



State Revenue Newsletter

Vol. 28, No. 2—Whole No. 199 Official Publication of the State Revenue Society

March-April 1991

July Release To Make Nebraska 47th State To Issue Waterfowl Stamp

State Revenue Society member David Zikmund reports that an article by outdoor writer Larry Porter in the January 11 edition of the *Omaha (Neb.) World-Herald* announces that Nebraska will become the 47th state to issue its own waterfowl stamp.

The Porter article states that the Game and Parks Commissioners approved an agreement with Wild Wings, Inc., a Lake City, Minn., art dealer and publisher, to produce a painting of two Canadian geese by Nebraska artist Neal Anderson.

Anderson won the 1989 Federal Waterfowl Competition with a rendering of Lesser Scaup.

Nebraska hunters will not be required to purchase the stamp and there is no room on the hunting license to place it.

Porter quotes Paul Horton, chief of the

commission's information and education division, as expecting the state to receive between \$750,000 and \$1 million as its share of the sale of the stamps and prints.

The unsigned stamp will cost \$6, a stamp signed by Anderson will cost \$14 and a stamp signed by the state's governor will cost \$75.

The royalty coming to the state from the first two stamps is \$6 while the state will get \$35 for each Governor's signed stamp according to Horton.

Wild Wings will produce 75,000 of the 1 1/2 inch by 2 inch stamps and 14,350 art prints at no cost to the state.

All stamps not sold by June 30, 1992 will be destroyed according to the agreement approved by the Commissioners. Wild Wings will produce 12,000 prints each costing \$145, a medallion edition of 2,000 prints costing

\$325 and a governor's edition costing \$950. Stamps must be purchased separately. The commission will receive a \$50 commission for each regular print sold, \$75 for each medallion edition sold and \$110 for each governor's edition sold.

Horton expects Nebraskans to purchase the stamp because the stamp will generate money for waterfowl projects in Nebraska and he anticipates brisk sales because this is a first of state stamp and because the art was done by Anderson.

The stamps and prints are expected to be available by mid July. Horton claims that the commission does not plan to offer a state waterfowl stamp in future years.

Only Hawaii, New Mexico and Connecticut have not issued first of state waterfowl stamps.

Kansas Issues New Marijuana Stamp

By Terence Hines

Kansas has recently changed the design of its marijuana tax stamp.

The previous design (see page 22 of the March-April, 1989 issue of the Newsletter) was very plain, consisting of simply the state seal, the word "MARIJUANA" and lines for relevant information (stamp number, quantity taxed, face value, etc.) to be filled in.

The new stamp is much more elaborate and is the most attractive state drug tax stamp yet seen. The design is printed on a gold foil background. The border and inscriptions are black.

The marijuana leaf is green and the unknown object shown spilling out what appears to be white powder (cocaine?) is brown. The stamp is self-adhesive.



Copies of this stamp are available to SRS members at face value from SRS Treasurer Harold A. Effner, Jr., 425 Sylvania Ave. Avon by the Sea, NJ 07717-1133.

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Deadline for the next issue
is
March 30

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And Payment To SRS Treasurer
Harold Effner.

President's Column

By Terence Hines

Collectors Say No At Art Duck Auction

What if you held a state duck stamp auction and nobody bid? That seems to be what happened when Sport'en Art, the Sullivan, Ill., firm that promotes state duck stamps, as well as other fish and game stamps, held a huge auction last spring. The May 31, auction was widely publicized in the philatelic press.

The impressive auction catalog's 132 pages was divided into 17 sections. The lots were not serially numbered, but there were well over one thousand lots.

Almost every conceivable type of state, federal, and international duck and conservation stamp was represented. There was a section devoted solely to books of state

duck stamps. Another section covered international waterfowl stamps including mint stamps, artist signed mint stamps, sheets of the stamps and first day covers. Many artist signed state stamps were present, as were plate blocks and sheets of state waterfowl stamps.

I have just received the prices realized from the sale and only a small fraction of the lots sold. Those that did sell sold at well below the estimates given. Interestingly, not a single lot from the Governor's edition section sold. Nor did any of the highly priced state error stamps.

A copy of the catalog and list of prices realized is in the SRS Library.

Treasurer's Report

By Harold A. Effner Jr.

ANNUAL STATEMENT FOR THE STATE REVENUE SOCIETY

JAN 1, 1990 - DEC 31, 1990

BALANCE(1/1/90)	\$911.55	EXPENSES	
		President/Secretary	.00
INCOME		Librarian	430.63
Dues	920.00	Editor	399.97
Sale of Stamps	3,258.30	Printer	978.47
Advertisements	73.70	Treasurer	209.41
Donations	12.00	Overpayments	119.66
Sale of Back Issues	56.00	Stamps Purchased	2,344.01
Interest	59.58	Fees for Exhibitions	.00
Overpayments	119.66	Research Projects	.00
Sale of Catalogs	121.40	Total Expenses	\$4,482.15
Refund-to the Library	60.95		
-From Stamp Purchases	177.13	Net for 1990	376.57
Total Income	\$4,858.72	BALANCE(12/31/90)	\$1,288.12

FREEBIE

Through the generosity of Mack Matesen, the SRS is offering SRS members a free set of four Wichata, Kan., Amusement or Music Device Licenses.

