



State Revenue Newsletter

Vol. 28, No. 1

Official Publication of the State Revenue Society

January-February 1991

New Mexico Eliminates Pictorial Fish And Game Stamps

By Terence Hines

Starting with the 1990-91 license year, New Mexico ceased issuing pictorial stamps for the various types of licenses that previously required separate stamps.

In place of these stamps a non-pictorial user stamp will be issued. A copy of this stamp is shown at right. The seller simply checks the appropriate box to indicate the type of license privilege purchased. The stamp is plain, to say the least.

Collectors can purchase copies but the price is \$41.25, the total cost of all the different licence privileges available on the stamp.

Orders should be sent to Sharon Christopher, Special Hunts Office, Department of Game and Fish, Villagra Building, Santa Fe, NM 87503.

Interested collectors might wish to hold off until the end of the 1990-91 license year however, as remainders may be sold at less than face value.

HI <input type="checkbox"/>	\$ 5.25	DATE SOLD
VV <input type="checkbox"/>	\$10.00	VENDOR CODE:
FF <input type="checkbox"/>	\$ 5.25	PRICE PAID
AA <input type="checkbox"/>	\$ 5.75	CS- 000269
BB <input type="checkbox"/>	\$ 4.75	FOR FF STAMP:
CC <input type="checkbox"/>	\$ 3.25	BEGIN DATE
DD <input type="checkbox"/>	\$ 7.00	END DATE

Oklahoma Has Bedding Stamps

By Scott Troutman

During 1963 Oklahoma imposed an inspection fee on all bedding as part of a program to insure that material used to stuff bedding was safe and sanitary. "Bedding" consisted of mattresses, pillows, bolsters and featherbeds. Two stamps were issued to pay this fee, a 1¢ and a 5¢ denomination. The tax was 1¢ on any item of bedding selling for less than 95¢ (where did that number come from?) and 5¢ on anything selling for 95¢ or more. For obvious reasons, the 1¢ stamp was seldom used.



Although the stamps are inscribed "State Department of Health", they were purchased from the Tax Commission. They were sold in groups of 100 to anyone manufacturing, modeling, selling or leasing bedding.

People selling used bedding were not required to apply the famous little white tag telling what the bedding was stuffed with as long as it was indicated that the item sold was, in fact, used. Taking the stuffing out of an old piece of bedding and putting it into a new

piece was frowned upon, but permitted if the old stuffing was treated with an approved germicide. If you did reuse such stuffing, as is sometimes done with goosedown, you were subject to the fee. Thankfully, bedding from hospitals, day care centers and nurserys was absolutely off limits to people reusing old stuffing.

For large manufacturers and furniture dealers, putting stamps on each article sold was costly. These firms could, for \$5, purchase a non-stamp permit that would allow them to keep track of the fees they owed and pay in one lump sum every three months. This law is still in effect.

The stamps themselves are perforated 12 1/2. The 1¢ value is red and the 5¢ value is green. At the base of the stamp, between the denomination, one finds a black number. This appears to be the number of the user of the stamp.

In many other states that used similar bedding stamps, each user was assigned a number and this number appeared on the stamp. Depending on the number of stamps used, the number was written in, handstamped, typed or printed. The usual color is black.

Biannual Society Elections Set

The biannual State Revenue Society elections will be held in April according to State Revenue Society President Terence Hines.

The ballot will appear in the March-April State Revenue Newsletter. Anyone wishing to run for office should contact Hines (Box 629, Chappaqua, NY 10154-0629) immediately. Members who wish to nominate someone else for a position must first obtain the nominee's permission.

1991 Dues Are Due

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State Revenue News

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Peter Martin

State Revenue News is published bimonthly by Paragon Publishing Co. for The State Revenue Society. Printing is done by Richard M. Bilek. Subscriptions cost \$4 and are available with membership by writing to the secretary. Submit articles, photographs and advertising copy to the editor at POB 505, Springfield, VA 22150.

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January-February 1991

Vol. 28, No. 1

Whole No. 198

ISSN 0883-6760

Newsletter Advertising Rates

**Full Page: \$20; Half Page \$10;
Quarter Page \$5. Send Ad Copy
And Payment To SRS Treasurer
Harold Effner.**

From The Editor's Desk

By Peter Martin

Starting Off; What's In A Name

As the incoming editor of the State Revenue Newsletter I must begin by congratulating Terry Hines on the fine job that he has done during the past four and one half years. Many readers don't realize just how much time and effort goes into putting a newsletter together and to do it for nearly five years is truly a labor of love.

Terry not only edited the newsletter he also wrote large parts of many issues. Other commitments do not allow me to follow in these footsteps, so I will rely on the input from members to fill the pages of this publication. Terry has agreed to continue to write monthly features on a variety of subjects and I hope that each member will provide at least one submission in 1991.

