

STATE REVENUE NEWSLETTER

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Whole No. 188

AMERICAN BANK NOTE "SPECIMEN" DISCOVERIES

By Terence Hines



Seven American Bank Note Company (ABNC) paper and decal state revenues have recently been found with "SPECIMEN" overprints and a small punched hole, characteristic of previously reported ABNC specimens. The seven items are from Massachusetts, New Hampshire, and Rhode Island. Specifically, they are the 2¢, 4¢, 10¢ black, 20¢ and 50¢ Massachusetts stock transfer stamps (Hines #s ST1, 2, 4, 5, and 6), the ½¢ 1939 New Hampshire tobacco decal (# T1), and the 1939 Rhode Island 2¢ tobacco tax decal (# T2). The 2¢ Massachusetts stock transfer overprint is shown, enlarged 100%, above. On all the seven stamps, the "SPECIMEN" overprint is in red.

At least four other ABNC specimen overprints are known. These also, probably by coincidence, are from New England states. They are the 1939 Vermont ½¢, 1½¢ and 5¢ cigarette tax decals (#s C5a, C7a, and C10a) and the 195? New Hampshire liquor seal (# LS8). The existence of these specimen overprints raises the possibility that all, or at least many, of the state revenues produced by the ABNC were provided to the states in "SPECIMEN" format. If this is true, there are many more such overprints waiting to be discovered.

LOUISIANA 1989 "GOVERNOR'S EDITION" WATERFOWL STAMPS

TWO DIFFERENT - NOT AVAILABLE FROM STATE

CAN BE PURCHASED ONLY BY AUCTION FROM WHOLESALER

Louisiana is jumping on the state waterfowl stamp bandwagon in 1989 by issuing a \$6 resident and an \$8.50 non-resident migratory waterfowl stamp. But, going New Hampshire one better, Louisiana is issuing two different "Governor's Edition" stamps, one resident and one non-resident. While the regular stamps will be available to collectors from the state, the Governor's Edition stamps, which apparently have the same face value as the regular stamps, will be offered only at auction, in large lots, from Sporten Art / The Depot" of Sullivan, Illinois.

The press release from the Louisiana Department of Wildlife and Fisheries (which, interestingly, is inscribed "PUBLISHED BY SPORTEN ART") clearly states that "NO GOVERNOR STAMPS WILL BE SOLD AS SEPARATE STAMPS." In other words, the face value is meaningless on these stamps and they will be sold for whatever suckers will pay for them. These "Governor's Edition" stamps will be sold at auction in lots of two sheets each - one sheet of the resident and one sheet of the non-resident type. Obviously these large lots will be purchased almost entirely by dealers, not collectors. And you thought the New Hampshire scam was a rip-off! The State of Louisiana and Sporten Art have brought new meaning to the term "rip-off". Collectors should be aware that these issues are extremely exploitive and avoid them like the plague.

One wonders how much money the ducks of Louisiana will actually receive from the proceeds of the sale of these pseudo-stamps. If the New Hampshire scam is any guide, the vast majority of the funds will go to the artist, the wholesaler and various middle-men and the ducks will get next to nothing. Inquiries into the exact nature of the financial arrangement between the State of Louisiana and Sporten Art are underway. The results will be reported in a future issue of the Newsletter.

--- Terence Hines

MICHIGAN 1989 WATERFOWL AND TROUT/SALMON STAMPS AVAILABLE AT FACE

Michigan's 1989 waterfowl and 1989 trout/salmon stamps are available at face value (\$3.85 and \$9.85, respectively) from the state's Department of Natural Resources, Information Service Center, Box 30028, Lansing, MI 48909. Full sheets of 10 stamps are available at ten times the single copy prices. These stamps will be sold at face value until March 31, 1990. From April 1, 1990 through December 31, 1990, they will be sold at double face value. Copies of the 1988 stamps are available at double the face value (same face values as the 1989 stamps) through December 31, 1989.

CALIFORNIA ISSUES OFFICIAL WILDLIFE CHARITY LABELS

The California Department of Fish and Game has issued a 1989 "California Native Species Stamp" which pictures a peregrine falcon. The stamp has a "face value" of \$7.50. However, the stamp confers absolutely no hunting or fishing rights or privileges and its purchase is totally voluntary. What sets this stamp apart from the voluntary purchase stamps issued in the past by several other states is the number of formats in which it can be purchased. Available are single stamps, booklet panes of 5 or full booklets of 25, made up of five panes of five stamps. Also available are perforated and imperforate souvenir sheets of four stamps each. The souvenir sheets are serially numbered. The stamps in all these various formats, which remind one of the output of one of the sand-dune sheikdoms of the 1960s and 1970s, are available at "face value" of \$7.50 a stamp from the California Department of Fish and Game, 3211 S Street, Sacramento, CA 95816. BUT THERE'S A CATCH: Copies of the imperforate souvenir sheet (only 200 issued) can be purchased only if you buy five perforated souvenir sheets! Thus, the true cost of an imperforate souvenir sheet is \$180. This is exactly the means used by at least one Communist country (specifically, Hungary) to sell imperforate copies of its stamps and souvenir sheets.

