

STATE REVENUE NEWSLETTER

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Whole No. 186

MASSACHUSETTS DEED TAX ERROR

By Terence Hines



Several copies of the Massachusetts \$10 deed excise tax stamp, Hines D6, have been found with the serial number missing. An example of the error, along with a normal copy of the stamp, is shown above. At least four copies of the error, all mint with full gum, are now known. The fact that these have full gum and are otherwise like the normal stamp strongly indicates that these are true errors and not proofs of some type. So look through your collection of these and see if you have one! At least a full sheet must exist.

According to the Massachusetts Department of Revenue, the deed excise tax stamps are no longer printed, although the tax is still in effect. Payment is now evidenced by an imprint directly on the instrument. Apparently even the Pitney-Bowes meter tapes have been eliminated in favor of this new type of imprint, on which I could get few details. The stamps are, I'm told, still valid.

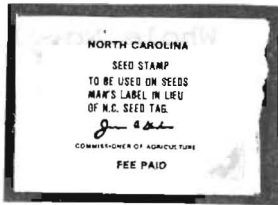
This is an appropriate time to make several corrections to my listing of these stamps in my 1984 "Revenue Stamps of the New England States." The color of D6 was listed as red. Its really a purple-red, although shades exist. The colors for the \$50 (D7) and the \$100 (D8) were reversed in the listing. The \$50 is dark blue and the \$100 is light green, actually almost an apple green.

The \$50 stamp in this set is somewhat unusual as it has the denomination spelled out in two different sizes of capital letters, as shown at right, instead of in letters all the same size. All the other denominations I have seen (I've not seen the \$500 or \$1000) have the same size letters in the denomination.



NORTH CAROLINA NOTES

By Timothy McRee



Seed Inspection Fee Stamp. The 2¢ seed inspection fee stamp was first reported in the March, 1968 Newsletter (p. 31). The stamp then reported was on paper and, from the illustration, appeared to be rouletted. More recent printings of this stamp are die cut and printed with pressure sensitive gum. There are two varieties, as illustrated above. Both are green on yellow background with black lettering. Note the major difference between the two - the different size of the "FEE PAID" inscription at the base of the stamp. There are other, smaller, differences as well. Printed in rolls of 500.

Soft Drinks Tax Stamps. These were first reported in the January, 1970 Newsletter (p. 15) by Terence Hines. These decals are still in use but several new values have been added to the series. Those values not reported originally by Hines but now in use are 12¢, 14¢, 28¢, and 33¢. Hines also reported a provisional \$5 value produced by surcharging lower values in the series. The current \$5 decal is not a provisional variety, but part of the regular series. It does differ from the others in that it is printed in green while the other are printed in red. All denominations are in black. The 80¢ value is illustrated above. The soft drinks tax rates are extremely complicated and depend on whether the tax is paid on bottled soft drinks, syrup used to make soft drinks, powder used to make soft drinks, powder used to make flavored milk shake drinks, etc. The basic rate, as of 1986, was 1¢ per bottle of soft drink and \$1 per gallon of syrup used to make a soft drink.

Waterfowl Stamps. These stamps have become mandatory on all licenses used by hunters of waterfowl effective with the start of the 1988-89 season. Previously, these stamps were voluntary in nature. The only exception is for hunters who have a Lifetime Sportsman License. They do not need to purchase the waterfowl stamp even if they hunt waterfowl.

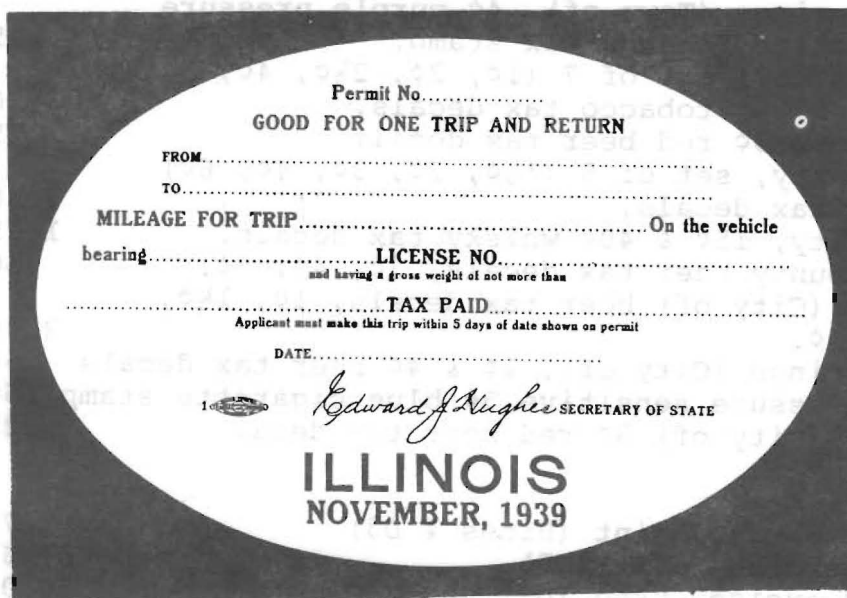
MAINE DESTROYS ILLEGAL DRUG TAX STAMPS.

