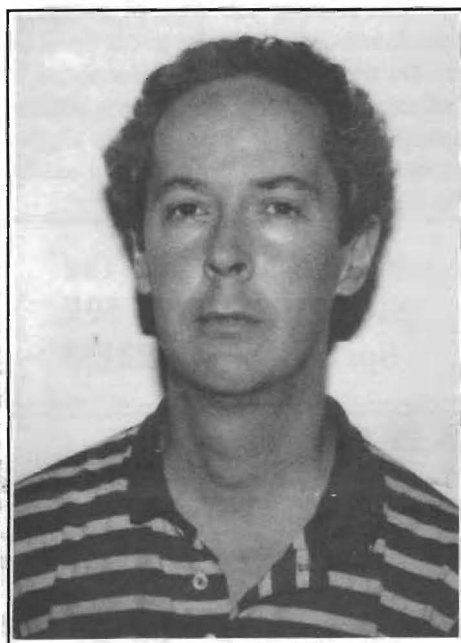




# State Revenue Newsletter

Vol. 29, No. 4—Whole No. 201      Official Publication of The State Revenue Society      July-August 1991



President Terence Hines

## Hines, Effner Return To Their SRS Posts

*Miles, Leshner and Pierce Form Board Of Directors*

By Peter Martin

Running unopposed, Terence Hines and Harold Effner Jr., were re-elected to the four State Revenue Society officer posts according to the results of the society's recent elections.

Hines received 25 out of 26 votes for president and 24 out of 25 votes cast for secretary. Harold Effner Jr., received the other vote for president and Scott Troutman garnered the write-in vote for secretary.

Effner's 25-vote re-election to treasurer was unanimous while his return to the

vicepresidency occurred by receiving 25 of 26 votes cast. The write-in vote for vice president went to Hines.

In the only contested race, Ron Leshner Sr., Edward Miles and Peter Pierce edged out Elbert S.A. Hubbard and four write-ins to garner seats on the Board of Directors.

Leshner and Miles led the voting with 21 each followed by Pierce with 17 and Hubbard with 11.

Howard Nelles, William Smiley, E.L. Vanderford and M.E. Matesen each received one write-in vote.

## Pricing State Revenues Is Difficult Task

By E.S.A. Hubbard

The Hubbard United States State Revenue catalog was started in 1945 with the "A" states being printed by the Miller Print Shop in Kansas about 1948. After the printer withdrew from the job because of other pressing commitments, Severn-Wylie-Jewett from Portland, Maine, took over the task. Paper scarcities caused by the war slowed down all printing projects, so the catalog was not published until 1960.

The catalog stamp pricing had been done in the 1940s and 1950s, so it was already out-of-date, without even considering that stocks were dwindling and that inflation was rapidly advancing the prices of all goods.

Around 1965 the catalog prices were amended to apply to straight-edged and slightly second-grade stamps, with fine stamps meriting a 50 percent markup.

In 1970, with the same price-affecting

forces at work, the markup for fine stamps was changed to 100 percent. Then, in 1975, the markup was 200 percent. The current asking prices by most dealers who stock state revenues is now up to ten times the prices in the 1960 catalog.

Across-the-board price changes such as these bring inequities, but I consider these of little consequence. To try to record all the price changes that are necessary would require many hours of computer use; and no one could possibly have the fantastically complicated data needed for the computer input. As with most catalogs, the too-high prices counteract the too-low prices; so I don't consider anyone really "hurt" by the price inequities.

I urge buyers to remember that dealers have to use a different frame of reference in arriving at prices than collectors do.

Dealers are forced by their overhead to

charge about 25 cents for *any* stamp that they buy, stock, store, and then prepare for sale. The only way they can "beat" this rule is to prepare stamps in sets, packs, or lots.

To form a really notable collection, I believe that it eventually will be necessary to pay for the services of a professional. Don't try to pay him less for his work than you would be willing to accept for your job. He has spent many years in obtaining his knowledge and his stock of stamps.

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## The State Revenue Society

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Harold A Effner, Jr.**

425 Sylvania Ave, Avon by the Sea, N.J. 07717

**Secretary  
Terence Hines**

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### Newsletter Advertising Rates

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

# Hubbard Catalog Supplements Result Of Years Of Travel, Research

*SRS Founder Searches State Archives Throughout U.S.*

**By E.S.A. Hubbard**

Data on United States state-issued stamps is fantastically hard to obtain. State officials keep practically no records and have very little, if any, knowledge of what their predecessors issued.

Because contact by mail yields little data, it is almost mandatory that the state capitols be visited every few years to keep anywhere near abreast of their tax stamp issues.

