



State Revenue Newsletter

V. 30, No. 1—Whole No. 204

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JAN-FEB 1992

California Revenue Collection Withdrawn from Superior Sale

By Peter Martin

Sales at the November 19-22 "Beverly Hills" auction conducted by Superior Auction Services, Beverly Hills, Calif., were very strong, but the California state revenue collection of pioneer revenue dealer Elbert Hubbard was withdrawn from the sale.

The collection of virtually all known 17-1869 California revenues was sold by private treaty to an unnamed West Coast buyer according to Superior's Michael Weinstein. No details were released by the auctioneer.

The collection comprised lot numbers 95-1585.

Sixteen lots of other state revenues were auctioned however and most brought prices close to their estimated catalog value.

The first two lots brought the best results. The block of 20 of the Louisiana \$5 black wax stamp sold for \$550 against an estimate of \$1,000-1,500 and the set of 21 Minnesota 41 liquor tax proofs, 5/8-cent to 30-cent, brought \$55 against a \$150-200 estimate.

Lot 1611, a collection of 324 mint and used stamps in a 1903 Standard State Revenue Stamp Album, was hammered down for \$185 against a \$300-400 estimate. The collection included early California, Nevada and Virginia state revenues.

Other results: Lot 1598, a booklet pane of four of the Missouri 1926 25-cent green rock transfer stamp sold for \$15; Lot 1599, Ohio 1941-42 \$3 Vendors Sales tax for \$40; Lot 1600, Ohio 1936 Vendors Sales Tax, six imperforate strips of three for \$50; and Lot 1601, Ohio 1923-1950 collection of 424 stamps for \$300.

See SUPERIOR, Page 3

Nebraska Releases Set of Five Drug Tax Stamps

By Terence Hines

Nebraska recently issued a series of five drug tax stamps. The \$10 denomination is illustrated. This is one of the most dramatic designs yet used on any drug tax stamp, showing a skull and crossed syringe and marijuana cigarette. The stamps are printed on plastic with a self-adhesive gum. The illustrated \$10 stamp is printed in red-orange (background color) with black skull and "cross-bones" design.

Letters and numerals are also black. The background behind the letters and numerals is yellow. The serial number is black and the expiration date is hand written. The short lines flanking the skull are printed in gold.

The four other denominations in the series are \$50 (green background); \$100 (blue background); \$500 (red background), and \$1000 (purple background).

The SRS has purchased 20 copies of the \$10 denomination for sale to members. The

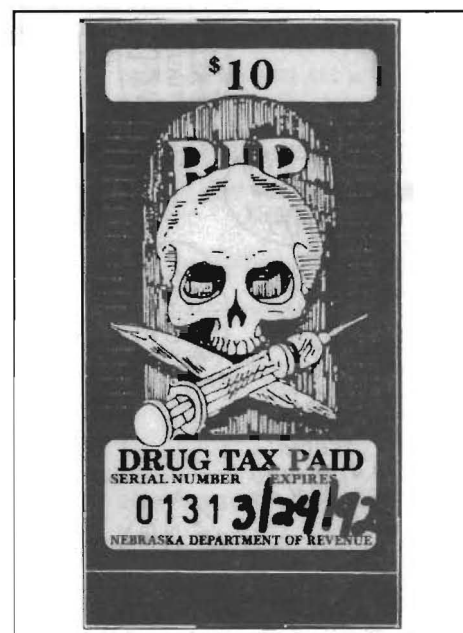
SRS Library Records Being Transferred

The SRS library, handled by Terence Hines for many years, is currently being transferred to Peter Martin, the new librarian.

Hines will be moving to Poland in the near future.

The transfer of materials is expected to be completed in February. Requests for library materials should then be submitted to Martin at POB 505, Springfield, Va. 22150.

A complete list of library holdings will be published in a future issue of the *State Revenue Newsletter*.



stamps can be purchased for face value from SRS Treasurer Harold A. Effner, Jr., 27 Pine St., Lincroft, N.J. 07738

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Harold Effner.

The President's Letter

By Terence Hines

The last issue of the *State Revenue Newsletter* carried the news that I will be moving to Poland but gave few details.

My wife is a CPA with the accounting firm of Price Waterhouse and she has accepted a tour of duty at the firm's Warsaw office. I will be taking a one-year sabbatical leave and then a one-year leave of absence from Pace University where I teach. I will have some type of visiting research position at one of the academic institutions in Warsaw for the period of our stay.

Plans call for us to return in the spring or summer of 1994. I certainly plan to continue my collecting while in Poland, although I suspect that local sources of New

England state revenues will be rather difficult to find! I may even add a few collecting interests-Polish revenues and modern Polish postal history initially come to mind.

The SRS Board of Directors has asked me to continue as SRS President until my term expires at the end of 1992 and I'll be happy to do so. No doubt the SRS will be the only United States philatelic society with a president living in Eastern Europe.

As soon as we have a mailing address, it will appear here. It seems to take airmail letters about two to three weeks to arrive in Poland.