To California's credit, the state is at least being honest about the nature of the stamps and what a collector has to pay to get them. They are not being marketed by various sleazy middle-men and, it appears, that the revenue from the sales of these stamps will actually accrue to the Department of Fish and Game and may do California wildlife some good. As such, these stamps, while not particularly desirable from the point of view of the hobby, especially considering the shoddy "one-for-five" requirement for purchasing the imperforate souvenir sheet, rate a bit higher than the bogus "Governor's Edition" stamps of New Hampshire and Louisiana.

--- Terence Hines

MICHIGAN OFFERS OBSOLETE FISHING & WATERFOWL STAMPS AT AUCTION

Full sheets and individual copies of obsolete Michigan trout/salmon stamps and waterfowl hunting stamps from 1979 to 1987 will be sold to the highest bidders in an auction conducted by the Michigan Department of Natural Resources. The auction closes June 1, 1989. Bid sheets are available from the Department of Natural Resources Box 30028, Lansing, MI 48909. The phone # is 517-373-1280.

US REVENUES FOR SALE

TAXPAIDS (Springer #s): TA18c, 25; TA32, 25; TA61, .25; TA131a, 3.00; TA162c, 4.00; TA169c, .25; TB18a, .10; TB18b, .20; TC171a, .75; TC172a, .45; TC476b, 1.25; TC527a, 1.50; TC561a, .85; TC714a, .35; TC760a, .40; TC804b, .55; TC807a, .95; UNLISTED STAMP: Cigar Series 114, type II, Class D, 5 cigars, 4.00; TD13a, .15; TD109b, .95.

BEER STAMPS (Priester #s): 209, punched center, .25; 212, punched center, 2.00.

SPECIAL TAX STAMPS: For opium, all years, 1954-55 through 1970-71, \$7.50 each. Practitioner dispensing opium, etc., the following are \$5 each: 1921, 1926, 1927, 1928, 1930, 1934, 1935, 1936, 1938, 1952. Retail liquor dealer, 1947-48, 5.00; 1948-49, 5.00. Prop. bowling alley, billard table, etc., 1922-23 for 2 alleys or tables, \$20, price \$20. Retail dealer in fermented malt liquors, 1935-36, 3.00. "Special Tax Stamp", 1955-56, \$10; 1960-61, \$10; 1968-69, small serial #, \$10; 1970-71, \$10.

SCOTT LISTED REVENUES: R5a, .75; R7a, 7.00; R9a, 7.00; R19a, 26.00; R24a, 1.50; R25a, 2.50; R27a, 2.75; R32a, 33.50; R40a, 17.50; R42a, 9.00; R45a, 9.25; R46a, 6.50; R48a, 4.50; R49a, 13.00; R50a, punched holes, 15.50; R51a, 42.00; R54a, 6.75; R59a, 13.75; R60a, 1.75; R62a, 18.75; R66a, 6.50; R67a, 17.75; R69a, 6.75; R70a, 21.00; R72a, 32.75; R73a, 12.75; R74a, 112.50; R78a, 13.75; R94a, 41.00. R1b, 22.25; R5b, .75; R9b, 7.75; R24b, 5.25; R25b, 3.25; R27b, 2.50; R36b, 2.50; R40b, 7.75; R42b, 10.50; R43b, 3.50; R44b, 4.25; R46b, 6.25; R52b, 31.00; R53b, 2.25; R54b, .75; R59b, 1.00; R63b, 1.50. R1c, .75; R3c, .25; R4c, 6.00; R5c, .05; R6c, .05; R8c, 15.00; R9c, .25; R10c, 4.50; R11c, 2.00; R12c, 15.50; R13c, .25; R14c, 22.50; R15c, .05; R16c, 1.75; R17c, 61.00; R18c, 1.25; R19c, 1.75; R20c, 1.25; R22c, 2.50; R23c-R27c, .10 each; R28c, 8.50; R29c, 8.75; R30c, .95; R32c, .65; R33c, .25; R34c, .15; R34e, .40; R35c, 2.50; R35e, 5.25; R36c, .05; R37c, .05; R38c, 9.00; R39c, 8.75; R40c, .90; R42c, .20; R43c, 1.25; R44c, .05; R45c, .50; R46c, .15; R47c, 4.00; R48c, .15; R49c, 4.50; R50c, 15.50; R51c, 26.00; R52c, 1.25; R53c, 1.75; R54c, .05; R54e, .15; R55c, .10; R56c, 2.75; R57c, 4.25; R58c, .50; R59c-61c, .25 each; R62c, 8.75; R63c, .15; R63e, .60; R64c, 3.90; R65c, 3.90; R66c, 1.75; R67c, 1.25; R68c, .40; R69c, .20; R70c, .85; R71c, 2.90; R71c, pair, 6.00; R72c, 12.75; R75c, .75; R76c, 15.50; R77c, 24.00; R78c, 1.75; R80c, 33.00; R81c, 1.25; R82c, 1.75; R83c, 25.00; R84c, 2.00; R85c, 2.75; R86c, 13.00; R86c, pair, 30.00; R87c, 28.00; R88c, 3.50; R89c, 3.25; R91c, 9.00; R92c, 8.75; R93c, 13.25; R96c, 13.75; R98c, 21.50. RFlmint, .25; RF2 used, 1.50; RF3m, 2.40; RF16u, .35; RF17m, 8.25; RF25u, .85; RF28m, 4.50; RF29u, 66.50; RFV2u, 30.00. RG1m, .90; RG2m, 1.30; RG6m, 3.75; RG7m, 3.75; RG8m, 5.75; RG9m, 5.75; RG18u, 11.00; RG80u, 225.00; RG108m, .40; RG111m, .75; RG112m, 1.00. RH1m, .40. RJ1m, .25; RJ2m, .25; RJ5u, 1.25; RJ7ng, 2.50; RJ11m, 55.00, RJA11m, 6.00; RJA33m, .75; RJA34m, 1.00; RJA39u, 1.50; RJA46b, .50; RJA47b, .35; RJA49b, 6.75; RJA50b, 3.00;

