included are four different denominations of trout stamps, a \$3.25 turkey stamp, a \$10 "Valle Vidal" stamp and a \$5.25 "wildlife habitat and improvement stamp." Inquiry to the New Mexico Department of Fish and Game brought information on the uses of these various stamps. The four different trout stamps are used to pay different trout fees. The \$3.25 stamp is used on junior-senior fishing licenses which are sold to residents who are 12 or 13 years of age or over 64. It is also used on handicapped residents' licenses and on one day fishing licenses. The \$4.75 trout stamp is used on five day licenses. The \$5.75 trout stamp is used on resident fishing licenses and resident general hunting and fishing licenses. The \$7 trout stamp is used on non-resident fishing licenses.

The \$3.25 turkey stamp issued for the 1987-88 year was the last of a three year series. All turkey hunters were required to purchase the stamp. The Wild Turkey Federation contracted the artist for the stamp and had the stamps printed. The state sold the stamps and the money raised from the sale was designated for turkey research and restoration in the state.

The \$10 Valle Vidal stamp must be used by all hunters, trappers and fishermen in the Valle Vidal, a portion of the Carson National Forest in northeastern New Mexico. The \$5.25 habitat stamp is required on the licenses of all hunters, trappers and fishermen in the Jicarilla Division of the Carson National Forest and in all of the Lincoln National Forest and some adjacent lands.

The state sells only stamps from the current license year and these are sold at full face value. The address is New Mexico Department of Fish and Game, Villagra Building, Santa Fe, New Mexico 87503.

NEW STAMPS AVAILABLE FOR SALE TO SRS MEMBERS

There are a few additions to the list of stamps available for sale to SRS members that was run in the last issue. These can be ordered from SRS TREASURER HAROLD A. EFFNER, JR. 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

PENNSYLVANIA

1986 and 1987 archery stamps and muzzleloader stamps. These are \$1.50 per stamp, as are the 1985 stamps previously listed.

TENNESSEE

5¢ red ammunition tax. These small (19 x 11½mm) stamps are of the same design as previous ammunition tax decals, but are pressure sensitive on white paper. Available at face value.

WASHINGTON

1988 waterfowl stamp, \$5 face value, sold at face.

WEST VIRGINIA

1987 \$1 national forest combined hunting and fishing stamp, black on white with grey tree, red serial number, 50¢.
1987 \$5 trout stamp, combined resident and non-resident, blue on yellow, black serial number, 50¢.
1987 \$4 bear damage stamp, black on white, black serial number, 50¢.
(All the above West Virginia stamps are non-pictorial)

EDITOR'S NOTE:

On the next two pages appear reproductions of order forms from Pennsylvania and West Virginia for stamps and licenses that the SRS has not, itself, decided to offer to collectors. These forms are reproduced as a convenience so that collectors can order directly any of these items they would like.

EDITOR'S NOTE, PART TWO:

Your editor is running short of research articles and shorter notices of new issues, new finds and the like! If you have something new to report, please send it to me at my new address: BOX 629, CHAPPAQUA, NY 10514-0629.

WASHINGTON STATE TAX ON CONVEYANCE STAMPS ARE NO MORE.

After being in continual use for over 52 years and having employed but two basic designs, these stamps are no longer used. As of May 19, 1987, the state legislature repealed the requirement for the use of stamps to reflect the payment of the documentary "tax on conveyances."

- - - M. E. Matesen

ATTENTION HUNTING LICENSE/STAMP COLLECTORS

The Pennsylvania Game Commission has a supply of all 1982 thru 1986 hunting and furtakers licenses - regular and stamp type - now available for sale to the public. Many collectors, both stamp and regular license "philatelists", have expressed interest in purchasing these and they can now be obtained, according to the costs listed below. We also have a limited supply of 1981 thru 1987 bear licenses, both resident and non-resident.

Send your check or money order, payable to the Pennsylvania Game Commission. Do not send cash. All licenses and stamps are uncirculated.

You may use the following order form for our mutual convenience. All orders will be filled on a first-come/first serve basis until our supply is exhausted. Order now, we only have a limited supply available. Thank You.

Please send me the following uncirculated Pennsylvania license/stamps.

