

STATE REVENUE NEWSLETTER

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NEVADA DOCUMENTARY STAMPS

By Terence Hines

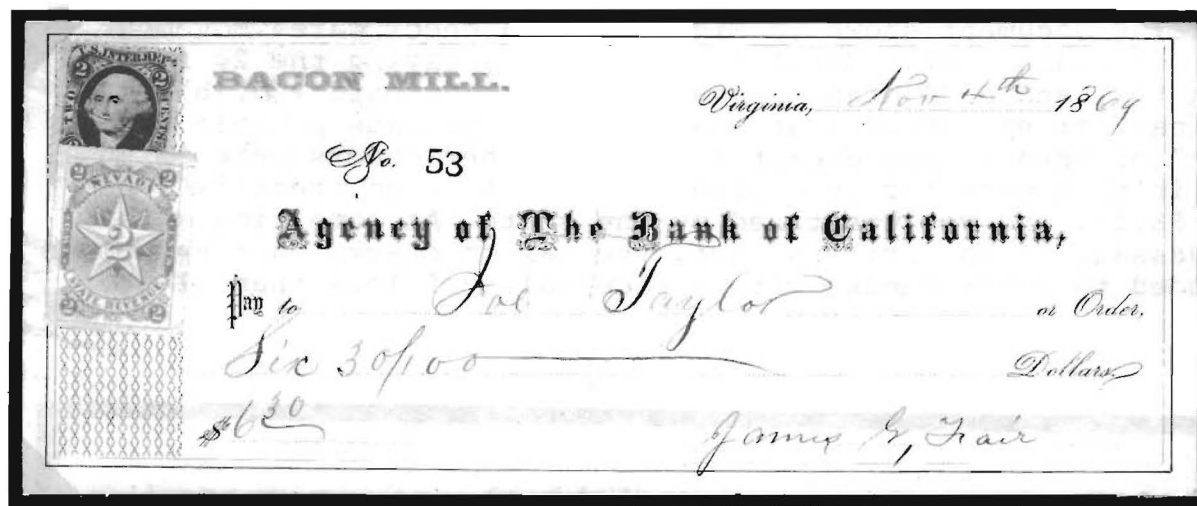


Figure 1. Copy of Nevada Hubbard # D17b with 2¢ federal revenue stamp on Nov. 4, 1869 check.

The Nevada documentary stamps were introduced in 1865 and continued in use until 1873. The series is a complex one, consisting of at least 34 major varieties and four different types of revenue stamped paper (Hubbard, 1960). The known revenue stamped paper consists of impressions of the 2¢ stamp on checks. In addition to the basic stamps, there are numerous varieties of color, separation, gum and even design, Heyden (1920, p. 43) stating that "The stamps were engraved and printed from wood blocks by Britton & Co. of San Francisco and no two stamps in the setting are quite identical, but the variations are as a rule very slight, and I greatly question the practicability of plating them." Over the years, the Nevada revenues have been widely cataloged and collected. In spite of this, the actual statute that authorized their issuance and fixed the tax rates that they were used to pay has not appeared in the philatelic literature for over 100 years, since Hatcher (1888) published it in the American Philatelist. It is, perhaps, time to make the full text of the relevant statute once again available to the modern collector and so it is reprinted at the end of this article. The copy of the

statute herein reprinted was provided by the Archives of the State of Nevada.

The statute which resulted in the issuance of the Nevada documentary stamps was titled "An Act to Provide Revenue for the Government of the State of Nevada" and was approved by the first session of the Nevada legislature on March 9, 1865. Nevada had become a state on Oct. 31, 1864. The Act appears to have gone into effect upon passage. The Act was apparently modified at least once, the modification changing some of the tax rates. Unfortunately, I have not been able to obtain copies of that modification. That such modifications were made is stated by Hatcher (1888) and is confirmed by the exustance of documents bearing stamps which can not be explained by reference to the original Act, as will be seen in Figure 1.

The document shown in Figure 1 is a check dated November 4, 1869. It bears a 2¢ federal revenue stamp, paying the 2¢ federal check tax, and a 2¢ orange Nevada revenue (Hubbard # D17b). The original Act specified that checks "made and made payable in the State" of Nevada were exempt from tax. Other checks were taxed 2¢ each if they were for over \$100. The illustrated check is for a mere \$6.30, and yet was taxed by the state. At some time after the passage of the original Act, the tax on checks must have been extended to cover checks with a face value of less than \$100.

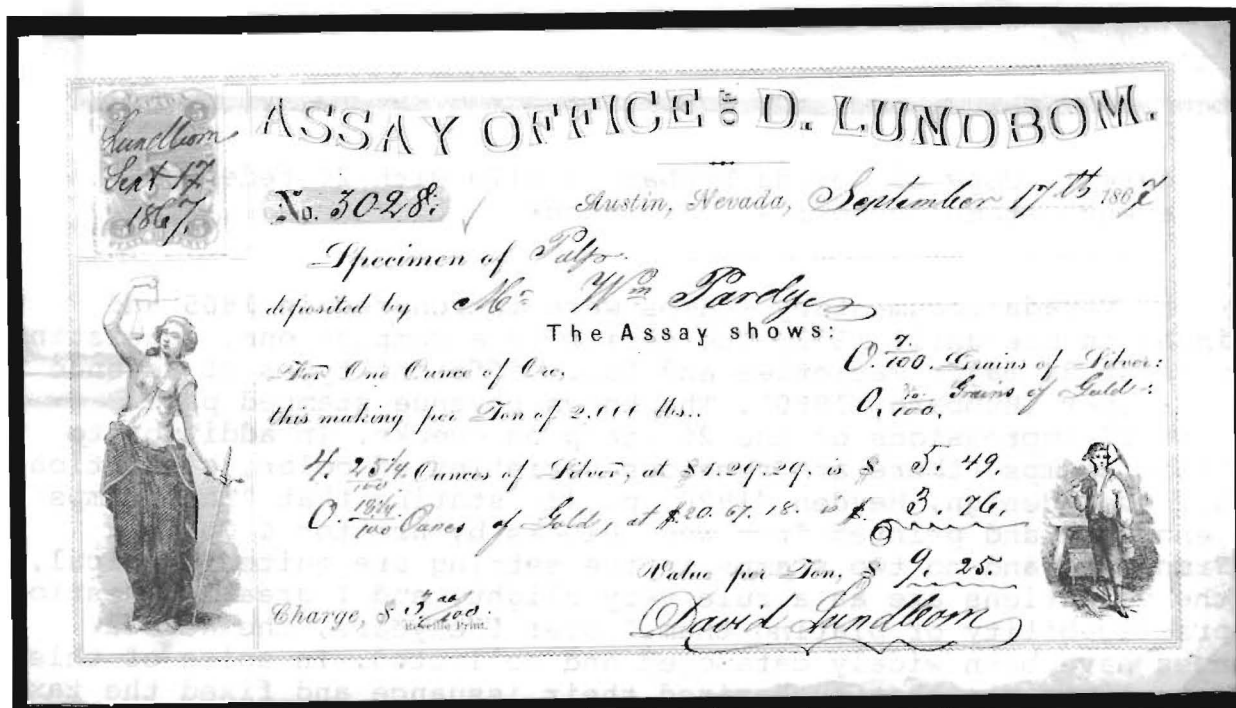


Figure 2. An assay office report with a 5¢ Nevada revenue, Hubbard # D18.

Figure 2 shows an assay office report that bears only a Nevada 5¢ green documentary, Hubbard # D18. The report is in the form of a

Continued on page 92.

NEW NEWSLETTER EDITOR APPOINTED

Effective with the Jan.-Feb., 1991 issue of the State Revenue Newsletter, Mr. Peter Martin of 7657 Southern Oak Drive, Springfield, VA 22153 will be Newsletter Editor. Mr. Martin is a professional newsletter editor and brings to the position not only a great deal of professional experience, but considerable philatelic background as well. He is currently the Editor of both the Springfield Stamp Club News and the Virginia Philatelic Forum. Effective at once all articles (typed, double spaced if at all possible), short news items and other material for publication should be sent to him at the above address. I will be turning my files of unpublished material over to Mr. Martin so if you have sent something to me that has not yet appeared in print, fear not.