continued on next page ...

US REVENUES FOR SALE, continued.

RJA51b, .50; RJA52b, 2.75; RJA54b, .50; RJA55b, 2.00; RJA56b, 5.25; RJA59c, 3.50; RJA66a, 10.00; RJA67b, 10.50; RJA69a, 9.25; RJA71c, 3.50; RJA73b, 9.00; RJA74a, 18.50; RJA77, 7.00; RK4, 3.50; RK5, .75; RK8, 22.50; RK17, 1.20; RK18, .35; RK19, 2.50; RK21, 13.00; RK32, 27.00; RK34, 1.75; RK35 1.75; RK36, .25; RK36a, .25; RK37, 3.00. RL1-8, 155.00; RL8, defective, 32.50. RNs are full documents: RNBl yellow orange, .75; RNC1 orange, 2.25; RNE4, 2.75; RNF1 mint, 8.00; RNg1, mint, 1.00; RNg1 used with "STAMP REDEEMED", \$2.60; RNX5a, 13.00; RNX7 mint, .50; RNX7, used, .25; RNT4 cut square, \$2.00. RV1m, 1.00; RV6m, 2.00; RV8m, 21.50; RV18m, 2.50; RV30m, 2.00; RV42m, 2.00; RV53m, 6.25. RVBl-2 mint, hinged, with tabs, 65.00. RX1 punched cancel (pc), 17.50; RX3, 23; RX4, 18.00; RX5, 7.25; RX6, 6.50; RX7, 1.00; RX9, 6.00; RX10, 2.00; RX11, 11.00; RX12pc, 4.00; RX13pc, 1.50; RX15pc, 13.00; RX16pc, 6.00; RX18, 2.50; RX28pc, 50.00; RX29, 5.00; RX30, 21.00; RX31, 18.50; RX32, 1.75; RX33, 25.00; RX34, 30.00; RX35, 2.00; RX36, 12.00; RX37, 37.50; RX38, 3.00; RX39, 7.50; RX41, 7.25, RZ1pc, 2.25; RZ2, 7.00; RZ3pc, 2.00; RZ4pc, 1.75; RZ5pc, 2.00; RZ6, 4.00; RZ7pc, 1.75; RZ8, 16.00; RZ9, 9.00; RZ10pc, .85; RZ11, 7.50; RZ12, 6.25; RZ13, 8.25; RZ14, 8.75; RZ15, 8.75; RZ16, 13.50.

PROOFS: R134P(4), 20.00; RB2P(4), 20.00; RB4P(4), 20.00; O87P(3), 20.00; 217P(4), stain, 20.00.

SPECIMEN OFFICIALS: O10S, 7.00; O25S, 8.00; O57S 8.00

The above items represent my own collection, which I am selling so most are one of a kind. Please list alternatives!