These "licenses" are closer to stamps since they are affixed to the taxed device (see illustration). The four are 1969, black; 1970, red; 1971, green; and 1972, blue.

Any member who would like a set should send a SASE to Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133.



From The Editor's Desk

By Peter Martin

Readers Reply; Getting Ready For 200

The response to my request for articles has been gratifying and many of your submissions are represented in this issue's pages. I have held others for forthcoming issues.

I also appreciate the cards and letters that have begun arriving, both with good wishes and with comments about the newsletter, its content and other society related items.

The debate about the newsletters format and name has begun and after this issue, when more members have had a chance to provide their thoughts, a decision will be made.

I have received several queries about the unusual fold of the January-February issue. Because this was my first issue, there was only enough material to complete six pages. Therefore our printer opted to use a larger press and provide an additional fold instead of a two-page insert. This saved him a considerable amount of time and saved the society money.

This format however, does not lend itself to binding at the end of the year. For future issues, I plan to stick with four page signatures and therefore avoid this problem.

The folding in half of the newsletter for mailing was not intentional and you should receive your next newsletter in the regular 8 1/2 X 11 mailing size.

Several members also reported receiving the newsletter in February. The production schedule calls for the mailing of the newsletter within the first week of the bimonthly issue. In other words, you should be receiving the March-April issue no later than March 14. Our volunteer printer, Dick Bilek at Pacific Press in Chicago, also handles the newsletter's distribution and he has assured me that he will do everything possible to meet this mailing deadline.

Bob Dumaine of Sam Houston Philatelics, Houston, was to inaugurate his column in this issue but business demands

have forced him to postpone his feature for one issue.

I am also pleased to report that E.S. Hubbard has agreed to provide a regular feature for the newsletter. I have asked him to prepare a special article about the early years of the State Revenue Society. Hubbard is SRS member number one.

The next issue will mark whole number 200 for the *State Revenue Newsletter* and I plan to celebrate this occasion with an oversized edition.

I've already received several outstanding articles plus the SRS Library update for this issue. Society members with historical information, photographs or feature articles should send their material to reach me by the end of March.

If you desire acknowledgement of receipt of your submission, please enclose a self addressed postal card.

Keep your cards and letters coming.

Letters To The Editor

Readers Respond

Leave It As it Is

You suggested that we possibly change the name of the newsletter. Although I'm not in love with the current title, there already is a publication called the *State Revenuer*, so my vote is to leave it as it is

Harold A. Effner Jr.
Avon By The Sea, N.J.

Definitely A Journal

Thank you for taking over the editorship of the *State Revenue Newsletter*.

I feel very strongly that this publication should be a journal similar to the ARA's *The American Revenuer*.

If the publication's name needs to be changed, I propose the *State Revenue Collector*. This name would have a double meaning.

First, it would refer to a collector in the sense of one who collects state revenue stamps. Second, it would refer to a collector in the

sense of a tax collector for a state.

Concerning the banner, I have two ideas, First, the banner could have the first state revenue for each state, a different stamp each issue for the next 50 issues. Or, second, stamps and/or logos proposed could be voted on by the members. It is our publication.

Mike Florer
Lincoln, Neb.

A Journal But No Change

I do not think there is any reason to change the title of the newsletter. I also prefer a journal type format as it makes it easier to keep my back issues in three-ring notebooks.

I would like to see as many as possible of new types of items, like lists of available stamps and new issue notices. Also, I want to know how and where to order new issues from the different states.

H.B. Hutton
Marion, Va.

A Historical Perspective

The day the newsletter arrived I had pad in hand doodling notes and ideas that I wanted to respond to predicated on the ideas put forth in your initial issue as head of SRN.

My first comment has to do with format. I don't care for it. More particularly, this fold out version distresses me to no end. From its inception, the newsletter was always issued in a format which accommodates itself to being bound at some future date, and that's exactly what I've started to do. Then this issue. Drats! I could go to a paper cutter and carefully slice off the ends to meet my objective, but better yet, return to the old format and abandon this folder form format.

It was, and is, difficult for West Coast collectors to meet a deadline for input of new submissions when the newsletter arrived on February 2 and your deadline was that same day. Understandably, problems of this nature

See LETTERS, Page 5

State Revenue News

Oregon Waterfowl And Bird Stamps Available

By Harold Effner Jr.

The 1990 Oregon Waterfowl and Upland Bird stamps may be purchased at face value (\$5.50 each) from the Oregon Department of Fish and Wildlife, PO Box 59, Portland, OR 97207.

Available are single stamps (\$5.50 each) corner blocks of 4 (\$22 each) and full sheets of 30 (\$165 each). SASE required otherwise there is a postage and handling charge of at least \$2.50 per order.