On a personal note, let me say that I have greatly enjoyed my tenure as Editor. When I took over, on a "temporary" basis in early 1986, I didn't expect that I would be here for almost five years. But I'm delighted that I had the experience. It has taught me a great deal about editing and about state revenue stamps. And it has really been fun! I hope that the members have enjoyed the Newsletter that I've produced over the past 4½ years. It has certainly not been perfect, but at least I liked it. I have missed one thing, as Editor, however. Before I became Editor it was always a very pleasant event when each issue of the Newsletter arrived in the mail. I never knew what would be in it and I always found the contents of real interest. Naturally, as Editor, I didn't get that feeling of anticipation and surprise when I received each new issue! I look forward to that feeling again in the coming months. Please give your full support to Editor Martin, just as you have given it to me.

--- Terence Hines

SRS ELECTIONS

The bi annual SRS elections will be held in the Jan.-Feb. issue. Anyone wishing to run for any position should contact the Secretary, Terence Hines (Box 629, Chappaqua, NY 10514-0629) immediately and state their interest in running. If you want to nominate someone else for a position, please obtain their permission first. The ballot will appear in the next issue.

UPDATED SRS LIBRARY LISTING.

The Librarian is currently working on an updated listing of the materials in the SRS Library. Hopefully it will appear in the Jan.-Feb. or March-April, 1991 issue.

certificate, with attractive vignettes, and indicates the amount of silver and gold present in a sample of ore. The report is dated Sept. 17, 1867. The original Act did not clearly specify that assay office reports were taxable. It did, however, state that "As a general rule, every certificate which has, or may have, a legal value in any court of law or equity, will require a stamp duty of five cents." The Act also noted that "Certificates of weight - animals, coal, wood or other articles (except ores), exempt." Now, it is not clear that the illustrated report qualifies as a certificate of weight. But it certainly could have legal value in some court. It was perhaps this consideration that led to the 5¢ Nevada revenue being applied. I have seen other, similar certificates. Most bear a 5¢ stamp, but one was stampless. Perhaps the issuer of that certificate interpreted the vague law to the effect that an assay office report was not a certificate at all and thus not taxable. These assay office reports never bear any federal revenue stamps as they were not taxable under any interpretation of the federal statutes.



Figure 3. Promissary note for \$350 with a 25¢ federal revenue and two 10¢ Nevada revenues.

Figure 3 shows a damaged promissary note for \$350 bearing a copy of the 25¢ certificate stamp from the first federal issue (Scott # R44) and a pair of the 10¢ blue Nevada revenues (Hubbard # D25). It is not clear why this promissary note, dated July 14, 1865, bears 25¢ in federal tax stamps. The Revenue Act of 1862, the Act which set the tax rates the first federal issue paid, did impose

a tax on promissary notes. The rate was 10¢ for notes with a face value of over \$250 but less than \$500. This original rate was changed by the Acts of March 3, 1863 and June 30, 1864 (Mahler, 1988), but neither change imposed a 25¢ tax on a note with a \$350 value.

The two 10¢ Nevada stamps are easier to explain. The state tax rate on promissary notes under the original Act was 5¢ for the first \$100 and 5¢ for each additional \$100 or fraction thereof. Thus, a \$350 note would require 20¢ in tax stamps.

The 1865 Act was the first revenue raising measure enacted by the inexperienced Nevada state legislature. Parts of the Act are poorly written and unclear. The lack of clarity regarding the tax status of assay office reports has been noted above. A more serious instance of sloppy wording occurs in the wording of the tax on "receipts for the payment of money." The Act stated that "where the amount exceeds twenty dollars, or for the delivery of personal property," the receipt was exempt from tax. This clearly implies that receipts for less than \$20 were taxable, but the law nowhere states what the tax on such receipts was. It is hard to believe that the legislature really intended to tax receipts for small, but not for large, amounts of money.

The pages of the Act reproduced at the end of this article represent only those directly concerned with the stamp taxes imposed. The full Act runs an additional 43 pages and imposes numerous other taxes. One among these may be of interest to revenue philatelists. Section 43 of the Act imposes a poll tax of \$4 on each male between 21 and 65. Section 44 specified that the State Controller would "cause proper blank receipts for poll taxes to be printed by the State Printer, of a uniform appearance, changing the style thereof each year..." As far as I know, none of these receipts have ever been reported in collectors' hands. It is interesting to note that similar receipts were used from 1875 to 1885 for the San Francisco County, California poll tax. These receipts are clearly examples of revenue stamped paper and bear stamp impressions (Hubbard, 1960; Kettenbrink, 1979). Perhaps the Nevada poll tax receipts will be found to bear similar imprinted stamps.

REFERENCES

- Hatcher, R. (1888). Revenue-stamp tax laws of our various states.
I. Nevada. American Philatelist, 2, 201-203, 228-229, 254-255.
- Heyden, F. (1920). State revenue stamps of the United States. Nevada.
American Philatelist, 34, 43-47.
- Hubbard, E. (1960). State Revenue Catalog. Portland, ME: Severn, Wylie, Jewett.
- Kettenbrink, E. (1979). San Francisco County poll tax. State Revenue Newsletter, 19 (whole # 138), 1-2.
- Mahler, M. (1988). United States Civil War Stamp Taxes. Pacific Palisades, CA: Castenholz and Sons.

Note: The documents shown in Figures 1 - 3 are from the collection of D. Marcinkus.

STAMP TAX.

SEC. 126. On and after the first Monday of May, in the year of our Lord one thousand eight hundred and sixty-five, there shall be levied, collected, and paid, in gold or silver coin of the United States, or in foreign coin at the valuation fixed by the laws of the United States, for and in respect of the several instruments, matters, and things, mentioned and described in the schedule hereunto annexed, or for and in respect of the vellum; parchment, or paper upon which such instrument, matters or things, or any of them, shall be written or printed by any person or persons, or party, who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several duties or sums of money set down in figures against the same respectively, or otherwise specified or set forth in said schedule.

Duty imposed on paper used for certain purposes.

SEC. 127. If any person or persons shall make, sign or issue, or cause to be made, signed or issued any instrument, document or paper of any kind or description whatsoever, without the same being duly stamped for denoting the duty imposed thereon, or without having thereupon an adhesive stamp to denote the said duty, said person or persons shall be guilty of a misdemeanor, and on conviction thereof shall be punished by a fine of not less than fifty dollars or more than two hundred dollars or be confined in the county jail for not less than ten nor more than forty days, or by both such fine and imprisonment; and such instrument, document or paper shall be deemed invalid and of no effect.

Penalty for making, etc. instrument without using stamp.

SEC. 128. It shall not be lawful to file for record, or to record any instrument, document or paper required by law to be stamped, unless the stamp or stamps of the proper amount shall have been affixed; and the recording or filing of any such instrument, upon which the proper stamps as aforesaid shall not have been affixed, shall be utterly void, and shall not be used in evidence.

Instrument not to be recorded unless stamped.

SEC. 129. All official instruments, documents and papers, issued and used by the officers of the State Government, shall be and hereby are exempt from duty.

Official instruments exempt.

SEC. 130. If any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made or used in pursuance of this Act, or shall counterfeit, or

Penalty for forging stamps, etc.

resemble, or cause or procure to be forged, counterfeited or resembled, the impression, or any part of the impression, of any such stamp or die, as aforesaid, upon any vellum, parchment or paper, or shall stamp, or mark, or cause or procure to be stamped or marked, any vellum, parchment or paper, with any such forged or counterfeited stamp or die, or part of any stamp or die, as aforesaid, with intent to defraud the State of Nevada of any of the duties hereby imposed, or any part thereof; or if any person shall utter, sell, or expose to sale, any vellum, parchment or paper, article or thing, having thereupon the impression of any such counterfeited stamp or die, or any part of any stamp or die, or any such forged, counterfeited or resembled impression, or part of impression, as aforesaid, knowing the same respectively to be forged, counterfeited or resembled; or if any person shall knowingly use any stamp or die which shall have been so provided, made or used, as aforesaid, with intent to defraud the State of Nevada; or if any person shall fraudulently cut, tear or remove, or cause to be cut, torn or removed, the impression of any stamp or die which shall have been provided, made or used, in pursuance of this Act, from any vellum, paper, parchment or things, or any instrument or writing, charged or chargeable with any of the duties hereby imposed; or if any person shall willfully remove, or cause to be removed, the cancelling or defacing marks of any adhesive stamp provided for in this Act, with intent to use the same, or cause to be used the same, the second time; or shall knowingly or willfully sell or buy such washed or restored stamps, or offer the same for sale, or prepare the same with intent for the second use thereof; then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting or assisting in committing any such offense as aforesaid, shall be deemed guilty of a felony, and shall, upon conviction thereof, forfeit the said counterfeit stamp and the articles upon which they are placed, and be punished by a fine not exceeding one thousand dollars, or by imprisonment in the State Prison for not more than five years, or by both such fine and imprisonment.