When you write for the newsletter you should type your copy, double spaced. If you are using a word processor and only have a dot matrix printer, print your copy as dark as possible (bold). Don't worry about length, grammar or spelling. While I would like to get your best effort, these are items that an editor will take care of.

Photos or artwork will enhance your submissions but, if the items are of any value, send me a photocopy first. When I get your materials we can discuss the best way to proceed.

Send all articles and information to me at POB 505 Springfield, Va. 22150. All advertising is processed by Treasurer Harold Effner.

Ducks, Ducks, Ducks

To get started on the right foot, I have asked Bob Dumaine of Sam Houston Philatelics, Houston, Texas, to provide regular features about state waterfowl issues. As the pre-eminent dealer in these issues, his insights should be extremely beneficial for newsletter readers. His bimonthly column will begin in the next issue.

Journal or Newsletter

Upon agreeing to edit the *State Revenue Newsletter*, one of the first questions I asked was "Is this a newsletter or a journal". The difference is subtle but is important to an editor.

The main differences are length, content and style. Newsletters generally stay at less than 16 pages in length and emphasize news

and communication. They generally use action headlines. Journals are usually lengthier (often in smaller formats), have more of a research focus and tend to use label heads. President Hines feels that the publication should be more a newsletter. This issue of the *State Revenue Newsletter* is set in the traditional newsletter mode. It is in a three column format, is justified and uses action headlines. Previous newsletters were one column, left justified and using label heads. The new format fits more information into the same space and your newsletters will therefore be a bit shorter. The three column format also allows for greater flexibility in placing photographs.

The American Revenuer is in a journal format. Which do you prefer?

If this publication is to be a scholarly journal than the current name is misleading and I would recommend a name change to something like *The State Revenuer* (to fit with our big brother, the ARA). This name would minimize the change to make it easy for cataloguers of the future.

SRS Logo

Once the type of publication is decided I will have a proper banner designed for the front page. President Hines has recommended the use of the Delaware issues in conjunction with the banner. Artistically they are not much to work with but, since they represent the first state revenue issues, a strong case can be made for them. I've included a copy of one in this issue's banner to give an idea of how it might appear.

If the State Revenue Society had a logo, this item would be appropriate to include in the banner. All these elements can be combined. Let's hear your thoughts and I'll have materials prepared.

Questions and More Questions

The questions to be answered are:

- Should the *State Revenue Newsletter* be a newsletter or a journal?
- What items should appear in the banner?
- If the banner is to contain an SRS logo what elements should be included (ie: founding date)? Draw a sketch if you like.

**Deadline for the next issue
is
February 2**

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 (1).

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 (0).

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 (0).

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 (2).

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 (2).

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 (2).

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 (0).

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 (0).

WANTED: ALABAMA revenues, especially Tax on Seals. Please send list with prices or for offer. **JOHN BOWMAN**, 5128 WEATHERFORD DR., BIRMINGHAM, AL 35242 (3).

WANTED: ALABAMA PLAYING CARD revenue stamps. Will buy or trade. **PETER MARTIN**, POB 505, SPRINGFIELD, VA 22150. (5)

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).

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 (1).

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 (1)

Newsletter Back Issues Available

Back issues of the *State Revenue Newsletter* are available for \$1 or 6 for \$5 (postpaid). Send all requests to Harold A. Effner, Jr., 425 Sylvania Avenue, Avon-by-the-Sea, New Jersey 07717. Photocopies of out-of-stock back issues are available for \$.25 per page. Inquire first, and send a SASE.

The following back issues are available.

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

* double issue, counts as two issues

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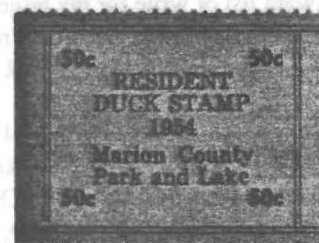
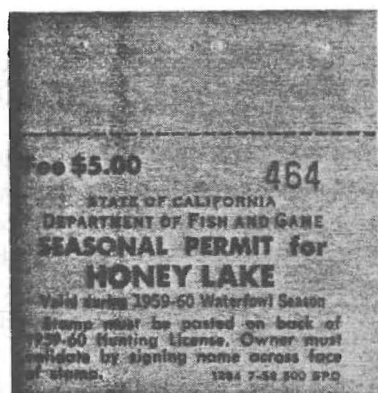
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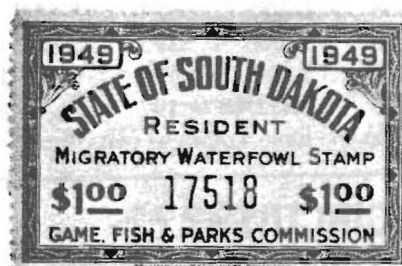


