



State Revenue Newsletter

Vol. 29, No. 3—Whole No. 200 Official Publication of the State Revenue Society

May-June 1991

Society Issues 200th Newsletter

by Peter Martin

During a span of more nearly thirty-two years the *State Revenue Newsletter* has provided State Revenue Society members with information about their specialized field of study. This twenty page edition marks the 200th issue of this venerable publication.

The State Revenue Society was organized in 1955 but it was not until four years later that the need for a newsletter was realized.

The newsletter was established in August 1959 by SRS founder and member number one, Elbert S. A. Hubbard. The first issue was a one-page mimeographed edition distributed to the active membership of 15. The Society reached member number 26 in October 1959 and three of these members, Hubbard, Ed Meyers and Mort Turner are still active society members.

Featured in the first issue were articles relating the death of two founding SRS members and the first news item about an Indiana beer stamp. Hubbard edited the first six monthly issues from Northridge, Calif., and then turned over the reigns to David Strock from Seattle, Wash. Strock continued the monthly publication from February 1960 until June 1964. His 53 issues mark the most published by any editor.

Strock's five-page issue number seven marked the first multi-page edition and also had the first illustrations. The cover featured articles and photographs about the tax stamps of Puerto Rico and the Virgin Islands and Louisiana feed tax stamps.

Nelson Caldwell, Poplar Bluff, Mo., took over with issue number 60 but his stewardship lasted only five issues when illness caused him to resign in February 1965.

There was a lapse of more than a year before a new editor was found and publication resumed. Kenneth Pruess, Lincoln, Neb., took over in September 1966 and kept the newsletter

State Revenue Newsletter Editors

#	Editor	Location	Issues	Total	Dates: From-To
1.	Elbert S.A. Hubbard	Northridge, Calif.	1-6	6	Aug. 59-Jan. 60
2.	David Strock	Seattle, Wash.	7-59	53	Feb. 60-Jun. 64
3.	Nelson Caldwell	Poplar Bluff, Mo.	60-64	5	Jul. 64-Feb. 65
4.	Kenneth Pruess	Lincoln, Neb.	65-107	43	Sep. 66-Jul. 73
5.	Ronald E. Leshner	Pineville, Pa.	108-119	12	Sep. 73-Jul. 75
6.	David Drury	Fort Wayne, Ind.	120-169	50	Jan. 76-Mar. 85
7.	Terence Hines	Chappaqua, N.Y.	170-197	28	May 86-Dec. 90
8.	Peter Martin	Springfield, Va.	198-200	3	Jan. 91-Present

presses rolling for seven years. Pruess converted the issues to bimonthly and often included supplements to the Hubbard catalog. Pruess also presided over the newsletter as it reached whole number 100.

Ronald E. Leshner, Pineville, Pa., assumed the editorship in September 1973 with issue 108 and continued on until August 1975, averaging 12 pages an issue.

There was a brief lapse before David Drury, Fort Wayne, Ind., took charge in January 1976 with issue number 120. Drury's first issue also was the first for the SRS's new printer Dick Bilek, Pacific Press, Chicago, Ill. Bilek began the folded-stapled issues that SRS readers have become accustomed to and continues in his voluntary capacity today. Drury remained editor for the longest time period, editing 50 issues in his 10 year, three month reign. Drury had several issues on different colored paper, including blue, green, peach, pink and orange.

There was another brief lapse before Terence Hines, Chappaqua, N.Y., assumed the editorship in May 1986 with issue number 170. Hines continued the bimonthly issues until he turned over the editorship to Peter Martin, Springfield, Va., last December.

The eight editors of the *State Revenue Newsletter* have represented all regions of the

country except the south. Each editor changed the newsletter banner in some fashion.

From a one-page mimeographed flyer in the 1950s that served a small group of 15 members to the high-tech look of today's newsletter that serves more than 250, the *State Revenue Newsletter* has distinguished itself as a highly specialized publication.

(Harold Effner Jr. contributed to this report)

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State Revenue News

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State Revenue News is published bimonthly by Paragon Publishing Co. for The State Revenue Society. Printing is done by Pacific Press. Subscriptions cost \$4 and are available with membership by writing to the secretary. Submit articles and photographs to the editor. Submit advertising materials to the treasurer.

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May-June 1991

Vol. 29, No.3

Whole No. 200

Newsletter Advertising Rates

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

Duck World

By Bob Dumaine



Ducking The Issue

A tradition among stamp dealers doing shows is going to dinner after a hard day at the tables.

At the American Stamp Dealers National Show held in New York City in 1985, I attended such a ritualistic dinner. About eight to ten revenue dealers and collectors attended.

As I was introduced around by Eric Jackson, John Bobo and Larry Joseph, they would say, "Bob's not really a revenue dealer; he deals in ducks", and other similar remarks designed to properly identify me as a "non-revenuer" type.

Naturally I was puzzled, I thought duck stamps were indeed revenue stamps. Even more perplexing was the previous evening's after show dinner with assorted postage stamp dealers. They singled me out as a "non-postage stamp" type dealer, since I dealt mainly in duck stamps. In fact, they considered me a revenue dealer, since duck stamps were not valid for postage.

An equally valid argument was made by the revenue clan, as duck stamps are not for payment of a tax, but rather a permit. A permit is close to a license, and everyone knows licenses are for cars; therefore, duck hunting permits could not possibly be revenue stamps according to the purists.

The pressed duck at dinner was totally appropriate.

In August 1934, when the stamps were issued, Scott Publishing Company considered the duck stamp's fate. In the August 1934 Scott Monthly Journal, editor Prescott Thorp glibly related Scott's position. Thorp quoted the

Department of Agriculture from a question and answer information sheet they issued on the 1934 duck stamp. The question: "May stamp collectors and other non-hunters buy (duck) stamps? The answer reads, certainly! No one is under any obligation to kill a duck just because he owns a federal hunting stamp, nor is there any rule to prevent anyone who wants to help restore the migratory waterfowl from purchasing any number of these 'duck saving' stamps."

Scott replies, "nor is there any rule obliging Scott to chronicle this \$1.00 stamp in the Standard Catalogue. Although on sale at post offices generally, it is not postal paper. However, it is a type of government revenue stamp, and may enter the catalogue on that basis. Decision is reserved at this time."

They did list the duck stamps in the 1933 Scott Standard Catalogue, the first possible year for catalog listing. They have nestled there happily ever since. Conclusion: if the hard-core revenuers out there disagree that duck stamps are revenue stamps as defined by Scott, argue with Scott (and we all know where that will get ya').

Therefore, on the basis of duck stamps being duck stamps, I'll try to give some periodic stories and informative articles on state and federal stamps.

Of course, I welcome your correspondence as well as feedback on articles or other areas you'd like to see covered. In other words, I'll take all the help I can get. Most importantly, let's have some fun with the ducks; they're stamps too!



Two State Revenue Society logos proposed by E. S. A. Hubbard

Letters To The Editor

NY Relief Decals Are Listed

Bert Hubbard has pointed out my double error in stating that the New York "relief" cigarette decals (March-April 1991 *State Revenue Newsletter*, page 4) are not listed and that they were issued in the 1950s.

In fact, Cabot lists nine different types in his 1939 catalog, including the three types mentioned in my article. Hubbard has also listed these issues in his listing of local revenues.

Sorry about that!

Terence Hines
Chappaqua, N.Y.

Texas Decal A Hoax?

I certainly won't be the only writer to critique the Terry Hines article on the 1985 "Texas non-game" decal (March-April 1991 *State Revenue Newsletter*, page 5).

Unless something very unusual has happened, this decal is totally fictitious. I have collected Texas revenues for several years and have all the non-game, duck, archery, and similar stamps ever issued. Also, nowhere in any catalog have I ever seen such a stamp. Admittedly I have not seen the new Scott Duck Stamp catalog, but would venture to say that this item does not appear in it either.

The only correct aspect of this article is that the design was issued as a non-game stamp in 1985. Otherwise, here are the errors:

1. The actual size is much smaller.
2. The real 1985 stamp was issued outletted, not perforated.
3. The stamp says "stamp", not decal as illustrated.
4. The 1985 stamp was the first non-game stamp issued, not 1983 or 1984.
5. The serial number is not on the reverse, but printed vertically on the left side of the stamp.
6. No inscription is present on the stamp's reverse.
7. The stamp is gummed, not self-adhesive.

It would be very interesting to find a decal as described. I wonder if Terry actually saw one or if he was relying on someone else. Where did the picture come from? Is this a privately printed take-off of the real thing?

Jim DePitts
Houston, Texas

Editor's Note: The newsletter illustration came from a decal in Hines' collection.)

Quality Is First

I like the new layout. I liked the old layout. As for the name, I like Mr. Effner's idea, and Mr. Florer's and Mr. Hutton's.