I will look forward to continued correspondence with the membership.

DUCK TRACKS

By Bob Dumaine

So You Want To Sell Your Duck Collection?

One of the most difficult aspects to collecting stamps, and duck stamps in particular, is deciding when and how to sell your stamps.

Generally, I've found a collector's decision to be reached rather suddenly. Maybe they need some money and start soul-searching to see how to raise it. "Oh, I can sell the collection" is almost the first thing that comes to mind.

Such ill-conceived and ill-timed decisions can be costly. For example, the recent sell out by a major publisher of duck stamp prints has had a definite effect on the immediate sellers' market. Obviously, the more stamp inventory dealers have, the less they are inclined to buy.

Many state duck collectors are spoiled having become accustomed to rapid price increases during the brief formative history of the hobby. Consequently, such happenings as Sam Houston Duck Company's reduced sale prices were met with apprehension and even some instantaneous decisions to sell.

Collectors and investors selling their surplus stamps or entire collections during our "special sales" were frustrated and confused. If we were selling at half our normal price, how could they hope to get over 25 percent of list price. A valid question, answerable only by a function of time and supply. Most of the sellers paid a fraction of catalog value for the stamps, buying before the market's huge leap in 1988, so they would profit even at 25 percent of list. Many

others, who purchased later at higher prices, would be well advised to remember stamps are long term items, to be enjoyed for many years, and not a few months.

Realize that the best price is unlikely when acting in a spontaneous manner. There will be a best time to sell, just as there are best times to buy. Generally, when everyone is selling, you buy; and vice-versa. Collector stamps are no exception to this basic rule. However, an additional factor does come into play. Most collectors are emotionally attached to their collections because they remember their enjoyment in building and owning it. Rarely does such an attachment exist on a stock certificate or security. Stamp collecting should be viewed as an end in itself with financial profits an added bonus.

I am happy to report the duck stamp market is indeed present and accounted for. A National Duck Stamp Society is forming, foreign nations are issuing duck stamps with many international collectors rapidly joining our ranks; junior duck stamp contests are scheduled for many states involving thousands of youngsters and their parents. Additionally, the Governor's Edition stamps are attracting great media publicity and are an expanded market for duck stamps. The sheer number of duck stamp lovers and collectors is destined to grow as time passes. The cause is a good one and the subject of matter is of lasting beauty.

Pick your time carefully and wisely when deciding to sell; patience will pay.

Secretary's Report

By Terence Hines

The State Revenue Society membership report is listed below.

	November Total:	288
	New Members:	6
	January Total:	294
1020	Richard A. Dallair 435 James Ct. Falls Church, VA 22046-4123 Collects: General	
1021	Kurt Kohtz 22 Deering St, # 3 Portland, ME 04101 Collects: General	
1022	Pieter P. Bonsen 237 Avalon Dr. Los Altos, CA 94022	
1023	P. T. Spencer Rural Route 4 Sunderland, Ontario LOC IHO Canada Collects: General	
1024	D. Goff 1410 Mangrove Ave. Chico, CA 95926	
1025	Ron Bouse Box 71 Sullivan, MO 63080 Collects: Hunting & fishing stamps	

Superior Sale Results

From Page 1

Also, Lot 1602, South Dakota 1975 resident antelope \$12 license imperf pair for \$50; Lot 1603 SD 1975 resident Eastern Deer \$12 imperf pair for \$50; Lot 1604, SD 1975 resident West River Prairie Deer \$12 license imperf pair for \$60; Lot 1605, SD 1975 non-resident West River Prairie Deer \$50 license imperf pair for \$50; Lot 1606, SD 1975 non-resident Big Game \$50 license imperf pair for \$40, Lot 1607, SD 1975 Special non-resident Archery Deer \$50 license imperf pair received no bid; and Lot 1608, SD 1985-1990 state park revenues for \$15.

Also, Lot 1609, Utah 1951 resident old age or blind fishing license 5-cent booklet pane of 10 for \$65 and Lot 1610, Wisconsin 1941 complete set of 10 Fermented Malt Beverage Tax stamps for \$75.

The next Superior sale is planned for April.

WANTED

ILLINOIS DAILY USAGE DUCK STAMPS

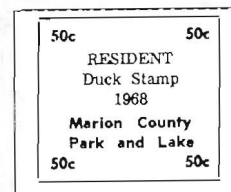
	<u>MINT</u>
1953	200.
1945-55	100.
1956-64	75.
1965-72	50.



*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.



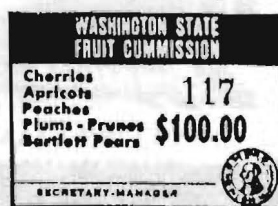
Prices are for sound stamps with light signatures on used; mint stamps are for F-VF, never hinged examples. Prices are quoted on others.

Bob Dumaine
1-800-231-5926

Sam Houston Duck Co.