New York Selling Expired Sporting License Stamps

By Harold Effner Jr.

More than 160 different expired sporting license stamps that were in use from 1982 to 1990 may be purchased from the New York State Department of Environmental Conservation, 50 Wolf Road, Albany, NY 12233. The prices range from \$3.00 per stamp, when purchased individually, to \$2.50 per stamp, when purchased as part of a yearly set. Please write to the state for further details.

New Washington State Fusion Decal Found

By M. E. Matesen

When I first encountered this decal, since it wasn't like the all now familiar Washington designs of the past I automatically assumed the cigarette package to which it was attached had to have come from out of state. Not so. To my surprise, we have a new design which, for the very first time, incorporates some type of code number. The number's purpose is similar to the now defunct Pitney Bowes meter imprints. The few of these I've seen are all five digits, this being the lowest number I've been able to locate.

Might we start collecting these in a like manner to the meter imprints, (i.e. by the numbers)?

The number is black on a white center band, the upper and lower band have a red background color with blue lettering WASHINGTON/20 CIGARETTES. The usual blue/white corona rounds out the description of this design.



Oklahoma Uses Vending Machine Tax Stamps

By I. Pfalser

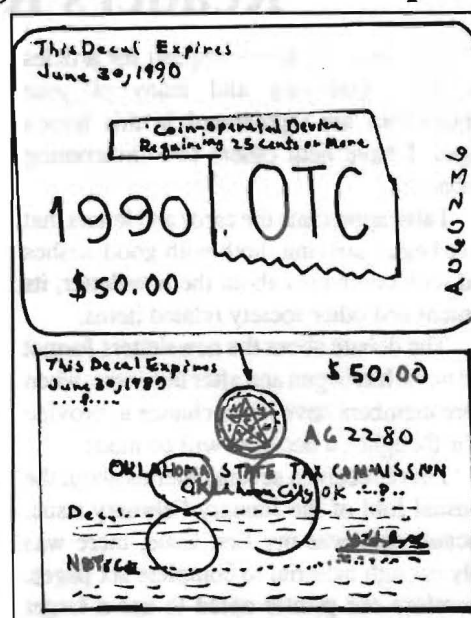
In 1988 the Oklahoma legislature imposed a tax on vending machines in the state. Machines that sold anything for less than 25¢ per item were taxed \$10 a year. Machines selling items for 25¢ or more were subject to an annual tax of \$50.

I have not seen any stamps for the "less than 25¢" machines, but have seen those for the "25¢+" machines.

I have attempted to draw the 1989 and 1990 \$50 stamps that I have seen on vending machines.

The stamp that expired June 30, 1989 is black on white with red serial number and red "89."

The 1990 stamp is on clear plastic. The lettering and state outline is red. The serial number is black.



New York City Relief Cigarette Tax Decals Reported; Believed To Date From 1950s

By Terence Hines

Shown at right, twice actual size, are two cigarette tax decals issued specifically for use on packs of cigarettes sold within the City of New York. These must date from at least the 1950s. The left decal is dark slate green. The right decal is known in two different colors, black on orange and black on red.

These have, apparently, not been previously reported, and must certainly not be the only "Relief" decals issued.



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Texas Offers Voluntary Non-Game Decal

By Terence Hines

Illustrated, actual size at right, is the 1985 issue of this stamp. According to the state, the purchase of the stamp is totally voluntary and does not confer any hunting or other privileges. The funds derived from the sale of these go into a habitat preservation fund.

The first issue was, apparently, in 1983 or 1984. One is issued annually. The 1985 stamp has a full color picture of two whooping cranes. There is a serial number on the reverse and an inscription that warns that the inks used to print the decal fade if exposed to direct light.

Although the stamp is inscribed "decal", this is not a decal in the sense of that term as understood by most state revenue collectors. Instead, it is a stamp with pressure sensitive gum that, when "mint", is affixed to a waxy backing paper.



LETTERS From Page 3

are to be expected when a new person assumes this post but I think coordination with the printer or moving the deadline date further out will address this problem.

Journal or newsletter? Where and how do we find a middle ground if such a location exists? Yes, in most instances a newsletter according to your definition fits our publication, yet I can likewise detail numerous instances in which we've had more of a "research focus" thus meeting that classification as a journal. Again, is there and acceptable blend? "If this publication is to be a scholarly journal, than the current name is misleading." Ouch Mr. Editor. Having been a past president as well as secretary-treasurer for the SRS, I feel I'm in a unique position to side with Terence Hines and echo his comments. With respect to comparison with "big brother ARA", I'd suggest a review of that publication during the 1980s when considerable debate swirled around a name change, yet the final conclusion was to retain the title: The American Revenuer. Ours is appropriate, leave it as it is.

With regards to the SRS logo, again, using TAR as an example, they experimented with a number of different banners before the current eagle logo was settled upon. I suggest we do likewise, or at least appoint a committee to examine different options and then put it up to a vote of the membership.

Mack E. Matesen
Edmonds, Wash.