Actually, if the quality is there, it will be read and if not, it won't.

John R. Baier
Waseca, Minn.

Content Important

I like the present format. I keep my issues in a three-ring notebook. I don't think the format or name is as important as the contents. You are doing a great job

Charles Glenn
Mayfield, Kan.

Free Fish

I just purchased some South Dakota fishing material that contained more than I can presently use.

I'd be glad to send one free set of either the 1987, 1988 or 1989 resident and senior fishing stamps on license to any SRS member who sends me a number 10 self-addressed stamped envelope as long as my supply lasts.

Barry Porter
Hendersonville, Tenn.

Seeds Replanted

Some comments and corrections on the seed inspection stamp reported from Indiana in the November-December 1990 *State Revenue Newsletter*.

This stamp is from the first year of issue. Too bad the color was not reported. This is not a new design from what I reported earlier.

Only the signature of the state seed commissioner has changed from time to time.

Also, the value stayed at 50 cents from 1958 until 1981, the last year it was used. It was an annual issue. I have the following issues in my personal collection: 1972, 1974, 1975, 1976 and 1977. All have the signature of E.D. Schall, Indiana state seed commissioner.

With regards to the SRS newsletter, it makes no difference to me what the title is. I personally prefer the style of the *American Revenuer*.

Richard Salzer
Knox, Ind.

Small Is Better

I am delighted with the new format of the *State Revenue Newsletter*. I like the mix of small articles rather than one or two large boring ones. I've enclosed several proposals for a State Revenue Society logo. The type can be reset, if desired.

Elbert S. A. Hubbard
San Jose, Calif.

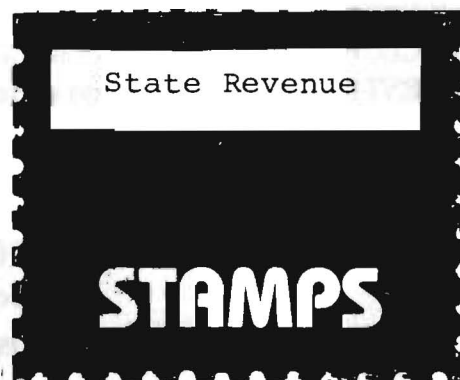
Cash For Logos?

I ran across a design that I thought might look good as a new State Revenue Society logo.

What about a contest for the SRS logo? The winner could receive a small prize, say \$50, for the best design.

Each entrant could donate \$1 to enter the contest and any excess funds could go to the SRS.

Jim Howell
Tenn.



Howell logo proposal.



One example of a Hubbard logo proposal.

State Revenue News

1990 Maine Duck Stamps Available Until June 30

Maine's 1990 duck stamp are currently available for purchase by waterfowl hunters and stamp collectors.

Mint condition stamps may be bought from Maine hunting and fishing license agents or from the Maine Department of Inland Fisheries and Wildlife, Station 41, Augusta, Maine 04333. Unsigned 1990 duck stamps cost \$2.50; artist signed stamps \$5.

The 1990 stamp was designed by Thea Flanagan of East Holden, Maine, whose painting of Canada geese was selected from among 60 contest entries submitted by Maine resident artists.

Signed and numbered limited edition art prints reproduced from Flanagan's original painting are available for purchase locally from art galleries, frameshops and gift stores, or through mail order sources. Call (207) 289-2871 for details.

The Department will sell the 1990 Maine duck stamp until June 30, 1991, after which any unsold stamps will be destroyed. Previous issues (1984-1989) were sold under the same procedure and are available only from stamp collectors and dealers.

All revenues from the sale of duck stamps and limited edition prints are used by the Department for waterfowl habitat acquisition and management.

Also available are Maine muzzleloading and pheasant stamps.

Muzzleloading stamps for 1986 through 1989 (resident, non-resident and alien) cost \$1 each or \$10 for a sheet of ten.

Pheasant stamps for 1986-1989 cost \$1 each and \$25 for a book of 25. (Maine Dept. of Inland Fisheries and Wildlife)



SRS Selling 1990 Stamps From Missouri and Washington

The 1990 Missouri Waterfowl and Trout stamps may be purchased for \$5.00 each (\$40.00 for a book of 10) from the Missouri Department of Conservation, PO Box 180, Jefferson City, MO 65102. The SRS will be selling these stamps for \$4.00 each (limit of 2 of each type).

The Washington State 1990 Migratory Waterfowl Stamp went off sale as of March 31, 1991. The SRS has purchased one dealer's booklet of 25 stamps for its membership. Individual stamps are \$5 each (limit 2). (Terence Hines)

New Jersey Sells Expired Fish and Game Stamps

New Jersey is once again making its fish and game stamps available to collectors. The 1986 woodcock hunting stamp and the 1985 trout (resident and non-



pheasant stamps are available from the state.

Order directly from the state: Expire Stamps, Division of Fish, Game and Wildlife, CN 400, Trenton, NJ 08625. The state sell the stamps in singles (\$1.00 each); blocks of 4 (\$2.00); and sheets of 10 (\$5.00).

The SRS is selling these same stamps at .50 cents each (limit 2 of each). (Terence Hines)

Correction

1991 issues of the *State Revenue Newsletter* form Volume 29. The January February and March-April issues for 1991 incorrectly listed the volume number. Please note the correction in your files.

FOR SALE TO FIRST ACCEPTABLE OFFERS!!!!

HUBBARD's large stockbooks, estimated \$5,000 to \$10,000 per book. Excise and inspection stamps, paper only. Books separated as follows: A, CD, FG, I, KL, M, N, O, P, RS, T, W, W, no beer stamps.

ESTIMATES are based on current dollar worth 1/10 of 1950s value.

SATISFACTION assured or prompt refund.

APPROVALS available for state revenues, cinderellas, US and foreign revenues.

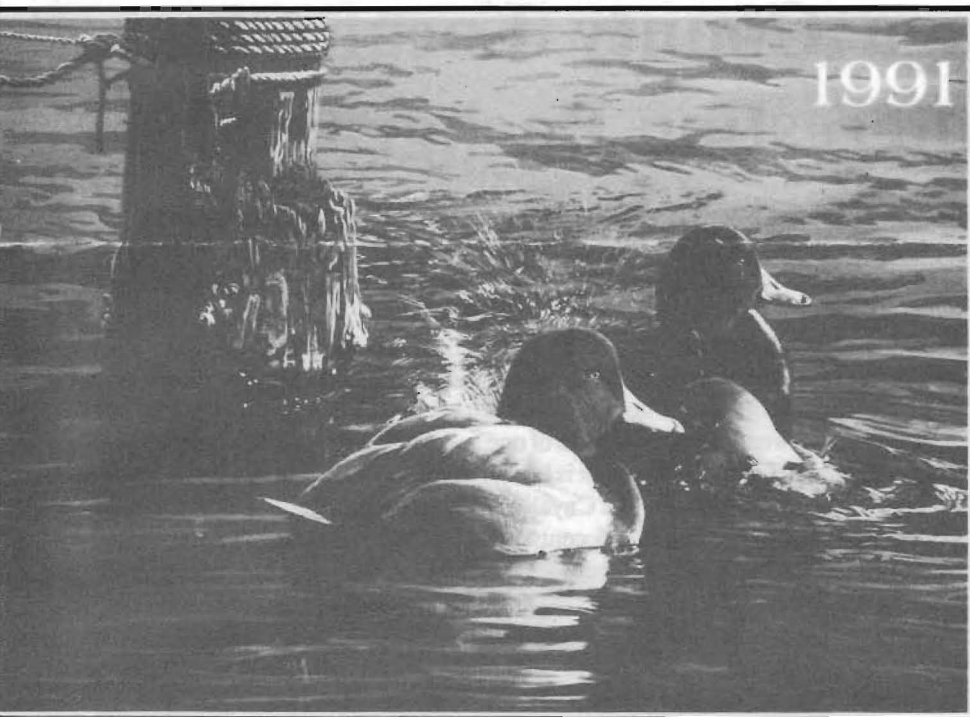
PHIL-AMER (Philatelic America)

Box 9128

San Jose, CA 95157

Phone 408-996-1147 or 296-4171





Isaac Designed NY Duck Stamp Released In February

Since 1985 wildlife enthusiasts and art and stamp collectors have supported New York State's efforts in waterfowl conservation and wetlands protection. February 27, 1991 marks the official first day of issue for New York's 1991 Migratory Bird stamp and the starting date to place orders for the 1991 Migratory Bird print.

Wildlife artist Terry Isaac has captured two drakes with precision and detail. Entitled "Splash of Red-Redheads," Isaac presents a playful image of redheads.