P.O. Box 820087 Houston, TX 77282

Bonus: Your pick of one unused \$100 State Revenue



For

1. An approval renewal or a new request of:

REVENUES: U.S. State, Local, Possessions, World

CINDYS: U.S. 19th and 20th Century

What quality and price range do you desire?

2. Latest State catalog \$25 or 1991 Supplement \$35

PHIL-AMER, Box 928, San Jose, CA 95157 • (408) 996-1147

State Revenue News

Florida Issues Special Snook and Crawfish Stamps

Beginning in 1989, Florida began issuing special stamps for fishermen who wanted to take snook and crawfish.

The 1989-1990 season stamps were non-descript in design, both showing a map of Florida on a grey (snook) or blue (crawfish) background with "snook" or "crawfish" overprinted in red on the stamps.

According to the Florida Department of Natural Resources, special artwork had been planned for both these stamps, but the art was not finished in time. Stamps for the 1989-1990 license years do not bear any indication of face value. They sold for \$2.

The stamps for 1990-1991 and 1991-1992 all bear artwork depicting the creatures involved.

The state is selling the stamps for all three years for face value plus \$3.55 shipping (all stamp orders are shipped via UPS). Because of the high shipping charge, the SRS has ordered a supply of all six stamps. They can be purchased at face value (\$2 each) from Harold Effner Jr., 27 Pine St., Lincroft, NJ 07738-1827.

The state is also offering special snook and crawfish art prints at \$135 each. (Terence Hines)



Washington Issues \$6 Waterfowl Stamp

The 1991 Waterfowl Stamp is available from the State of Washington Department of Wildlife (600 Capitol Way North, Olympia, WA 98501-1091, Attention: Tracy Clark).

But this year its a little different, the price of the stamp was raised to \$6 from \$5; but after the \$5 stamps were printed; so the state decided to sell the \$5 stamp for \$6, as well as print new \$6 stamps.

The SRS purchased a dealer booklet of each of the \$6 (sic) stamps. (Harold Effner Jr.)



Florida's Snook and Crawfish stamps.

Three Louisiana Drug Tax Stamps Available

Louisiana has issued three different Marijuana and Controlled Dangerous Substance Tax Stamps: \$3.50 Marijuana; \$200 Dangerous Substance and \$400 Dangerous Substance.

The SRS has purchased copies of the

\$3.50 stamp. The others may be obtained from: State of Louisiana, Department of Revenue and Taxation, PO Box 201, Baton Rouge, LA 70821-0201. Send certified fund only; money order, bank check, certified check. (Harold Effner Jr.)

State Conservation Agencies

The following list of state conservation agencies is provided courtesy of Sam Houston Philatelics. The approximate month of Duck stamp issue is shown in parenthesis. Note that many states require cashier's checks and money orders and/or a return envelope when ordering. Provide any information updates to Editor, State Revenue Newsletter, POB 505, Springfield, Va. 22150. A separate listing of state revenue offices is also being compiled. Readers with information from states that they collect should forward details to the editor. When sufficient data becomes available we'll publish the list in the newsletter.

Alabama, (October) Accounting Section, Duck Stamp, Dept. of Conservation and Natural Resources, 64 N. Union, Montgomery, AL 36130 (205) 261-3151.

Alaska, (July) Dept. of Revenue, Licensing Section, 1111 W. 8th St., Room 108 Juneau, AK 99801 (907) 465-2376.

Arizona, (July) Game and Fish Dept., 2222 W. Greenway Rd., Phoenix, AZ 85023 (602) 942-3000.

Arkansas, (July) Game and Fish Commission, 2 Natural Resources Dr., Little Rock, AR 72205 (501) 223-6300.

California, (September) Dept. of Fish and Game, 3211 S. St., Sacramento, CA 95816 (916) 739-3380.

Colorado, (New) Division of Wildlife, 6060 Broadway, Denver, CO 80216 (303) 291-7345.

Connecticut, (New) Wildlife Bureau, 155 Capitol Ave., Hartford, CT 06106 (203) 566-4683.

Delaware, (July) Division of Fish and Wildlife, 89 King's Highway, Box 1401, Dover, DE 19903 (302) 736-4431.

Florida, (June) Game and Fish Commission, Farris Bryant Building, 620 South Meridian, Room 204, Tallahassee, FL 32399-1600 (904) 488-3641.

Georgia, (September) Dept. of Natural Resources, Game and Fish Division, Suite 1362, Floyd Towers East, 205 Butler St. S.E., Atlanta, GA 30334 (404) 493-5770.

Hawaii, (None Issued) Division of Forestry and Wildlife, 1151 Punch Bowl St., Honolulu, HI 96813 (808) 548-8850.

Idaho, (September) Collector Stamps, Idaho Dept. of Fish and Game, Box 25, Boise, ID 83707 (208) 334-3700.

Illinois, (March) Dept. of Conservation, License and Permit Section, 524 S. 2nd St., Lincoln Tower Plaza, Springfield, IL 62701-1787 (217) 785-5039.

Indiana, (January) Dept. of Natural Resources, Division of Fish and Wildlife, State Office Building, Room 607, Indianapolis, IN 46204 (317) 232-4080.