New York Makes More Changes To State's Cigarette Tax Decals

By Terence Hines

It seems that the color and/or design of the New York state and the New York City & State cigarette tax decals change at least several times a year.

These changes are introduced to indicate new tax rates or to foil counterfeiting. They are so frequent that it is difficult to keep an accurate record.

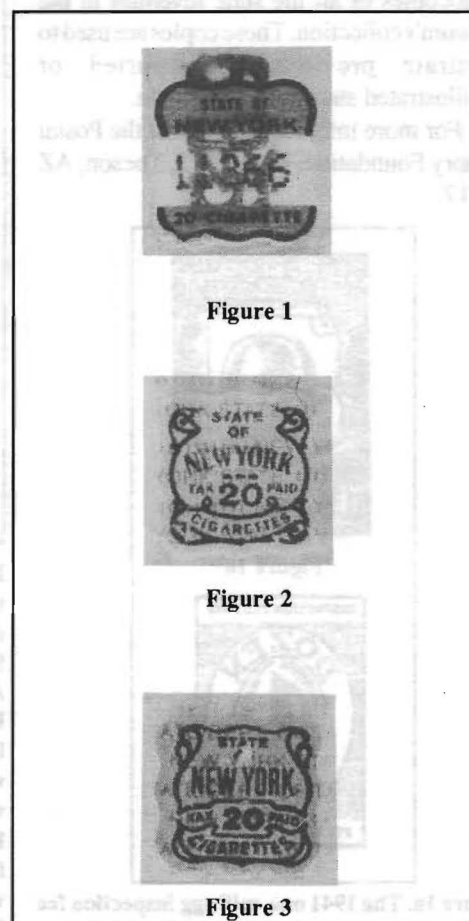
Shown at right is the most recent decal that began appearing just after the start of 1991. It is shown in Figure 1, twice actual size, and is a heat transfer decal.

The lettering is black, along with the border. The upper and lower panels are purple. The serial number is also black. The numerical "cancel" (actually a number indicating the user) is in purple.

Also shown are two previous decals, also of the heat transfer type, that are almost, but not quite, identical in design. That shown in Figure 2 is black on green. The decal in Figure 3 is black on purple.

The design differences are clearest in the "NEW YORK" inscription. The design type shown in Fig. 3 was also issued in a distinctly different color, a red-purple on black.

In addition to the new stamp shown, there may be as many as three additional new issues, one for 25 cigarette packs sold in New York and one each for 20 and 25 cigarette



packs sold in the City of New York which imposes its own cigarette tax in addition to the state tax.

Postal History Foundation Holds Superb Collection Of Arizona State Revenues

By Terence Hines

State revenue stamps at something called the Postal History Foundation? Sound odd? Well it is, sort of. In fact, until last year the Postal History Foundation, located in Tucson, Ariz., was known as the Western Postal History Museum.

This institution is one of the leading museums of postal history in the country and its collections span much more than the western states, thus the recent name change. However, being located in Arizona led to the Museum putting together a fine collection of Arizona state revenue stamps.

This collection includes issues never before reported in the state revenue literature and others that have not been previously illustrated, although they have been listed in such catalogs as Hubbard's 1960 classic catalog.

Douglas A. Kelsey, editor of the museum's quarterly publication *The Heliograph*, kindly provided excellent photocopies of all the state revenues in the museum's collection. These copies are used to illustrate previously unreported or nonillustrated stamps in this article.

For more information contact the Postal History Foundation, Box 40725, Tucson, AZ 85717.



Figure 2. Number and arrow block of 20 of the 1941-45 American Bank Note Company tobacco tax decals. According to the museum write-up, the arrow between the 5th and 6th stamp indicated the "places to separate for easier handling." The meaning of the various numbers at the top of the block is unknown.