Through your purchase of Migratory Bird prints and stamps, you directly support New York's conservation endeavors and its commitment to the North American

Waterfowl Management Plan.

This limited edition is the third and final image in the diving duck series.

The 1991 Executive Print edition is \$550, the Gold Plated Medallion print edition is \$300 and the 1991 signed and numbered print is \$150. A stamp purchase is required with the Gold Medallion and signed and numbered editions.

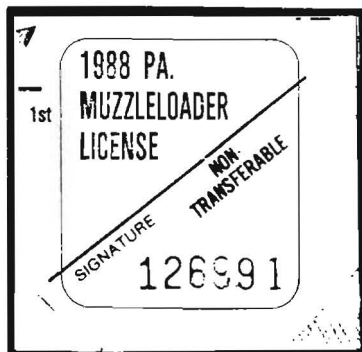
Full sheets of 30 cost \$140 and plate blocks of four cost \$22. Artist signed stamps sell for \$7.50 and mint stamps are \$5.50.

Send all orders to: NYS DEC, 50 Wolf Rd., Rm 532, Albany, N.Y. 12233-4750 (Kenneth F. Wich, Director, N.Y. Division of Fish and Wildlife)

1988 Pennsylvania Stamps for Archery, Muzzleloading On Sale To Collectors

The 1988 Pennsylvania Archery and Muzzleloader stamps are available for sale to collectors. The cost of each stamp is \$1.50. Members who choose to order directly from the state should remember two things: address the request to the Pennsylvania Game Commission, 2001 Elmerton Avenue, Harrisburg, PA 17110-9797 and include a \$2 handling charge per order.

The SRS is selling these stamps for \$1.50 each, plus return postage. (Terence Hines)



TOTAL COST \$5.50

ISSUE DATE
MONTH DAY

1988 PA. ARCHERY HUNTING LICENSE

NON-TRANSFERABLE

32604 1

SIGNATURE OF APPLICANT

Tennessee Offers Ammunition Stamp

On March 1, 1990, the ammunition stamps used in Tennessee increased in price from .05 to .10. The new stamps, similar in design to the previous 5-cent issue are in green.

The State Revenue Society has purchased a number of these stamps and they are available for .10 for a single stamp or \$1.00 for a pane of 10. (Terence Hines)



SRS Logs 1,000th Member

The State Revenue Society reached another milestone in April when member number 1,000 joined the logs of the society.

Late Library Additions

OHIO SALES TAX STAMPS: CATALOGS AND LISTS, Revised Edition. It is edited by Merlin K. Malehor and published by the American Tax Token Society.

DUCK REPORT, 1989, Vol. 1, to date. This is the Sam Houston Duck Company's interesting quarterly journal covering state, federal and international duck stamp news.

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

Ohio's Cuyahoga County Local Cigarette Decals Offer Interesting Background

By Fred Robinson

There is quite a story behind the cigarette tax indicia shown here from Cuyahoga County, Ohio (metropolitan Cleveland area). The Ohio Revised Code



was changed and a large campaign was waged for the referendum in May 1990.

The Ohio Revised Code (ORC) section 307.696 defines and permits a county government to create and operate a sports facility. The county authority may also generate revenue bonds to finance the sports facility. This section became effective on 20 February, 1986. The revenues to be generated to retire the bonds must be approved by a county referendum and are levied according to ORC sections 307, 697, 5743.024, and 5473.323.

ORC section 307.696 is very limiting on the definition of the sports facility: "...intended to house a major league professional athletic teams." The county board agrees to enter into an agreement for construction cost and/or operational cost and then to levy the taxes to retire the bonded debt. This maybe for a period of time up to, but not to exceed, 20 years. The extra bonded indebtedness does not figure into any other county bonded indebtedness for credit rating by the state or in theory, of the major rating agencies. This levy as approved by the referendum can be used only for one-third of the total amount of the debt, and the rate once set can not vary unless

the referendum so stated. All the monies returned to the county by the proper state agency are to be transferred through a trust to retire the debt.

The ORC Sections 5743.024 and 5473.025 define the additional cigarette tax that can be levied. The total tax levy cannot exceed two and twenty five hundredths of one mill per cigarette (Ohio's cigarette tax is levied per cigarette, not by the pack). The Cuyahoga County total is the maximum, 4.5 cents per pack of 20 cigarettes or 5.625 cents per package of 25. Section 5473.025 ORC defines the duty of filing the returns for the tax collected in section 5473.024 and the placement of the indicia. The state collects 2 percent of the total additional tax amount levied before returning the warrants for payment to the county.

It should be mentioned that ORC Sections 5703.05 thru 5703.15 concern the placement of the indicia for cigarette tax pre-payment. One of these sections pertains to the odd number of cigarettes in a pack for which there is no indicia available. An example of this would be for some imported cigarettes. Darjum is an import, the clove flavored ones from the far east, which come 10 to the pack; and the pack is only marked "Ohio Tax Prepaid", rather than bearing one of the familiar transfers for 20 or 25 class A cigarettes. The indicia can be either the transfers or the meter style device and still meet the letter of the law in these sections.

The referendum in Cuyahoga County also took advantage of the ORC Section 307.697 and 4301.102, which cover an additional levy on spirituous liquor. There is no indicia here

and the tax amounts to about 2.8 cents per drink or can of beer. Remember Ohio has used no indicia for liquor tax for quite some time.

The illustrated stamp is a heat transfer decal. The lettering is black on an orange background.

There most likely is a 25 class A cigarette indicia but I could not locate one in my travels in Cuyahoga County. From what the customers prefer in our store 25's are not too popular and maybe the use did not warrant a decal; however, there maybe a meter type 25 cancel used.

This option for a stadium, ect applies only to Hamilton and Cuyahoga Counties since the words "major league" are in the law. Ohio's major league teams are: the baseball Reds and Indians; the football Bengals and Browns; and Basketball Cavaliers. The Cuyahoga County complex is a new home for the Indians and Cavaliers.

SOURCES

Baldwins Ohio Revised Code Annotated Vol. I Titles 3/5
Baldwins Ohio Revised Code Annotated Vol. V Titles 43/45
Baldwins Ohio Revised Code Annotated Vol. VI Titles 57
Ohio Administrative Code Vol. 10
Above Volumes Published Bank-Baldwin Law Publishing Co. Annotated thru 1989

Akron Beacon Journal, May 9, 1990
Cleveland Plain Dealer, May 9, 1990
Cleveland Plain Dealer, August 1, 1990.

Michigan Conservation Stamps On Sale; Snagging Stamps in Doubt

By Carl H. Lindner

The first in an annual collector's series of Conservation Law Enforcement stamps has been issued by Michigan. The \$2 silver and \$5 gold 1991 self-adhesive stamps (in the shape of a policeman's shield) are being sold in response to nonhunting and nonfishing citizens seeking a way to support game and fish law enforcement.

Send requests to: Conservation Stamp, Department of Natural Resources, Information Services Center, PO Box 30028, Lansing

Mich. 48909.

Salmon snagging stamps, first issued in 1985, may not be issued in 1991 because there is a statewide movement underway to ban snagging.

For the uninitiated, snagging is the practice of jerking weighted treble hooks across the river bottom in hopes of implanting the barbs of the hooks into the side, belly, or tail of a salmon or anything else that gets in the way. Snagging stamps had a \$7.35 fee.

Expired West Virginia Hunting and Fishing Stamps For Sale

By Terence Hines

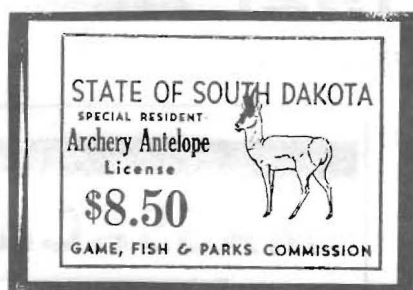
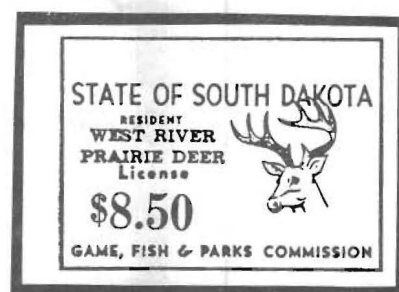
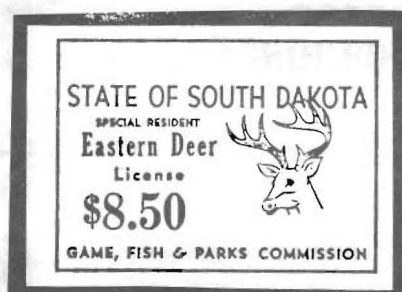
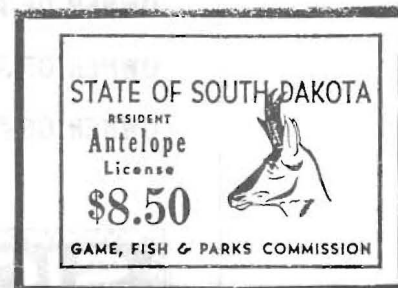
West Virginia has more than 90 expired hunting and fishing stamps available to collectors for \$1 each.