Iowa, (January) Dept. of Natural Resources, Wallace State Office Building, Des Moines, IA 50319 (515) 281-5145.

Kansas, (September) Dept. of Wildlife and Parks, RR 2, Box 54-A, Pratt, KS 67124 (316) 672-5911.

Kentucky, (January) Dept. of Fish and Wildlife Resources, Division of Fiscal Control, 1 Game Farm Rd., Frankfort, KY 40601 (502) 564-4406.

Louisiana, (May) Dept. of Wildlife and Fisheries, P.O. Box 98000, Attn: Licensing Section, Baton Rouge, LA 70898-9000 (504) 765-2346.

Maine, (August) Dept. of Inland Fisheries and Wildlife, 284 State St., State House Station 41, Augusta, ME 04333 (207) 289-5207.

Maryland, (July) Dept. of Natural Resources, Licensing and Consumer Services, 580 Taylor Ave., Box 1869, Annapolis, MD 21404 (301) 974-2000.

Massachusetts, (January) Division of Fisheries and Game, Leverett Saltonstall Bldg. Gov't. Center, 100 Cambridge St., Room 1902, Boston, MA 02202 (508) 366-4479.

Michigan, (August) Dept. of Natural Resources, License Control, Box 30181, Lansing, MI 48909 (517) 373-1220.

Minnesota, (March) Dept. of Natural Resources, Box 26, St. Paul, MN 55155 (612) 296-6157.

Mississippi, (July) Game and Fish Commission, Dept. of Wildlife Conservation, License Dept., Box 451, Jackson, MS 39205-0451 (601) 961-5300.

Missouri, (August) Dept. of Conservation, Fisal Section, Box 180, Jefferson, MO 65102 (314) 751-4115.

Montana, (May) Fish and Game Commission, 1420 E. 6th Ave., Helena, MT 59620 (406) 444-2535.

Nebraska, (New) Game and Parks Commission, P.O. Box 30370, Lincoln, NE 68503 (402) 464-0641.

Nevada, (October) Dept. of Wildlife, Attn: License Office, Box 10678, Reno, NV 89520 (702) 789-0500.

New Hampshire, (July) Fish and Game Dept., 2 Hazen Drive, Concord, NH 03301 (603) 271-3421.

New Jersey, (July) Division of Fish, Game and Wildlife, Waterfowl Stamp, CN 400, Trenton, NJ 08625 (609) 292-9480.

New Mexico, (New) Dept. of Game and Fish, State Capitol, Villagra Bldg., Santa Fe, NM 87503 (505) 827-7899.

New York, (January) Division of Fish and Wildlife, License and Promotional Sales Unit, 50 Wolf Rd., Room 111, Albanay, NY 12233 (518) 457-5581.

North Carolina, (July) Wildlife Resources Commission, 512 N. Salisbury St., Raleigh, NC 27611 (919) 733-7896.

North Dakota, (July) Game and Fish Dept., 100 N. Bismark Expressway, Bismark, ND 58501 (701) 221-6300.

Ohio, (August) Division of Wildlife, Survey and Inventory Section, 1500 Dublin Rd., Columbus, OH 43215 (614) 265-6300.

Oklahoma, (August) Dept. of Wildlife Conservation, 1801 North Lincoln, Box 53465, Oklahoma City, OK 73152 (405) 521-3851.

Oregon, (July) Dept. of Fish and Wildlife, Box 59, Portland, OR 97207 (503) 229-5551.

Pennsylvania, (March) Game Commission, 2001 Elmerton Ave., Harrisburg, PA 17110-9797 (717) 787-4250.

Rhode Island, (July) Fish and Wildlife, Stedman Government Center, Tower Hill Rd., Wakefield, RI 02879 (401) 789-3094.

South Carolina, (July) Wildlife and Marine Resources Dept., Rembert C. Dennis Bldg., Box 167, Columbia, SC 29202 (803) 734-3847.

South Dakota, (January) Game, Fish and Parks, License Division, 412 W. Missouri, Pierre, SD 57501 (605) 773-3393.

Tennessee, (March) Dept. of Wildlife Resources, Information and Education Division, Box 40747, Nashville, TN 37204 (615) 781-6500.

Texas, (September) Parks and Wildlife Dept., License Office, 4200 Smith School Rd., Austin, TX 79744 (512) 389-4822.

Utah, (September) Natural Resources, Wildlife Resources, 1596 W. North Temple, Salt Lake City, UT 84116 (801) 533-9333.

Vermont, (September) Agency of Natural Resources, 103 S. Main St., 10 South, Waterbury, VT 05676 (802) 244-7331.

Virginia, (July) Duck Stamp, Box 11104, Richmond, VA 23230 (804) 367-1000.

Washington, (July) Dept. of Wildlife, 600 N. Capitol Way, Olympia, WA 98504 (206) 753-5700.

West Virginia, (January) Dept. of Natural Resources, Waterfowl Stamp Program, Box 67, Elkins, WV 26241 (304) 636-1767.