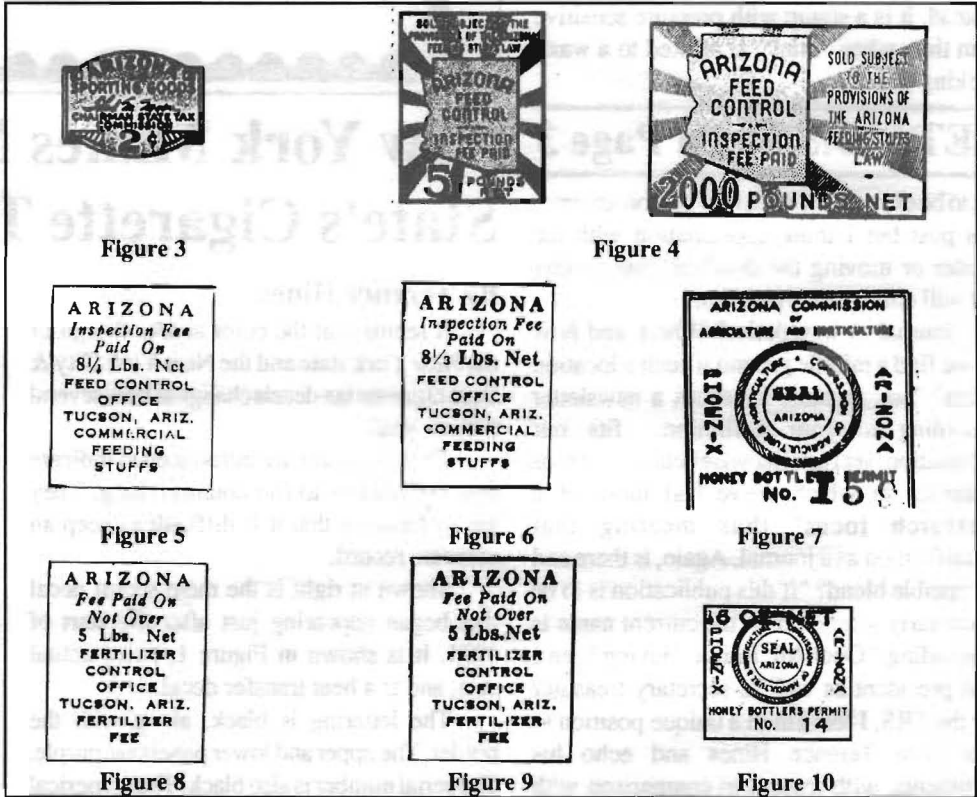


Figure 3. 1935 2¢ sporting goods decal. In 1935 specific stamps were issued for items previously covered by the luxury tax stamps. There were four sporting goods stamps - 2¢, 4¢, 10¢, & 20¢. All were black on deep orange.

Figure 4. Examples of the 1940-45 design feed inspection fee stamps. The 5 lb and 10 lb values were the same size. The 25 lb, 50 lb, and 100 lb were the same size as the 2000 lb stamp shown.

Figure 5. Example of F1, the 1939 feed inspection fee stamp with "ARIZONA" and "8 1/3" in what Hubbard terms "news" type.

Figure 6. An example of F3, the same denomination but with the state name and denomination in what Hubbard terms "bold face" type. The difference is most easily seen in

the different styles of the "1/3" in the denomination.

Figure 7. The other was larger, 30 x 30 mm, and printed in black. Versions of at least this seal were also printed as part of honey bottle labels.

Figure 8. Like the 1939 feed inspection fee stamps in the 8 1/3 pound denomination, the 1939 fertilizer inspection fee stamps of the 5 lb denomination were printed in two varieties, one, shown here, with the state name and denomination in "news" type.

Figure 9. The other variety has the state name and denomination in "bold face" type.

Figure 10. Two honey seals (Hubbard HO1 and 2) were issued in 1943. One, shown here, was small (20 x 19 mm) and printed in red.

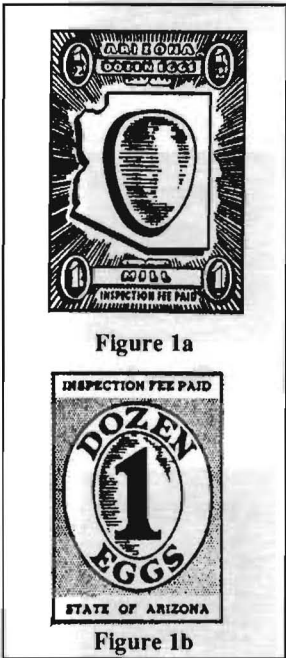


Figure 1a. The 1941 one mill egg inspection fee stamp. A two mill and 3¢ denomination in this design were also issued. Figure 1b. A later issue egg inspection fee stamp. This design is known perforated, rouletted and imperforate.



Figure 11 (Left). A block of 20 of the 1941 16¢ liquor tax decal showing the arrows for separation and the mysterious numbers.

926

ARIZONA COMMERCIAL POTATOES

GROWER'S NAME

DATE

ARIZONA FRUIT & VEGETABLE STANDARDIZATION SERVICE

The contents of this container are certified to conform to the requirements of the Arizona Fruit and Vegetable Standardization Law.

J. M. FOOTE, SUPERVISOR OF INSPECTION

This tag must not be re-used and should be destroyed when the contents of the container are removed for display or sale.

ARIZONA STATE SEAL

No. 2751

ARIZONA No. 1 POTATOES

GROWER'S NAME

DATE

ARIZONA FRUIT & VEGETABLE STANDARDIZATION SERVICE

The contents of this container are certified to conform to the requirements of the Arizona Fruit and Vegetable Standardization Law.

J. M. FOOTE, SUPERVISOR OF INSPECTION

This tag must not be re-used and should be destroyed when the contents of the container are removed for display or sale.

3300

ARIZONA No. 1 POTATOES

GROWER'S NAME

DATE

ARIZONA FRUIT & VEGETABLE STANDARDIZATION SERVICE

The contents of this container are certified to conform to the requirements of the Arizona Fruit and Vegetable Standardization Law.

J. M. FOOTE, SUPERVISOR OF INSPECTION

This tag must not be re-used and should be destroyed when the contents of the container are removed for display or sale.