Earlier this year Maine destroyed all remaining stamps it had on hand. This consisted of all the stamps, minus one that had been sold to a collector. The courts had declared the law under which these stamps had been issued unconstitutional.

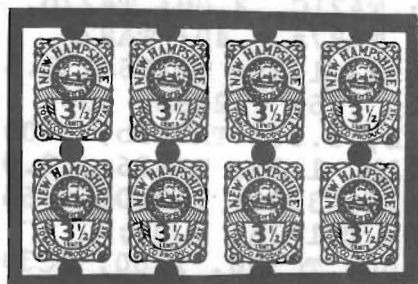
--- Harold A. Effner, Jr.

ILLINOIS "TRIP TAX" STAMPS

By William Downing



I have recently found several items that seem best termed "Trip Tax" stamps from Illinois. One is shown above, reduced to 65% of actual size. The four I have seen are similar in design and were issued for four different months in 1939. The July issue is dull orange, the August issue is light yellow, the November issue is salmon and the December issue is light blue. Inscriptions are in black on all four. All four are printed on thin paper with gum on the printed side. Obviously, these were intended to be affixed to the inside of the windshield of the vehicle. Can anyone report additional issues or information on these items and the tax they paid?



NEW HAMPSHIRE COILS NOT COILS.

I had long thought that NH tobacco tax stamps, #s T167 and T168, the paper stamps with pressure sensitive gum and one large perforation at the top and bottom, had come in a coil format. Seemed reasonable. But, it's wrong. Reinstated SRS member and founder El Hubbard shows a block of 8 of the 3½¢ value (T168) and it clearly isn't a coil. A block of 16 of T167 is in the same format.

--- Terence Hines

STATE REVENUES FOR SALE

ALABAMA

Autauga County 3¢ blue beer tax decal.	.25
Double Springs (Town of), 4¢ purple pressure sensitive tobacco tax stamp.	.25
Elba (City of) set of 7 (1¢, 2¢, 2½¢, 4¢, 5¢, 25¢, 37½¢) tobacco tax decals.	5.50
Hale County 3¢ red beer tax decal.	.25
Macon County, set of 5 (1½¢, 2¢, 3¢, 4¢, 6¢) beer tax decals.	1.50
Phenix City, 15¢ & 40¢ whisky tax decals.	1.75
Shelby County beer tax decals, 3¢, 4¢, 5¢.	.50
Tuskegee (City of) beer tax decals, 1¢, 1½¢, 2¢, 3¢.	2.00
Union Springs (City of), 2¢ & 4¢ beer tax decals	.50
5¢ pressure sensitive 5¢ blue cigarette stamp	.50
Woodland (City of) 3¢ red beer tax decal	.25

MASSACHUSETTS

50¢ deed excise, mint (Hines # D3)	.75
\$5 deed excise, mint (D5)	7.50
\$50 deed excise, used (D7)	30.00
\$100 deed excise, used (D8)	50.00
\$1 deed excise, small format, mint (D12)	3.00

NEW YORK

\$2 stock transfer, overprinted "B" for the New York City bond tax, mint, rare.	10.00
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RHODE ISLAND

C38, 1949 3¢ brown cigarette tax decal	.75
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TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629.

US TAXPAID REVENUES FOR SALE

Springer numbers used in the following listing. Please list alternates as most are one of a kind.