Stamp to be
canceled.

SEC. 131. In any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this Act, the person using or affixing the same shall write thereupon the initials of his name, and the date upon which the same shall be attached or used, so that the same shall not be again used. And if any person shall fraudulently make use of any adhesive stamp to denote any duty imposed by this Act, without so effectually canceling and obliterating each stamp, he, she or they, shall be guilty of a misdemeanor; and on conviction thereof, shall be punished by a fine of not more than fifty nor less than ten dollars, or by imprisonment in the county jail for not more than twenty-five nor less than five days, or by both such fine and imprisonment.

Penalty for
making
instrument
etc., without
stamp.

SEC. 132. Any person who shall make, sign or issue, or who shall cause to be made, signed or issued, any instrument, document, or paper of any kind or description whatsoever, required by this Act to be stamped, or who shall accept or pay, or cause to be excepted or paid, any bill of exchange, draft, order,

or promissory note, for the payment of money, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty chargeable thereon, with intent to evade the provisions of this Act, shall be guilty of a misdemeanor; and on conviction thereof, shall be punished by a fine of not less than fifty nor more than two hundred dollars, or by imprisonment in the county jail for not less than ten nor more than one hundred days, or by both such fine and imprisonment. And such instrument, document or paper, bill, draft, order or note, shall be deemed invalid and of no effect; *provided*, that the title of the land purchased by deed duly stamped shall not be defeated or affected by the want of a proper stamp on anything conveying said lands from any person, from, through, or under whom his grantor holds or claims title. Proviso.

SEC. 133. The acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn in any foreign country or in any other State, but payable in the State of Nevada, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as the law requires, for promissory notes; and no bill of exchange shall be paid or negotiated without such stamps; and if any person or persons shall pay or negotiate, or offer in payment, or receive and take in payment, any such draft or order without the same being duly stamped, he, she or they shall be guilty of a misdemeanor, and on conviction, shall be punished as provided in the preceding section. Acceptor to place stamp on foreign bill.

SEC. 134. No stamp shall be required on State, county or city warrants, or bonds, or any other evidence of State, county or city indebtedness, or on powers of attorney, or on any other paper relating to applications for bounties, arrearages of pay to the volunteers of this State mustered into the service of the United States, or to the receipt thereof from time to time, nor on certificates of the measurement or weight of animals, wood, coal or other articles (except ores), nor on deposit notes to mutual insurance companies for insurance, upon which policies subject to stamp duties have been or are to be issued, nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by an attesting witness, nor to any indorsement of a negotiable instrument, or on any power of attorney accompanying a bond or note when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required. And whenever any bond or note shall be secured by a mortgage, but one stamp shall be required to be placed on such papers; *provided*, that the stamp duties placed thereon shall be the highest rate required for such instruments, or either of them. State, county, or city warrants exempt.

SEC. 135. No deed, instrument, document, or paper, required by this Act to be stamped, shall, after the going into effect of this Act, be recorded, filed for record, or admitted in evidence in any court, until a legal stamp or stamps denoting the amount of duty shall have been affixed thereto, and the date when the same is so used and affixed, with his initials, shall have been placed thereon by the person affixing or using the same. And the person desiring to record and use any such deed, instrument, document, writing, or paper, as evidence, his agent or at- Deed, etc., not to be recorded unless stamped.

torney is authorized, in the presence of the Court or Recorder, respectively, to affix thereon the stamp required; *provided*, that any power of attorney, conveyance, or document of any kind, made or purporting to be made in a foreign country, or in any other State, to be used in this State, shall pay the same duty as is required by law on similar instruments or documents when made or issued in this State. And the party to whom the same is issued, or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the duty required.

Controller
may decide
whether
instrument
is liable to
duty.

SEC. 136. It shall be lawful for any person to present the Controller of State any instrument, and require his opinion whether or not the same is chargeable with any duty; and if the said Controller shall be of the opinion that such instrument is not chargeable with any stamp duty, it shall be lawful for him, and he is hereby required, to impress thereon a particular stamp, to be provided for that purpose, with such word or words or device thereon as he shall judge proper, which shall signify and denote that such instrument is not chargeable with any stamp duty. And every such instrument, upon which the said stamp shall be impressed, shall be deemed to be not so chargeable, and shall be received in evidence in all courts of law and equity, notwithstanding any objection made to the same as being chargeable with stamp duty, and not stamped to denote the same.

Duty of
Controller
to procure
dies, etc.

SEC. 137. It is hereby made, and it shall be, the duty of the Controller of State to superintend the making of, and have provided, dies for the printing and preparation of necessary stamps to carry into effect this Act. In the performance of the duties required by this section, said Controller shall use such precaution as may be necessary in order to prevent the duplicating of said dies, and as soon as made shall take possession of and keep them under his personal control. After procuring the said dies he shall cause therewith to be printed the stamps by this Act required, and of the several denominations prescribed in the annexed schedule; he shall, personally or by deputy, superintend the printing thereof, and see that none are printed, uttered nor issued, except such as are taken possession of by him as soon as printed, and as soon as the number ordered printed by him shall have been printed, he shall immediately take possession of the dies, and shall deposit them with the Secretary of State, taking his receipt therefor; they shall then remain in the custody of the Secretary of State until it becomes necessary to have more stamps printed, when the said Controller shall withdraw and receipt for them, use and return them again as above provided. For any illegal or improper use of said dies, or any use of them except in this Act provided, while in the custody of the Controller or Secretary of State, which shall result in any damage or injury to the State of Nevada, or to any individual, the said Controller or Secretary of State, as the case may be, shall be liable in action or actions upon his official bond or bonds. The Controller shall have printed, at each time of procuring stamps, as many as he shall estimate will be needed for one year. The sum of three thousand dollars, or so much thereof as may be necessary for that purpose, is hereby appro-

priated out of any moneys in the general fund, not otherwise specially appropriated to carry into effect this Act, in procuring dies, stamps, etc. The State Controller, upon said accounts for dies, stamps, etc., being allowed by the Board of State Examiners, shall draw his warrant on the State Treasurer for the amount thereof, and the Treasurer shall pay the same out of said fund.

Sec. 138. As soon as procured by him, the Controller shall deposit the stamps required by this Act with the State Treasurer, taking his receipt therefor, and shall charge him with the amount thereof. The State Treasurer shall furnish said stamps in amount and denomination to any person or persons desiring to purchase the same on payment therefor, and shall also furnish to the County Treasurer of the different counties of the State, as called upon by them, taking receipts therefor, and charging such County Treasurers therewith. The County Treasurers shall each settle with the State Treasurer in full for all stamps had by them from him, whenever and at the same time that they settle with him in relation to other State revenues received by them from sales of stamps, and shall pay over to him all moneys received by them, except percentages upon sales provided in this Act, and shall return all stamps in their hands then unsold, and shall take his receipt therefor in duplicate, and shall deposit one with the Controller of State, who shall credit the State Treasurer with the amount thereof. The State Treasurer shall also credit the County Treasurer with the amount of money so paid in, the per centage allowed, and the unsold stamps returned. The State Treasurer may at any time require any County Treasurer to forward to him, at the expense of the State, and by such mode of conveyance as he shall designate, all moneys in his hands arising from the sale of stamps furnished by the State Treasurer.

Controller to
deposit
stamps with
State
Treasurer,
etc.