ARIZONA STATE SEAL

A 4001

ARIZONA POTATOES (CREAMERS)

GROWER'S NAME

DATE

ARIZONA FRUIT & VEGETABLE STANDARDIZATION SERVICE

The contents of this container are certified to conform to the requirements of the Arizona Fruit and Vegetable Standardization Law.

J. M. FOOTE, SUPERVISOR OF INSPECTION

This tag must not be re-used and should be destroyed when the contents of the container are removed for display or sale.

A 1992

ARIZONA POTATOES (CREAMERS)

GROWER'S NAME

DATE

ARIZONA FRUIT & VEGETABLE STANDARDIZATION SERVICE

The contents of this container are certified to conform to the requirements of the Arizona Fruit and Vegetable Standardization Law.

J. M. Foote, SUPERVISOR OF INSPECTION

This tag must not be re-used and should be destroyed when the contents of the container are removed for display or sale.

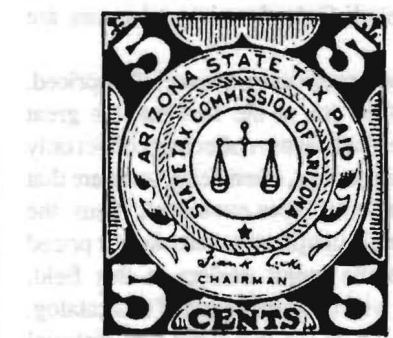


Figure 13

Figure 12 (Left and center). A variety of different potato inspection seals and tags were issued in 1943. Hubbard lists two. Five different varieties are shown here. Figure 13 (above). Large size proof of the 5¢ 1934 luxury tax stamp. The issued 5¢ denomination was 31 x 32 mm. Only the 80¢ value was issued in the 43 x 44 mm size. The luxury tax covered beer, tobacco and cigarettes, cosmetics, etc.

Figure 12

Reviews

SCOTT 1991 FEDERAL AND STATE DUCK STAMP CATALOGUE. Published by Scott Publishing Co., Sidney, OH. Paperback, 5" x 8", 208 pages, \$19.95.

Collector interest in state waterfowl stamps, flowing over from interest in the federal duck stamps, continues to grow. This catalog is one result of that continued growth. Even if this were not a first edition, it would be an excellent catalog. That this is the first time Scott has attempted to put together such a catalog only makes the quality of this volume all that much more impressive.

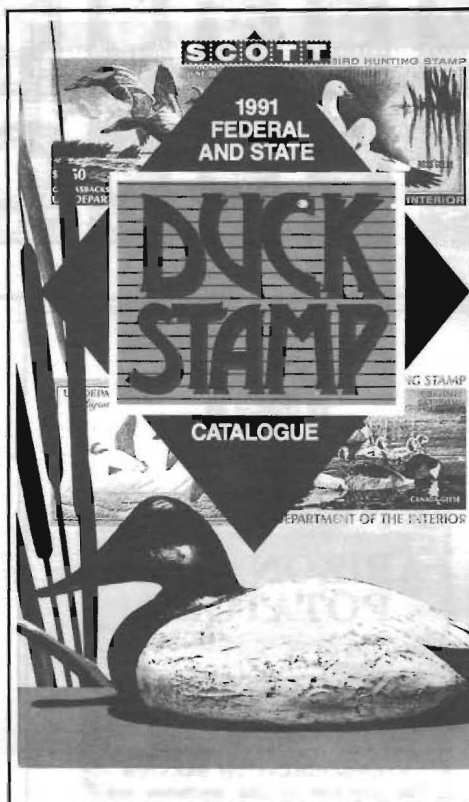
The book is divided into five parts. The first, covering 15 pages, lists the federal duck stamps. Prices are given for mint (never hinged only and used stamps and for mint plate blocks of four.

The second section covers state issues and is 140 pages long. It lists (with one exception noted below) state stamps that were required to hunt waterfowl state wide. Included are some issues that purists will, rightly, consider to be other than waterfowl stamps. For example, the Wyoming conservation stamps are included even though these are not strictly waterfowl stamps, being required for hunting of any type of small or big game.

Happily, the catalog, unlike Scott's duck stamp album pages, does not limit itself to pictorial duck stamps. It includes earlier non-pictorial issues as well. All pictorial issues are illustrated in full color. The color reproduction is excellent. Non-pictorial issues are shown in black and white. Prices in the state issue section are for mint stamps only. Used stamps are not listed. Only the pictorial issues are priced.

The non-pictorial issues are left unpriced. This must be due to the fact that the great majority of duck stamp collectors collect only the pictorial stamps, often being unaware that the non-pictorial types even exist. Thus, the non-pictorial stamps are not stocked or priced by any of the major dealers in this field. However, with the publication of this catalog, the word will be out that these non-pictorial stamps exist. Collector interest, and prices, will no doubt increase rapidly.

The third section of the catalog, consisting of 22 pages, lists stamps issued for geographical areas with individual states. Included are such stamps as the California Honey Lake stamps, Kansas Marion County duck stamps, several South Dakota county



items, etc. Being non-pictorial issues, almost all the stamps in this section are unpriced.