TOBACCO STAMPS:

TA10, .35; TA17D, .50; TA18C, .25; TA18D, .60; TA21C, 2.00; TA27b, .10; TA28b, 1.25; TA61, .25; TA72, .10; TA77a, .40; TA87a, .40; TA87b, .40; TA109a, \$2.75; TA110a, .20; TA111b, 1.00; TA150a, 1.35; TA135a, 1.50; TA162a, 4.00; TA169c, .35; TA207c, .50; TA176b, .75; TA219b, .50; TA221b, .75; TA230b, 1.00; TA240b, 1.00; TA276b, 3.00; TA282b, 3.00; TA289b, 3.00; TA299b, 1.25; TA307b, 1.25; TA321b, 1.25; TA326a, 3.00; TA327b, 1.00; TA333b, 3.00; TA334b, 1.00; TA351b, 3.00; TA190c, .65; TB18b, .25; TB22c, .25; 63b, 2.00; TB76b, 1.25; TC173a, 3.00; TC295, 1.00; TC296, .25; TC301, .75; TC305, 1.00; TC306, 1.00; TC396b, 3.00; TC425b, .25; TC435b, 2.00; TC438a, .50; TC422a, .25; TC422c, .25;

continued on next page...

US TAXPAIDS FOR SALE, continued...

TC441b, .75; TC449b, 4.00; TC463b, .50; TC501a, 1.25; TC502b, .75;
 TC527a, 2.00; TC535a, .50; TC561a, 1.00; TC562a, .40; TC599a, .75;
 TC653a, .25; TC714b, .30; TC527a, 2.00; TC720b, 1.25; TC721a, .25;
 TC753a, .25; TC760a, .40; TC806a, 2.00; TC807a, 1.00; TC807b, 1.00;
 TC874a, .50; TC944b, 3.00; TC995a, .50; TC549a, 1.00; TC1032a, 2.00;
 TC1083a, 2.50; TC1101a, .50; TC1128b, 2.50; TC1153a, 1.00; TC1153b,
 1.00; TC1210a, .75; TC1221b, .75; TC1242a, .75; TC1256b, 1.00;
 TD13a, .25; TD41c, .25; TD73b, 1.00; TD82b, 1.00; TD109b, 1.00;
 TE193C, 2.00; TE271Ab, .50; TE271Ba, 1.75; TE326Ab, .30; TE342a, .50;
 TE347a, .75; TE450a, 1.00; TE473a, .75; TE348b, 1.75; TE459a, 1.00;
 TE570a, 1.00; TE700b, .25; TE771b, .75; TE770b, 1.00; TE787ac, 2.00;
 TE806a, 1.25; TE806b, .25; TE909b, .25; TF313a, .20; TF313b, .20;
 TF323, block of 4, .40; TF323, block of 6, .60; TF443, block of 4, 1.00;
 TF601, .35; TF602, 1.00; TF626, .25; TF735, 1.00; TF882, 1.25;
 TF900a, .75; TF901, .60; TF903, .25; TF905, .65; TF627, 1.00; TF324,
 .25; TF342, 1.00; TF400, .50; TF403, .50; TF916, 2.50; TG70B, 10.00;
 TG74A, 2.00; TG75A, 1.00; TG90B, 1.00; TG102A, .60; TG102C, 2.00;
 TG103A, 3.25; TG80C, 3.50; TG80D, 3.00; TG138B, .25; TG152B, .50;
 TG152C, .40; TG76A, 3.50; TG104A, 1.25; TG105E, 3.00; TG176A, .25;
 TG306a, 1.25; TG478a, .45; TG762b (unlisted), \$5.00; TG902b (unlisted),
 \$5.00. ADDENDA OUT OF SEQUENCE: TA228C, .25; TA 260c, .50; TA342b,
 .70; TB79b, 2.00; TA149c, .25; TC175b, .50; TD86b, .40; TF301, 1.00;
 TAC1b, .75; TAC19, .75; TCC36, 3.00; TCC49b, .50; TCC51a, .25; TCC58,
 .50; TCB40a, .75.
 FLOUR & OLEO STAMPS: FD6B, .65; FD7B, 3.25; FE55, 3.50; FE66a, .75;
 FE70a, .50; FE71a, .60; FE81, .25; FE83, 5.25; FE84, .25; FE88, 3.00;
 FE92, 3.00; FE93, 14.50; FE94, .15.

A FEW BETTER ITEMS:

TA352b, imperf. 1955 small (15½ x 29½mm) 10 cig. stamp	25.00
TC453b, roul. 7 1926 10 cigars, class E,	7.50
TE42, 1872 2 oz. snuff, green silk paper	21.50

Write for listing of US Scott listed revenues and listings of
 larger taxpays such as bonded warehouse, special tax stamps, etc.

The above listings represent my own collection and so most items are
 one of a kind.

TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629.

RENEW YOUR MEMBERSHIP!

