

# STATE REVENUE NEWSLETTER

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## TEXAS DRUG STAMPS



Texas joined the lengthening list of states using stamp taxes to control sales of illegal drugs effective September 1, 1989. The tax rate is \$200 per gram for controlled substances and \$3.50 per gram for marijuana. Interestingly, the law imposes these taxes on counterfeit and simulated controlled substances and marijuana as well. As far as I know, other states drug stamp tax laws do not included this provision.

The Texas stamps are by far the most professionally designed of all the state drug tax stamps issued to date. The designs are indeed striking. A copy of the marijuana tax stamp is shown above, actual size. The stamp is printed in black on a silver foil background. The design of the controlled substances stamps features a skull and crossbones. There are four denominations in the marijuana series: \$3.50, \$101.50, \$1589.00, and \$3,500.00. There are five denominations in the controlled substance series: \$200, \$1,400, \$3,000, \$5,800, and \$100,000. The \$100,000 stamp is, to the best of my knowledge, the highest face value revenue stamp ever issued by either any state or the federal government. Copies of the \$3.50 marijuana stamp are available to SRS members at face value from Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133.

## EDITORIAL

### HIGH PRESSURE MASS MARKETING COMES TO STATE REVENUES

Fleetwood, a division of UNICOVER Corp. of Cheyenne, Wyoming, and the National Wildlife Federation of Washington, DC have brought slick marketing to the collection of state waterfowl stamps. Late in 1988 beautifully printed brochures appeared in major philatelic weeklies and in the mail boxes around the nation offering "complete" collections of 1988 state duck stamps. These brochures contained the usual number of misleading statements and half-truths that one has come to expect of mass marketed philatelic material. Some statements were out and out false. For example, it was stated that the first state duck stamp was issued by California in 1971. Of course, as is well known to collectors of state hunting and fishing stamps, South Dakota issued the first state duck stamps in 1949. A second, and more serious, misleading statement made in the offering was that the collection was a "complete" collection of 1988 state duck stamps. In fact, it consisted of only one stamp from each of the 42 states issuing duck stamps in 1988. Not included were the distinctly different stamps issued by several states for residents and non-residents. Also not included were the different stamps issued by some states for use by hunters and for sale to collectors.

A complaint regarding the false statements was sent to UNICOVER, the National Wildlife Federation, the Federal Trade Commission and the Office of the Postal Inspector. The response received from UNICOVER reveals much regarding this firm's "ethics" and their view of the people to whom they sell their products. Regarding the statement that California issued the first duck stamp, Patrick W. Beckett, Product Manager at UNICOVER stated, in a letter dated January 30, 1989 to Don O'Brien, National Wildlife Federation Director, that the South Dakota stamps weren't really stamps, just "text only stickers." In other words, if it doesn't have a pretty picture, it's not a stamp! If Mr. Beckett's knowledge of ducks is as limited as his knowledge of stamps obviously is, he must consider a black duck just a "brown-only bird" since it lacks pretty colored feathers!

In response to the charge that the collection was complete, Beckett argued that "In developing our definition of completeness we considered who our Duck Stamp Collectors are. They are generally amateur, unsophisticated collectors and sportsmen who would feel they would be 'taken advantage of' or 'loaded up' if we sold them two, three, or four stamps of the same artwork design from the same state that could be distinguished as different only by an expert or by measuring the perforations." One wonders how much of an "expert" one would need to be to note the differences between two stamps with different face values, one inscribed "RESIDENT," the other inscribed "NON-RESIDENT." In any event, the clear meaning of Mr. Beckett's remarks is that it's ok to tell less than the full truth to "amateurs" and the "unsophisticated."

Not a lot has changed in the UNICOVER/National Wildlife Federation offering for their "complete" collection of 1989 state duck stamps. A brochure for this collection has recently made its appearance. Apparently in response to the complaint about

the incorrect description of the 1971 California duck stamp, it is now described as the first "State Waterfowl-art Stamp." (It should be noted that these guys aren't real strong on correct use of capital letters!)

The emphasis on the completeness of the 1989 collection has been slightly reduced from what it was in 1988, but one still reads that "The America's 1989 State Duck Stamp Collection brings together a complete collection of 1989 Duck Stamps - including one Duck Stamp from each of the 44 issuing states."

The real kicker in the 1989 set, in common with so much philatelic (and numismatic) merchandise sold to the "unsophisticated" via mass marketing techniques is the astonishingly high price charged for common and easily obtainable items. The cost of each stamp in the 1989 set is \$9.75. This does not include an unstated "modest" charge for shipping, handling and insurance. With 44 issues, at at least \$9.75 each, the minimum total cost for the set is \$429.

This high price is one of the most offensive aspects of this, and other, mass market philatelic promotions. When, sooner or later, purchasers try to sell the "complete" collection they paid so much for, they will be offered only a small fraction of their original purchase price by dealers or other collectors. The natural response will be to conclude that the entire stamp collecting hobby is a rip-off, rather than to focus on the con men from whom the material was purchased in the first place. So both the individual buyers and philately in general suffer from this type of mass marketing.

The National Wildlife Federation, a partner in this promotion, is a respected conservation organization. They are, presumably, unaware, of the real nature of the operation in which they have become involved. Readers who might wish to inform the NWF about what its involved with can write to Mr. Jay D. Hair, President, National Wildlife Federation, 1412 16th St., NW, Washington, DC 20036-2266.