Wisconsin, (August) Dept. of Natural Resources, Box 7924, Madison, WI 53707 (608) 266-8163.

Wyoming, (January) Game and Fish Dept., 5440 Bishop Blvd., Cheyenne, WY 82002 (307) 777-7737.

Foreign

Australia, (September) Australian Wildlife Fund Ltd., P.O. Box 653, N. Sidney, NSW 2059 Australia 61-2-957-3304.

Canada, (August) Canada Post Corp., Antigonish, Nova Scotia, B2G 2R8 Canada (800) 565-1336.

Send Updates to:
Editor
State Revenue Newsletter
POB 505
Springfield, VA 22150

ALABAMA 1980 APSC 019170 Dept. of Business Regulation Public Utilities Control Connecticut 1980 126819 EXPIRES JAN. 31, 1981	Alaska	1980 ARIZONA 0006697	ARKANSAS TRANSPORTATION COMMISSION EXPIRES JAN. 31, 1981 068143	California	Colorado B-7549-I
Delaware	District of Columbia	\$5.00 FPSC 1980 FLORIDA 083859 EXPIRES 2-1-81	GA. PSC 1980 \$5.00 EXPIRES 2-1-81 E 003287	Hawaii	
Idaho	ILLINOIS 1980 028497	Indiana PSCI 4101-B 11125-A	085785 IOWA EX. 2-1-81	KANSAS 1980	
1980 EXPIRES 2-1-81 INTERSTATE \$5.00 LOUISIANA 162003	M. P. U. C. REGISTRATION 24635 FOR HIRE 1980	Maryland	MASSACHUSETTS EXPIRES 2-1-81 1980 No. 215217	Michigan 1480b L-16376 16377	MINNESOTA D-Card N/C 2-1-81
PUBLIC SERVICE COMMISSION 1980 MISSISSIPPI 069122	Missouri T-29,116	0051622 1980	NEVADA PUBLIC SERVICE COMMISSION EXPIRES FEB. 1, 1981	Nevada N.H.P.U.C. INTERSTATE REGISTRATION NO. 21216 EXPIRES FEB. 1, 1981	

New Jersey	New Mexico 9240	New York	EXPIRES 2-1-81	North Dakota	OHIO 195591
Oklahoma UCC 28462	Oregon 040321	Pennsylvania R. I. P. U. C. REGISTRATION NO. 90056 FOR HIRE EXPIRES FEB. 1, 1981	1980 S.C.P.S.C. \$1.00 EXPIRES 1-31-81	1980 WUTC SINGLE CAB CARD 008643	
1980 PUBLIC SERVICE COMMISSION 090855	040321 135007	UTAH PUBLIC SERVICE COMM. 021479	Vermont 1980 VA. Virginia S.C.C. Expires Feb. 1, 1981 041256	1980 WUTC SINGLE CAB CARD 008643	
1980 W. VA. P.S.C. EXPIRES 2-1-81	\$.25 1980 WISCONSIN Expires Feb. 1, 1981	PUBLIC SERVICE COMMISSION STATE OF WYOMING 1980			

Interstate carrier "bingo card" showing a "single cab card" bingo stamp in the Washington State square.

Washington's WUTC Bingo Stamps Serve Dual Purpose

By William A. Smiley

"Bingo" stamps are state revenue stamps issued to motor carriers by various state regulatory agencies. If the carrier has authority from The U.S. Interstate Commerce Commissioner, the carriers are required to register with most states in which they operate. If the carrier is exempt from I.C.C. regulation, many states require it to register as well. Many states issue bingo stamps to show that current registration fees have been paid. Four previous articles or lists have been published about these stamps in revenue publications.¹

Interstate carriers are required to affix their bingo stamps either to the Form D or the Form D-1 cab cards that are sold by the National Association of Regulatory Utility commissioners. If the carrier operates only in the State of Washington, the bingo stamp is affixed to an identification cab card issued by the WUTC. An example of the intra-state cab card with the Washington state bingo stamp affixed is shown as Figure 1.

The most complex series of bingo stamps is issued by the Washington State Utilities and Transportation Commission (WUTC). Their bingo stamps serve a dual purpose. All stamps show that the carrier has authority to operate in Washington state. In that sense, the stamps are typical of those issued in the other states that require their use. The annual basic fee is \$3 per stamp. The second purpose of many of these stamps is to denote payment of the "regulatory fee," which is essentially a tax based on the gross licensed weight of the vehicle.

There are four distinct varieties of bingo stamps that have been issued by Washington. The stamps and the options for paying the regulatory fee are:

Assigned Regulatory Fees

If the carrier chooses this option, it pays the \$3 stamp fee. The required regulatory fee may be paid either at the same time or when the vehicle crosses the state line for the first time. The amount of the fee is expressed as a maximum weight for the vehicle. A variety of different notations appear such as 24-WUTC, WUTC 24 and 4000. The two digit numbers express thousand pounds of weight

so the 24-WUTC stamp is for a vehicle with a maximum weight of 24,000 pounds. The 4000 inscription shows that the maximum weight of the vehicle for which the stamp was issued is 4,000 pounds.