In 1979, traveled to 34 states, travelling a distance that exceeded a trip around the world. Then in 1980, I traveled to 32 states.

After writing my authoritative 1960 State Revenue Catalog I felt that it was necessary to quit my regular job as a Nuclear Specifications Engineer for General Electric to "catch up" with the cataloging project. Other cataloging groups had been lagging

far behind in keeping abreast of the issues.


As a result of these efforts, a 46-page addenda was published in 1978 and a 42-page supplement came out in 1979. These two projects required about one-and-one half years of intense labor to complete and cost more than \$30,000.

The printing job was, of necessity, "quick-and-dirty" in order to cut down on the lag time in getting this information to collectors. Collectors now have a massive amount of elusive data that is legibly recorded; something that has been needed for many years.

**Submit articles to the  
SRN Editor, POB 505,  
Springfield, Va. 22150**


## WANTED

MOST STAMPS OF THESE DESIGNS:



-PLUS MOST BEER TAX STAMPS.

--IT'S YOUR MATERIAL, YOU PRICE IT!



Box 9128  
San Jose, CA 95157-0128

# REVIEWS

**1991 SUPPLEMENT U.S.A. STATE REVENUE STAMPS.** By Elbert S. A. Hubbard. Published 1991. Available from the author, Box 9128, San Jose, CA 95157, for \$35, \$25 to SRS members.

This work is almost identical to the author's 1988 supplement. Here and there a few new stamps have been added, a number changed, or a bit of new information put in.

The negative comments I made in my review of the 1988 supplement (SRN # 194, May-June, 1990, p. 40) regarding clarity of illustrations, typography, etc., hold just as much for this supplement.

If you purchased the 1988 supplement, the additional information in this one is certainly not worth the price asked. If you still have only the 1960 Hubbard catalog, you should buy this new supplement.

A copy is available to SRS members in the SRS Library.

— Terence Hines

## North Dakota To Eliminate Cigarette Tax Stamps

By Terence Hines

Effective September 1 cigarette tax stamps will no longer be required in North Dakota. On that date, taxes on cigarettes will be paid by monthly report. According to the State Tax Commission, obsolete cigarette tax stamps will be kept in storage for a few years on the chance that the reporting-system might not work and stamps would have to be used again. At this time, there is no plan to sell obsolete stamps to collectors.

# WANTED

## ILLINOIS DAILY USAGE DUCK STAMPS

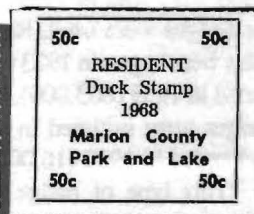
	<u>USED</u>	<u>MINT</u>
1953	50.	200.
1945-55	40.	150.
1956-64	30.	125.
1965-72	15.	85.



## 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



SRS member Elmer Oehlke, Weyauwega, Wis., collects fish and game badges. A 1937 example from Arkansas is shown above. The lettering is black on yellow. The window is clear.

## WHY WAIT FOR CIRCUITS???

U.S., STATE, FOREIGN REVENUE APPROVALS.

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**



# State Revenue News



## Pennsylvania Had Fishing Badges

Pennsylvania issued metal fishing badges for state residents, non-residents and tourists for periods between 1923 through 1959. Pictured above is a 1937 tourist fishing license badge, one of 2,700 issued in the badge's first year. 9,600 were sold in 1959, the last year the badges were used. Resident badge sales were begun in 1923 (214,000) and ended in 1959 (603,000). Non-resident badges were initiated in 1929 (6,400) and ended in 1959 (16,000).

This type of badge was used in numerous states but many state records are not easily available or were not kept over the years. Most badges issues ended in the early 1940s because the war effort needed metal. Pennsylvania was an exception.

Pennsylvania also issued badges in 1974 and 1975 for the Pure Waters Effort, but they were of poor quality. (Terry Martin)

## Massachusetts Old Waterfowl, Archery Stamps For Sale

Massachusetts waterfowl stamps for the current year and the two preceding years are available from: Division of Fisheries and Wildlife, 100 Cambridge St., Room 902, Boston, Mass. 02202.

Single stamps for all years and complete sets (\$75) are available from: Museum Shop, Peabody Museum, East India Square, Salem, Mass. 01979.

Archery stamps for most years from 1960 through 1991 are also available from the Division of Fisheries and Wildlife. Write for details. (Mass. Div. Fisheries and Wildlife)

## More New York Cigarette Decals Identified

In the March-April 1991 *StateRevenue Newsletter* Terry Hines illustrate two New York City "For Relief" cigarette decals. Here are seven more reproduced at 200 percent.