WANTED NON-PICTORIAL STATE WATERFOWL STAMPS

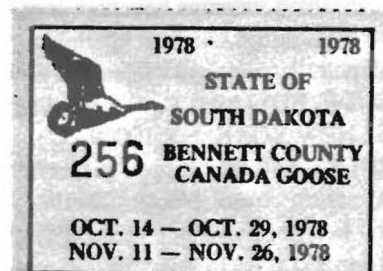
California Honey Lake and Madeline Plains;
Colorado Goose; Illinois Daily Usage; Kansas Marion County;
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17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
<input type="checkbox"/> SEPT. 1975 - Zone _____ \$5 1975 <input type="checkbox"/> OCT. State of N. 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

New York Issues Last in Diving Duck Series

The deadline for ordering the 1990 New York State Migratory Bird print and stamp is October 25th. The *Marker 221* *Nvasbacks* stamp was the last in the diving duck series.

The purchase of the print and stamp directly benefits wetlands in New York State and Canada.

The 1990 stamp is \$5.50 with a full sheet of 30 costing \$140. A plate block of four stamps is \$22. Posters, lapel pins, note cards and special issue prints are also offered.

Collectors interested in this issue or in previous issues, including the 1985 First of State Canada Geese, should contact the New York State Department of Environmental Conservation, 50 Wolf Road, Room 111, Albany, N.Y. 12233-4790 or call the Marketing Unit at (518) 485-1000.

Kentucky Waterfowl Stamps Available

Kentucky's sixth Waterfowl stamp, issued March, is available for \$5.25 from the Kentucky Department of Fish and Wildlife Resources. The 1990 stamp by Artist Jim River, Louisville, Ky, features a pair of geese.

Other Kentucky waterfowl stamps available are: 1989, black lab With *Nvasbacks* in flight in the background by Phillip Crowe, Tennessee; 1988, five Canada Geese in a fall cornfield in early morning by Ann R. Kaatz, Ohio; 1987, pair of black ducks at water's edge by Ralph McDonald, Tennessee; 1986, two male wood ducks by David Chapple; and First of State, issued May, 1985, depicts a drake and hen mallard in ascending flight with a stormy sky in the background by Ray Harm.

Stamps are in booklet form, 10 per booklet, five per sheet and numbered. You may order any number of stamps by sending check or money order to: Kentucky Department of Fish and Wildlife Resources, c/o: Lloyd Ryles, #1 Game Farm Road, Frankfort, Ky 40601. For additional information call (502) 564-4224.

SRS Library List Update Due Soon

Librarian Terence Hines is working on updated listing of Library holdings. Watch for it in a future newsletter. Book loans are one of the many services available to SRS members.

Letters To The Editor

On Names And Logos

Regarding the title of the newsletter: regardless of the content, I think that there is absolutely no reason for a change. I'm not sure that I agree that it is a scholarly publication, although I certainly tried to improve the quality of the articles. It still ran lots of "news" type items - lists of available stamps, library holdings, short new issue notices, etc. In addition, any change of title would needlessly confuse the bibliographic history of the publication. I think we should stay with newsletter.

Regarding the Delaware stamps they seem popular with collectors. I picked them because they are the very first state revenue stamps ever issued in the US. Seems reasonable enough, even if they don't show some pretty pictures. I suppose another possibility would be the first adhesive state revenues, the 1858 California issues (although these were cut from sheets of paper) or the 1865 Nevadas, the first adhesives in the modern sense of the term.

*Terence Hines
Chappaqua, N.Y..*

A Legal Review

Congratulations to the new editor for the *State Revenue Newsletter*. I have thoroughly enjoyed it under the guiding hand of your predecessor Terence Hines. As an attorney, I appreciate clear, concise writing and careful research and scholarship. I have consistently found those in the newsletter.

There is one comment I would like to

make about a statement in Mr. Hines' excellent article on Nevada Documentary Stamps (Nov/Dec 1990, p. 92). He describes the document pictured in Figure 3 as a "damaged promissory note". Damaged it clearly is - apparently by water staining. However, the missing lower right hand section of the note may well not be "damage". It looks like the signature to the note has been torn off, which I understand to have been a common way to "cancel" a note when the loan had been repaid.

I look forward to future issues of the newsletter. I am not sure why more lawyers are not also revenue stamp collectors, since the two seem to go hand in hand (witness the reproduction of the Nevada Stamp Tax law in the same issue). I know of several legal publications that would welcome an article about this fascinating hobby. What about it? Any lawyer members out there willing to share their story?

*David V. Stivison, Esq.
Philadelphia, Pa.*

**Got a comment? Want to
share information?
Put your ideas on paper and let
fellow collectors benefit from
your experience.**

Write:

Editor

State Revenue Newsletter

POB 505

Springfield, Va. 22150



This Louisiana \$1 Law stamp block of 12 from the Hubbard Collection may be this issue's largest block in existence.

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."

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

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