PLEASE - IF YOU HAVEN'T ALREADY DONE SO, RENEW YOUR MEMBERSHIP NOW
 BY SENDING \$4 DUES TO HAROLD A EFFNER, JR., 425 SYLVANIA AVE.,
 AVON BY THE SEA, NJ 07717-1133. THIS WILL BE THE LAST ISSUE OF
 THE NEWSLETTER YOU'LL RECEIVE IF YOUR MEMBERSHIP HAS NOT BEEN
 RENEWED.

HISTORY OF THE NEVADA STATE DUCK STAMP

By David K. Rice
Chief, Information and
Education Section,
Nevada Department of Wildlife

The first attempt to secure the needed legislation to allow the sale of an annual Nevada State Duck Stamp came in 1977. The Nevada Organization for Wildlife (NOW), a Reno based sportsman's club, requested that State Senator Cliff Young introduce a bill before the 59th session of the Nevada State Legislature that would establish a \$2 State Duck Stamp. This legislation was introduced but died shortly after in committee.

Plans were being formulated before the close of the 1977 session for reintroduction of the duck stamp legislation during the following biennial session in 1979. The proposal was again introduced, but this time in the State Assembly by Assemblywoman Sue Wagner of Reno, and many hours of lobbying followed. The end result saw A.B. 116 signed into law by Governor Robert List on April 24, 1979 and Nevada became the 18th state to have a sportsman sponsored duck stamp. The bill authorized the sale of a duck stamp, beginning that year and a contest to solicit artwork to grace the stamp was organized by NOW.

An annual art contest, fully sanctioned by the Nevada Department of Wildlife (NDOW), is conducted by NOW. The original rules of the contest were drawn utilizing guidelines of similar duck stamp art contests such as those for the Federal duck stamp and those held in Minnesota, Montana, Maryland and California. The rules have remained essentially the same since the original contest in 1979. All rules are reviewed annually by NOW's current duck stamp committee and a representative of NDOW by October 1 of each year. The waterfowl species to be featured on each year's stamp is chosen by NOW.

The first state duck stamp from Nevada featured the 1,000 year old canvasback duck "Tule Decoy" unearthed from Nevada's Lovelock Caves in 1924. The northern Piaiute Indians Tule Decoy was selected by the NOW duck stamp committee because it is synonymous with waterfowl in Nevada. Contestants were supplied with a picture of the subject and were required to utilize it as the predominant feature of the artwork they entered.

The six by nine inch hand painted picture that graced the 1979 Nevada state duck stamp was submitted by Larry Hayden, a decoy carver and commercial artist from Farmington Hills, Michigan. Hayden's design was chosen from thirty two other entries from 14 states, nine of which were submitted by Nevada artists.

A cinnamon teal drake on the water with a hen stretching behind was featured on Nevada's 1980-81 duck stamp. That contest drew 64 entries, 11 of which were from Nevada. Judging was held April 12, following the March 31 deadline. The winning painting was created and submitted by Dick McRill of Grants Pass, Oregon. A reversed set of internegatives was supplied to the Nevada State Printing Office and the cinnamon teal painting was printed backwards. The male teal on the stamp points to the right but on the painting it points to the left.

An acrylic painting of a pair of whistling swans on deep blue water backlighted by a setting sun was featured on Nevada's 1981-82 duck stamp. The painting, chosen on April 11 by NOW judges, was done by wildlife and commercial artist Phil Scholer of Kasson, Minnesota. A total of 111 entries from throughout the United States were received in 1981. Eleven of these were from Nevada artists. Scholer, who operates a commercial art business, had not won a state or federal duck stamp art contest previously, but had placed third for the previous two years in Minnesota's state competition and sixth in the 1980 federal contest. He has been painting wildlife art for about five years.

An acrylic painting of a pair, male and female, of Northern Shoveler ducks was featured on the 1982-83 Nevada duck stamp. The 6½ by 9 inch painting, the first Nevada entry in these dimensions (the 1979, 1980, and 1981 contests required 6 by 9 inch entries), was painted by Richard Timm, a wildlife artist from Trenton, Michigan. There were a total of 163 entries received, 19 of which were from Nevada artists.

Timm, a former commercial artist who has pursued a career in wildlife art since 1971, had placed first in a similar duck stamp contest in his home state of Michigan in 1978. He had entered Nevada's contest in each of the previous four years and had placed second in 1979 and seventh in 1980. He had also placed high in the federal and South Carolina state duck stamp competitions. Judging for the 1982-83 Nevada duck stamp was conducted on April 17 in Reno. The 1982-83 Nevada state duck stamp represents the first time that a shoveler has been featured on a state duck stamp.