The exception is the South Dakota pheasant restoration series, which is listed in this section. Since it is a pictorial series, it is priced. Just why it is included here, rather than in the section, is unclear since these stamps were required state-wide to hunt any small game.

This third section contains two surprises; stamps apparently unreported previously by state revenue collectors. The first is a 1945 Pymatuning Lake stamp. Previously, the only known stamp from this Ohio lake had been a 1938 issue discovered in the early 1970s. The

1945 stamp is a \$1 denomination printed in black on buff paper. The design is apparently the same as the previously reported 1938 stamp.

Also new to state revenue collectors is a 1973 Colorado goose stamp said to be for north central Colorado. This is a black text only stamp with self-adhesive gum. The face value is \$2.

The fourth section covers official "souvenir" items such as souvenir cards and various certificates, all related to the federal duck stamp program. It takes up 6 pages.

The fifth section, of 3 pages, lists state governor's edition stamps.

Excellent as this catalog is, a few changes could be made to polish it up for the second edition. There is insufficient attention paid, in the state section, to the difference between the hunter type and collector type stamps. These are often very different, and rate more detailed description and listing than they are given.

The state stamps, especially the pictorial ones, should be priced in used, as well as mint, condition. They are often collected in this way and the lack of any price for used stamps implies that they have no value. This is obviously not the case.

Prices "on license" for both the state and federal stamps would also be nice, but such prices would be very difficult to come by as these stamps are, unfortunately, little collected in this way. Yet. It also would be nice to at least include mention (and ideally a listing) of the publicity proofs of the various state stamps where these exist.

The above suggestions, however, are quibbles. This is an outstanding catalog. A copy of this catalog is in the SRS Library.

Terence Hines

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THE WORLD CLASS COLLECTION OF---

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Utah Stamp Is Example Of Format Question That Marks Many New Issues

By M. E. Matesen

Occasionally when newly issued state revenue stamps are reported in our Journal the question often arises as to format. Were they issued in sheets, panes, strips and with or without serial numbers or some other marginal inscriptions?

These questions are of important to collectors and are often times answers are not readily available, when they are initially reported in the philatelic press. A then, newly issued Utah Marijuana Stamp, was brought to our attention (Effner 1989) and illustrated in that issue but the question of format was not available at that time.

I fired off a letter to the state and enclosed a copy of our SRS Treasurer's article setting forth questions concerning format (i.e. units of issuance, etc.). Months later I received a copious response that kind of information was not readily available.

Hhhhuuummmmm. Was it the way I posed my question? I shrugged off the "non-response" and gave the topic no additional thought. Yet this Fall during a vacation visit to Utah I had a local community newspaper answer questions the state was hesitant to do.

That September 30th issue of the *Odgen Stand-Examiner* carried a front page article entitled "No stamps costing dealers plenty". The article had a huge photograph that illustrated that the Marijuana stamp was issued in panes of 9,(3x3). In addition to the Marijuana stamp illustrated by (Effner) there is also a Controlled Substance stamp that, with the exception of the description, is of like design.

The newspaper article further stated that the idea for the stamps went back to 1988 when the legislature passed what was referred to as the "Illegal Drug Stamp Act."

The article went on to say that "If you possess or distribute illegal drugs, you must buy a tax stamp to affix to the illegal substance or be in violation, according to the law."

The price of the stamp depends on what and how much you possess. For instance, marijuana stamps costs \$3.50 per gram; cocaine \$200 per gram; each dosage unit stamp of a controlled drug costs \$2,000.

It goes without saying that sources of information about state revenues can be found

in a number of interesting locations, even when your not actively looking, such as is the case with this newspaper article.

REFERENCE

Effner, H. Jr., (1989). "Utah Marijuana Stamps", *State Revenue Newsletter*, (Whole No. 187).

West Virginia Eliminates Stamps For Certain Beer

By Terence Hines

According to a recent issue of the Commerce Clearing House publication *State Tax Review*, the requirement that "the use of tax-paid crowns, lids or stamps be the method employed for the collection of the West Virginia tax on nonintoxicating beer" was eliminated effective June 6, 1990.

The author was not aware that stamps were used for this tax. Perhaps the law merely permitted the use of stamps, but all tax payers preferred to use tax paid crowns or lids?

WANTED

ILLINOIS DAILY USAGE DUCK STAMPS

	<u>USED</u>	<u>MINT</u>
1953	50.	200.
1945-55	40.	150.
1956-64	30.	125.
1965-72	15.	85.



*Other Printed Text Stamps
Wanted -- ND, OH, SD, CA, KS, MN*

KANSAS-MARION COUNTY

	<u>USED</u>	<u>MINT</u>
1943	25.	125.
1944-47	15.	50.
1948-65	10.	25.
1966-73	5.	15.