A complete list of the stamps can be obtained from: West Virginia Department of Natural Resources, License Section, Room 830, 1800 Washington St., East, Charleston, West. Va 25305.

The SRS has bought 20 complete sets of the 1988 and 1989 stamps. Each year (12 stamps) can be purchased for \$8.30.

South Dakota Hunting License Stamps

The following examples of South Dakota hunting license stamps are from the E.S.A. Hubbard collection.




From The Collection Of

OWNER OF AUTO FOR HIRE, JAN., 1921	OWNER OF AUTO FOR HIRE, FEB., 1921
OWNER OF AUTO FOR HIRE, MAR., 1921	OWNER OF AUTO FOR HIRE, APR., 1921
OWNER OF AUTO FOR HIRE, MAY, 1921	OWNER OF AUTO FOR HIRE, JUNE, 1921

ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS.

\$10



**SPECIAL TAX
STAMP**

\$10

AMOUNT
OF TAX

\$

12935

KEEP THIS STAMP POSTED

OWNER OF AUTOMOBILE FOR HIRE

75149

Issued by the Collector for the _____ District of _____

E. L. Brawley
75 Elm St.,
New Bedford, Mass.

4-27-20

FISCAL YEAR

1921

\$10 federal tax stamp for 1921 automobile for hire in Massachusetts.



Yukon chauffeur's badge,
expires 3-31-55.

MASSACHUSETTS

A0 199754

FUELS USER LICENSE
DEPARTMENT OF REVENUE

1980

EXPIRES DECEMBER 31, 1980

1980 Massachusetts truck windshield sticker.

Dr. Edward H. Miles



1914

Massachusetts Motor Vehicle Register

Register No. 07124

The Automobiles and Motor Cycles owned by or under the control of Williams Auto Co., having a place of business at 37 Franklin Street, Westfield, MASS., are hereby registered under the general distinguishing number or mark above written.

Date, Jan. 1, 1914.

W. J. Butler Secretary.

WILLIAM D. SOHIER, }
FRANK D. KEMP, } *Massachusetts*
JAMES W. SYNAN, } *Highway*
} *Commission.*

By *W. J. Butler*

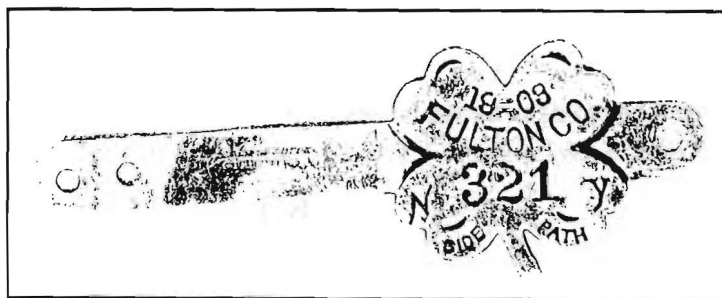
Whe. _____

This Registration expires by law Dec. 31, 1914

1914 Massachusetts motor vehicle registration.



1921 Dayton, Ohio, two-horse wagon license.



1903 Fulton County, N.Y., bicycle sidepath license.

SRS Library Supplement

SRS LIBRARY BORROWING RULES: Items in the SRS Library may be borrowed by members only. Borrowers must pay postage both ways. When requesting items, include sufficient postage to cover first class mailing to your address. If excess is enclosed, it will be refunded. Valuable items will be sent registered mail unless you specifically request slower insured (third class) mailing. Borrowers must return items by the same class of mail that brought the item to them. Items must be returned within two (2) weeks of receipt unless a renewal is requested or unless a specific request for a longer borrowing period is made previous to borrowing the items. Payment for postage should be in minimum full gum US postage stamps, cash, or check made out to TERENCE HINES. Since the Librarian pays postage out of his own pocket, payment must be made directly to him.

Address requests for borrowing and other inquiries to the SRS LIBRARIAN, TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. Phone inquiries (before 9 p.m., EST) may be made to 914-923-1751.

PERIODICALS AND SERIALS

1. AMERICAN REVENUER. One bound volume of photocopies of all articles and reports on state revenue stamps published in the American Revenuer from 1947 through 1983. Indexed.
2. AMERICAN TAX TOKEN SOCIETY NEWSLETTER. a. 1971-1985, bound and indexed. b. 1986-1988, bound. c. 1989-date, loose issues.
3. EMBOSSED REVENUE STAMPED PAPER NEWS. The entire run, 1939-1943, bound. This is the Washington Metropolitan Fiscal Society reprint of 1977, with the three missing pages added.
4. ICAR NEWSLETTER. The newsletter of the "Inner Circle of American Revenuers" produced by SRS founder E. Hubbard. a. 1978-82, vol. A-E, bound. b. 1983-89, vol. F-L, bound. c. 1990 to date, loose issues.
5. MEKEEL'S WEEKLY STAMP NEWS. Unbound photocopies of articles on state revenue stamps from 1892 to 1957. Indexed by state. I'm not sure whether this is complete, so it is unbound. It may NOT be borrowed as a whole - ask for details.
6. STATE REVENUE NEWSLETTER. Complete unbound run. Photocopies cost 15¢ per page.
7. STATE REVENUER. This is Barry Porter's excellent catalog/price list. a. 1982-83, #s 1-16, bound. b. 1984, #s 17-28, bound. c. 1985-86, #s 29-40, bound. d. 1987-88, #s 41-52, bound. e. 1989-90, #s 53-64, bound. f. 1991-date, #s 65-, loose issues.
8. STATE TAX HANDBOOK. Annual volume from Commerce Clearing House in Chicago that lists all state taxes and method of collection. Library has current volume.
9. WEEKLY PHILATELIC GOSSIP. Charles Hermann's "State Tax Notes" appeared in the WPG from 1942 to 1957. This is a bound volume of photocopies of all these columns. It is indexed by state.
10. WEEKLY PHILATELIC GOSSIP. In addition to Hermann's articles, the WPG published rather extensive material on state revenue stamps. This volume is an unbound set of photocopies of these articles. It is extensive, but may not be complete and thus is unbound. It is not indexed. Inquire about what is available.
11. WILDLIFE STAMP NEWSLETTER. This short lived publication ran from Nov., 1988 to June, 1989. It was usually only two pages per month. The Library has complete run.
12. OTHER. The SRS Library has collection of photocopies of articles on state revenue stamps from other philatelic publications such as Linn's Stamp Collector, Stamps, etc. Inquire about articles on specific states.

BOOKS AND MONOGRAPHS

1. Adinaw et al., U.S. STATE REVENUES. 1920?, bound photocopy.
- *2. Applegate, F. CATALOGUE OF STATE AND CITY TAX STAMPS. 1936, photocopy.
- *3. Applegate, F. COMPLETE CATALOG OF EXCISE STATE REVENUE STAMPS. 1936, photocopy.
4. Applegate, F. PENNSYLVANIA LOCAL REAL ESTATE TRANSFER STAMPS. 1969; bound with later addenda.
- *5. Bartlett, J. HAND BOOK AND CHECK LIST OF UNITED STATES STATE REVENUE STAMPS. 1910, photocopy.
6. Burt, R. ADHESIVE REVENUE STAMPS OF HAWAII: THEIR HISTORY AND USE. A bound copy of the 1986 paperback book.
7. Bellinghausen, C. KANSAS STATE REVENUE CATALOG. 1972.
8. Cabot, C. PRICED CATALOGUE OF THE STATE AND CITY REVENUE STAMPS OF THE UNITED STATES. 1940, bound photocopy.
9. California Dept. of Motor Vehicle CALIFORNIA LICENSE PLATE. A listing of all California license plates.

and validation stickers up to 1986.

10. DiBella, E. CHECK LIST AND GUIDE TO SALES TAX TOKENS, 3rd ed., 1971.

11. Effner, H., Jr., CIGARETTE METER MASTER CHECKLIST. 1990, bound. A listing, in numerical order, of the denomination, color and state of use of all known cigarette meter imprints.

12. Forbin, A. CATALOGUE DE TIMBRES-FISCAUX. 1915, bound, includes listing of some state revenues.

13. Green & Rordame. CATALOG OF UTAH STATE REVENUE STAMPS. 1938.

14. Griffenhagen, G. MEDICINE TAX STAMPS WORLDWIDE. 1971. Includes some discussion of state revenue issues.

15. Hermann, C. PENNSYLVANIA BEER LABELS. Privately printed, 194?

16. Hermann, C. STATE TAX NOTES. Photocopies, bound in one volume and indexed by state, of his columns in the Weekly Philatelic Gossip from 1942 to 1957. Same as Periodical entry # 9.