A "painter's gouche" painting of a pair of gadwall ducks rising from Nevada's Stillwater Marsh are featured on the 1983-84 Nevada duck stamp. The 6½ by 9 inch painting by California artist Charles Allen of Lafayette was chosen the best of 156 entries received during the 1983 contest period. Thirteen entries were received from Nevada artists. Allen, 60 years of age at the time, is an illustrator who has worked primarily in the advertising field for 30 years and was a first-time entrant in the Nevada contest. His painting of a pair of green-winged teal was chosen as the winning entry on February 4, 1983 in California's duck stamp art competition, the first time he had entered California's contest as well. Judging for the Nevada contest was held April 9 in Reno.

The 1984-85 Nevada State Duck Stamp depicts a male and female pintail, wings set in motion, preparing to land in the early morning on a pond in the Stillwater Wildlife Management Area. The artist, Robert Steiner, 34, of San Francisco, California, has a Master's Degree in Art from San Francisco State College. He is an artist by trade and teaches on a part time basis.

The 1985-86 Nevada State Duck Stamp shows two lesser Canada geese resting on a wind-blown and snow covered sagebrush flat below Slide Mountain. This winning entry was painted by Richard Wilson, 40, a dentist from Castro Valley, California. Wilson is a self-taught artist who began painting in 1976 "after being inspired by my father's oil paintings."

Maryland artist Nolan Haan was the winner of Nevada's eighth contest with a finely detailed painting of a pair of redhead ducks. Haan's painting depicts a male redhead on the water in a natural

appearing marsh scene. A female is shown entering the water in a manner unique to diving duck species. Judging was held April 12 with a total of 183 entrants received. Of these, 17 were from Nevada artists. Vicki Gallagher, a Nevada artist, placed fourth in 1986 after placing fifth in the 1985 contest.

Each year 25,000 stamps are printed and 18,000 or 19,000 are sold within the first year of issuance. Remaining stamps are sold at face value until the supply is exhausted. Individual year's stamps are not reprinted. The stamps are produced in books of 20 stamps, four stamps per sheet. Serially numbered stubs remain in the book. Stamps for 1979, 1980 and 1981 are not individually numbered. The stubs remain for accountability purposes unless a complete book is sold. Stamps for each hunting season, which runs from October through January, are usually available in September.

Beginning with the 1982-83 Northern Shoveler stamps, each individual stamp will be serially numbered. As of May 1, 1985, the following numbers of stamps for each year had been sold.

<u>YEAR</u>	<u>FEATURE</u>	<u>NUMBER PRINTED</u>	<u>NUMBER SOLD</u>
1979-80	Tule Decoy	26,016	26,016
1980-81	Cinnamon Teal	25,000	22,044
1981-82	Whistling Swan	25,000	17,960
1982-83	Northern Shoveler	25,000	18,000
1983-84	Gadwall	25,000	16,300
1984-85	Pintails	25,000	17,500
1985-86	Lesser Canada Goose	25,000	15,400
1986-87	Redheads	25,000	Unavailable

The winning original artwork for each year's contest is displayed at NDOW's Reno headquarters for 60 days along with a number of submissions from runners up, as determined by the four members of the NOW judging team. The entries are then returned to the artists. All other entries are returned to the artists within two weeks.

Reproduction rights remain with the winning artist. A quantity of consecutively numbered stamps, beginning with stamp 00001 are offered to the artist to accompany the like numbered signed and limited edition prints of his (or her) artwork. This has been the case during the past years. The artist purchases the stamps at full face value, out of the inventory of 25,000 printed. The winning artist receives no payment from NDOW or NOW for his or her artwork. It has been the custom of NOW to award a plaque to each year's winning artist.

Money from the sale of duck stamps is used only on projects "providing protection and propagation of migratory game birds and for the development and preservation of wetlands in Nevada." Further information on Nevada's duck stamp program can be obtained from the Nevada Department of Wildlife, Box 10678, Reno, NV 89520.