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

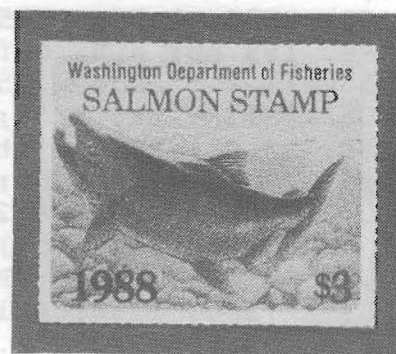
STATE REVENUES FOR SALE

MISSOURI, City of Sedalia, 1933 ½¢ paper cigarette tax stamp, Hubbard SE-C1, mint	8.00
MISSOURI, Proof? Like Kansas City secured debt, \$2.50 orange, but no city name, lower tablet blank. Mint, but torn corner,	12.00
ALABAMA, Lee County 48¢ paper beer stamp, 1 7/8 by 4½ inches, mint	7.50
GEORGIA, Town of Helen, \$5 beer stamp, self-adhesive, 5½ x 3½ inches, mint.	10.00
NEW YORK, two 3x5 inch packets stuffed with used NY stock transfer stamps.	2.00

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

WASHINGTON 1988 STURGEON AND SALMON STAMPS

By M. E. Matesen



In 1988 Washington became the first state to issue stamps specifically for sturgeon fishing. Two different were issued, as shown above. Both are printed on paper with pressure sensitive gum. The "sturgeon stamp" is black on blue. Although no face value is indicated, it sold for \$3. Also available was a "2 day combination" stamp overprinted "STURGEON / ONLY" in large black letters. This sold for \$3 and was intended for use by out of state individuals. The stamp is black on brown violet and may not illustrate too well. A two day combination stamp without the sturgeon only overprint was also available, also for \$3. The 1988 Washington salmon stamp, at \$3, is also shown. This is multicolored and is printed on paper with pressure sensitive gum.

The Washington Department of Fisheries sells sets of obsolete fishing stamps to collectors. From 1978 to 1987, the set contains four different salmon stamps. The 1988 set contains two different salmon and the two different sturgeon stamps. Sets are \$5 each and can be ordered from the Washington Department of Fisheries, 115 General Administration Building, Olympia, WA 98504.

IDAHO ILLEGAL DRUG STAMPS.

Idaho will join the ranks of states using this type of stamp effective July 1, 1989. Details about the stamps will appear in a future issue of the Newsletter.

FLUORESCENT STATE REVENUES?

New member Tom Maringer reports that the safety imprint on the 1983 New Hampshire "A" heat transfer cigarette tax decal (# T224) fluoresces strongly under longwave ultraviolet light. This opens a new dimension in state revenues. Do older issues not fluoresce? Are there varieties which, to the naked eye, appear identical, but in which one has fluorescent safety and the other has non-fluorescent safety? Your editor's enquiring mind wants to know!

MAINE MUZZLELOADER STAMPS FOLLOW-UP.

In the Jan.-Feb. 1989 issue (p. 15) I asked if anyone could provide information on the color of the 1986 Maine "alien" \$50 muzzleloader stamps. Member David Curtis did so - it's blue with a red serial number, like all other Maine muzzleloader stamps for 1986, 1987 and 1988. The colors for the 1988 stamps are as follows: resident, \$7, black; nonresident \$25, green; alien, \$50, blue. Remainders of most of these are available at \$1 each from the Maine Department of Inland Fisheries & Wildlife, State House Station 41, 284 State St., Augusta, ME 04333. Pheasant and duck stamps are also available from this address. Write first to inquire as to just what is available.

STATE FISH AND GAME (INCLUDING DUCK) STAMP LISTING.

Speaking of David Curtis, I've just received a copy of his current 38 page of state and federal (but mostly state) fish, game and duck stamps. Its a very comprehensive list with some very unusual material offered. The cost of a single copy is \$1 and a year's subscription (6 issues) is \$5. Write to David at 1806 Sycamore Drive, Killeen, TX 76543-3239.

CALIFORNIA FISH AND GAME STAMPS AVAILABLE FROM STATE.

Numerous (about 100) California state fish and game stamp remainders are available to collectors at below face value from the state. Write to the California Department of Fish and Game, License and Revenue Branch, 3211 S Street, Sacramento, CA 95816 for a full listing, which is too long to reproduce here.

NEW JERSEY WATERFOWL STAMPS AVAILABLE TO COLLECTORS.

The 1988 NJ resident and non-resident waterfowl stamps are available at face value (\$2.50 and \$5, respectively) from the N.J. Division of Fish, Game & Wildlife, Waterfowl Stamps. CN 400 Trenton, NJ 08625 until December 31, 1989. Pheasant & trout stamps from past years are also available - write for list.

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 all ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

NEW ENGLAND BINGO stamps needed. Will buy or trade 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 (0).

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 (0).

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 (5).

COLLECTOR SELLING COLLECTION of federal revenues, both Scott listed and taxpays, 45¢ postage for full listing at below dealer prices. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (1).

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 (12).

BEGINNING COLLECTION of revenues and cinderellas. Need help with inexpensive lots. What have you to offer? R. J. SAMOLY, 620 WHITNEY WAY, COSTA MESA, CA 92626 (2).

WANTED TO BUY: 1983 Arkansas; 1982 thru 1985 North Dakota; 1987 and 1988 West Virginia duck stamps. Prefer on license if possible. Will answer all letters with a complimentary N.C. hunting license with stamp for your trouble. BOB LANDRETH, 200 WARD RD., GREENSBORO, NC 27405 (4).