17. Hines, T. REVENUE STAMPS OF NEW HAMPSHIRE AND VERMONT. 1971.

18. Hines, T. REVENUE STAMPS OF THE NEW ENGLAND STATES. 1984.

19. Hubbard, E. STATE REVENUE CATALOG. 1960, the Library has two bound copies.

19A. Hubbard, E. STATE REVENUE CATALOG. Bound copy of the 1989 reprint of the 1960 edition.

20. Hubbard, E., et al. STATE REVENUE CATALOG ADDENDA, 1960-75. Library has two bound copies.

21. Hubbard, E. STATE REVENUE STAMPS. 1988. An addenda to the 1960 catalog that contains many stamps not listed in the previous addenda (listing # 20).

22. Hubbard, E. U.S. MUNICIPAL REVENUE STAMPS. 1957.

23. Kenyon, B. DOCUMENTARY STATE REVENUE STAMPS OF THE UNITED STATES. 1920, bound photocopy.

*24. Kenyon, B. UNITED STATES STATE REVENUE STAMPS. 1903, photocopy of his price list issued that year.

25. Litchfield, C. HISTORY OF OLEOMARGARINE TAX STAMPS AND LICENSES IN THE UNITED STATES. 1988. A superb 128 page volume.

26. Malehorn, M. CATALOG OF OHIO R5 SCRATCH MARKS. 1989. A detailed study of the scratch marks used to combat counterfeiting of this stamp.

27. Matesen, M. WASHINGTON STATE CITIES REVENUE CATALOG. 1973.

28. Miller, R. GUIDE TO COLLECTING HUNTING AND FISHING LICENSES. 1982, bound. In spite of the title, this is a guide only to Pennsylvania fish and game licenses, badges, stamps and publications. It is excellent.

29. Murray, T. THE LICENSE PLATE BOOK. A 1978 paperback showing the different types of license plates for each state.

30. Pendl, C. COMPLETE PICTORIAL WATERFOWL HUNTING STAMPS. 1983. This is the hardback edition of this inadequate work.

31. Pierce, P. STAMPFUND OF THE COMMONWEALTH OF VIRGINIA, 1982. This is the looseleaf "album" edition of this very poor work.

32. Pruess, K. NEBRASKA REVENUE STAMPS. 1972.

33. Rice, C. HISTORY OF THE MASSACHUSETTS WATERFOWL STAMPS AND PRINTS. Looseleaf, current through 1990.

34. Shedrowitz, S. THE TAX THAT

SHOOK THE STREET. 1973. A brief pamphlet on the "protest" cancels used on early NY stock transfer tax stamps.

35. Scott Publishing Company. SCOTT 1991 FEDERAL AND STATE DUCK STAMP CATALOGUE.

36. Sport'en Art. 1990 DUCK STAMP AUCTION. With priced realized bound in.

37. Tobacco Institute. TAX BURDEN ON TOBACCO. A bi-annual publication listing much historical information on tobacco tax rates, by state. Library has the current volume.

38. Vanderford, E. HANDBOOK OF FISH AND GAME STAMPS. 1973. Library has two bound copies.

39. Washington Metropolitan Fiscal Society. SUPPLEMENT TO HUBBARD'S 1960 STATE REVENUE CATALOG. 1977, bound. Does not list many stamps not in Hubbard's catalog, but does reprint much useful information from Cabot that Hubbard left out.

40. NEW HAMPSHIRE 1987 AND LOUISIANA 1989 WATERFOWL STAMP CONTRACTS.

Bound together in a single volume are the two contracts between these two states and their stamp suppliers. The contracts spell out exactly who gets what percentage of money from the sales of the stamps, governor's edition stamps, prints, belt buckles, toilet seat covers, etc.

41. OTHER STUFF. The SRS Library has a range of other material very difficult to list specifically. Inquiries are invited.

SRS SLIDE SHOW

A program of 72 slides with an accompanying audio cassette tape and booklet (with the text that is on the tape). The color slides illustrate numerous different state revenues and tell their story. This would be an excellent program for your local stamp club.



Vidalia Onions:

Revenue Collectors Can Get More Than Just A Sweet Taste

By W. H. Waggoner

Stamps for agricultural products are issued most commonly in connection with the inspections conducted to insure the product's purity and/or composition but some states have issued produce-related stamps having other purposes. Best known, perhaps, are the series advertising the various citrus fruits grown in Florida and those issued in Michigan to advertise that state's apples. A different orientation was reflected by the State of Washington's "Tomato and Cucumber" stamps (1935-?, Hubbard TCI) that involved a marketing agreement, and by Missouri's "Apple Merchandising" stamps (1941-43, Hubbard AI-A16).

The tags attached to some bags of Georgia onions for the past several years are cousins to both these advertising and merchandising issues, albeit only distantly related. As is evident from Figure 1, these are not stamps but true tags, similar to the shipping tags once commonly used with bulky parcel post shipments. Attachment to the net sacks of "Vidalia Onions" is by means of a flat, black, plastic ribbon used as a draw string to close the bag. It is knotted through the tag and secured by a crimped metal seal. This tag, adapted by the Vidalia Chamber of Commerce in 1983, was printed in green on white card stock, 3 x 6 inches in size. The cartoon character "Yumion" resulted from a contest to select a suitable logo for the sweet onions.

The 1985 tag, shown in Figure 2, was printed in red and green on circular yellow card stock, approximately 4 1/4 inches in diameter.

Figure 3 shows the reverse of the 1986 tag from which it is also evident that this is not a State of Georgia issue but a certificate originating with the Toombs-Montgomery Vidalia Onion Growers Inc. The tag itself is bright yellow card stock, 3 x 6 inches in size; the printing on the front (not shown) is in red and green, that on the back all in red. The same pattern was used on the 1988 tag. But what is a "Vidalia" onion and why are they tagged?

For many years, the name "Bermuda" has been used to denote sweet onions, although onions actually grown in Bermuda are no longer exported. Indeed, U.S.D.A. regulations forbid an American tourist from bringing any home with him.

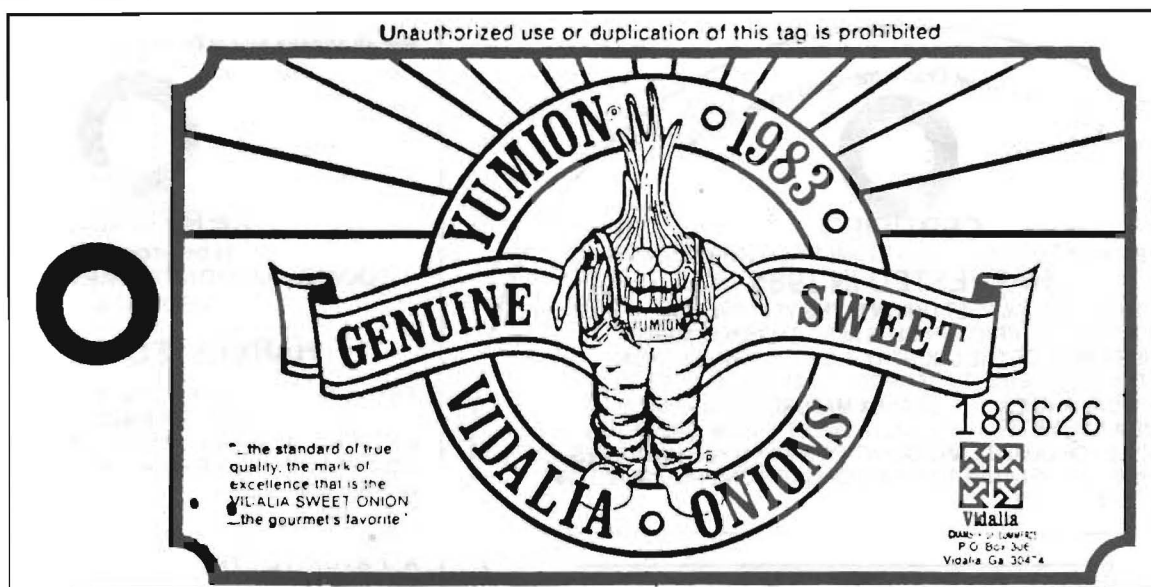
During the 19th century, however, the term was aptly applied and sweet onions were a major cash crop in the islands.