RHODE ISLAND CIGARETTE PAPERS TAX STAMPS

By Terence Hines

In July of 1988 the State of Rhode Island imposed a tax on cigarette papers. One guesses that this was done to recover cigarette tax money lost when people "roll their own." It is certainly not a punitive tax on cigarette papers designed to restrict people from using them to roll marijuana cigarettes because the tax rate is very low. At present, the tax on a single cigarette paper is the same as that on a single cigarette, 12.5 mills. The tax is paid by affixing decals to the packages of cigarette papers. The decals are produced by handstamp overprinting of the current water transfer cigarette tax stamp. At present, five denominations are produced: stamps for 24, 32, 48, 50 and 100 cigarette papers. These correspond to the number of papers found in typical packs. I'm told that if sufficient need is found for cigarette paper decals, separate decals will be produced.

Shown below are two "covers" with examples of the 24 paper and 48 paper decals affixed. I gather that the use of multiples, as on the "cover" with two 24 paper decals used on a package of 48 papers, is rather unusual. Also shown, twice actual size, is a mint copy of the 100 paper decal. The basic decal is red on yellow safety card, black roul. 6½. Although it probably won't show very well on the illustrated mint decal, there is a clear double overprint of the "100". Since the overprinting is done by handstamping, such errors will probably be, if not common, at least not unheard of.



STATE HUNTING AND FISHING BADGES

By Terence Hines

Frank Sunday's article on the Michigan hunting and fishing badges in the last issue of the Newsletter (p. 99) has brought reports of similar badges being issued by three other states, California, Arkansas and Tennessee. Long time fish and game stamp authority E. L. Vanderford reports that California used badges circa 1930-1935. He also reports that the paper license was supposed to be folded up and placed inside the badge, which was to be worn on one's clothing. Vanderford also states that the serial number on the badge matched the serial number on the issued license. This is confirmed by an actual license in the collection of SRS member Jim Howell. Both Jim and the license are from Tennessee. The license, a 1938-1939 hunting and fishing license instructs "See that your Button number corresponds with this License Certificate number." Jim has eight Tennessee badges in his collection, as follows:

Hunting and Fishing License:

- 1934-35, blue
- 1935-36, dark orange
- 1936-37, black
- 1937-38, red
- 1938-39, light orange
- 1939-40, green

Fishing License

- 1939-40, chocolate brown

State Wide Hunting and Fishing License

- 1940-41, dark blue

All these are circular with the exception of the last one which is oblong. The circular badges measure about 45mm in diameter. The oblong badge is about 57mm long by 38mm tall. All the Tennessee badges are of similar design and one is shown below.

Also shown below is an Arkansas badge reported by new member Elmer Oehlke. This is the only Arkansas badge he has, but others must obviously exist.

It appears from what information is now available that several states, probably more than the four so far reported, used badges during the 1930s and at least the 1940s. Additional reports of these "quasi-state revenues" will be most welcome!



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.

MICHIGAN TROUT AND HUNTING BADGES and early issue hunting licenses for sale. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (0).

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 (0).

WANTED - Need Ducks Unlimited issue duck stamps. I have D.U. pictures without stamps. Will buy 1 or 6. Send stamps or list prices. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (1).

USED NORTH DAKOTA wanted. I pay FULL 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 (1).

VIRGINIA wine and beer stamps and bottle caps wanted. Also beer bottle caps from other states wanted if they show payment of tax. Will trade bingo stamps or other revenues. BILL SMILEY, BOX 361, PORTAGE, WI 53901 (0).

TRADE 10 different Michigan lottery tickets (state revenue) for 10 different of your state. RUDY STEFANICH, SRS # 857, 2766 GLASGOW RD. JACKSON, MI 49201 (0).

NEW ENGLAND BINGO stamps needed. Will buy or trade for other state or federal revenues. Send for list of what I need, or send list of what you have. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (2).

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 (3).

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 (7).

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 (1).

AD CORNER, continued.

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 (1).

HAVE EXTENDED MY DUCK stamp collecting interests 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 to C. R. PENDL, BOX 73, SURING, WI 54174-0073 (0).

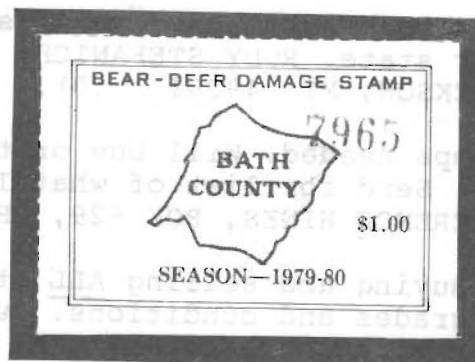
TRADE my duplicate state hunting and fishing stamps for your duplicate state hunting and fishing stamps. Especially need duck stamps. Trade on equal value basis. DALE C. STOVER, 1616 14TH ST., SILVIS, IL 61282 (0).