ALABAMA PLAYING CARDS REVENUES WANTED for purchase or trade. Also seeking federal and foreign playing card stamps. PETER MARTIN, 7657 SOUTHERN OAK DRIVE, SPRINGFIELD, VA 22153 (2).

DUCKS UNLIMITED STAMPS wanted to buy 1985-88 issues, mint only. Send stamps with price or price only. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (0).

AD CORNER, continued.

WANT TO BUY CANADA wildlife habitat conservation stamps. Need 1985-86, 87-88, mint only. Send stamps with price to FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (0).

ILLINOIS DAILY USAGE STAMPS wanted. Also Illinois used duck stamps. Also Illinois salmon stamps, mint or used. Please write first. Thank you. BOB BERGSTROM, BOX 338, WHEATON, IL 60189 (2).

U.S. POSSESSION REVENUES, Danish West Indies Revenues - I will buy, sell, trade. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (4).

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, nine stamps, \$12.50. McREE, BOX 388, CLAREMONT, NC 28610 (3).

INSECTICIDE OR FUNGICIDE tax stamps from Georgia, Louisiana, and North Carolina wanted. Paying top prices. BOB CHAPUT, 30 LAKESHORE, APT. 206, POINTE-CLAIRE, QUEBEC, H9S 4H2, CANADA (4).

BEAUTIFUL OHIO - Trade my duplicate Ohio revenues for your Ohio revenues. Trade on equal value basis. Also have many other state revenues to trade. BRUCE L. WHYTE, 7577 FEDER RD. GALLOWAY, OH 43119 (0).

ALABAMA LOCAL TOBACCO DECALS AVAILABLE FROM SRS.

Several new varieties of these have been uncovered by Harold A. Effner, Jr. who has them available at face as either singles or panes of 10. Specifically they are: CULLMAN: 1¢ tobacco tax, black on yellow. This is like the 1949 issue, but roul. 6¼, not 10. DOTHAN: 5¢ light blue tobacco tax, yellow card, roul. 6¼ (shown at right, 100% enlarged). DADEVILLE: 1½¢ green cigarette tax, 2¢ red tobacco tax & 3¢ black cigarette tax. These are all of the standard Brundage tobacco leaf design. The 3¢ is unusual in being printed on light blue card. DOZIER: 2¢ red cigarette tax in tobacco leaf design on light blue card (shown at right enlarged 100%). ENTERPRISE: 5¢ green tobacco tax, tobacco leaf design, on light blue card.



MISSOURI PRESSURE SENSITIVE CIGARETTE TAX STAMPS

By Harold A. Effner, Jr.



For some time various Missouri cities and towns have been using pressure sensitive cigarette tax stamps to collect local cigarette taxes. Illustrated above are the stamps from 9 Missouri localities. All are available at face value, either singly, or in panes of 10, from me as SRS Stamp Seller (address is 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133). A full list of the values and colors appears below. Can anyone report other localities using similar stamps?

Brookfield, 5¢, orange-red

Cameron, 3¢ green

Carrollton, 5¢ red

Concordia, 2¢ blue

Corder, 2¢ green

Craig, 4¢ green

Excelsior Springs, 10¢ green & 12½¢ red-orange

Fayette, 2¢ blue

Fulton, 4¢ red

Forest City, 2¢ light green (NOT pressure sensitive - water decal).

NOTE: The illustrations above are enlarged 100% - these are small stamps.

RAPID FOLLOW-UP ON FLUORESCENT STATE REVENUES.

In a letter received after the item on page 35 was typed, Tom Maringer reports that the current cigarette tax heat transfer decals of Georgia, Alabama and Tennessee all show fluorescence of the safety design under UV light. Tom suspects, and I agree, that this is an added guard against counterfeiting.

USE THE SRS LIBRARY. Request a current listing of holdings from the Librarian, Terence Hines, Box 629, Chappaqua, NY 10514-0629.

SRS MAKES \$1000 DONATION TO THE AMERICAN PHILATELIC RESEARCH LIBRARY

The Board of Directors of the State Revenue Society voted earlier this year to donate \$1000 to the Americal Philatelic Research Library (APRL) building fund. The APRL is the preeminent philatelic library in the country and probably in the world. It makes its huge collection of books and periodicals available to collectors and researchers either through inter-library loan or, if one is a member of the APRL, directly by mail. The staff also provides assistance with research questions and projects. At present, the APRL needs to expand its building to house its growing collection of philatelic literature. The total amount needed is about \$500,000. Since the APRL provides services so valuable to all of organized philately and since the SRS enjoys a healthy surplus of funds in the treasury, President Hines proposed the \$1000 donation and the Board approved. A check in the sum of \$1000 has been sent to the APRL. The donation still leaves the SRS in excellent financial health. Other philatelic organizations with excess funds in their treasuries would be hard pressed to find a better use for their money than the APRL.