--- Terence Hines

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#### LOUISIANA GOVERNOR'S EDITION STAMPS SELLING FOR 20 TIMES FACE

Louisiana issued a resident and a non-resident Governor's Edition duck stamp in 1989. The stamps carry no surcharge over their nominal face value of \$5 and \$7.50. But, collectors could not buy them from the state. They were available only in full sheet lots at auction. As such, only dealers bid in the auction. As of this writing (Jan. 1990) a set of the resident and non-resident type is selling for \$250. Once again, collectors are ripped off by the issuance of Governors Edition stamps, the dealers profit and the ducks get little.

--- Terence Hines

## BINGO STAMP CHECKLIST - UPDATE

By William A. Smiley

This checklist covers the 1988 issues by those states that use these stamps to tax and regulate trucks that carry goods for hire. A checklist of previous issues can be found in my article " 'Bingo' stamp checklist" in the May-June, 1988 (vol. 26, # 3, whole # 182) issue of the State Revenue Newsletter. Collectors with unlisted stamps, or who have questions or comments are requested to contact the author at Box 361, Portage, WI 53901.

### ALABAMA.

1988 \$4 white on light blue, black serial number.

### ARKANSAS

1988 \$5 black on green, black serial number. Issued by the Transportation Safety Agency.

### CALIFORNIA

1988 \$5 black & white on blue, black serial number. Shades known.

### COLORADO

1988 \$5 black on red, black serial number.

1988 \$5 windshield sticker in same colors as above used for intrastate carriers.

### CONNECTICUT

1988 \$15 black on white, black serial number.

a. as above, but sample with serial # 000000 and "SAMPLE" handstamp.

### GEORGIA

1988 \$5 black & yellow, black serial number.

1988 \$25 black & yellow, black serial number. For late registration.

### ILLINOIS

1988 black on blue, black serial number. Rate varies.

Note: The blue 4" x 9" intrastate stamps have a blank for the year date, which is filled in upon sale.

### INDIANA

1988 red on white, black serial numbers. Issued by Utilities Regulatory Commission  
R, white on red, black (\$1, \$3, \$5)

### IOWA

1988 \$1 black & pink, black serial number.

1988 E (exempt) black & yellow, black serial number.



KANSAS

- 1988 \$10 black on blue
- a. blue on blue, shades known

LOUISIANA

- 1974 The denomination of the 1974 stamp, not given in the original listing, was \$10.
- 1976 The denomination of the 1976 stamp, not given in the original listing, was \$5.
- 1988 \$10 black on yellow, black serial number.

MAINE

- 1988 \$8 red, red serial number.

MASSACHUSETTS

- 1988 \$10 black, black serial number.
- 1988 red, red serial number.

MINNESOTA

- 1988 black & blue on yellow, black serial number.
  - a. line for MC number blank.
  - b. same, but die cut stamp.
- D-1 black & blue on yellow, black serial number.

MISSISSIPPI

- 1988 \$13 black on yellow, black serial number, smaller format.

MONTANA

- 1988 \$5 purple, purple serial number.

NEBRASKA

- 1974 stamp issued by Public Service Commission
- 1988 black & gold

NEW HAMPSHIRE

- 1988 \$10 blue, black serial number.

NEW MEXICO

- Issued by State Corporation Commission. Rate \$10.
- 1988 brown, black serial number.

NEW YORK

- 1988 \$7 green & white, black serial number.

NORTH CAROLINA

- 1988 white on blue

NORTH DAKOTA

- 1988 \$7 black & yellow on white, black serial number.  
(ND domiciled carriers paid \$2, not \$7).

OHIO

- 1988 \$2 blue, black serial number.
- \$3 hazardous waste carriers, blue, black serial number.

OKLAHOMA

- 1987 \$6 black on yellow, black serial number.
- 1988 \$7 black on green, black serial number.

RHODE ISLAND

- 1988 \$8 black on red, black serial number.

SOUTH CAROLINA

- 1988 \$5 white on red.

SOUTH DAKOTA

- 1980 black on green, black serial numbers without serifs.
  - a. serial number with serifs.
- 1988 black on purple, black serial numbers.

TENNESSEE

- 1987 black on red, shades, black serial numbers.
  - a. Letters "SE" of "SERVICE: partially obliterated.
- 1988 black on orange, shades, black serial numbers.
  - E black on blue, black serial numbers.

TEXAS

- 1980 yellow, black serial number, 1.00 - newly found value.
- 1985 green, black serial number, 6.00 - newly found value.
- 1988 yellow, black serial number, .00, .25, .45, 1.00, 2.00, 5.00, 6.00, and 11.00.

UTAH

- 1988 \$6 black & yellow, black serial number. Utah based carriers pay no fee.

VIRGINIA

- Rate \$10 (not given in original list).
- 1988 red, black serial number.

WASHINGTON

- 1988 green, black serial numbers, NV, UTC 4, LEGAL MAX.

WEST VIRGINIA

- 1988 \$3 blue on yellow
  - a. same but compound roul. 6 3/4 on 2 or 3 sides & roul. 9 1/2 on 1 or 2 sides.
  - b. top panhandle of state map incomplete.
  - c. same, but portion of bottom of "88" of "1988" missing.

WISCONSIN

- 1988 \$5 red

## 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.

STATE DUCK STAMPS. New issues for \$1.00 over state agency cost - no minimum. Send SASE for information and complete comprehensive price list. Satisfaction guaranteed. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (2).

PAYING TOP PRICES for Nebraska Upland Game Board stamps, 1958, 1959, 1960 and 1962. Also buying and selling all Nebraska hunting and fishing stamps plus all state duck stamps. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (2).