Figure 1 is light blue; Figure 2, light orange; Figure 3, blue; Figure 4, magenta; Figure 5, red; Figure 6, yellow-green; and Figure 7, light orange. (Brian Roberts)



## Arkansas Offers First Trout Stamp, Printlet

Arkansas is offering a first of state trout stamp and printlet according to a brochure received from the Sam Houston Duck Co.

The Arkansas Fish and Game Commission is expected to release the items later this summer.

The multicolored stamp has a \$5 face value and pictures a fisherman and his trout catch in a mountain stream. Only 800

printlets, all hand-signed by artist Al Agnew, will be offered. The printlets measure 7 1/2 by 4 1/2 and include the Arkansas seal below the picture, stamp related information and a space for the trout stamp.

The Sam Houston Duck Co. will sell the printlets for \$19.95. Contact the firm for details at (800) 231-5926. (Sam Houston Duck Co.)

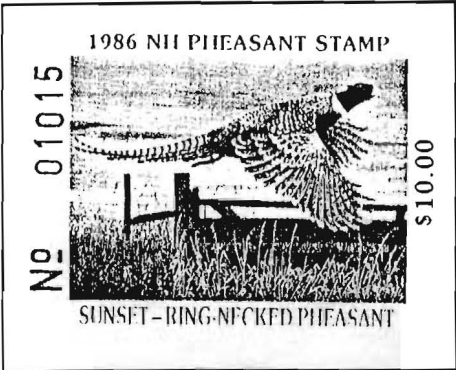
*Now Offering on Approval:*

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



## New Hampshire Sells Pheasant Stamps

New Hampshire is selling its state pheasant stamps issued for 1975 through 1986. The first year 1975 issue sells for \$2 while others range to \$10. The 1986 stamp (\$10) is pictured above. Write the New Hampshire Fish and Game Commission, Concord, N.H. 03301 (New Hampshire Fish and Game)

## New York Increases Bird Stamp Prices

To keep up with the market values of the migratory bird stamps, prices of all New York migratory bird stamps, except the 1991 issue, have increased in price. As in past years, the cost of previous years stamps will increase by \$2.00 each year until the year of destruction.

Stamps from 1988, 1989, 1990 and 1991 are available in quantities as long as supplies last. All remaining inventory of 1988 stamps will be destroyed December 31.

Send orders to NYS DEC, 50 Wolf Road, Room 111, Albany, N.Y. 12233-4790. For questions about orders call 800-325-2370. (Meredith A. Rouse, N.Y. Fish and Wildlife)

## Nebraska Marijuana, Controlled Substance Stamps Added

Nebraska has joined the growing number of states that issue Marijuana and Controlled Substance stamps. There are 5 stamps in the following denominations: \$10, \$50, \$100, \$500 and \$1000. The SRS has ordered copies of the \$10 stamp, which can be purchased from Treasurer Harold A. Effner Jr.

Readers interested in the higher denominations can contact the Nebraska Department of Revenue, PO Box 94818, Lincoln, Neb. 68509-4818. (Harold Effner Jr.)

## Minnesota Marijuana Stamp Now \$3.50

Illustrated, actual size, is the Minnesota marijuana stamp.

It is highly appropriate that this stamp is printed in green

on a white background. The gum is pressure sensitive. The \$3.50 stamp itself bears no printed face value. This value is filled in upon sale. In very light green in the background is the Minnesota state seal. The SRS has purchased a quantity of these and they are available from SRS Treasurer Harold A. Effner, Jr. (425 Sylvania Ave., Avon by



the Sea, N.J. 07717-1133) for \$3.50 each.

There are also two Controlled Substance stamps in the same format as the Marijuana Stamp, except that they read CONTROLLED SUBSTANCE instead of MARIJUANA. The colors of these stamps are blue for the Controlled Substance-per gram stamp and red for the Controlled Substance-per 10 dosage units stamp (which shows DOSAGE instead of QUANTITY).

Since the minimum amounts for these stamps have been reduced to only \$200 and \$400, readers may want to contact the state directly at Minnesota Department of Revenue-Special Taxes Division, Mail Station 3331, St. Paul, Minn. 55146-3331. (Terence Hines and Harold Effner Jr.)

### \*WANTED\*

—EXPIRED—

## HUNTING & FISHING LICENSE BUTTONS

If you are a collector, please write.  
I have some nice buttons to TRADE.