OHIO 7¢ CIGARETTE HEAT TRANSFER DECAL.

Shown at right is a 7¢ black on olive with yellow border heat transfer (fusion) decal that was used in Ohio between Sept. 1, 1967 and Aug. 19, 1969, when the Ohio tax rate was 7¢ per pack of 20 cigarettes. This decal was reported, but not illustrated, on page 94 of the Nov., 1968 Newsletter, Vol. 8, # 7, whole # 79. It is shown enlarged 100%.



ALABAMA COUNTY CIGARETTE TAX DECALS.

Shown are two unreported decals. Both are on cream safety card, black roul. 6¼. The Jefferson County decal is printed in black, the decal from Washington County is red. Both are shown twice actual size.



ALABAMA MARIJUANA STAMPS.

Shown at right is the 1 gram stamp. It is black on gold. Because of the color, it will not illustrate too well, the gold being too reflective for good imagery. The 1 gram stamp has a face value of \$3.50. There is also a 5 gram stamp, of the same design, with a face value of \$17.50. Both are available at face value from the SRS. Orders should be sent to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE. AVON BY THE SEA, NJ 07717.



SRS ELECTION RESULTS.

Your editor apologizes for failing to run these in the March-April issue.

<u>President</u>	T. Hines	49*
	M. Golden	2
	B. Dumaine	1

<u>Vice President</u>	H. Effner	51*
	B. Smiley	1

<u>Treasurer</u>	H. Effner	50*
	M. Golden	1

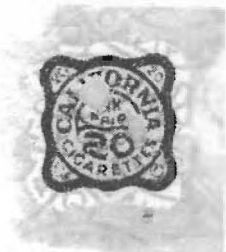
<u>Secretary</u>	T. Hines	49*
	M. Golden	1

<u>Board of Directors</u>		
	H. Nelles	50*
	E. Miles	48*
	J. Cahoon	48*
	T. Hines	1
	E. Jackson	1
	E. Vanderford	1

*Elected. Thanks to all who voted!

CLOSED ALBUM: AKSEL HANSEN.

Doris Hansen advises that "Aksel recently passed away. I know he enjoyed trading with you, but his collection has been liquidated." The SRS and its members express their sympathies on Aksel's death.



CALIFORNIA HEAT TRANSFER CIGARETTE DECAL.

Shown at left is a recent (current?) California cigarette decal of the heat transfer type. It is printed in black on yellow with a red safety design.

--- Tom Maringer

STATE REVENUE NEWSLETTERS FOR SALE

THIS UNIQUE OFFERING includes a complete run starting with issue # 1 and continuing through whole number 174, the January-February, 1987 issue. Whole numbers 1 through 120 are housed in 3-ring binders which are included with the sale. This offering also includes all the supplements that accompanied these issues. Also included are the four early catalogs issued by the SRS covering the states of 1) New Hampshire and Vermont, 2) Kansas, 3) Nebraska, and 4) Washington. Your best offer takes the lot. All bids must include an SASE. Mail bids to M. E. MATESEN, 19828 80TH PLACE, WEST, EDMONDS, WA 98020-2414.

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WYOMING CIGARETTE TAX INCREASE. Effective July 1, 1989

the Wyoming cigarette tax will increase from 8¢ to 12¢ per pack of 20 cigarettes. Whether this increase will result in new cigarette tax decals is unknown, but such increases usually do require new stamps.

ARIZONA NOTES



I spent the summer of 1987 in Tempe, Arizona and, at least at that time, there were four different Arizona cigarette tax decals in use. Three of these were heat transfer, or "fusion", types. The most striking was red on yellow. This is illustrated above at the left. This stamp came in rolls of 14,400 and, according to the state, was used for "Century" brand cigarettes in packs of 25. The stamp was issued on June 19, 1984 and was being phased out during the summer of 1987. Another 25 cigarette fusion decal had an identical design, but was printed in black on blue. It was issued May 24, 1985 in rolls of 12,000 for use on packs of 25 of Philip Morris' "Marlboro" brand. A special sized roll was needed because these cigarettes were packed in cartons of eight packs each. Fusion decals were also used, of course, on regular packs of 20 cigarettes. These came in two formats, the design being the same for both. One format was in sheets of 150. The other was in rolls of 30,000. The design is black on green and is shown in the middle above. Finally, water transfer decals were sometimes used. An example is shown at the right above. These are black, green and white. All the above illustrations are enlarged 100%.

--- Terence Hines



NEW JERSEY 20 CIGARETTE WATER TRANSFER DECAL.
Shown is the current NJ decal. It is
printed in an apple green color.