WANTED: 1969-1979 Missouri trout stamps in mint condition. Have numerous state duck and trout stamps to trade, or will buy outright. HERMAN HOLT, 4008 MAPLE, FAIRMONT CITY, IL 62201 (1).

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 (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 (8).

WANTED TO BUY: 1983 Arkansas; 1982 through 1985 North Dakota; 1987 & 1988 West Virginia duck stamps. Prefer on license if possible. Will answer your letter with complimentary NC hunting license with stamp for your trouble. BOB LANDRETH, 200 WARD RD., GREENSBORO, NC 26405 (0).

US POSSESSIONS revenues, Danish West Indies revenues - I will buy, sell, trade. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (0).

INSECTICIDE OR FUNGICIDE tax stamps from Georgia, Louisiana & North Carolina wanted. Paying top prices. BOB CHAPUT, 30 LAKESIDE APT. 206, POINTE-CLAIRE, QUEBEC, H9S 4H2, CANADA (0).

WANTED - I am interested in expanding my Ohio revenue collection to include PA, WV, KY, IN & MI. Have good trade material & am willing to buy. BRUCE WHYTE, 7577 FEDER RD., GALLOWAY, OH 43119 (1).

FOR SALE: New CATALOG OF OHIO R5 SCRATCH MARKS. Shows 160 different varieties of scratch marks on this sales tax receipt from 1935. Approximately 1/3 never before reported. 26pp, 8½ x 11", spiral bound, \$4, postpaid. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (3).

AD CORNER continued.

BEGINNER NEEDS to build collection with inexpensive seals, revenues, etc. - all "back-of-the-book" items. Send lists, or submit on approval if possible. DAN MAGRINO, 11 DEACON PLACE, CRESSKILL, NJ 07626 (4).

UTAH DEER TAGS. Six different for sale. Over \$90 face, \$5. Sheets of 10 each, \$45.00. Buying used state duck stamps. STEVE POTTER, 310 STATE ST., LEMONT, IL 60439 (2).

INDIANA WANTED: Single copy of 1961, 1963, 1964 and 1966 trout stamps for my collection. Mint or used. Will pay cash. JACK STEWART, 2404 LAUREL DRIVE, CINNAMINSON, NJ 08077 (4).

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### FINAL DUES NOTICE

THIS WILL BE THE LAST ISSUE OF THE NEWSLETTER YOU WILL RECEIVE IF YOU HAVE NOT PAID YOUR DUES OF \$4 FOR 1990. YOUR 1990 DUES HAVE NOT BEEN RECEIVED AS OF THIS WRITING (JAN. 19) IF THE NUMBER IN THE UPPER RIGHT CORNER OF YOUR ADDRESS LABEL ENDS IN "89". IF THERE IS AN "89" ON YOUR ADDRESS LABEL, SEND YOUR \$4 DUES IMMEDIATELY TO:

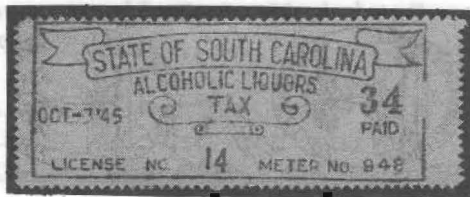
HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133. MAKE CHECKS PAYABLE TO THE SRS.

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NEXT MONTH: Illustrations of current Missouri and Virginia tobacco tax decals and stamps which are available for sale from the SRS. Also a listing of Florida wildlife area management stamps. Even more state drug stamps. And much, much more!!

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STATE REVENUE METER IMPRINT ARTICLE: ADDITION AND CORRECTION.



Shown above is a value in the 1942-45 South Carolina series of liquor meter imprints note listed in Hubbard's 1960 catalog. This 34¢ stamp is from meter # 14 and shows the use of a "live" meter, as opposed to the two "VOID" types shown in the article in the Nov.-Dec., 1989 issue. That article did contain one error: The illustrations for Figures 8 and 9 were reversed.



## ALABAMA LOCAL REVENUE STAMPS: CURRENT ISSUES

By Harold A. Effner, Jr.

The towns and cities of Alabama continue to issue local revenue stamps at a great rate. Most are used to evidence payment of local taxes on tobacco products. This listing is of previously unreported stamps currently in use. It is almost certainly not complete! The listed stamps are available in sets of singles or panes of ten, along with previously reported stamps, from the SRS. A full listing of the available stamps and an order form follows this article. Previous listings of Alabama local stamps can be found in Bellinghausen and Pruess (1973), Hines (1983) and Hines (1984). Essays and proofs of some of these stamps were described by Hines (1988b) and the printing format for the decals was illustrated in Hines (1988a).

In the following listing the stamps are water transfer decals unless otherwise stated. All illustrations appear at the end of the listing. The abbreviation "TL" in the description of a stamp indicates that it is of the familiar tobacco leaf design, examples of which appears below. "TRT" indicates the presence of a safety design reading "TOBACCO REVENUE TAX" while "RTS" indicates a reversed safety design reading "PMATS XAT EVNEVER."