If the fee is paid for the maximum allowable weight the stamp bears the inscription "Legal Max."

The stamps appear with either a printed regulatory fee inscription or a hand stamped inscription. When the regulatory fee is paid at the time the stamp is purchased, the weight

is normally printed. When the carrier has purchased the stamp in advance and pays the regulatory fee at the time the vehicle first enters the state the weight maximum is hand-stamped on the Bingo stamp.

A copy of the 1990 Regulatory and Stamp Fee Application form is shown as Figure 2. The column entitled "combination stamps" shows the regulatory fees that are based on the vehicle's weight. Figure 3 shows examples of bingo stamps with the regulatory fee weights indicated on their face.



Washington Utilities and Transportation Commission			
IDENTIFICATION CAB CARD			
PLEASE TYPE OR PRINT INFORMATION IN INK			
	Name _____ d/b/a _____ Address _____ City _____ State _____ ZIP _____	RC _____ RE _____ CN _____ CC _____	
	Complete and sign this identification cab card. Affix the proper stamp within the square in the upper right hand corner of this card and place in the power unit.		
	UNIT NUMBER _____ MAKE _____ YEAR _____ SERIAL OR I.D. NUMBER _____		
	I, the undersigned, do hereby certify that the above information is correct. Signed _____		
SUBSTITUTION To be used for substitution of power unit only. Completion of this space voids the above vehicle identification for the balance of the year. UNIT NO. _____ MAKE _____ YEAR _____ SERIAL NO. _____ DATE _____		ADDITIONAL GROSS WEIGHT Additional weight _____ Total gross weight _____ Fee paid _____ Receipt No. _____ Agent _____	

Figure 1. A Washington State intrastate cab card with a Bingo stamp affixed showing payment of the regulatory fee for up to 4,000 pounds. Actual size is 8 1/2 X 11. (Courtesy of Ken Preuss)

1. See *The American Revenuer*, July-August 1984; February 1986; November-December 1989 and the *State Revenue Newsletter* May-June 1988.

NOTED

RC-17570
Pirkle Refrigerated Freight Lines, Inc.
P.O. Box 3358
Madison, WI 53704

GROSS
WEIGHT
LEGAL MAX

Washington Utilities and Transportation Commission


FLOATER
REGULATORY FEE CARD No. 2476

This card represents payment of a WUTC REGULATORY FEE. Since this card is unassigned, it may be used on any power unit operated by the above named carrier to or from points within the State of Washington exclusively in interstate commerce. The carrier must also comply with the ICC rules and carry a NARC Uniform Identification Cab Card with WUTC Stamp affixed.

The carrier is responsible for the cost of "lost" cards.

Figure 4. A regulatory fee floater card that may be transferred from one vehicle to another. (Shown reduced; actual size is 6 x 4 1/4)

STATE	WUTC	REG. NO.	PERMIT NO.	REG. FEE	ACC. NO.
IL		338521		3616	*****



STATE OF WASHINGTON
ANNUAL CERTIFICATE
FOR

SINGLE CAB CARDS

- COMMERCIAL VEHICLE REGISTRATION
- ADDITIONAL TONNAGE PERMIT
- UTILITIES AND TRANSPORTATION COMMISSION IDENTIFICATION

PROPRIETARY ID 200

VALIDATED
MAR 09, 1977

00.265

GROSS WEIGHT VIOLATIONS

SIGNATURE X
APPLICANT'S COPY

PL	BU	SE	MO	TR	CA	WE
DCOM	74	PBT	TRAC	1U	17300	

IDENTIFICATION NUMBER	PL	BU	SE	MO	TR	CA	WE
56179N							

PL	BU	SE	MO	TR	CA	WE
80000	3		01	01	78	12 31 77

Figure 6. Washington state single cab card (Shown reduced; actual size is 5 1/4 x 3 1/2)

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
SINGLE TRIP REGULATORY FEE CARD No. 1	SINGLE TRIP REGULATORY FEE CARD No. 1

DATE OF USE 12/19/87

ORIGIN

DESTINATION

COMMODITY

DRIVER

VEHICLE OWNER

DETACH AND RETAIN IN CARRIER'S FILE

FILL OUT IN INK OR TYPEWRITER

SERIAL NO.

DESTINATION

THIS CARD EFFECTIVE FOR DURATION OF 5 DAYS

Company Authorization Signature

Driver's Signature

Figure 8. Example of a single trip regulatory fee card. (Shown reduced; actual size is 7 3/4 x 4)

Library Notes

By Peter Martin

Fall Issue of Duck Report Flies High

The Fall 1991 *Duck Report* published by the Sam Houston Duck Co. just arrived and the issue provides an outstanding example of a dealer publication that serves to educate as well as to promote sales. In fact, most of the material in the 16-page *Duck Report* is information unrelated to selling.