MISSOURI NOTES



Shown above, twice actual size, are two previously unreported Missouri state cigarette stamps. The one at left is a 5¢ dark blue water decal with a "9c" overprint in red. The stamp at right is a 9¢ light blue stamp with pressure sensitive gum. The 9¢ on 5¢ overprint is rather puzzling as, according to the information I have available, there never was a 5¢ per pack cigarette tax in Missouri. The rate went from 4¢ to 9¢ on July 15, 1969 and was raised again, to 13¢, on August 13, 1982. Perhaps the 5¢ stamps were prepared in anticipation of a rate that never materialized and were pressed into service when the rate went to 9¢?

It was reported on page 7 of the May-June, 1986 issue (whole # 170) three different types of cigarette tax stamps were issued for the 16½¢ tax on packs of 25 cigarettes when these first appeared in Missouri. Why three different? A letter from the Missouri Department of Revenue explains:

When the 25's were introduced in Missouri a water-applied decal was used. It was found, after a few months, that the water-applied decal would not adhere properly to the cellophane wrapping. At that time, a decision was made to use heat transfer decals, but these decals were not readily available so a pressure sensitive decal was used for a short time.

These early and short lived water transfer and pressure sensitive stamps would thus appear to be rather rare and worth looking for!

--- Terence Hines

UNREPORTED OREGON AMUSEMENT DEVICE STAMP.

I'd like to report a stamp not listed in Hines' article in the Sept.-Oct., 1988 Newsletter (pages 74-75). It is a 1944-45 \$50 "amusement device" stamp. It is black on vermillion, 52 mm square.

--- Paul Haus

OBSOLETE NEW JERSEY FISH AND GAME STAMPS NOW AVAILABLE.



Illustrated above are the 1983 New Jersey resident trout stamp, face value \$4.75, the 1983 New Jersey special pheasant and quail stamp, face value \$15, and the 1984 New Jersey woodcock stamp, face value \$2. All three are available at 50¢ each from the SRS. Orders should be sent to SRS Treasurer Harold A. Effner, Jr. 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133. Of interest is the fact that the trout and pheasant/quail stamps do not show any state name! Both of these are multicolored. Also available from the SRS, also at 50¢ each, are the 1982 trout, non-resident trout and pheasant stamps, the 1983 woodcock stamps and the 1983 non-resident trout stamps. All are 50¢ each.

PENNSYLVANIA ARCHERY AND MUZZLELOADER AND ARCHERY STAMPS.

TOTAL COST \$5.50		1987 PA. ARCHERY HUNTING LICENSE		NON-TRANSFERABLE	
ISSUE DATE				28862 0	
MONTH	DAY	SIGNATURE OF APPLICANT			



The 1987 Pennsylvania archery and muzzleloader stamps are now available from the SRS (order from Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133) at \$1.50 per stamp. The 1987 archery stamp (inscribed "license") is black on pink. The 1987 muzzleloader stamp, also inscribed "license", is red and black on white. The diagonal line, the inscriptions under it and the serial number are in red, the rest of the inscriptions are in black. Copies of the 1985 and 1986 archery and muzzleloader stamps, at \$1.50 per stamp, are also available.

MECHANICAL GAME

By M. E. Matesen



Cabot (1940) describes the above illustrated item as follows:

1935-36. 71 X 43 mm. Imperforate.
These are not true tax stamps, but license cards - for a definite machine for a definite time; then expire. Their cost is \$5; known in red and in blue, and perhaps other colors exist.

RR

The license shown above does prove that colors other than red and blue were used as it is black on cream. The numbers and the date on the license are in red; the date is handstamped.

The excerpt from Cabot (1940, p. 5) clearly classifies these as licenses and not revenue stamps. But, with that established, I would like to delve into the factors that gave rise to such an interesting type of tax.

The year was 1935 and the state Governor was hard pressed to find sufficient revenue sources to fund unemployment and welfare relief. Not unlike other state leaders of that era, he turned to the legislature and proposed special taxes on liquor, wine, and tobacco, just to name a few. These so-called "sin" taxes were easy to enact, as was a tax on "devices of objects that were operated for purposes of gain or profit" (i.e., mechanical games). Although just hinted at in the legislation, the intent was to zero in on slot machines which were primarily, if not exclusively, located in private social clubs. With respect to legislative clarity on the mechanical devices that would come under the auspices of this law, the legislature was careful to point out that "pay telephones" as well as the all important "pay toilet" were to be excluded even though they may have been operated by "the insertion of a coin, slug or token device."

Now, as to the vehicle used to reflect payment of this

tax. The license was an adhesive one which was to be affixed to each machine and a new one was to be affixed when the old one expired. Each license was validated with a hand stamp of the date which was applied to the lower left corner.

At its high point, this license tax was bringing in around \$6000 a month. Then, a mere seven months after enactment, this plummeted to a mere \$600. Why? The club owners' association brought suit against the state and the Maricopa Superior Court subsequently ruled that the tax on "slot machines" (this is the first clear reference to slots) was invalid. By the end of 1938 the Tax Commission, in a report to the legislature, indicated that the "mechanical games" tax had produced only 1.05% of the total revenue for the 1936-38 biennium. The legislature repealed this tax in 1939.