Sec. 139. The several County Treasurers and the State Treasurer shall sell the stamps required by this Act, to all persons who apply therefor. On any sale of stamps made at any one time by said County or State Treasurer of fifty dollars, and not exceeding one hundred dollars, the purchaser shall be allowed a commission of five per cent.; on any sale of one hundred dollars, and not exceeding five hundred dollars, a commission of eight per cent.; and on any sale at any one time of any amount over five hundred dollars, a commission of ten per centum. When any sale is made by said County or State Treasurer on which the commission to the purchaser is allowed, he shall take a receipt from the purchaser, showing the amount and value of said stamps, and the amount of money paid for the same, which receipt shall be presented, on final settlement, to the State Treasurer, who shall give credit for the full amount of such receipt, specifying the amount of per centage allowed to the County Treasurer presenting said receipts. The County Treasurers shall be allowed, to their own use, a commission of three per centum on the amount of all moneys received by them from sale of stamps under the foregoing provisions of this Act. All moneys arising from the sale of stamps under the provisions of this Act, after paying the commission allowed herein, shall be placed in the General Fund of the State.

Duty of
County
Treasurers.

Stamp
Duties.

SCHEDULE—STAMP DUTY.

Affidavits.	Affidavits, five cents.
Acknowledgements.	Affidavits in legal proceedings, exempt. Acknowledgments of deeds, exempt.
Agreement.	Agreement or appraisement, for each piece of paper on which the same is written, five cents.
Assignment.	Assignment or transfer of mortgage, lease or policy of insurance, the same duty as the original instrument.
Bank checks	Bank checks, drafts or orders at sight or on demand, made and made payable in the State, exempt.
Bills of exchange.	Bills of exchange drawn in, but payable out, of the State of Nevada or the United States; each bill, or set of three or more, must be stamped; for every bill of each set, when the sum made payable does not exceed one hundred dollars, or the equivalent thereof in foreign currency in which such bill may be expressed, according to the standard value fixed by the United States, two cents. For every additional hundred dollars, or fractional part thereof in excess of one hundred dollars, two cents; drawn in but payable out of the United States (if drawn singly or in duplicates) pay the same duty as inland bills of exchange. The acceptor or acceptors, payee or payees of any bill of exchange, or order, for the payment of any sum of money drawn out, or purporting to be drawn out of this State, but payable in this State, must, before paying or accepting the same, place thereon a stamp indicating the duty. Bills of exchange (inland), draft or note payable otherwise than at sight or on demand, and any promissory note whether payable on demand or any time designated (except checks made, and intended to be, and which shall be forthwith presented for payment) for a sum not exceeding one hundred dollars, five cents. For every additional one hundred dollars or fractional part thereof, five cents. (The warrant of attorney to confess judgment on a note or bond is exempt from stamp duty if the note or bond is properly stamped.) Bills of sale of personal property, five cents.
Bonds.	Bond, personal, for the payment of money, the same as mortgage. Bond, official, one dollar. Bond for indemnifying any person for the payment of any sum of money, when the money ultimately recoverable thereon is one thousand dollars or less, fifty cents. Bond, when the money recoverable exceeds one thousand dollars, for every additional thousand or fractional part thereof, fifty cents. Bonds, railroad and other corporation bonds and scrip are subject to stamp duty, same as mortgage. Bonds of any description, other than such as are required in legal proceedings, and such as are not otherwise charged in the schedule, twenty-five cents.
Certificates.	Certificates of deposit, sum not exceeding one hundred dollars, two cents.

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Certificates of deposit, sum exceeding one hundred dollars, two cents on each one hundred dollars or fractional part thereof.

Certificates of stock in incorporated companies, twenty-five cents.

Certificates, general, five cents.

Certificates of record on the instrument recorded or entered upon book, exempt.

Certificates of weight—animals, coal, wood or other articles (except ores), exempt.

The certificates of a qualification or official character of a Justice of the Peace, Commissioner of Deeds, or Notary Public, or other officer, five cents.

Certificates of search of records, five cents.

Certificates that certain papers are on file, five cents.

Certificates that certain papers cannot be found, five cents.

Certificates of redemption of land sold for taxes, five cents.

Certificates of birth, marriage or death, exempt.

Certificates of qualification of school teachers, five cents.

Certificates of profit in an incorporated company for a sum not less than ten dollars, and not exceeding fifty dollars, ten cents.

Exceeding fifty, and not exceeding one thousand, twenty-five cents.

Exceeding one thousand, and for every additional one thousand, or fractional part thereof, twenty-five cents.

Certificates of transcript of judgments, or satisfaction of judgments, and of any paper or papers recorded or on file, five cents.

(N. B.—As a general rule, every certificate which has, or may have, a legal value in any court of law or equity, will require a stamp duty of five cents).

Check, draft or order for the payment of any sum of money exceeding one hundred dollars, drawn upon any person other than a bank, banker or trust company, at sight or on demand, two cents. Check, draft or order.

Contract, same as agreement. Contract.

Contract—Broker's, ten cents.

Conveyance, deed, instrument or writing, whereby lands, tenements or other realty sold, shall be conveyed, the actual consideration of which does not exceed five hundred dollars, fifty cents. Conveyance.

Exceeding five hundred dollars, and not exceeding one thousand dollars, one dollar.

For every additional five hundred, or fractional part thereof, in excess of one thousand dollars, fifty cents.

Endorsements of a negotiable instrument, exempt. Endorsements.

Insurance—(Fire)—Where the consideration paid for the insurance in cash premium notes does not exceed ten dollars, ten cents. Insurance.

Exceeding ten dollars, and not exceeding fifty, twenty-five cents.

Exceeding fifty dollars, fifty cents.

Insurance—(Life)—When the amount insured does not exceed one thousand dollars, twenty five cents.

	Exceeding one thousand, and not exceeding five thousand dollars, fifty cents.
	Exceeding five thousand, one dollar.
	Insurance limited to injury to persons while traveling, exempt.
Lease.	Lease of lands or tenements, when rent does not exceed three hundred dollars per month, fifty cents.
	Lease exceeding three hundred dollars, for each additional two hundred dollars, or fractional part thereof, in excess of three hundred dollars, fifty cents.
Mortgage.	Mortgage, trust deed, bill of sale or personal bond for the payment of money, exceeding one hundred, and not exceeding five hundred dollars, fifty cents.
	Exceeding five hundred, for every additional five hundred, or fractional part thereof, in excess of five hundred, fifty cents.
Pawners' check.	Pawners' checks, five cents.
Powers of Attorney.	Powers of attorney, or other written authority to sell or transfer stock, or collect dividends thereon, twenty-five cents.
	Powers of attorney to vote at election of incorporated company, ten cents.
	Powers of attorney to receive or collect rents, twenty-five cents.
	Powers of attorney to sell, or convey, or rent, or lease real estate, one dollar.
	Powers of attorney for any other purpose, fifty cents.
Probate of wills.	Probate of wills, or letters of administration, where the value of both real and personal estate does not exceed two thousand dollars, one dollar.
	For every additional one thousand dollars, or fractional part thereof, in excess of two thousand dollars, fifty cents.
Bonds, executors.	Bonds of executors, administrators, guardian and trustees, are each subject to a stamp duty of one dollar.
Appointment.	Certificate of appointment, five cents.
Protest.	Protest upon bill, note, check or draft, twenty-five cents.
Deposit.	Deposit note with insurance companies, where policy is subject to duty, exempt.
	Renewal of, subject to the same duty as other promissory notes.
Quit claim deed.	Quit claim deed to be stamped as a conveyance, except when given as a release of a mortgage, by the mortgagee or his assignee or assignors to the mortgagor, or successor in interest, in which case it is exempt.
Receipt.	Receipt for the payment of money, where the amount exceeds twenty dollars, or for the delivery of personal property, exempt.
Satisfaction.	For the satisfaction of any mortgage or judgment or decree of any court, exempt.
	Sheriff's returns on writs or other process, exempt.
Trust deed.	Trust deed, made to secure a debt, to be stamped as a mortgage.
	Trust deed, conveying estate to uses, to be stamped as a conveyance.
Warehouse receipts.	Warehouse receipts for any goods, wares or merchandise not otherwise provided for, deposited or stored in any public or

private warehouse not exceeding five hundred dollars in value, ten cents.

Exceeding five hundred dollars and not exceeding one thousand dollars, twenty cents.

Exceeding one thousand dollars, for every additional one thousand dollars or fractional part thereof in excess of one thousand dollars, ten cents.

For any goods, etc., not otherwise provided for, stored or deposited in any public or private warehouse, twenty-five cents.

WRITS AND LEGAL DOCUMENTS.

Summons issued from any court of record, or from any Justice of the Peace court, fifty cents. Summons.