The page one lead article features details about the 1992 Federal Duck Stamp. Other articles include a feature on the Duck Stamp awards, a look at the best and worst designs for 1990 and 1991, by Bob Dumaine; "The Ducks in our Language" by Herman Herst Jr.; items about the controversial Mississippi sell off of duck stamps and the New Jersey error that required reprints.

Also provided was an article about the related field of autographs and manuscripts; a humorous look at the 1970 duck season in a piece titled, "A Season To Remember"; and other stories about A-Mar first day covers and Governor's editions.

Dumaine and his staff have put together a wonderful little journal. It's well designed interesting and has some clever duck cartoon art to boot.

Subscriptions are \$12 per year. For details or a sample copy write to Sam Houston Duck Co., POB 82007, Houston, TX 77282.

Porter State Pricelist No. 68 Now Available

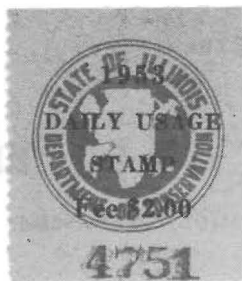
Barry Porter's bimonthly *The State Revenuer* price list/catalog number 68 is now available. The 64-page catalog has 70 illustrations. It is part two of his Alabama listings covering AL-City of Gunthersville through AL-Town of Altoona.

According to Porter, the illustrations are clearer than those in catalog 67 due to a change in printers.

Porter has a very limited supply left. The normal price is \$10.00 to non-subscribers but he will make them available to SRS members providing their membership numbers for \$7.50 postpaid.

Part three, covering AL-Town of Ashville through AL-Town of Lexington, should be available in January. The price is \$7.50 to SRS members.

Write to Porter at 107 Southburn Dr., Hendersonville, Tenn. 37075.



WANTED NON-PICTORIAL STATE WATERFOWL STAMPS

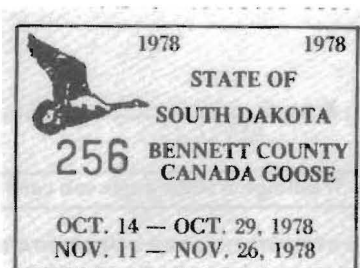
California Honey Lake and Madeline Plains;
Colorado Goose; Illinois Daily Usage; Kansas Marion County;
North Dakota Non Resident Waterfowl; Ohio Pymatuning Lake;
1949 and 1950 South Dakota Resident Waterfowl;
South Dakota Goose: Singles, Sheet, Etc.

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., 27 Pine St., Lincroft, N.J. 07738.

WANTED: ALABAMA PLAYING CARD revenue stamps. Will buy or trade. PETE MARTIN, POB 505, SPRINGFIELD, VA 22150 (6)

CANAL ZONE LIQUOR REVENUE meters for sale. Send for free listing. GORDON McHENRY, PO BOX 1117, OSPREY, FL 34229 (0)

TENNESSEE—TENNESSEE Wanted: All stamps & related. Buy Sell Trade. J. F. HOWELL, 743 PAULINE AVE., MORRISTOWN, TN 37814 (1)

U.S. POSSESSION REVENUES—I would like to buy, sell, trade. TIM McREE, PO BOX 388, CLAREMONT, NC 28610 (1)

WANTED: PRE-83ND TURKEYS, 1968 & 1969 Maryland Deer & Turkey Stamp. JOHN CROOK, 660 WILHELM, CONCORD, NC 28025 (1)

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 (2)

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 (1)

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 (1)

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 (1)

FOR SALE: TENNESSEE TROUT, 1960 to 1970; Tenn Big Game Stamps; Kentucky Trout 1971-78; Texas Dove 1971-9; Neb. 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 (0)

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 (0)

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 (0)

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 (1)

POSTAL BID SALES FOR INDIA AND INDIAN STATES. Revenues, court fees stamps, court stamp papers, cinderellas, postage stamps and covers; ALSO foreign countries Stamps, covers, thematic, literature. Catalogue FREE on request. SATISH MISRA, 112, PUNJABPURA, BAREILLY-243003, INDIA. (1)

LOCAL POSTAL SERVICE OF THIKANNKNETRI (Jaipur State) and its Fiscals by O.P. Bhatnagar. Only \$8 US. Bonds and National Savings certificates of India. Only \$4 US Postpaid (seamail). Airmail Extra. SATISH MISRA, 112, PUNJABPURA, BAREILLY—243003, INDIA (1)

FREE SOUTH DAKOTA 1987, 1988 or 1989 (your choice) Resident and Senior Fishing stamps on license when requesting approvals of South Dakota hunting and fishing stamps on license. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (8)

WANTED: RAILROAD CINDERELLAS, Baggage Service, Excess

Value, Hand Baggage, Newspaper, Package, Parcel, Registration Labels, Registered Package, Storage, Trunk and similar items actually used by American railroads. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (3)

FREE MINT NEVER-HINGED South Dakota 1975 \$35.00 Non-Resident Big Game stamp when requesting South Dakota Hunting and Fishing stamps on approval. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (13)