<u>QUANTITY</u>	<u>DESCRIPTION</u>	<u>UNIT COST</u>	<u>TOTAL</u>
_____	Pennsylvania Archery Stamp	@ \$1.50	_____
_____	Pennsylvania Muzzleloader Stamp	@ \$1.50	_____
_____	PA Three-Day Regulated Sh. Grds.	@ \$1.50	_____
_____	PA Adult Resident Hunting License	@ \$4.00	_____
_____	PA Junior Resident Hunting License	@ \$2.50	_____
_____	PA Senior Resident Hunting License	@ \$2.50	_____
_____	PA Non-Res. Adult Hunting License	@ \$4.00	_____
_____	PA Non-Res. Junior Hunting License	@ \$4.00	_____
_____	PA 5-Day Non-Res. Small Game License	@ \$4.00	_____
_____	PA Res. Adult Furtaker License	@ \$4.00	_____
_____	PA Res. Junior Furtaker License	@ \$4.00	_____
_____	PA Res. Senior Furtaker License	@ \$4.00	_____
_____	PA Non-Res. Adult Furtaker	@ \$4.00	_____
_____	PA Non-Res. Junior Furtaker	@ \$4.00	_____
_____	PA Resident Bear License (yr.)	@ \$2.50	_____
_____	PA Non-Res. Bear License (yr.)	@ \$2.50	_____
	Plus Handling Charge*		\$2.00
	Grand Total		_____

Ordered by: (Please Print)

Send Order To:

Name _____

Address _____

Pennsylvania Game Commission
2001 Elmerton Avenue
Harrisburg, PA 17110-9797

* Mail Orders Only

STATE OF WEST VIRGINIA

PRICE LIST FOR EXPIRED HUNTING & FISHING STAMPS

All expired stamps may be purchased for \$1.00 each or by books at the following rates:

National Forest	- Book of 20 stamps	\$10.00
Non-Resident Trout	- Book of 10 stamps	8.00
Resident Trout	- Book of 20 stamps	10.00
Bear Damage	- Book of 5 stamps	4.00
Antlerless Deer	- Book of 10 stamps	10.00
Resident Additional Deer - Bow & Arrow or Firearm	- Book of 20 stamps	20.00
Non-resident Additional Deer - Bow & Arrow or Firearm	- Book of 20 stamps	20.00

We have the following stamps available:

1965-1967 & 1969-1971

National Forest Hunting

National Forest Fishing

1972-1987(excluding 1983)

National Forest (Combining both hunting and fishing)

1972-1981

Non-resident Trout

1974-1981

Resident Trout

1982-1987

Trout Stamp (Combining for residents and non-residents)

1975-1987

Bear Damage Stamp

SEND ORDERS TO:

1976-1987

Antlerless Deer Stamp

Dept. of Natural Resources
ATTN: License Sec. Rm. 830
1800 Washington St., East
Charleston, WV

25305

1985-1987

Resident Additional Deer - Bow & Arrow

1985-1987

Resident Additional Deer - Firearm

1985-1987

Non-resident Additional Deer - Bow & Arrow

1985-1987

Non-resident Additional Deer - Firearm

1985-1987

Handgun Stamp

MICHIGAN HUNTING AND FISHING BADGES

By Frank Sunday



During at least the seven year period from 1929 to 1935 Michigan issued hunting and fishing "badges" as well as regular paper licenses. These badges, very scarce, must be the most unusual type of hunting and fishing licenses ever issued. Seven different types have been seen so far and are listed below.

- 1929 Resident small game. Pictures rabbit.
- 1930 Resident small game. Illustrated.
Resident trout fishing. Illustrated.
Non-resident fishing. Illustrated.
- 1931 Resident trout fishing. Illustrated.
- 1932 Non-resident fishing. Illustrated.
- 1935. Resident's hunting. Non-pictorial.

From the high serial numbers on some of these, tens of thousands must have been issued. Where are they now? Have they almost all disappeared? Reports of other varieties and information on whether any other states ever issued similar items should be sent to Newsletter Editor Terence Hines, Box 629, Chappaqua, NY 10514-0629





STATE OF BLANK.

Shown at left, twice actual size, is either a sample or an essay for a 2¢ cigarette tax stamp. It is in blue on cream paper and is imperforate. The state seal bears some resemblance to the New York state seal.



WEST VIRGINIA.

Illustrated, twice actual size, is the current West Virginia heat transfer cigarette tax decal. This is red on white with pink safety design. There is a light grey "1770" over the base of the stamp which will not illustrate well. This is probably some identification number of the firm that affixed the stamp.



NEW YORK CITY.

The illustrated decal, shown twice actual size, is printed in black on orange. It appears to be a previously unreported type. It is on cream card with an inverted gret safety design. It has been cut close, so the type of rouletting can not be determined. This is a cigarette tax decal and probably dates from the 1940s.



ILLINOIS

Shown at left actual size is the decal version of the Illinois \$5 cannabis stamp. It is on cream card with no safety design, rouletted 5. Copies are available from Harold Effner, Jr. at face value. Whether decal versions of the other two Illinois controlled substances stamps were also issued is unknown at this time. These were shown in the July-August, 1988 issue on page 59.

THE STATE REVENUE SOCIETY

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Terence Hines

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Terence Hines

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