When voluntary appearance is made, the complaint or account filed with the Justice, shall be stamped the same as summons.

Upon every confession of judgment or cognovit, except in cases where the tax for a summons or upon the account has been paid, fifty cents.

Notice of appeal from a court of inferior jurisdiction to a higher court of record, fifty cents. Notice of appeal.

Writs and other process in any criminal case, exempt. Writs, etc.

All papers in tax suits, exempt.

Official documents, instruments and papers issued or used by officers of the State, exempt.

SEC. 140. The present incumbents of the office of Tax Collector in the several counties of this State, shall, during their term of office, receive and receipt for all taxes on real and personal property, except the taxes on personal property assessed to persons, firms, corporations or companies, who do not own real estate within the county, which shall be collected by the County Assessor, as provided in section twenty-five of this Act; the said Tax Collectors shall also, during their terms, collect the passenger tax, and all license taxes, and shall receive therefor the same fees and per centages as are allowed by this Act to the Sheriff for those services, and in all matters relating to those taxes they shall be governed by, and be held liable under the provisions of this Act. They shall receive the tax list, or assessment roll of real and personal property when made out by the Auditor of their respective counties, and receipt for the amount of the taxes due on the same; they shall pay over all moneys collected or received by them on account of taxes, less their per centage, to the County Treasurer, on the first Monday in each month, or oftener if so directed by order of the Board of County Commissioners, taking duplicate receipts therefor, one of which they shall immediately file with the County Auditor. They shall be held liable under the provisions of this Act, and shall perform all other duties in regard to the collecting or receiving of taxes on real and personal property at the same time and in the same manner as is required in this Act, of the *ex officio* Tax Receiver, so far as such provisions are applicable. They shall serve all papers in tax suits, and shall sell property at tax sales under execution, and for these services shall receive such

Tax collector, duty of present incumbents.

mileage and fees as are allowed by law to other officers in civil cases, to be collected, however, from the defendant only. On collections of taxes on real and personal property, the said Collectors shall be entitled to receive and retain the following percentages, to wit: On the first ten thousand dollars, six per cent.; on the second ten thousand dollars, four per cent.; on the next thirty thousand dollars, three per cent., and on all amounts over fifty thousand dollars, but two per cent. Otherwise than as provided in this section, this Act shall go into full force and effect from and after its passage; and on the first day of January, in the year of our Lord, one thousand eight hundred and sixty-seven, the office of Tax Collector in the several counties of this State shall be, and is hereby abolished.

Act to take effect.

SEC. 141. The present incumbents of the office of County Treasurer in the several counties of this State shall receive the same salary, in the same manner, and out of the same fund as provided in section eighty-three of this Act, for the compensation of the Treasurer and *ex officio* Tax Receiver, and in no case, except as in this Act provided, shall they receive any fee or percentage to their own use.

Compensation of County Treasurer.

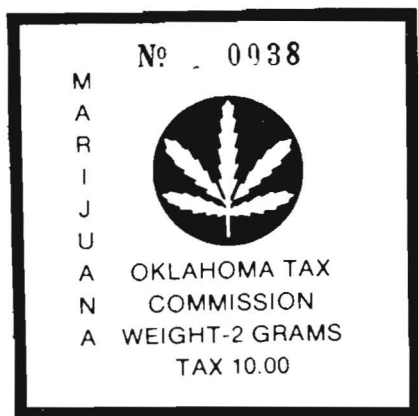
SEC. 142. All Acts and parts of Acts of the Legislative Assembly of the Territory of Nevada, relating to revenue, are hereby repealed.

Repeal.

OKLAHOMA DRUG STAMPS

On July 1, 1990 Oklahoma joined the growing ranks of states that impose a tax on the sale of illegal drugs. Shown at

left is an illustration of the \$10 marijuana stamp. This is printed in grey on yellow. The serial number is black. The stamp has pressure sensitive gum. There are a total of six different stamps in the Oklahoma series, 2 for marijuana, two for controlled substances and two for "dosage unit" controlled substances. One of the stamps of each type is denominated and the other has a blank space for a specific denomination to be filled in. The controlled substance stamps are green and show a syringe. The denominated stamp has a face value of \$200. The dosage unit stamps show a skull and cross bones and are orange. The denominated stamp has a face value of \$1000. Copies of the \$10 "pot" stamp are available from the SRS. See page for a full list of available stamps and order form. Thanks to I. Pfalser for this information.



DUES ARE DUE!

IF YOUR MEMBERSHIP NUMBER ON THE ADDRESS LABEL IS FOLLOWED BY A "90," AS IN "123-90," YOUR STATE REVENUE SOCIETY MEMBERSHIP EXPIRES WITH THIS ISSUE! RENEW NOW BY SENDING \$4 FOR 1991 TO SRS TREASURER HAROLD EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133. OVERSEAS MEMBERS MAY RENEW FOR \$6 IF THEY WANT THEIR COPIES OF THE NEWSLETTER SENT VIA SURFACE MAIL, OR \$12 IF THEY WANT AIRMAIL SERVICE. CHECKS SHOULD BE PAYABLE TO THE "STATE REVENUE SOCIETY."

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP* _____

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

RETURN THIS COUPON, OR A PHOTOCOPY TO: SRS TREASURER HAROLD A. EFFNER, JR
425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

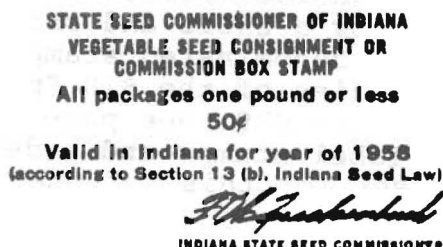


OREGON TEMPORARY HUNTING STAMP.

Shown at left is a copy of the red version of Oregon's temporary 1989 hunting stamp. This is in two parts with pressure sensitive gum. The story behind this stamp, and another like it in black, is complex and has been detail by Bob Dumaine in a Linn's column. I hope to have more

details on these issues for a future issue. The SRS does have a quantity of these red stamps available for sale to members at \$5 each (face). See order form and full listing elsewhere in this issue. - T. Hines

INDIANA SEED INSPECTION STAMP REPORTED. Shown at left is a new stamp recently found by El Hubbard. Previously reported Indiana seed stamps (see article by Richard Salzer in the May, 1975 issue of the Newsletter, p. 37-38) have been of a different design and without specific denomination. The inscription suggests annual issues for at least some period of time. Can anyone report additional stamps of this type?



--- Terence Hines

EDITOR'S NOTE: The letter reproduced below was sent, via certified mail, to the addressees listed. It gives a good idea of the attitude toward state "governor's edition" stamps on the part of some of the major dealers in the field.

--- Terence Hines

January 5, 1990

To: **Publishers**-Midwest Marketing, Steiner Prints, Voyager Art, Mill Pond Press, National Wildlife Galleries, Wild Wings, Frontier Publishing, Ambassador Graphics, Collectors Covey, Missouri Dept. of Conservation, All States Issuing 1989 Governor's Editions.

From: **Duck Stamp Program Supporters**

The major duck stamp dealers, writers and specialists listed request your help. Each has read, signed, and concurs with this letter's contents.

Anyone on the list with posted telephone number is available for personal comment.

Subject: **KILLING THE GOOSE THAT LAYS THE GOLDEN EGG**

Pulitzer Prize winner, J.N. "Ding" Darling, founder of our current migratory bird stamp program once said that you don't have to shoot a duck to buy a duck stamp. Stamp collectors don't use their stamps for hunting and represent a major fund raising portion of your revenue. *There is a good chance this revenue will be seriously impaired in the future.*

During 1986, 1987 and 1988 a collector could have purchased a duck stamp from every state for about \$250 per year, except for one issue of New Hampshire. During 1989, it would have cost approximately \$2,300!! The reason: special issues, such as the Governor's Stamps issued first by New Hampshire in 1987, and later joined by eight other states in 1989. To make matters worse, six of the states instituted a mail bid auction, which permitted purchase of only full sheets of 30 stamps. It would have made good public relations sense to offer 100 stamps as individual lots for collectors. High prices and low printing quantities have further added to collector frustration, *causing many to stop collecting altogether. It is NOT worth it to loose stamp collectors for the years ahead!*

Perhaps you may wonder why we are addressing you since dealers make profits. We know our business and customers well. Publishers may understand prints, but *we know* the stamp market. While the print market is suffering and continues to decline, the stamp market is booming. It may not continue. Positive action must be taken to eliminate, change or improve the image of Governor's Edition stamps, NOW. Continuation of the program in its present format needs to be seriously and rationally explored.