Enlarged 140%

Abbeville: 5¢ blue, cigarette tax, blue card, TL.  
Akron: 2¢ green cigarette tax, self-adhesive type, ILLUSTRATED.  
Albertville: 2¢ green tobacco tax, yellow card, ILLUSTRATED.  
Aliceville: 2¢ green tobacco tax, yellow card, ILLUSTRATED.  
Ashford: 2¢ blue cigarette tax, yellow card, TRT, ILLUSTRATED.  
Auburn: "TAX PAID" (4¢) red tobacco tax, dull white card, TRT, ILLUSTRATED.  
Blountsville: 2¢ & 4¢ black tobacco tax, yellow card, ILLUSTRATED.  
Brantley: 2¢ green tobacco tax, dull white card, TL.  
Brundidge: 5¢ red tobacco tax, blue card, TL.  
Carbon Hill: 20 cig. (4¢) green, yellow card, TRT, ILLUSTRATED.  
Cedar Bluff: 4¢ blue cigarette tax, blue card, TL.  
Centre: 2¢ red tobacco tax, yellow card, like illustrated cigarette stamp.  
2¢ green cigarette tax, yellow card, ILLUSTRATED.  
Centreville: 2¢ green cigarette tax, yellow card, ILLUSTRATED.  
Chickasaw: 2¢ with red vertical line - sold for 4¢, cigarette tax, yellow card, TRT, ILLUSTRATED.  
Childersburg: 1¢ red cigarette tax, white card, TL.  
2¢ green cigarette tax, blue card, TL.  
Collinsville: 4¢ green tobacco tax, white card, ILLUSTRATED.  
Falkville: 3¢ red tobacco tax, blue card, TL.  
Fayette: 4¢ blue cigarette tax, yellow card. Design like illustrated Linden stamp.

Fort Deposit: 2¢ green tobacco tax, yellow card, TRT, ILLUSTRATED.  
Fort Payne: 20 cig. (8¢) red, yellow card, ILLUSTRATED.  
Gadsden: 4¢ brown, tobacco tax, white card, ILLUSTRATED.  
Gaylesville: 1¢ green cigarette tax, pale green card, TL.  
Geneva: 3¢ dark pink cigarette tax, yellow card, ILLUSTRATED.  
Greensboro: "Tax paid" (2¢) cigarette tax green, blue card, ILLUSTRATED.  
Guntersville: 2¢ green tobacco tax, yellow card, ILLUSTRATED.  
4¢ red, like 2¢.  
Hamilton: 4¢ blue cigarette tax, pale green card, TL.  
Heflin: 4¢ black cigarette tax, yellow card, ILLUSTRATED.  
Hodges: 2¢ blue cigarette tax, blue card, TL.  
4¢ blue, like 2¢.  
Linden: 2¢ black cigarette tax, cream card, ILLUSTRATED.  
Luverne: 1¢ dark pink tobacco tax, cream card, like illustrated  
Oxford stamp, RTS.  
2¢ green, like 1¢.  
Montevallo: 1¢ black tobacco tax, yellow card, TRT, ILLUSTRATED.  
Muscle Shoals: 2¢ green tobacco tax, cream card, TRT, ILLUSTRATED.  
Opelika: 1¢ green tobacco tax, yellow card, TRT, ILLUSTRATED.  
Opp: 1¢ green cigarette tax, yellow card, ILLUSTRATED.  
4¢ red cigarette tax, blue card, like 1¢.  
Oxford: 1¢ green tobacco tax, yellow card, RTS, ILLUSTRATED.  
1½¢ blue, like 2¢.  
2¢ blue tobacco tax, yellow card, ILLUSTRATED.  
3¢ red, like 2¢.  
Pell City: 1¢ dull red cigarette tax, yellow card, ILLUSTRATED.  
This is an obsolete stamp used in the police jurisdiction  
outside the city.  
2¢ green tobacco tax, like 1¢.  
2¢ black "tobacco products tax" white card, TL.  
Rainbow City: 2¢ red tobacco tax, yellow card, ILLUSTRATED.  
Rainsville: 8¢ red tobacco tax, blue card, TL.  
Red Bay: 4¢ red cigar tax, blue card, TL.  
6¢ blue tobacco tax, blue card, TL.  
16¢ green "TAX PAID" on cigarette papers, blue card,  
ILLUSTRATED.  
Reform: 2¢ red, cigarette tax, blue card, TL.  
Roanoke: 4¢ green tobacco tax, white card, TRT, ILLUSTRATED.  
Russelville: 4¢ black tobacco tax, blue card, TL.  
6¢ black, like 4¢.  
10¢ red, like 4¢, but pale green card.  
Samson: 1¢ blue tobacco tax, white card, TL.  
1½¢ yellow tobacco tax, white card, RTS, like 4¢.  
2¢ red tobacco tax, white card, RTS, like 4¢.  
4¢ green tobacco tax, white card, ILLUSTRATED.  
6¢ red tobacco tax, like 4¢.  
10¢ green, like 4¢ but RTS.  
Sheffield: 4¢ blue tobacco tax, white card, ILLUSTRATED.  
Slocomb: 4¢ blue tobacco tax, white card, ILLUSTRATED.  
Sweet Water: 2¢ blue cigarette tax, white card, RTS, ILLUSTRATED.  
Sylacauga: 3¢ yellow-orange tobacco tax, yellow card, TRT,  
ILLUSTRATED.

Tallassee: 3¢ blue cigarette tax, yellow card, TRT, ILLUSTRATED.  
Thomaston: 2¢ blue cigarette tax, white card, ILLUSTRATED.  
Trinity: 1¢ red tobacco tax, self-adhesive, ILLUSTRATED.  
Valley: Reads "MUNICIPAL," 1¢ blue cigarette tax, yellow card, TRT, ILLUSTRATED.  
20 cig. (2¢) heat transfer decal, ILLUSTRATED.  
Vernon: 1¢ green tobacco tax, white card, RTS, ILLUSTRATED.  
2¢ yellow, like 1¢.  
Vincent: Reads "MUNICIPAL," 20 cig. tax paid (2¢), yellow card, TRT, ILLUSTRATED.  
Wetumpka: 1¢ blue cigarette tax, white card, RTS, like 2¢.  
2¢ green cigarette tax, white card, RTS, ILLUSTRATED.