### HOWARD SLACK

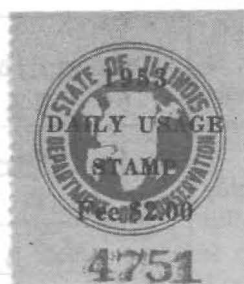
101 Verdi St., Farmingdale, N.Y. 11735  
(516) 249-2625

## 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

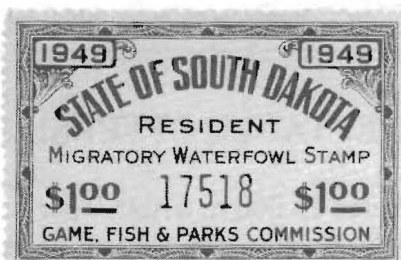


## WANTED NON-PICTORIAL STATE WATERFOWL STAMPS

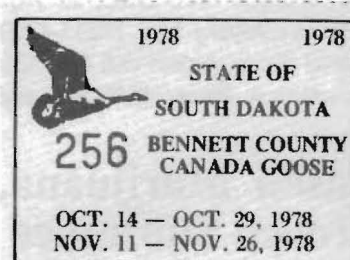
California Honey Lake and Madeline Plains;  
Colorado Goose; Illinois Daily Usage; Kansas Marion County;  
North Dakota Non Resident Waterfowl; Ohio Pymatuning Lake;  
1949 and 1950 South Dakota Resident Waterfowl;  
South Dakota Goose: Singles, Sheet, Etc.

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, N.J. 07717-1133.

**WANTED: ALABAMA REVENUES,** especially Tax on Seals. Please send list with prices or for offer. JOHN BOWMAN, 5128 WEATHERFORD DR., BIRMINGHAM, AL 35242 (0)

**WANTED: ALABAMA PLAYING CARD** revenue stamps. Will buy or trade. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (3)

**CANAL ZONE LIQUOR REVENUE** meters for sale. Send for free listing. GORDON McHENRY, PO BOX 1117, OSPREY, FL 34229 (3)

**WANTED: NORTH DAKOTA TURKEY** Stamp 1965 and Maryland Deer and Turkey Stamp 1968-71. JOHN CROOK, 660 WILHELM, CONCORD NC 28025 (1)

**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 (0)

**TENNESSEE—TENNESSEE** Wanted: All stamps & related. Buy Sell Trade. J. F. HOWELL, 743 PAULINE AVE., MORRISTOWN, TN 37814 (4)

**U.S. POSSESSION REVENUES—**I would like to buy, sell, trade. TIM McREE, PO BOX 388, CLAREMONT, NC 28610 (4)

**TRADE: 10 MICHIGAN** used instant lottery tickets for 10 from your (or any) state. RUDY STEFANICH, 2766 GLASGOW RD, JACKSON, MI 49201 (0)

**WANTED: PRE-83ND TURKEYS,** 1968 & 1969 Maryland Deer & Turkey Stamp. JOHN CROOK, 660 WILHELM, CONCORD, NC 28025 (4)

**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 (4)

**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 (4)

**OHIO REVENUES.** 25 different mint n.h. before 1940, only \$6.00. Ohio Sales Tax, some bicolors, 25 different, \$5.00; 50 different, \$8.00; 100 assorted, \$12.00. Postpaid. DOUG SWISHER, BOX 52701, JACKSONVILLE, FL 32201 (4)

**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 (4)

**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 (2)

**FOR SALE: TENNESSEE TROUT,** 1960 to 1970; Tenn Big Game Stamps; Kentucky Trout 1971-78; Texas Dove 1971-9; Nebraska Upland Bird 1955-72; Kansas Upland 1961-72; Iowa Trout 1962-70; Mass Archery Deer 1960-74; Mich Trout 1948-74; South Dakota early yrs to 76; all above listed are 75% mint condition. Have other states. Send want lists with sase. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (3)

**FOR SALE: MICHIGAN DUCK STAMP** Prints w/mint stamps 1977-78-79; Federal Duck Stamp Prints 1977-78, 1978-79 w/ mint stamp. D. U. M. Reece 1985 w/stamp, 1981 D. U. T. J. Hooker Decoy. Have other Duck Prints. Send sase for list. FRANK SUNDAY, BOX 83, MIKADO, MI 48745 (3)

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

**TRADING INDIANA** state revenue items. Send your want list or write for my large list

of extras. I have lots of intangibles, but none from 1965. RICHARD L. SALZER, RR #3, BOX 791, KNOX, IN 46534 (4)

## SRS Has South Dakota Fishing Stamp Freebie

Barry Porter has donated copies of the South Dakota 1988 Fishing License stamp and the 1988 Senior Fishing License stamp (both are non-pictorial stamps) to the SRS. They are free for a SASE sent to the Treasurer Harold Effner Jr. Thanks Barry!