For example, not one single state issuing Governor's Edition stamps has detailed the emergency for which the issue was created. Purpose has only been generalized as "for conservation". If there is an emergency, perhaps an explanation of the need could be placed on the reverse of the stamps, so the purpose is clear and understood. Publishers should include such information in their publicity and flyers for prints and stamps. *We understand funds are desperately needed today. However, it may well be at the expense of tomorrow's funds if this exploitative program continues.*

There are other means of raising revenue, such as the Governor signing *regular* stamps and selling as souvenirs, temporary price increase, surcharge, non-resident stamp, etc. We can all attest to the collector displeasure. Sure, the nine Governor's Edition states raised extra funds in 1989, but only because of the widespread hope such ill-advised programs would cease in 1990. *Think ...please think carefully before approving such a short term, temporary fund raising plan.*

*The following parties have read
and signed a copy of this letter.*

Sincerely,

Bob Dumaine (1-800-231-5926)
Sam Houston Philatelics (Also Writer)
Houston, TX

David McBride
Author. The Federal Duck Stamps
Fresco, CO

E.L. Vanderford (1-916-457-9139)
Writer/Author
Sacramento, CA

Michael Lang (1-612-235-7690)
Willmar, MN

Michael Jaffe (1-800-782-6770)
Vancouver, WA

Bernie Salvin (1-609-327-1327)
Millville, NJ

Charles Deaton (1-713-621-9020)
Deaton's
Houston, TX

John Pasiecznik (1-213-457-9318)
Malibu, CA

Tom DeLuca (1-800-446-8664)
Trenton Stamp & Coin
Trenton, NJ

Phil Gigante
New Jersey Trading Co.
Towaco, NJ

David Curtis (1-817-634-4902)
Killeen, TX

Barbara Johnson
B.J. Stamps Cachets
Glendale, AZ

Barry Porter (1-615-824-4525)
Hendersonville, TN

Bob Cornett (1-415-797-1403)
Pleasanton Wildlife Art
Pleasanton, CA

Carlo Vecchiarelli (1-415-895-1636)
Ducks & Dolls
San Leandro, CA

Richard Houk
Canvasback Galleries (Also Author)
Granite City, IL

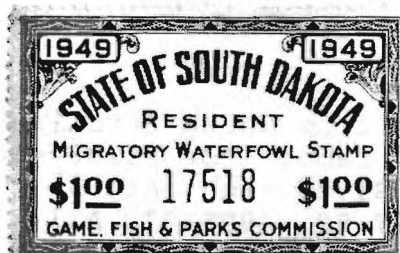


WANTED NON-PICTORIAL STATE WATERFOWL STAMPS

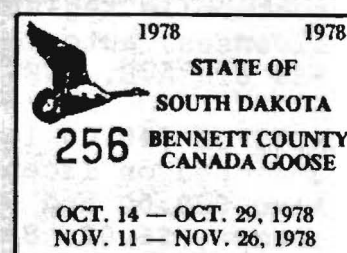
California Honey Lake and Madeline Plains;
Colorado Goose; Illinois Daily Usage; Kansas Marion County;
North Dakota Non Resident Waterfowl; Ohio Pymatuning Lake;
1949 and 1950 South Dakota Resident Waterfowl;
South Dakota Goose: Singles, Sheet, Etc.

Also 1910-1930 California Pictorial Hunting and Fishing Licenses
and Many Other Fish and Game Stamps Wanted.

Call or Write:



DAVID R. TORRE
P.O. Box 4298
Santa, Rosa, CA 95402
(707) 838-2565



17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
<input type="checkbox"/> SEPT. 1975 - Zone _____ \$5 1975 <input type="checkbox"/> OCT. State of N. Dak. NR. Waterfowl Stamp <input type="checkbox"/> NOV. NON-TRANSFERABLE <input type="checkbox"/> DEC. N. Dak. Game & Fish Dept.															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

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 can 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.

TRADING INDIANA state revenue items. Send your want list or write for my large list of extras. I have lots of intangibles, but none from 1965. RICHARD L. SALZER, RR # 3, BOX 791, KNOX, IN 46534 (0).

WANTED - 1963 KANSAS upland gamebird; early North Dakota turkeys; Tennessee or Vermont turkeys. JOHN CROOK, 660 WILHELM, CONCORD, NC 28025 (2).

UTAH PRIVATE DIE beer stamps. Anyone interested in trading these please contact BRUCE WHYTE, 7577 FEDER RD., GALLOWAY, OH 43119 (0).

HUNTING AND FISHING BUTTONS WANTED from California, Michigan, Florida and Hawaii. Will pay well for these. ELMER OEHLKE, BOX 280, WEYAUWEGA, WI 54983 (1).

WANTED: CANADIAN fish and game stamps. Especially those from Alberta. Will trade my RWS, early state ducks (mint or used) or trout stamps. ROG BEALS, BOX 195, HENNING, MN 56551 (1).

DOES ANYONE collect Alberta wildlife stamps? If so, I would like to trade. I would also trade any state fish and game stamps, especially recent signed duck stamps. ROG BEALS, BOX 195, HENNING, MN 56551 (3).

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 (3).

BEAUTIFUL \$40.00 large pictorial sportsman stamp from North Carolina, unsigned on license, showing a running dog and rabbit for \$5.00 each. Also \$20.00 and \$15.00 denominated stamps for \$1.00 each. All 3 stamps, \$6.00. Same available for 1988-89, 1987-88, 1986-87. All four years, 12 stamps, for \$20.00. McREE, BOX 388, CLAREMONT, NC 28610 (3).

DANISH WEST INDIES 10 Bit and 2 Francs revenue stamps \$3 each. Same overprinted "MAK" \$3 each. All four items \$10. Other DWI and USVI revenues available to sell or trade. McREE, BOX 388, CLAREMONT, NC 28610 (1).

STATE DUCKS BOUGHT AND SOLD, new issue service. Specializing in state ducks since 1983. Free list - postage appreciated. No governors' stamps. Contact MICHAEL LANG, 1613 16TH AVE., NW, WILLMAR, MN 56201 612-235-7690 (1).

Ad corner, continued...

WANTED: ALABAMA revenues, especially Tax on Seals. Please send list with prices or for offer. JOHN BOWMAN, 5128 WEATHERFORD DR., BIRMINGHAM, AL 35242 (4).

MASSACHUSETTS ARCHERY DEER, WATERFOWL & DEED TAX STAMPS. Archery stamps: 1960, 1961, 1963, 1964, 1965, 1967, 1968, 1969, 1970, 1971, 1985, 1986, 1987, \$5 each, MNH. 1962, 1966, \$7 each, MNH. 1973, \$2, MNH. Waterfowl stamps, all MNH: 1986, 1987, \$1.50 each. Deed tax stamps: large format, \$5 blue, mint, \$6, small format \$1 green, mint, \$2. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (0).

BRUNDAGE LOCAL DECAL FULL SHEETS. I'm selling the four full sheets (77 panes of ten per 20 x 26 inch sheet) reported in the Nov.-Dec. 1988 Newsletter at \$25 per sheet, mailed postage paid in mailing tube. These are excellent for framing and are, to my knowledge, the only four such sheets known in collectors' hands. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (0).

NEW QUARTERLY DUCK STAMP PUBLICATION.

Bob Dumaine, who recently formed the Sam Houston Duck Company to market state and federal duck stamps, has begun publishing a quarterly periodical titled the "Duck Report." The first issue is dated summer, 1990. It contains 12 pages of news and features on federal, state and international duck stamps. It is clearly an "in-house" publication but a very nice one that contains much information that will be of interest to duck stamp collectors. Dumaine indicates that subscriptions to the Duck Report will be \$12/yr. for at least the first year of publication. Interested collectors should write to Duck Report, Sam Houston Duck Company, Box 820087, Houston, TX, 77282 and request that their name be put on the mailing list. One of the more interesting features in the first issue is Dumaine's proposal for the formation of a "National Duck Club" that would be a society of state and federal duck stamp collectors. With the forthcoming publication of a state and federal duck stamp catalog by Scott's (which will include non-pictorial state stamps) such an organization seems like a most viable idea.