NOTE: Some of the stamps listed above and illustrated have been reported previously but were not illustrated or have their illustrations repeated here for ease of identification.

#### REFERENCES

- Bellinghausen, C., & Pruess, K. (173). Alabama city tobacco decals. State Revenue Newsletter, 13 (3, whole # 106), 33, 43-47.
- Hines, T. (1983). The Brundage collection of local revenue stamps. State Revenue Newsletter, 22 (4&5, whole # 162), 42-61.
- Hines, T. (1984). Alabama. State Revenue Newsletter, 23 (1&2, whole # 164), 8-18.
- Hines, T. (1988a). Brundage local decal sheet format. State Revenue Newsletter, 26 (6, whole # 185), 89-90.
- Hines, T. (1988b). Essays and related material from the Brundage collection. State Revenue Newsletter, 26 (4, whole # 183), 49-50, 60-66.

NOTE: The following illustrations are 140% of actual size.







STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 11/ 8/89

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. (I've added the date that NEW ARRIVALS to the list make their appearance to help you keep current with what is available.) Thank you.

ALABAMA--Marijuana Stamps \$17.50  
 Dadeville Cigarette .015, .02 .03 (panes of 10, \$.15, .20 .30)  
 Dothan Cigarette .05 (pane of 10, \$.50)  
 Dozier Cigarette .02 (pane of 10, \$.20)  
 Enterprise Cigarette .05 (pane of 10, \$.50)

ARIZONA--Marijuana \$.35 (straight-edge only)  
 Cigarette stamp: 22 1/2 cents each 2 varieties  
 (panes of 10 \$2.25 of heat fusion only)

CALIFORNIA--Department of Motor Vehicle Stamps \$1, \$2

FLORIDA--Documentary: \$.05--mostly straight-edges only

GEORGIA--10 diff 1981 non-pictorial hunting & fishing stamps, \$2

IDAHO (7/89) Marijuana \$3.50

ILLINOIS Cannabis \$5 (decals only)  
 (8/89) -Rosemont Tobacco .01, .05 (panes of ten .10 and .50)

INDIANA--Real Estate 1.00, 2.00, 5.00

KANSAS-- Egg Inspection: Complete Set \$2.00 (mailed flat-add 65 cents postage)

MARYLAND--Wine - Lacey .40  
 Wine - Taxes .40, 2.00 (straight-edge or torn perfs only)

MICHIGAN--Trout and Salmon 1980 6.25

MINNESOTA--County Deed Tax Stamps (11 different) \$4.50 complete set only  
 (Cass, Hennepin, Koochiching, McLeod-#10819, Olmsted, Saint Louis, Scott-#10820, Sherburne, Steele, Wilkin, Wright)  
 --County Deed Tax Stamps II (5 different) \$2.00 complete set only  
 (Anoka, Dakota-#10818, Ramsey, Todd, Winona)

MISSISSIPPI--Endangered Species (1975) \$5.00  
 --1985 Uniform Identification Cab Card stamp ("Bingo" stamp)..free

MISSOURI Brookfield Cigarette .05 (pane of 10 \$.50)  
 Cameron Cigarette .03 (pane of 10 \$.30)  
 Carrollton Cigarette .05 (pane of 10 \$.50)  
 Concordia Cigarette .02 (pane of 10 \$.20)  
 Corder Cigarette .02 (pane of 10 \$.20)  
 Craig Cigarette .04 (pane of 10 \$.40)  
 Excelsior Springs .10, .125 (pane of 10 \$1 and \$1.25)  
 Fayette Cigarette .02 (pane of 10 \$.20)  
 Forest City .02 (pane of 10 \$.20)  
 Fulton Cigarette .04

NORTH CAROLINA Cigarette Decal free

PENNSYLVANIA Archery and Muzzle Loader License Stamps (1986) \$1.50 ea (2 stamps)  
 (1987) \$1.50 ea (2 stamps)

RHODE ISLAND (9/89) Cigarette .185 (10 cig), .37 (20), .925 (50) (panes of 10)

SOUTH CAROLINA Cigarette --9 cents (for 25 pack cigarette)  
 Documentary --.20 (ABNC), .20 (Weldon, Williams & Lick)

TENNESSEE Ammunition Tax-New Format \$.05

TEXAS (10/89) Marijuana Tax \$3.50

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 11/ 8/89 (#2)