NORTH CAROLINA - NORTH CARLOINA - 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 (1).

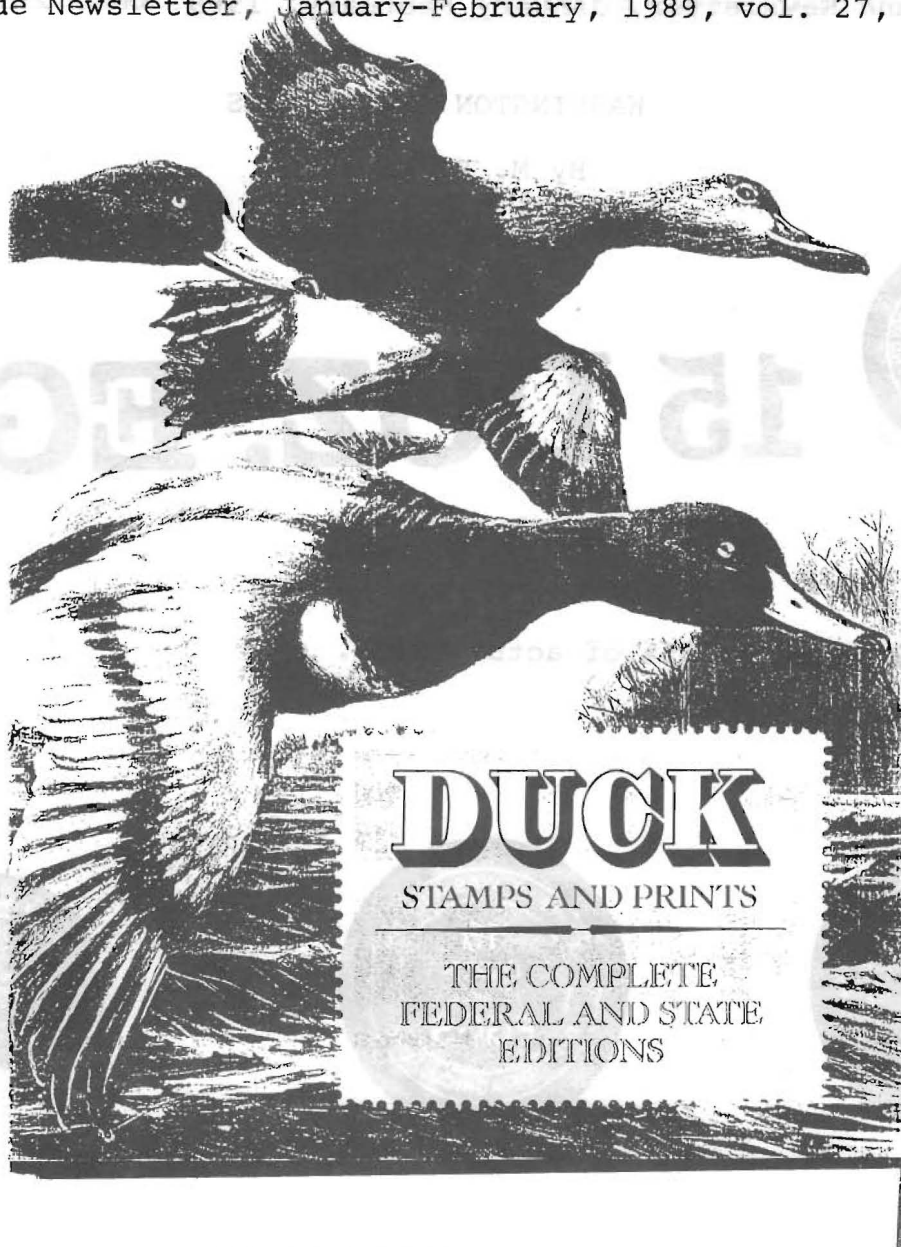
HAVE THREE DIFFERENT UTAH or other state fishing and hunting stamps which I will trade for 50 used U.S. se-tenant stamps. Multiple trades. KEN FEE, 436 E. WENDELL WAY, SALT LAKE CITY, UT 84115 (0).

LICENSE PLATES, CHAUFFEURS' badges, disabled veterans keychain tags, automobile registration windshield stickers, bicycle sidepath licenses, auto related items WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019 (14).

VIRGINIA COUNTY BEAR-DEER DAMAGE STAMPS



Harold Effner, Jr., (425 Sylvania Ave., Avon by the Sea, NJ 07717-1133) has added quite a few of these to the stock of stamps available from the SRS to members. Write to him for a full listing of available stamps. Three different designs of the Virginia stamps are shown above.