In the 1920's, farmers in south Texas discovered irrigation and soon became large-scale producers of vegetables, including sweet onions. But the Texas onions were slow to develop the reputation (and resulting premium price) of those grown in Bermuda. Accordingly, a group of Texas truck farmers went to Bermuda to try to reach an agreement by which the onion crops from both areas

would be marketed as "Bermuda" onions. When no such agreement resulted, the Texans resorted to dirty tricks. They cornered the supply of California-grown onion seed used by the Bermudans, registered it as "Bermuda Onion seed," and planted it in Texas. In 1929, they successfully lobbied through Congress a prohibitive tax on all imported onions, thus quelling the protests of the growers in Bermuda and essentially destroying the onion industry there.

Onions have been grown commercially in Southeastern Georgia since the 1920's. The favored variety soon became the F-1 hybrid Granex developed in Texas. When grown in the vicinity of Vidalia, a city approximately 75 miles west of Savannah in Toombs County, these onions taste very mild and sweet. Marketed only locally initially, they became known as "Vidalia onions" and the name stuck.

Several factors contributed to the reputation of Vidalias as the "caviar of onions" and to their popularity outside the state. Vacationing Northerners on their way to and from Florida bought them. The Piggly Wiggly chain of food stores promoted them and, as sales increased, offered contracts to growers for ever-larger quantities. Several onion growers associations and the Vidalia Chamber of Commerce actively supported the sale of "true" Vidalia onions; in 1981 tags were



introduced to distinguish them from bootlegged produce grown outside the region but labelled and sold as "Vidalias."

In addition to the tag pictured in Figure 1, adhesive decals in various colors were introduced in 1983 by several growers. These labels, a selection is shown in Figure 4, were affixed to individual onions by automated machinery.

In the meantime, the "Vidalia onion wars" spread to the Georgia state legislature where lobbyists sought legal answers to several related questions. What is a true Vidalia sweet onion? Where are such onions grown? Who may use the name "Vidalia" in advertising and marketing?

In February 1983, the state Senate approved a bill making it a felony to market ordinary onions as Vidalia onions. Such misrepresentation would earn a prison term of one to three years and a fine of \$1000 to \$5000. The House failed to act because the members could not agree on which South Georgia counties should be considered Vidalia onion territory.

In 1984, Senate Bill 209 of the previous year was re-introduced and debated, but again no action was taken.

The following year, the Georgia Agriculture Department tried to fine a produce dealer who admitted selling out-of-state onions as Vidalias. A state superior Court judge refused to allow such a fine, however, citing the lack of suitable regulations.

Stung by this judicial pronouncement, the Georgia General Assembly at its next session the following January passed the Vidalia Onion Act of 1986. The governor

Not all Vidalia Sweet Onions marketed under this tag.



CERTIFIED

to be grown in

TOOMBS or MONTGOMERY COUNTY
GEORGIA

Vidalia Chamber of Commerce

THE VIDALIA SWEET ONION IS THE YELLOW CHIEF. IT IS THE ONLY ONION GROWN IN A SPECIFIC PART OF THE COUNTRY. IT GROWS UNDER IDEAL CONDITIONS WITH OUR SOUTH GEORGIA CLIMATE AND THE SOIL IN THE VIDALIA AREA. THE GARDEN MATURES INTO WHAT HAS BECOME A FAVORITE. THE VIDALIA SWEET ONION SHOULD YOU HAVE QUESTIONS OR PROBLEMS RELATIVE TO YOUR VIDALIA ONIONS, PLEASE RETURN THIS REGISTERED CARD.

Purchaser: _____

Address: _____

Purchased From: _____

Location: _____

Date Purchased: _____

See bag for GROWERS NAME and enter here.



Vidalia

CHAMBER OF COMMERCE
P.O. Box 306
Vidalia, Ga. 30474

U.S.D.A. INSPECTED

Figure 1. Front side is at top, reverse side is below.

signed the bill January 31, 1986, and it became effective immediately. This legislation is too long to quote here in its entirety. Suffice it to say, however, that it did address each of the

questions previously noted and empowered the state Commissioner of Agriculture to prescribe and enforce the necessary rules and regulations.

Unfortunately, this was not the end of it. Because of the higher market price the name commanded, onions labelled Vidalias but actually grown far from Georgia, continued to be sold in many parts of the country.

Indeed, one Georgia produce dealer was quoted in a May 1988 newspaper article as saying: "Yes, I ship a Vidalia, but it's not Georgia-grown." He sold onions under the Vidalia name from Muleshoe, Texas, to consumers in the North and Midwest, and justified his action by claiming that genetics, not growth site, controlled the character of the onions. The Georgia law applied within the state but, beyond the state line, anything was fair.

Understandably, the 274 onion farmers registered in Georgia as growers of "official" Vidalia onions were upset. They sought a Federal Marketing Order for their onions. Such an order would have the authority of federal law and would extend Georgia's definitions to produce markets nationwide.

In February 1989, the Secretary of Agriculture approved an interim order and set the date for the referendum on the final order covering the 1989 growing season. Under the approved order, an assessment of 10 cents on each 50 pounds of onions produced was collected, the money to be used on research and

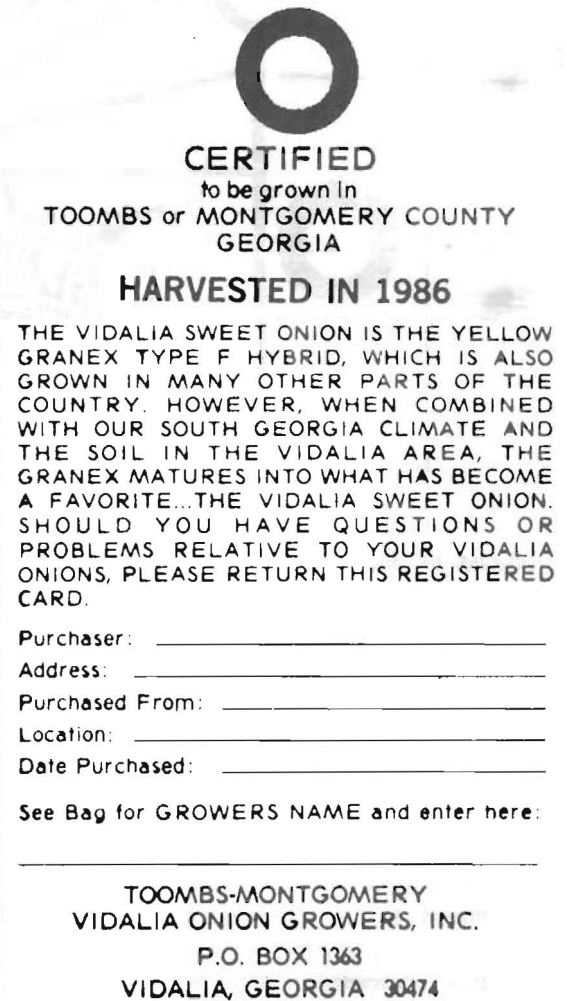
advertising.

One significant research area was already under investigation and the laboratory results looked promising. In South Georgia, onion



Above: Figure 2, reverse side. The front of this tag is shown on page 12. Right: Figure 3.

Not all Vidalia Sweet Onions marketed under this tag.



plants grown from seed are transplanted in November and harvesting, which begins in late April, lasts only a matter of days. Vidalia onions do not keep well in storage and freezing is not recommended. experiments conducted at the Tifton, Ga., Agriculture Experiment Station aimed at extending the shelf life of sweet onions found that controlled-atmosphere storage lengthened the marketing period from six weeks to six months. In the summer of 1989, one south Georgia grower placed 200 tons of bagged Vidalias in the high-tech storage facility he had built to the specifications recommended by the researchers.

In November 1989, the bulk storage experiment was declared a success; the six-month-old onions remained firm and ready to eat, long after they should have rotted. Subsequently, three more major growers completed controlled-atmosphere storage facilities in time to be used with the 1990 onion crop. Figure 5 shows a tag taken from

a bag of 1990-crop Vidalia onions sold after being stored for about five months in such an installation.

Parallel to the storage research were the advertising and marketing campaigns undertaken by the Agriculture Department to promote the sale of Vidalia onions overseas. A delegation of Georgia growers returning from meetings with German, English, and Dutch buyers reported considerable interest in their product. Accordingly, small test shipments were sent to Holland in the spring of 1989.

The Japanese have also voiced an interest in Vidalias. A growers association has expressed doubts about the feasibility of direct exportation to Japan by ship, however, until the necessary containers are developed. Air freight shipments remain an expensive possibility that so far has been little used. One wonders what distinctive tags (or stamps?) will be used to identify exported Vidalia sweet onions.