VIRGINIA- County Bear Deer Damage Stamps  
 Bath County (Resident) 1950-1, 79-80, 80-1, 81-2, 82-3, 83-4  
 (Non-Resident) 1979-80, 80-1, 81-2, 83-4 \$.50 each  
 Bland County---1989 \$1.00  
 Craig County---1986-7, 87-8, 88-9 \$1.00 each  
 Floyd County---1988 \$1.00  
 Russell County-1988-89 \$1.00  
 Smyth County--Resident 1973,74,75,76,77,78,79,81,83,86,87  
 (6/89) Non-Resident 1973,75,76,77,78,79,81,83,86 each \$.10  
 (6/89) Washington County-undated, 83-84, 85-86, 86-87 \$.10 each  
 Wythe County---1988-89 \$1.00  
 (8/89) Chesapeake--Cigarette .15 (pane of 10 \$1.50)  
 (8/89) Clifton Forge--Cigarette .04 (pane of 10 .40)  
 (8/89) Newport News--Cigarette (20 cig) .15 (pane of 10 \$1.50)  
 (8/89) (25 cig) .1875 (pane of 10 \$1.88)  
 (8/89) (Municipal) .225 (pane of 10 \$2.25)  
 (8/89) Norfolk--Cigarette .15 (pane of 10 \$1.50)  
 (8/89) Portsmouth--Cigarette .15; .1875 (pane of 10 \$1.50 and \$1.88)  
 (8/89) Pulaski--Tobacco .04 (pane of 10 .40)  
 (8/89) Suffolk--Cigarette .20; .25 (pane of 10 \$2.00 and \$2.50)  
 (8/89) Virginia Beach--Cigarette .20; .25 (pane of 10 \$2 and \$2.50)  
 Virginia Beach--Cigarette .15  
 WASHINGTON Waterfowl 1988 \$5.00 -- from dealer's booklet  
 WEST VIRGINIA National Forest Hunting 1965 .50  
 National Forest 1972-78,84-7 .50 each  
 Trout 1987 .50  
 Bear Damage 1987 .80

BINGO CARDS 1985, 1986, 1987, 1988 \$1.50 each (plus total of \$.65 postage)

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.

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

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

AMOUNT ENCLOSED: \$ \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Don't Forget RETURN POSTAGE.

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

The only time that a limit is imposed on a stamp purchase (and then the maximum purchase becomes 2 copies) is until that stamp has been mentioned in the Newsletter and all SRS members have had an opportunity (a month) to purchase it.

# STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 11/ 8/89 (#3)

## ALABAMA and MISSOURI local Tobacco stamps

The following stamps are available in single copies or panes of 10. For the time being, they will be sold in complete sets as described below.

### SET A (ALABAMA)

Abbeville	5 cts	
Akron	2 cts	
Albertville	2 cts	
Aliceville	2 cts	
Altoona	2 cts	
Andalusia	4 cts	
Ashford	2 cts	
Auburn	4 cts	(Tax Paid)
Blountsville	2 cts	
Blountsville	4 cts	
Brantley	2 cts	
Brundidge	2 cts	
Brundidge	5 cts	
Camp Hill	2 cts	
Carbon Hill	4 cts	(20 cig)
Cedar Bluff	4 cts	
Centre	2 cts	(red)
Centre	2 cts	(green)
Centreville	2 cts	
Cherokee	2 cts	
Chickasaw	4 cts	(ovpt on 2 ct)
Childersburg	1 ct	
Childersburg	2 cts	
Cleveland	2 cts	
Collinsville	4 cts	
Falkville	3 cts	
Fayette	4 cts	
Fort Deposit	2 cts	
Fort Payne	8 cts	(20 cig)
Gadsden	4 cts	
Garden City	2 cts	
Gaylesville	1 ct	
Geneva	3 cts	
Goodwater	2 cts	
Greensboro	2 cts	(Tax Paid)
Grove Hill	2 cts	
Buin	2 cts	
Guntersville	2 cts	
Guntersville	4 cts	
Hamilton	4 cts	
Headland	2 cts	
Heflin	4 cts	
Hodges	2 cts	
Hodges	4 cts	
Hokes Bluff	2 cts	
Jackson	2 cts	
Killeen	2 cts	
Lafayette	2 cts	
Lanett	1/2 ct	
Lanett	1 ct	
Linden	2 cts	
Luverne	1 ct	
Luverne	2 cts	
McKenzie	2 cts	

### SET B (ALABAMA)

Mentone	1 ct	
Millry	2 cts	
Montevallo	1 ct	
Muscle Shoals	2 cts	
New Brockton	4 cts	
Notasulga	2 cts	
Odessa (Missouri)	5 cts	
Opelika	1 ct	
Opp	1 ct	
Opp	4 cts	
Oxford	1 ct	
Oxford	1 1/2 cts	
Oxford	2 cts	
Oxford	3 cts	
Pell City	1 ct	
Pell City	2 cts	(black)
Pell City	2 cts	(green)
Prattville	1 ct	
Prattville	2 cts	
Rainbow City	2 cts	
Rainsville	8 cts	
Red Bay	4 cts	
Red Bay	6 cts	
Red Bay	16 cts	
Reform	2 cts	
Roanoke	4 cts	
Russellville	4 cts	
Russellville	6 cts	
Russellville	10 cts	
Samson	1 ct	
Samson	1 1/2 cts	
Samson	2 cts	
Samson	4 cts	
Samson	6 cts	
Samson	10 cts	
Satsuma	2 cts	
Sheffield	4 cts	
Sheffield	5 cts	
Slocomb	4 cts	
Sweet Water	2 cts	
Sylacauga	3 cts	
Tallassee	3 cts	
Thomaston	2 cts	
Trinity	1 ct	
Valley	1 ct	(Municipal)
Valley	2 cts	(20 cig)
Vernon	1 ct	
Vernon	2 cts	
Vina	2 cts	
Vincent	2 cts	(Municipal)
Wadley	2 cts	
Wetumpka	1 ct	
Wetumpka	2 cts	
Woodland	1 ct	

See page 4 for costs.