DUCK STAMPS AND PRINTS

THE COMPLETE FEDERAL AND STATE EDITIONS

Hard bound, 192 pages, 11 x 14 inches, high quality coffee table volume. All stamps in full color plus color or black and white reproduction of every print, 1934-1987.

This book, in my opinion, is a must for every duck stamp or print collector. It is also a beautiful book even for someone who doesn't want to put out the money for a complete set of duck stamps, but would love to enjoy their beauty. The book has a list price of \$60.00, but it is available now for \$49.95, postpaid, to State Revenue Society members.

Whatever your requirements for federal or state duck stamps, feel free to drop me a line. I have a very comprehensive stock ready to help you build your collection. Free price lists on request.

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WASHINGTON STATE NOTES

By M. E. Matesen



15 DOZ. EGGS

Figure 1. Reduced to 65% of actual size.



Figure 2.



Figure 3.



Figure 4.

Egg Seal - On a Document. My heading is at best "tongue in cheek" but it does serve to draw attention to certain problems confronting collectors of certain state revenue stamps, specifically how to collect these stamps "on cover." To illustrate my point, Fig. 1 shows a 15 doz. egg seal that was attached to the outside of a carton stamped "MEDIUM GRADE". I wanted to save the seal because it was an unreported issue, but I also wanted to preserve the adjoining lettering. How to go about it? A razor blade in hand and the task was accomplished with 90% plus success, leaving only a bit of the handstamp missing.

As to the seal itself, it was the first one I had seen. Fellow SRS member Bill Smiley had provided a similar seal in one of our earlier trading exchanges, but when I compared my new acquisition (shown full size in Fig. 2) with that Bill had provided (Fig. 3), I noted several differences. First, the seal in Fig. 3 has thin, narrow lettering in both the inscription "15" and the inscription "EGGS." The inscriptions on the seal shown in Fig. 2 are obviously thicker. Second, differences in thickness are also evident in both the inner and outer circles on the two seals. The Washington Department of Agriculture, Dairy Division, confirmed to me that often when seals

are reordered from different competitive bidding contracts "certain alterations" in the design can be made provided that the "general specifications of the contract are met."

Washington state has not made any changes in the way the single one dozen egg seals had been issued since the late 1960s (Matesen, 1976). Now the familiar circular design has returned in the form of pressure sensitive seals (Fig. 4, shown actual size). These are issued in strips of undetermined length. The seals appear two abreast on a 65mm wide wax paper backing. Each seal is 25mm in diameter and is printed in the distinctive dark green color with white lettering.

Salmon Stamps. Washington State has issued a set of four different denomination salmon stamps since 1978, as reported by Hines (1981). Beginning with the 1988-89 license year, the state will reduce the number of different denominations to two, these being a \$3 resident stamp and a \$9 non-resident stamp.

Sturgeon Stamps. Yes, that's right, sturgeon stamps. Starting with the 1988 license year sturgeon stamps will be added to the fishing stamps issued by Washington. Although I've yet to see the design, I've been advised that the stamps will be of the pressure sensitive type used for the salmon stamps. There will be a \$3 resident sturgeon stamp as well as a two day stamp which will also have a face value of \$3.

References.

Hines, T. (1981). Washington state salmon stamps. State Revenue Newsletter, 21, (# 1), 1-2.

Matesen, M. (1976). Washington State and Cities revenue catalog corrections and supplement listing. State Revenue Newsletter, 16 (# 3), 43,46.

GUAM HUNTING STAMPS DISCONTINUED.

Due to a change in the hunting regulations, hunting stamps are no longer used to validate hunting licenses. The last Guam hunting stamp was issued for fiscal year 1987.

--- Dick Bilek

MAINE MUZZLELOADER STAMP - A CORRECTION.

It was reported in the July-August, 1988 Newsletter (p. 71) that such a stamp had been issued by Maine for 1987. The report was correct as far as it went, but it neglected to point out that three types were issued in 1987 and that these were first issued for 1986. The three types are Resident Muzzleloader (\$7), Nonresident Muzzleloader (\$25) and Alien Muzzleloader (\$50). The latter is not for folks from outer space, but for folks from foreign countries. The 1986 resident issue was red and the nonresident black. By the time I got this sorted out, copies of the 1986 alien issue remainders were sold out. Can anyone report its color? The 1987 issues were, respectively, green, red and black.

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