References

- Georgia Senate Journal*, Regular Session, 1983, pp. 867-871.
- Acts and Resolutions of the General Assembly of the State of Georgia*, 1986, vol. 1, pp. 3-7
- Anne Byrn; *The Atlanta Journal/The Atlanta Constitution*, May 11/12, 1988, p. 4W.
- Dan Rahn, *The University of Georgia Alumni News*, 10(1), September 1990, p. 3.

Onion:

A plant (*Allium cepa*) of the lily family, having an edible bulb with a strong, sharp smell and taste.



THE VIDALIA SWEET ONION IS THE YELLOW GRANEX TYPE F HYBRID, WHICH IS ALSO GROWN IN MANY OTHER PARTS OF THE COUNTRY. HOWEVER, WHEN COMBINED WITH OUR SOUTH GEORGIA CLIMATE AND THE SOIL IN THE VIDALIA AREA, THE GRANEX MATURES INTO WHAT HAS BECOME A FAVORITE...THE VIDALIA SWEET ONION.

Storing Vidalia Sweet Onions must be done with care. To store them successfully, the two main requirements are a cool, dry area and air circulation. The best method of storing the Onion is by refrigerator. The other two most popular methods are:

(1) Storing them in the legs of pantyhose by tying a knot between each onion and hanging up; and (2) Storing them on racks made of mesh wire or air conditioner filters, making sure the onions do not touch one another.

ENJOY!!

DON P. CARPENTER

MEMBER OF

GEORGIA SWEET ONION GROWERS ASSOC., INC.

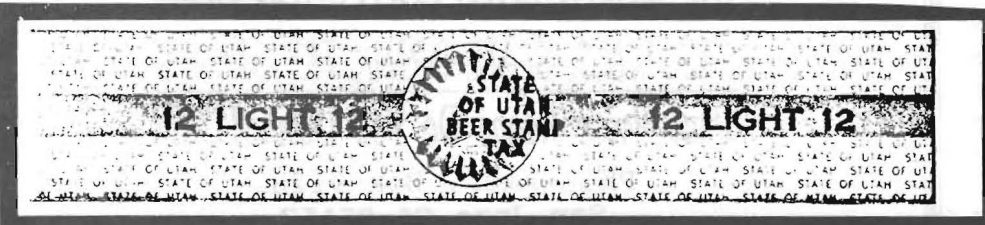
P.O. BOX 1363
VIDALIA, GEORGIA 30474
PHONE: (912) 537-2297

Harvesting of Vidalia Onions lasts only a matter of days. The onions do not keep well in storage and freezing is not recommended. An experiment at the Tifton, Ga., Agriculture Experiment Station found that controlled atmosphere storage lengthened the marketing period from six weeks to six months.

Below: Figure 4 and
Left: Figure 5



Utah Beer Tax Stamps



Shown are several examples of Utah beer tax stamps from the E. S. A. Hubbard Collection.

Superb Morton Dean Joyce Revenue Collection Featured In Kelleher June 4-6 Auction

By Peter Martin

"One of the most outstanding United States revenue collections ever assembled," was how Stanley J. Richmond, proprietor of the 106 year old Daniel F. Kelleher Co. Inc., described the Morton Dean Joyce collection that his firm will auction June 4-6 in Boston.

"The Joyce collection was strong in all categories," Richmond said. "It is far greater and worth many times what the George T. Turner revenue collection was worth. In fact, many of the items in Turner's book came from the Joyce collection."

The June auction of Joyce material will be the larger of two sales that the Kelleher firm has scheduled. The other sale will be in October.

Most of the important items from the Joyce collection are in the June sale. Collectors should not expect to see reams of duplicates in the October sale, Richmond cautioned. Sales from the June auction are expected to top \$2 million.

The 462-page June auction catalog is impressive. The 12 color plates and extensive black and white photographs reproduced on high quality paper are reason enough to purchase this catalog. Combined with the content, including essays, Butler and Carpenter models, proofs and revenue stamps from all categories, this catalog belongs in every revenue collectors reference library.

"This sale should have a positive effect on the revenue field, Richmond noted. "Item after item in the proof and essay section is unique. A good many of the largest pieces of the first, second and third issue revenues are in this collection. Many people have been waiting 50-60 years to be able to obtain this material. I also expect embossed revenues and revenue stamped paper to be very popular."

A separate sale for match and medicine stamps is scheduled for the fall but details are not available. Joyce's collection of state revenue stamps was purchased by dealer Eric Jackson. He will handle the sale of these items.

Catalogs for the June sale are \$5 and available from Daniel F. Kelleher Co. Inc., 50 Congress Street, Suite 314, Boston, Mass 02109.

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

Now Offering on Approval:

THE WORLD CLASS COLLECTION OF---

CABOT U.S. STATE DRINK TAX STAMPS

What Price Range Do You Desire?????

Phil-Amer, Box 9128,
San Jose CA 95157

Society Stamp Sales

The SRS purchases state revenue stamps under the following guidelines: 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); and there is a minimum purchase requirement. Purchase limits give all members an opportunity to obtain these stamps.

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.

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.

ALABAMA

Marijuana--\$3.50 & \$17.50

Albertville

1 c (plain background) .01 (10) .10

Local 1 c (Rev. Tax Stamp safety design) .01

Tobacco

Opelika 1 c (thin design) .01 (10) .10

1 c (thick design) .01 (10) .10

Good 1 c (self-adhesive strip) .01

Moana 2 c Beer .02 (12) .24

Dawson County 2 c .02 (10) .20

Brilliant 5 c (self-adhesive strip) .05

Tronelle 2 c .02 (10) .20

Adams 2 c .02 (10) .20

Eeraldine 2 c .02 (10) .20

4 c .04 (10) .40

6 c .06 (10) .60

8 c .08 (10) .80

uin 5 c (self-adhesive strip) .05

Muscle Shoals

1 c Cigar .04 (10) .40

1 c Tobacco .04 (10) .40

25c .25 (5) 1.25

Sheffield) 50 c .50 (5) 2.50

\$1 1.00 (10) 10.00

otatunga 4 c (self-adhesive strip) .04

ylvania 2 c (self-adhesive strip) .02

inity 4 c (self-adhesive strip) .04

Waterloo 1 c .01 (10) .10

2 c .02 (10) .20

ALASKA

1989 Waterfowl Conservation Stamp (limit

from Dealer's booklet \$5

ARIZONA

Marijuana: .35 (straight-edge only)

Cigarette stamp: .22 1/2 (panes of 10 \$2.25 -

at fusion decal)

CALIFORNIA

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

COLORADO

Marijuana \$25 (only 5 available).

FLORIDA

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

GEORGIA

diff 1981 non-pictorial hunting & fishing

amps, \$2

HAWAII

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, \$2, \$5

KANSAS

Egg Inspection: Complete Set \$2 (mailed flat-add 65 cents postage)

MARYLAND

Wine - Tawes \$2 (straight-edge or torn perfs)

MICHIGAN

Trout and Salmon 1980 \$6.25

MINNESOTA

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

Sherburne County Deed Tax Meter \$.50.

MISSISSIPPI

Endangered Species (1975) \$5

--1985 Uniform Identification CabCard stamp (Bingo stamp). Free

MISSOURI 1989 Waterfowl Stamp (limit 2)

1989 Trout Stamp (limit 2)

Fairfax 2 c (water decal) .02

Local 2c (self-adhesive).02 (10) .20

Tobacco

Knob Noster 2c (self-adhesive strip) .02

Sugar Creek 4 c .04 (10) .04

5 c .05 (10) .05

Union 3c (self-adhesive strip) .03

Wentzville 3c (self-adhesive strip) .03

NEW JERSEY

1994/85 Pheasant Trout Non-Res Trout

(85) Woodcock .50 ea.

NORTH CAROLINA

Cigarette Decal. Free

OKLAHOMA

Marijuana \$10.00

OREGON

Hunting 1989 Temporary issue (red) \$5.00

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)

Marijuana \$3.50

SOUTH CAROLINA

Documentary--.20 (ABNC) straight-edges.

TENNESSEE

Ammunition Tax-New Format \$.05

TEXAS

Marijuana \$3.50

UTAH

Marijuana \$10.50

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 and \$2.50)

Virginia Beach--Cigarette .20; .25 (pane of 10 \$2 and \$2.50)

Wytheville

(3 c) Tax Paid green .03 (10) .30

(4.5 c) Tax Paid red .045 (10) .45

WASHINGTON

Waterfowl 1989 \$5 -- from dealers booklet

WEST VIRGINIA

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

BINGO CARDS

1986, 1988, 1989: \$1.50 each plus .65 postage

WISCONSIN

Liquor set of 13 free for SASE- each

additional set \$1 ea.