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 11/ 8/89 (#4)

## SET C (MISSOURI)

Albany 2 cts  
 Belton 5 cts  
 Belton 6 1/4 cts  
 Blue Springs 4 cts  
 Braymer 2 cts  
 Buckner 4 cts  
 Clarence 2 cts  
 Columbia 5 cts  
 Columbia 10 cts

Fairfax 4 cts  
 Grandview 5 cts  
 Green City 3 cts  
 Hamilton 2 cts  
 Higginsville 3 cts  
 Higginsville 3 3/4 cts  
 Independence 5 cts  
 Independence 6 1/4 cts  
 Joplin 4 cts  
 Kennett 5 cts  
 Kennett 6 1/4 cts  
 La Plata 2 cts  
 La Plata 2 1/2 cts  
 Lebanon 2 cts  
 Lee's Summit 6 1/4 cts  
 Lee's Summit 10 cts  
 Lee's Summit 12 1/2 cts  
 Liberty 6 cts  
 Liberty 7 1/2 cts  
 Louisiana 2 cts  
 Macon 2 cts  
 Marceline 5 cts  
 Marceline 6 1/4 cts  
 Maryville 5 cts  
 Maysville 2 cts  
 Mexico 5 cts  
 Milan 2 cts  
 Moberly 7 cts

Single stamps  
 (+ 25c for postage  
 for each set)

Set A \$1.43  
 Set B \$1.67  
 Set C \$1.73  
 Set D \$1.41  
 ALL 183 stamps \$6.24+.85=\$7.09

## SET D (MISSOURI)

Monroe City 4 cts  
 Mound City 2 cts  
 Mountain Grove 2 cts  
 New Franklin 3 cts  
 Norborne 2 cts  
 North Kansas City 1 ct  
 Palmyra 4 cts  
 Plattsburg 2 cts  
 Poplar Bluff 2 cts  
 Poplar Bluff 2 1/2 cts  
 Princeton 2 cts  
 Raytown 3 cts  
 Raytown 3 3/4 cts  
 Republic 3 cts  
 Richmond 4 cts  
 Rock Port 4 cts  
 Rolla 5 cts  
 Rolla 6 1/4 cts  
 St Charles 10 cts (Tax Paid)  
 St Joseph 5 cts  
 St Joseph 6 1/4 cts  
 St Peters 5 cts (Tax Paid-red)  
 St Peters 6 1/4 cts (Tax Paid-brown)  
 Savannah 6 cts  
 Blatter 3 cts  
 Springfield 5 cts  
 Springfield 6 1/4 cts  
 Trenton 2 cts  
 Vandalia 4 cts (20 cig)  
 Vandalia 5 cts  
 Warrensburg 1 ct  
 Warrensburg 2 cts  
 Warrenton 2 1/2 cts  
 Webb City 2 cts  
 Webb City 4 cts  
 Webb City 5 cts  
 Windsor 2 cts  
 Windsor 2 1/2 cts

Panes of 10  
 (+ 65c for postage  
 for each set)

\$14.25  
 \$16.70  
 \$17.25  
 \$14.03  
 \$62.23+2.45=\$64.68

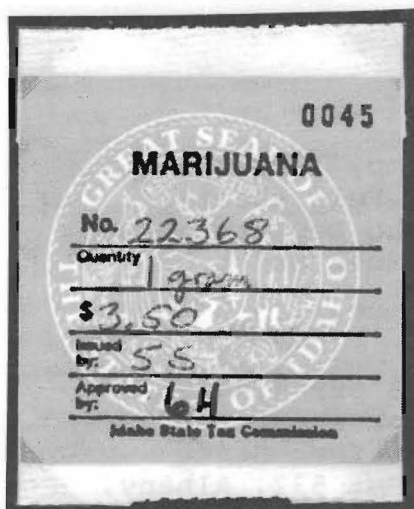
Send all orders to Harold A. Effner Jr  
 425 Sylvania Avenue  
 Avon-by-the-Sea, NJ 07717

All checks and money orders are to be payable to the State Revenue Society.

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

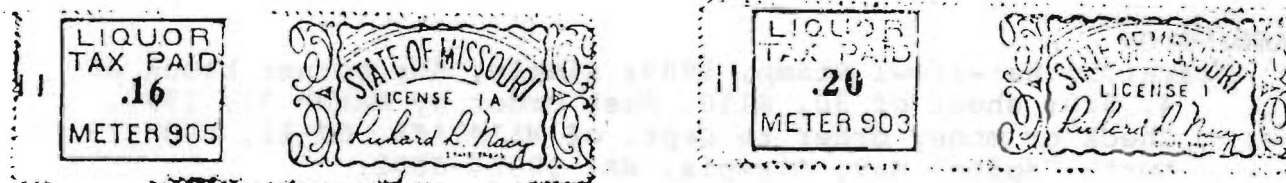
AMOUNT ENCLOSED: \$ \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_





IDAHO DRUG TAX STAMPS. Shown at left, actual size, is an example of the Idaho marijuana stamp. The inscriptions are black on a green background. The state seal is in white. The denomination of the stamp (\$3.50 in this case) as well as the identification of the person who issued and approved the issuance of the stamps is filled in by hand on each stamp. These appear to have been printed in coil type format as they are imperforate at the sides but rouletted at the top and bottom. In addition to the marijuana stamps, there are two different stamps inscribed "CONTROLLED SUBSTANCE," one in red, the other in blue. Presumably these indicate different classes of controlled substances. The SRS has copies of the \$3.50 marijuana stamps for sale at face value to members. Order from Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133.

#### MISSOURI LIQUOR TAX METER IMPRINTS.



Shown above, actual size, are two of these meter imprints. The 16¢ is listed in Hubbard as L46, but was not illustrated. These were issued in at least two other denominations, both listed in Hubbard, 1¢ and 10¢. All were issued in 1935. The illustrated 16¢ meter imprint is not, however, in black. It is in maroon. Shown above at right is an unlisted denomination, 20¢, in black. Thanks to El Hubbard for sending these illustrations.