WANTED: 1959 NEBRASKA UPLAND GAME Bird Stamps. I need fully perforated in mint, never hinged (original gum) condition. DAVID T ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH STREET, OMAHA, NE 68154 (3)

WANTED: SOUTH CAROLINA BUSINESS LICENSE stamps. Will buy or trade. Particularly interested in stamps on ammunition boxes or playing card decks. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (4)

WANTED: NEVADA DOCUMENTS (especially with Nevada revenues.) Also checks, stock certificates, billheads, etc. from all western states. DOUGLAS MCDONALD, BOX 20443, RENO, NV 89515 (4)

CHAUFFEURS BADGES WANTED. Also license plates, Disabled Veterans and B. F. Godrich key chain tags, paper licenses and auto registrations, inspection and registration windshield stickers. DR. EDWARD H. MILES, 888-8TH AVE., NEW YORK, NY 10019 (10)

HAVE MANY EXTRA MINT state ducks. Would like to trade for other state ducks. Also have federal ducks, hunting and fishing and tax stamps for swap or sale. DORANCE GIBBS, 223 N. 20TH, LACROSSE, WI 54601 (5)

\$10 FACE VALUE MERCURY DIMES or Walking Liberty halves, \$44. 10 V nickels or Indian cents, \$7.75. \$20 face value U.S. plate blocks, \$22. Postage appreciated. RANDY BECKMAN, 2008 TRIO LANE, GEORGETOWN, IN 47122 (2)

Newsletter Back Issues Available

Back issues of the State Revenue Newsletter are available for \$1 or 6 for \$5 (postpaid). Special: One copy of each available issue for \$20. Send all requests to Harold A. Effner Jr., 27 Pine St., Lincroft, N.J. 07738. Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first, and send a SASE.

The following back issues are available.

Issue	Date	Issue	Date
160	1-2/83	191	11-12/89
161 *	3-6/83	192	1-2/90
162 *	7-10/83	193	3-4/90
163	11-12/83	194	5-6/90
164 *	1-4/84	195	7-8/90
166 *	7-10/84	196	9-10/90
167	11-12/84	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	201	7-8/91
187	3-4/89	202	9-10/91
188	5-6/89	203	11-12/91
189	7-8/89	* double issue, counts	
190	9-10/89	as two issues	

Two Checklists Available

Two checklists are also available from the SRS *The Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps through December 1976* by E.L. Vanderford is a supplement to his 1973 *Handbook of Fish and Game Stamps*. Cost is \$1 postpaid. *Master List of Cigarette Meters* (1990) by Harold Effner Jr. is \$5 postpaid.

SRS SALES

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals(*) will be marked for six months. Make checks payable to the State Revenue Society. Mail orders to SRS Treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

Alabama		Oregon	
Marijuana	\$3.50	Cigarette decal	Free
Muscle Shoals	.25	Pennsylvania	
	\$1.00	Archery and Muzzleloader License	
Sheffield	.50	stamps (87)	\$1.50 ea
Arizona		*Archery-88	\$1.50
Cigarette Stamps .225	10/\$2.25	*Muzzleloader-88	\$1.50
Panes of 10, heat fusion decal		Rhode Island	
California		Cigarette-10 cig	.185 10/\$1.85
Dept. Motor Vehicle stmps.	\$1, \$2	-20 cig	.37 10/\$3.70
Idaho		-50 cig	.925 10/\$9.25
Marijuana	\$3.50	South Carolina	
Waterfowl 88	\$5.50	Documentary	.20
Upland Game 88	\$5.50	straight-edges only (ABNC)	
Indiana		South Dakota	
Real Estate \$2, \$5		*Fishing and Senior Fishing License	
Kansas		stamp-88	Free
Wichita Device License	Free	Tennessee	
Louisiana		*Ammunition Tax .10	10/\$1
*Marijuana	\$3.50	Panes of 10	
Maryland		Texas	
Wine-Tawes	\$2.00	Marijuana	\$3.50
Straight-edge or torn only		Utah	
Minnesota		Marajuana	\$10.50
*Marijuana	\$3.50	Washington	
Missouri		*Waterfowl-90, limit 2	\$5.00
Trout-89	\$2.50	*Warwefowl-91, 2 diff.	\$6.00
*Waterfowl-90, limit 2	\$5.00	West Virginia	
*Trout-90, limit 2	\$5.00	*Hunting and Fishing -88	\$5.70
New Jersey		*Hunting and Fishing -89	\$7.00
1984/85 Pheasant, trout, non-resident		Wisconsin	
trout, Woodcock (85)	.50 ea	Marijuana	\$3.50
*Woodcock-86, Trout-85, non-		Bingo Cards 88, 90 \$1.50 ea (plus .75 post.)	
res. trout-85, pheasant 85	.50 ea	Note: Certain stamps have limits to allow all	
North Carolina		SRS members the opportunity to obtain	
*Marijuana	\$3.50	these stamps.	

State Revenue Society
c/o Richard M. Bilek
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