REFERENCES

Cabot, G. (1940). Priced catalogue of the state and city revenue stamps of the United States. New York: Ray Press.

Laws of Arizona. (1935). Chapter 78 (Senate Bill # 88), pp. 341-357.

Tax Commission of Arizona. (1935-36). Biennial Report, p. 10.
(1937-38). Biennial Report, p. 9.

ANNUAL STATEMENT OF THE STATE REVENUE SOCIETY JAN. 1, 1988 - DEC. 31, 1988

Beginning balance, checking account: \$2747.71

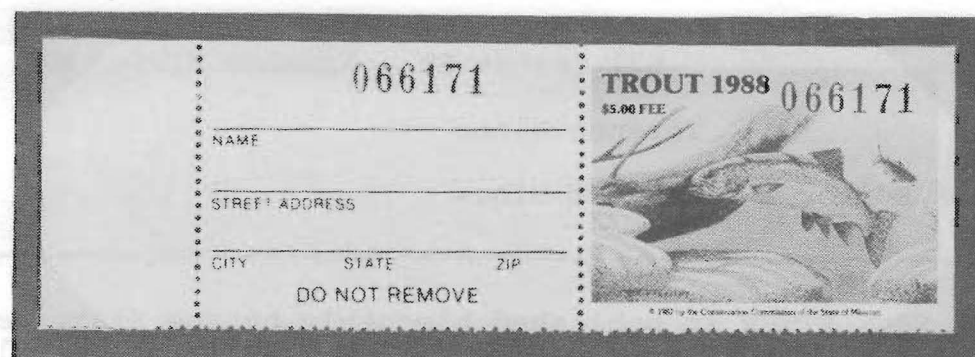
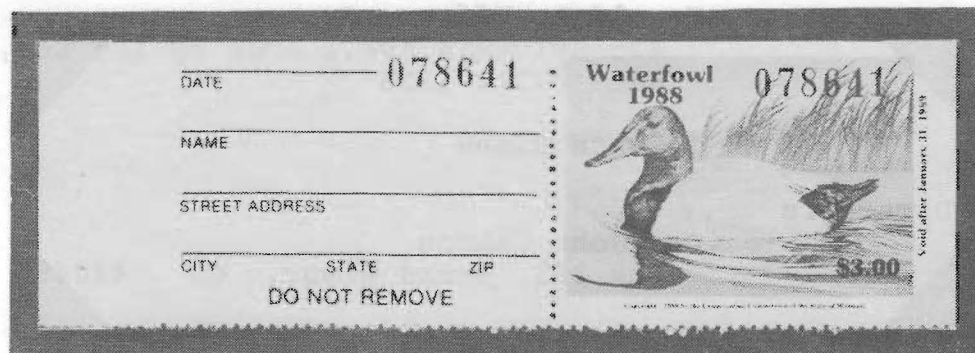
INCOME		EXPENSES	
Dues	1479.00	President/Secretary	149.80
Stamp sales	1621.88	Librarian	98.21
Advertising	91.80	Editor	220.93
Donations	13.00	Printer	769.22
Back issue sales	131.00	Treasurer	225.16
Interest	164.65	Overpayments	145.74
Overpayments	145.74	Stamp purchases	1573.95
Catalog sales	299.00	Exhibition fees	6.00
		Research grants	32.00
TOTAL INCOME	\$3946.07	TOTAL EXPENSES	\$3221.01

NET FOR 1988: +725.06

Net balance as of December 31, 1988: \$3472.77

Signed, Harold A. Effner, Jr.
Treasurer, State Revenue Society
January 16, 1989

MISSOURI 1988 WATERFOWL AND TROUT STAMPS AVAILABLE FROM SRS.



Illustrated above are the lovely (as usual) Missouri 1988 waterfowl and trout stamps. These are multicolored. The SRS has purchased a quantity of each and they can be purchased by members at \$2.50 each. The 1987 Missouri waterfowl and trout stamps are also available at \$2.50 each. Order from SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

KANSAS 1988 WATERFOWL STAMP AVAILABLE FROM SRS.

The 1988 Kansas stamp shows a pair of Canada Geese in natural colors. Copies can be purchased at face value (\$3) from the SRS. Orders should be sent to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE. AVON BY THE SEA, NJ 07717-1133.



Note: 100,000 stamps were issued. Hunter stamps were issued in panes of 10 (2 rows of 5) and collector stamps in sheets of 30 (5 x 6).

THE STATE REVENUE SOCIETY

President	Terence Hines Box 629, Chappaqua, NY 10514-0629
Vice President & Treasurer	Harold A. Effner, Jr. 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133
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(188)

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