#### OHIO 1933 BEER STAMP OVERPRINT ERRORS.

Shown, courtesy of El Hubbard, are examples of the rare double (B8d) double with one inverted (B8e) overprint errors on the 1933 beer stamp. Also shown is a pair of the overprinted stamp, cropped from a block of 6, with the right stamp showing the "flat serif" variety, # B8b. Another variety exists in which one stamp in a pair is unoverprinted (B8c).

FISH AND GAME STAMPS AVAILABLE FROM STATE AGENCIES

By Harold A. Effner, Jr.

IDAHO

Upland Game Stamp, 1989-90 and Waterfowl Stamp, 1989-90, \$5.50 each. Corner blocks of 4, \$22 each. Full sheets of 30, \$165 each. Payment by check to Idaho Department of Fish and Game, Box 25, Boise, ID 83707. Must order before Oct. 31, 1990.

NEW YORK

Fishing Stamps, 1986-87, 1987-88, 1988-89, \$3 per single stamp, \$12 per corner block of 4, \$90 per sheet of 30. Payment by check or money order to New York State Conservation Fund, NYS DEC, 50 Wolf Rd., Rm. 532, Albany, NY 12233-4750.

Migratory Bird Stamps: 1987, single, \$9.50, corner block of 4, \$38, sheet of 30, \$210; 1988, single, \$7.50, corner block of 4, \$30, sheet of 30, \$175; 1989, single, \$5.50, corner block of 4, \$22, sheet of 30, \$140. Payment by check or money order to Migratory Bird Fund, NYS DEC, Rm. 111, 50 Wolf Rd., Albany, NY 12233-4790.

WASHINGTON

Migratory Waterfowl Stamp, 1989; single, \$5; corner block of 4, \$20; sheet of 30, \$150. Must order by March 31, 1990. Check or money order to Dept. of Wildlife, GJ-11, 600 North Capitol Way, Olympia, WA, 98504-0091.

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STATE REVENUE NEWSLETTER BACK ISSUES AVAILABLE.

Only the following issues, listed by whole number, are still available from HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

141, 142\*, 147, 148, 150, 154, 158, 159\*, 160, 161\*, 162\*, 163, 164\*, 165, 166\*, 167, 168, 170, 171, 182, 183, 185, 186, 187, 188, 189, 190, 191. Issues followed by "\*" are double issues and count as two issues for payment purposes. Back issues are \$1 each or 6 for \$5. AS A SPECIAL OFFER, ONE COPY OF EACH ISSUE LISTED ABOVE IS \$25.00.

Some of the issues listed above are in short supply, so order now to avoid missing out.

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**SRS SLIDE SHOW AVAILABLE:** The SRS has a 71 slide show, along with a "script" explaining each slide. This show makes a perfect program for a local stamp club. It is available from the SRS Library. Write Terence Hines, Box 629, Chappaquq, NY 10514-0629.

BARRY PORTER'S "STATE REVENUER" ADOPTS NEW FORMAT.

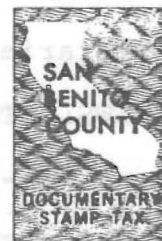
For several years, state revenue dealer Barry Porter (107 Southern Drive, Hendersonville, TN 37075-3012) has published an excellent bi-monthly catalog/price list titled the "State Revenuer." With the Nov.-Dec., 1989 issue, Porter has changed the format to one more catalog like. The new format makes the listings easier to read and provides much useful information. The listings are very well illustrated. An annual subscription to Porter's catalog/price list is \$18 and well worth it. The SRS Library has a complete set of previous issues of the "State Revenuer" from the first issue dated August, 1982.

--- Terence Hines

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CALIFORNIA EARTHQUAKE MOMENTO: San Benito County suffered a loss estimated at \$100 million. YOU can add this obsolete 1969 tax stamp to your collection for only \$25. Less than 100 copies are known in philatelic hands!! Other county and state tax stamp data available for an SASE. 1988 U.S. State revenue catalog - \$60 complete. PHILATELIC AMERICA, BOX 9128, SAN JOSE, CA 95157.

\$2.20



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MICHAEL JAFFE ISSUES DUCK STAMP PRICE LIST.

Michael Jaffe Stamps has issued a 59 page price list of state and federal duck stamps. It is the most extensive listing I've seen and illustrates most of the numerous state items offered. A copy can be obtained for \$2 from Jaffe Stamps, Box 61484, Vancouver, WA 98666.

--- Terence Hines

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NEW MEXICO TAX ON CONTROLLED SUBSTANCES

The New Mexico tax on controlled substances is similar to that in several other states its attempt to make the sale of illegal drugs more costly for drug dealers. However, unlike many other sates, New Mexico does not use stamps in the collection of its tax on controlled substances.

--- Terence Hines

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GRIFFIN, GA. A 7¢ black on blue rectangular "excise tax" decal of the same design as shown on page 58 of the July-Oct., 1983 Newsletter (whole # 162) has been found.

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

Secretary Terence Hines

Board of Directors Dr. John Cahoon  
Box 391, Grand River, OH 44045

Dr. Edward H. Miles  
888 8th Ave., New York, NY 10019

Howard D. Nelles  
671 Center St., Jamaica Plain, MA 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 \$1 and are available from the Secretary at the address above. The Secretary will also provide information and membership applications. Contents of this issue of the STATE REVENUE NEWSLETTER are Copyright 1990 by the State Revenue Society.

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RICHARD M. BILEK  
1515 SOUTH HIGHLAND  
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IL 60005

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