--- Terence Hines

Two more ads...

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

STATE DUCK STAMPS. New issues for \$10 over state agency cost - no minimum. Send for information & complete comprehensive price list. Satisfaction guaranteed. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (2)

OHIO SALES TAX STAMPS.

These interesting and widely collected state revenues are the topic of an especially interesting article by Richard Johnson in the July-September, 1990 issue (whole # 70) of the Newsletter of the American Tax Token Society. This 6 page article provides insights into the sequence of events that brought the various issues of these stamps/receipts into existence. The SRS Library receives copies of the ATTS Newsletter and the issue with the subject article can be borrowed from the SRS Library. Information on membership in the ATTS can be obtained from the ATTS Business Office, 5150 NW Shasta, Corvallis, OR 97330.

--- Terence Hines

VENDING MACHINE TAX DECALS & OCCUPATIONAL TAX DECALS.

Harold Effner is interested in hearing from members interested in collecting these. He will try to pick up obsolete issues from states and local governments if enough members are interested. This is a wide and unchartered field, ripe for collectors seeking a new area. If you are interested, write to Harold directly. His address is HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

SOUTH CAROLINA WATERFOWL STAMPS AVAILABLE TO COLLECTORS.

The 1990 South Carolina waterfowl stamp may be purchased at face value (\$5.50) from SCWMRD, Box 11710, Columbia, SC 29211. Available are single stamps (\$5.50), corner blocks of 4 (\$22) and full sheets of 30 (\$165). Payment should be by check or money order. Stamps are available only until April 1, 1991.

WASHINGTON STATE FISHING & WATERFOWL STAMPS AVAILABLE TO COLLECTORS.

The 1990 Washington state waterfowl stamp is available at face value (\$5) to collectors from the Dept. of Wildlife, 600 Capitol Way North, Olympia, WA 98501-1091. Single stamps are \$5, corner blocks of 4 are \$20, full sheets of 30 are \$150 and dealer booklets of 25 are \$125. According to information provided, an SASE is required, so if you're ordering a dealer booklet or sheet of 30, send a BIG SASE! Payment must be by check or money order. Stamps available only until March 31, 1991.

Fishing stamp sets for the years 1978, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, and 1989 are available from the Supervisor, Recreational Licensing, Dept. of Fisheries, 115 General Administration Building, Olympia, WA 98504. The price is \$5 per year set. Sets from 1978 through 1988 consist of 4 stamps. The 1989 year set consists of 10 stamps. There is no deadline for the sale of these stamps.

AVAILABLE BACK ISSUES OF THE STATE REVENUE SOCIETY'S NEWSLETTER

The cost of each back issue is \$1 or 6 for \$5.00 (postage paid, this class). Send all requests to Harold A. Effner, Jr., 425 Sylvania Avenue, Avon-by-the-Sea, New Jersey 07717. The following are available

Issue Number	Date	Issue Number	Date
142 *	9-12/79	186	1-2/89
		187	3-4/89
		188	5-6/89
		189	7-8/89
160	1-2/83	190	9-10/89
161 *	3-6/83	191	11-12/89
162 *	7-10/83	192	1-2/90
163	11-12/83	193	3-4/90
164 *	1-4/84	194	5-6/90
		195	7-8/90
166 *	7-10/84	196	9-10/90
167	11-12/84	197#	
168	1-2/85	198#	
170	5-6/86	199#	
182	5-6/88	200#	
		201#	
185	11-12/88	202#	

* double issue, count as 2 # not yet available

Photocopies of out-of-stock back issues are available for \$.25 per page. Inquire first, and please send a check.

Also available is the CHECK LIST OF STATE AND LOCALLY ISSUED MIGRATORY WATERFOWL HUNTING LICENSE STAMPS through December, 1976 by E. L. Vanderford, a supplement to his 1973 Handbook of Fish and Game Stamps. Its cost is \$1.00 postpaid.

SPECIAL OFFER --- ONE COPY OF EACH AVAILABLE ISSUE --- \$20.00

Make all checks payable to the State Revenue Society. Thank you!!

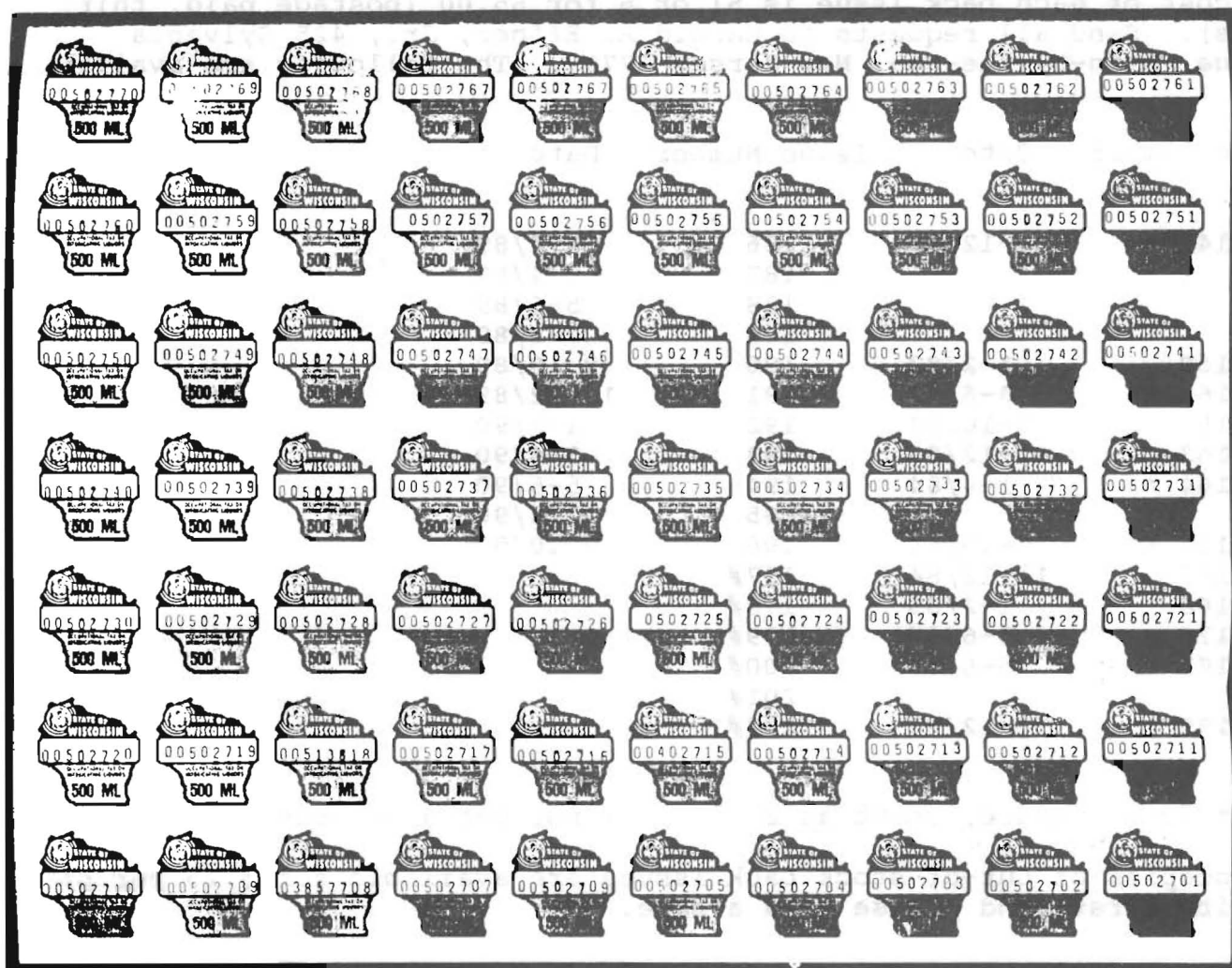
NAME: _____ SRS: _____

ADDRESS: _____

AMOUNT ENCLOSED: \$ _____

9/90

WISCONSIN FOLLOW UP



Shown above, reduced in size, is a full sheet of the 500ml Wisconsin black, orange and white liquor tax decal. Examples of these were offered to SRS members, along with examples of several other Wisconsin liquor decals, in the July-Aug. 1990 issue of the Newsletter. The illustrated sheet shows several serial number errors and points up how common these errors are, in spite of the fact that at least one dealer is charging very high prices for them.