Marijuana \$3.50

ALABAMA and MISSOURI

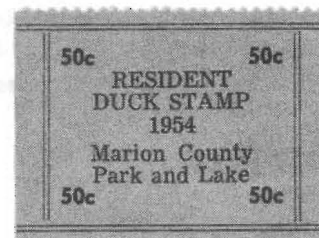
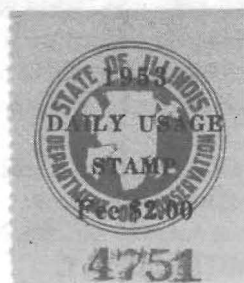
Local Tobacco stamps (all 183 stamps) The

complete list of available stamps appeared in

the January-February 1990 issue of the SRS

Newsletter. The costs:

	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	



WANTED NON-PICTORIAL STATE WATERFOWL STAMPS

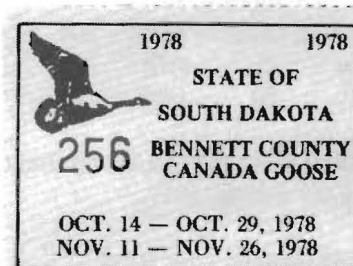
California Honey Lake and Madeline Plains;
Colorado Goose; Illinois Daily Usage; Kansas Marion County;
North Dakota Non Resident Waterfowl; Ohio Pymatuning Lake;
1949 and 1950 South Dakota Resident Waterfowl;
South Dakota Goose: Singles, Sheet, Etc.

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

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.

DOES ANYONE COLLECT ALBERTA wildlife stamps? If so, I would like to trade. I could also trade any state fish and game stamps, especially recent signed duck stamps. **DOUG BEALS**, BOX 195, HENNING, MN 5551 (0).

DISCENSE PLATES, CHAUFFEURS' BADGES, disabled veterans keychain tags, automobile registration windshield stickers, motorcycle sidepath licenses, auto related items **WANTED**. **DR. EDWARD H. MILES**, 888 H AVE., NEW YORK, NY 10019 (0)

BEAUTIFUL \$40.00 large pictorial sportsman stamp from North Carolina, signed on license, showing a running dog and rabbit for \$5.00 each. Also \$20.00 and \$5.00 denominated stamps for \$1.00 each. 13 stamps, \$6.00. Same available for 1988-1987-88, 1986-87. All four years, 12 stamps, for \$20.00. **McREE**, BOX 388, CLAREMONT, NC 28610 (0)

WANTED: ALABAMA revenues, especially Tax on Seals. Please send list with prices or for offer. **JOHN BOWMAN**, 5128 HEATHERFORD DR., BIRMINGHAM, AL 35242 (1)

WANTED: ALABAMA PLAYING CARD revenue stamps. Will buy or trade. **PETER MARTIN**, POB 505, SPRINGFIELD, VA 22150 (4)

PLAYING TOP PRICES for Nebraska Island 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 (0)

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**, BOX 560, OXFORD, MA 01540-0760. CALL (508) 987-1390 evenings. (0)

NAL ZONE liquor revenue meters for sale. Send for free listing. **GORDON HENRY**, PO BOX 1117, OSPREY, FL 32229 (4)

WANTED: NORTH DAKOTA Turkey stamp 1965 and Maryland Deer and Turkey stamp 1968-71. **JOHN CROOK**, 660 WILHELM, CONCORD NC 28025 (2)

W 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 (0)

STATE DUCK STAMPS. New issues for only \$1 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 (1)

TENNESSEE -- TENNESSEE Wanted: All stamps & related. Buy Sell Trade. **J. F. HOWELL**, 743 PAULINE AVE., MORRISTOWN, TN 37814 (5)

US POSSESSION Revenues -- I would like to buy sell trade. **TIM McREE**, PO BOX 388, CLAREMONT, NC 28610 (5)

TRADE: 10 Michigan used instant lottery tickets for 10 from your (or any) state. **RUDY STEFANICH**, 2766 GLASGOW RD, JACKSON, MI 49201 (1)

WANTED: Pre-83 ND Turkeys, 1968 & 1969 Maryland Deer & Turkey Stamp. **JOHN CROOK**, 660 WILHELM, CONCORD, NC 28025 (5)

STATE DUCKS. Mint stamps, singles and sheets. Priced below market with deeper discounts on quantity purchases. First of State Delaware prints available. ALSO selling a 1966 to 1978 accumulation of mint Souvenir Sheets. Send SASE for DUCK STAMPS or SOUVENIR SHEETS LIST to **H. N. DOYLE** 9301 BRIARWOOD PLACE, FAIRFAX, VA 22032 (5)

SELLING MY DUPLICATE PLATE BLOCKS: \$13 face value, all different, pristine mint never-hinged of my choice, only \$20 postpaid. I'm sure that you will reorder. **DOUG SWISHER**, BOX 52701, JACKSONVILLE, FL 32201 (5)

OHIO REVENUES. 25 different mint n.h. before 1940, only \$6.00. Ohio Sales Tax, some bicolours, 25 different, \$5.00; 50 different, \$8.00; 100 assorted, \$12.00. Postpaid. **DOUG SWISHER**, BOX 52701, JACKSONVILLE, FL 32201 (5)

WANTED: PHILATELIC LITERATURE. Need your duplicate literature. Send list with your sell price. No auction catalogs, periodicals, and no dealer responses please. Include condition. **JOHN MARQUARDT**, 804 NORTH ANN STREET, COLUMBIA, MO 65201 (5)

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. **TIM McREE**, PO BOX 388, CLAREMONT, NC 28610 (3)

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	199	3-4/91
186	1-2/89	* double issue, counts as two issues	
187	3-4/89		

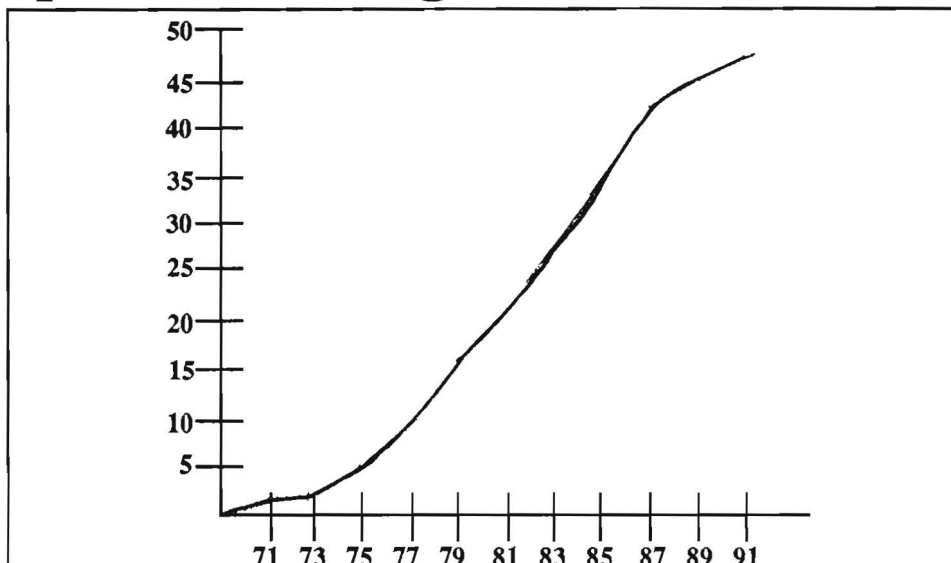
1991 Dues Are Due

State Duck Stamp Issues Surge In Last Decade

By Terence Hines

The number of states that have issued pictorial duck stamps (as listed by Scott) has grown steadily since 1971 but the last decade saw the greatest increase with 28 states joining in. The chart at right illustrates the increase. Only Connecticut, Hawaii and New Mexico have not issued a pictorial duck stamp.

1971	1	1981	21	1991	47
1972	2	1982	23		
1973	2	1983	26		
1974	4	1984	30		
1975	5	1985	34		
1976	9	1986	38		
1977	10	1987	42		
1978	12	1988	43		
1979	16	1989	45		
1980	18	1990	46		



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(ELBERT S.A. HUBBARD, ARA 1)

BOX 9128, SAN JOSE, CA 95157

New Jersey Waterfowl Stamp Available July

By Harold Effner Jr.

The 1990 Resident and non-Resident Waterfowl stamps will be available from the state July 1, 1991 through December 31, 1991. Address requests to: New Jersey Division of Fish, Game and Wildlife Waterfowl Stamp, CN 400, Trenton, N.J. 08625. Bank checks and money orders are required for orders larger than \$50.

The stamps are available as singles (\$2.50 and \$5.00); plate blocks of 4 (\$10 & \$20 sheets of 30 (\$75 & \$150); pane of 10 (\$25 & \$50); and books of 30 (\$75 & \$150).

The SRS does not plan to buy these stamps.

State Revenue Society
c/o Richard M. Bilek
1515 South Highland
Arlington Heights, IL 60005

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