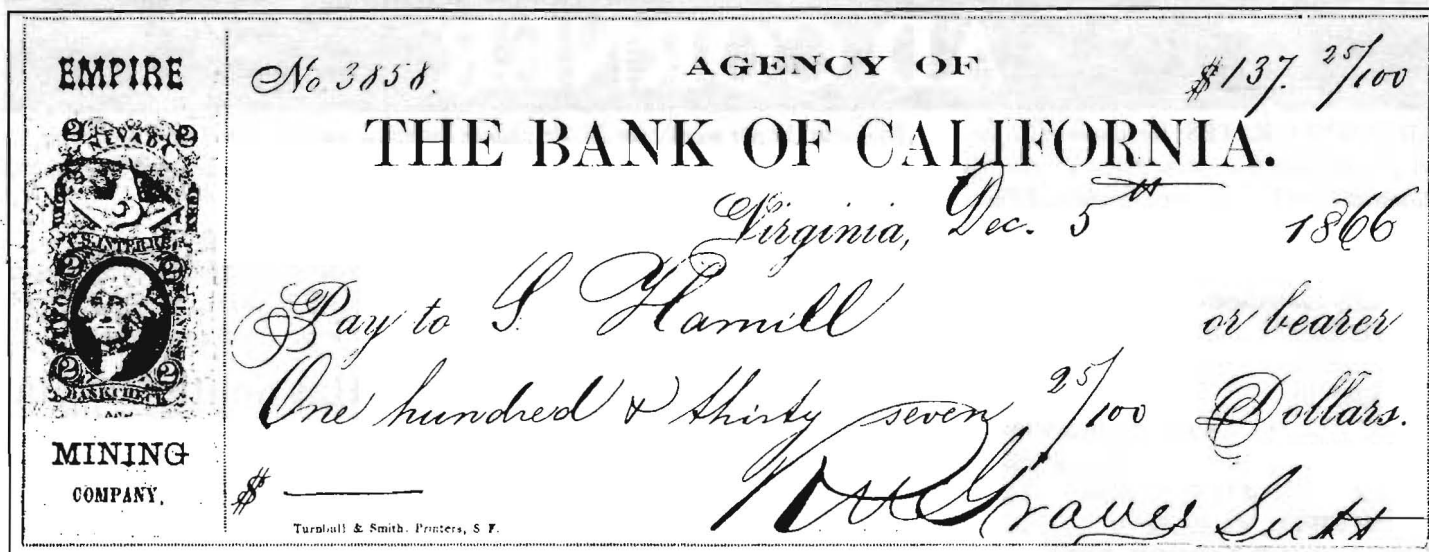
## Newsletter Back Issues Available

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, N.J. 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	189	7-8/89
160	1-2/83	190	9-10/89
161 *	3-6/83	191	11-12/89
162 *	7-10/83	192	1-2/90
163	11-12/83	193	3-4/90
164 *	1-4/84	194	5-6/90
166 *	7-10/84	195	7-8/90
167	11-12/84	196	9-10/90
168	1-2/85	197	11-12/90
170	5-6/86	198	1-2/91
182	5-6/88	199	3-4/91
185	11-12/88	200	5-6/91
186	1-2/89		
187	3-4/89	* double issue, counts	
188	5-6/89	as two issues	

Support  
Your Society



This Bank of California check from Dec. 5, 1866 shows a four cent tax payment using a two cent Bank Check first issue federal revenue combined with a two cent Nevada state revenue. This item was part of a lot of checks in the Joyce collection auctioned in June by the Daniel F. Kelleher Co., Inc., Boston. This photocopy, shown slightly smaller than the original, was provided courtesy of the Daniel F. Kelleher Co.

## 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.

Supplies are limited and the publications are sold on a first come-first served basis.

## Superior Stamp Co. Auction Includes State Revenues, Ducks

By Peter Martin

The Superior Stamp and Coin Co., Beverly Hills, Calif., will conduct a July 15-16 auction that will contain more than 60 lots of state revenue stamps and 16 lots of state duck stamps. A large number of federal revenue lots were also included in the auction.

The news of this auction was received too late for the May-June *State Revenue Newsletter*, so SRS President Terence Hines mailed copies of the the catalog section relating to state revenues to SRS members.

All costs associated with the mailing were borne by Superior. The actual mailing was done by Hines to protect the SRS mailing list.

Information about the sale is available from Superior Stamp and Coin Co. Inc., 9478 W. Olympic Blvd, Beverly Hills, Calif. 90212-4299

**SRS Member #1,000 is  
B. Goh from Salem, Ore.  
Congratulations!**

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

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