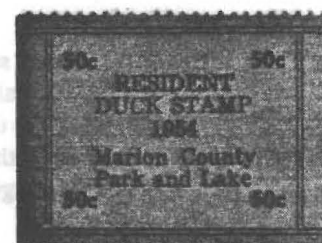
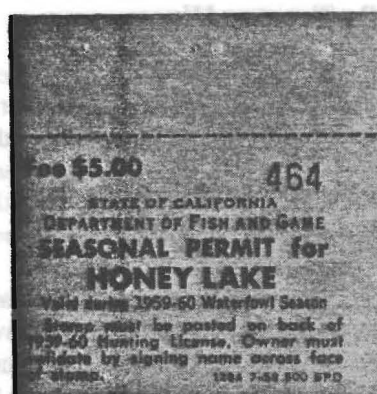
Prices are for sound stamps with light signatures on used; mint stamps are for F-VF, never hinged examples. Prices are quoted on others.

Bob Dumaine

1-800-231-5926

Sam Houston Duck Co.

P.O. Box 820087 Houston, TX 77282



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.

WANTED: 1963 KANSAS upland gamebird; early North Dakota turkeys; Tennessee or Vermont turkeys. JOHN CROOK, 660 WILHELM, CONCORD, NC 28025 (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. ROGER BEALS, BOX 195, HENNING, MN 56551 (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 116TH AVE., NEW YORK, NY 10019 (1).

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 (1).

WANTED: ALABAMA revenues, especially Tax on Seals. Please send list with prices or for offer. JOHN BOWMAN, 5128 WEATHERFORD DR., BIRMINGHAM, AL 35242 (2).

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

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)..

WANTED: USED state duck hunting licenses with RW duck stamps; all states, all years. I will buy, trade for same or US and WW stamps. Send items or list to PETER PIERCE, PO BOX 560, OXFORD, MA 01540-0760 OR CALL (508) 987-1390 evenings. (1)

CANAL ZONE liquor revenue meters for sale. Send for free listing. GORDON McHENRY, PO BOX 1117, OSPREY, FL 34229 (5)

WANTED: NORTH DAKOTA Turkey Stamp 1965 and Maryland Deer and Turkey Stamp 1968-71. JOHN CROOK, 660 WILHELM, CONCORD NC 28025 (3)

RW DUCK stamps used and on license for sale and/or trade. Send list of your needs as stock (now over 200) changes quickly. PETER PIERCE, PO BOX 560, OXFORD, MA 01540-0760 (1)

CORRECTION!!!!

Apologies to David Zikmund for the typo that appeared in his ad in the last two issues of the newsletter. His ad should have read:

STATE DUCK STAMPS. New issues for only \$1 (NOT \$10) over state agency cost -- no minimum. Send for information and complete comprehensive price list. Satisfaction guaranteed. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (2)

Six SRS Publications On Sale For \$10

The SRS is holding an Inventory Reduction Close Out Special sale of six of its publications for \$10 (\$11.50 for 1st class mailing). The six are Washington-1973, Kansas-1972, Nebraska-1972, New England-1984, Hubbard's Addenda, Duck Checklist-1976.

Send your order with payment to the SRS Treasurer Harold A. Effner Jr, 425 Sylvania Ave, Avon-by-the-Sea, NJ 07717-1133

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	188	5-6/89
160	1-2/83	189	7-8/89
161 *	3-6/83	190	9-10/89
162 *	7-10/83	191	11-12/89
163	11-12/83	192	1-2/90
164 *	1-4/84	193	3-4/90
166 *	7-10/84	194	5-6/90
167	11-12/84	195	7-8/90
168	1-2/85	196	9-10/90
170	5-6/86	197	11-12/90
182	5-6/88	198	1-2/91
185	11-12/88		
186	1-2/89	* double issue, counts	
187	3-4/89	as two issues	

1991 SRS Dues Are Due

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World's Best "U.S. State" Stock!

—Also handstamped cancels and Cinderellas.

Prices frozen until sold out!!!!!!

Bimonthly Cin/Rev paper \$10 a year.

State Revenue Catalog \$25, supplement \$25.

Litchfield Oleo stamp catalog/book \$27.50

All postpaid, satisfaction guaranteed.

PHIL-AMER

(ELBERT S.A. HUBBARD, ARA 1)

BOX 9128, SAN JOSE, CA 95157

1991 State Revenue Society Elections

To vote for 1991 SRS officers use this form or a photocopy and forward to SRS Secretary Terence Hines, Box 629, Chappaqua, NY 10514

President:

☐ **Terence Hines**

☐ **Write-in** _____

Vice President:

☐ **Harold A. Effner, Jr.**

☐ **Write in** _____

Treasurer:

☐ **Harold A. Effner, Jr.**

☐ **Write-in** _____

Secretary:

☐ **Terence Hines**

☐ **Write in** _____

Board of Directors (Vote for any three)

☐ **Edward H. Miles**

☐ **Ron Leshner, Sr.**

☐ **Elbert S. A. Hubbard**

☐ **Peter Pierce**

☐ **Write in** _____

**State Revenue Society
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