--- Terence Hines

NEWSLETTER ADVERTISING RATES: Full page ads are \$20, half page ads \$10, quarter page ads are \$5. Send ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133.

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 11/ 1/90

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 your order is received, your overpayment will be refunded as a check or postage. Return postage is required on all orders. (I'll date NEW ARRIVALS for six months to help you keep current with what's available.) Thank you.

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

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 Marijuana \$3.50
(11/89) 88-89 Waterfowl \$5.50
(11/89) 88 Upland Game \$5.50

ILLINOIS Cannabis \$5 (decal only)
-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 - Taxes \$2.00 (straight-edge or torn perfs only)

MICHIGAN--Trout and Salmon 1980 6.25

MINNESOTA--Sherburne County Deed Tax Meter \$.50

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

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 Cigarette .185 (10 cig), .37 (20), .925 (50) (panes of 10)

SOUTH CAROLINA Documentary --.20 (ABWC) straight-edges only

TENNESSEE Ammunition Tax-New Format \$.05

VIRGINIA--Chesapeake--Cigarette .15 (pane of 10 \$1.50)
Clifton Forge--Cigarette .04 (pane of 10 .40)
Newport News--Cigarette (20 cig) .15 (pane of 10 \$1.50)
(25 cig) .1875 (pane of 10 \$1.88)
(Municipal) .225 (pane of 10 \$2.25)
Norfolk--Cigarette .15 (pane of 10 \$1.50)
Portsmouth--Cigarette .15; .1875 (pane of 10 \$1.50 and \$1.88)
Pulaski--Tobacco .04 (pane of 10 .40)
Suffolk--Cigarette .20; .25 (pane of 10 \$2.00 and \$2.50)
Virginia Beach--Cigarette .20; .25 (pane of 10 \$2 and \$2.50)

WASHINGTON Waterfowl 1989 \$5.00 -- from dealer's booklet

WEST VIRGINIA National Forest 1973-78, 84, 85, 87 .50 each

BINGO CARDS 1986, 1988, 1989 \$1.50 each (plus \$.65 postage)

ALABAMA and MISSOURI local Tobacco stamps (all 183 stamps) The complete list of available stamps appeared in the January-February 1990 issue of the SRS Newsletter. The costs are as follows:
Single stamps Panes of 10

Set A	available	\$14.25
Set B	only as a	\$16.70
Set C	complete	\$17.25
Set D	set A-D	\$14.03
Total	\$6.25+.85=\$7.10	\$62.23+2.45=\$64.68

STAMPS AVAILABLE FOR SALE FROM THE STATE REVENUE SOCIETY 11/ 1/90 (#2)

Alabama	Albertville	1 c (plain background)	.01	(10)	.10
Local		1 c (Revenue Tax Stamp safety design)	.01		
Tobacco	Aliceville	1 c (thin design)	.01	(10)	.10
		1 c (thick design)	.01	(10)	.10
	Allgood	1 c (self-adhesive strip)	.01		
	Altoona	2 c Beer	.02	(12)	.24
	Baldwin County	2 c	.02	(10)	.20
	Brilliant	5 c (self-adhesive strip)	.05		
	Citronelle	2 c	.02	(10)	.20
	Gadsden	2 c	.02	(10)	.20
	Geraldine	2 c	.02	(10)	.20
		4 c	.04	(10)	.40
		6 c	.06	(10)	.60
		8 c	.08	(10)	.80
	Guin	5 c (self-adhesive strip)	.05		
	Muscle Shoals	4 c Cigar	.04	(10)	.40
		4 c Tobacco	.04	(10)	.40
		25 c	.25	(5)	1.25
	(Sheffield)-----	50 c	.50	(5)	2.50
		\$1	1.00	(10)	10.00
	Notasulga	4 c (self-adhesive strip)	.04		
	Sylvania	2 c (self-adhesive strip)	.02		
	Trinity	4 c (self-adhesive strip)	.04		
	Waterloo	1 c	.01	(10)	.10
		2 c	.02	(10)	.20

Alaska 1989 Waterfowl Conservation Stamp (limit 2) from Dealer's booklet \$5.00

Missouri 1989 Waterfowl Stamp (limit 2) \$2.50

1989 Trout Stamp (limit 2) \$2.50

Missouri	Fairfax	2 c (water decal)	.02		
Local		2 c (self-adhesive)	.02	(10)	.20
Tobacco	Knob Noster	2 c (self-adhesive strip)	.02		
	Sugar Creek	4 c	.04	(10)	.04
		5 c	.05	(10)	.05
	Union	3 c (self-adhesive strip)	.03		
	Wentzville	3 c (self-adhesive strip)	.03		
Virginia	Wytheville	(3 c) Tax Paid green	.03	(10)	.30
		(4.5 c) Tax Paid red	.045	(10)	.45

Alabama Marijuana \$3.50 & \$17.50

Utah Marijuana \$10.50

Texas Marijuana \$3.50

Minnesota - Jackson County Deed set of 4 \$1.10, \$2, \$2.20, and \$50 (\$2 per set, limit 1)

Rhode Island Marijuana \$3.50

Wisconsin Liquor set of 13, free for SASE; each additional set \$1 ea

Oregon Cigarette decal FREE

Wisconsin Marijuana \$3.50

NEW STAMPS!!!!!!!!!!!!

Colorado Marijuana \$25.00 (only 5 available, who is interested?)

New Jersey 1984/85 Pheasant, Trout, Non-Res Trout, (85) Woodcock .50 each

Oklahoma Marijuana \$10.00

Oregon Hunting 1989 Temporary issue (red) \$5.00

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 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

Why a purchase limit? To give all members an opportunity to obtain these stamps.

WASHINGTON AND CALIFORNIA FIREWORKS STAMPS: A FEW NOTES

To the best of my knowledge, no one has attempted a study of the fireworks stamps of California and Washington similar to that published for Indiana in the July, 1978 issue of the Newsletter (Drury, 1978). The situation in Washington and California seems to be somewhat similar to that in Indiana, but a bit more complicated. Numerical designations (i.e., M-9, W-3, etc.) reveal the existence of a complex classification system in both states. Almost always the items sold in Washington also carry the identical California stamp, so the laws for the two states must be very similar. Even the designs are very similar, the only major difference being that those for Washington have a conifer as their central device (appropriate for the Evergreen State) while those of California have a curious round device consisting of five radiating horns (blowing type, not steer). They appear in a wide variety of colors.

Nearly all of these stamps are printed on cartons or inserts. However, a few adhesives or ungummed entities have been found. To date I have found six different adhesives for Washington and one for California. California collectors will be able to find more, I suspect. Drury (1978) illustrated five Washington and one California fireworks stamps in his original article. The black on yellow Washington state adhesive shown in Drury's (1978) article is a plastic coil with pressure sensitive gum, evidently manufactured to be used in a "Scotch Tape" type of dispenser, or something similar. I also have a black on green imperf. vertical "m-1" coil, 25 mm wide.

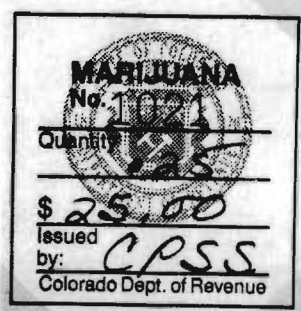
REFERENCE

Drury, D. (1978). Skyrocketing regulation by Indiana and others.
State Revenue Newsletter, 18 (whole # 135), 53-55.

Editor's Note: The typed manuscript of the above article was included in the file I received from Dave Drury when I took over as editor. Neither he nor I could find out who wrote it, but it will be of more use to the readers actually printed than hidden away in a file. If the author recognizes it, please let me know and he or she will be given credit in the next issue.

--- Terence Hines

COLORADO DRUG STAMPS.



On January 1, 1989 Colorado imposed a tax on illegal drugs. Shown at left is an example of the marijuana stamp. This is printed in black on green and shows the state seal. At present it is unknown whether stamps for controlled substances are also issued, although they probably are. The tax rate is \$100 per ounce and the minimum stamp is \$25. The SRS has purchased only five examples for sale at face value to members. See list and order form elsewhere in this issue.

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NEWSLETTER Editor

Terence Hines - (Thank you)

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