

State Revenue Newsletter

Vol. 30, No. 2—Whole No. 205 Official Publication of The State Revenue Society March-April 1992

Society News

Dues are Due

State Revenue Society dues for 1992 are due. There will be no separate mailing to advise members that it's time to pay. Send your \$4 payable to the State Revenue Society to SRS Secretary Scott Henault, 22 Denmark St., Dedham, Mass 02026.

Ad Rates Change

Charges for advertisements in the *State Revenue Newsletter* have been revised to reflect the journals three-column format. For a complete rate card send a SASE to Editor, *State Revenue Newsletter*, POB 505, Springfield, Va. 22150. All ad materials must now be sent to the editor and payment must accompany all ad placement requests.

Readership Survey Planned

In order to serve the needs of the membership, an upcoming issue of the *State Revenue Newsletter* will include a readership survey. Questions regarding society membership will also be included. If you have a question that you feel should be on the survey, write to the editor today.

Experts Needed

If you've done research on state revenues by state, region or topic the *SRN* needs you on its Expert Advisory Committee. Committee members will assist with technical questions relating to their area of expertise. Send a postcard with your name address, phone number and areas of expertise to the editor.

Joint ARA/SRS Publication Proposed

By Peter Martin

The November-December 1991 *State Revenue Newsletter* Editor's column contained a call for submissions for an annual publication dedicated to state revenue issues. The response to that call did not justify a separate annual publication containing only state revenue articles.

However, since state revenue stamps offer some of the most challenging research opportunities of any phase of philately a forum for longer research articles was still needed.

To meet that challenge a proposal is being developed to produce a joint American Revenue Association-State Revenue Society book devoted solely to revenue and related topics.

The high-quality publication will be produced along the lines of the popular Congress books and the first issue would be released worldwide in 1993. Approximately

10 to 15 research type articles will be included. Other revenue and cinderella organizations will also be encouraged to participate.

At least five *State Revenue* articles are expected to be included. Only one has currently been accepted. The deadline for submissions is December 15.

SRS members who expect to complete a research work of at least ten double spaced pages should contact the *SRN* editor at once so that state revenue articles will be well represented. Illustrations should accompany the manuscript. Only a subject and the approximate length are needed at this time. Contact the *SRN* editor at POB 505, Springfield, Va. 22150.

The SRS will continue to publish the *State Revenue Newsletter* for shorter articles and news and will produce handbooks and catalogs of specialized studies by state, city or topic

Henault Assumes Duties As Secretary

Scott Henault has assumed the duties as State Revenue Society secretary effective March 1.

Henault has the entire membership roster computerized and takes over the duties that were performed by Terry Hines, who is moving to Poland.

All correspondence and secretarial inquiries should be forwarded to Henault at 22 Denmark St., Dedham, Mass. 02026.

Additional details will be provided in the next newsletter.

In This Issue

Letters To Editor	Page 2
Secretary's Report	Page 3
Treasurer's Report	Page 3
Library Notes	Page 3
State News	Page 4
Ind. Intangible Tax	Page 5
SRS Pubs	Page 6
AD Corner	Page 7
SRS Sales	Page 8

The State Revenue Society

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State Revenue News Editor

Peter Martin

POB 505, Springfield, Va. 22150

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March-April 1992

Vol. 30, No. 2

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Letters To The Editor

Spurred To Action

I just finished reading the current issue of the *State Revenue Newsletter* and once again you've done a good job. I've been planning to write you for some time. The Nebraska drug tax stamp article finally spurred me to action.

I joined the Lincoln Stamp Club last March and have since become friends with fellow SRS member Ken Pruess. He presented a program to our club on state drug tax stamps including the new ones from Nebraska. I had heard of them on the local TV news only, since I don't have a subscription to the local newspaper. Ken provided me photocopies of two newspaper articles on the Nebraska drug stamps. They provide a lot more information on the program such as that the \$10 denomination was added later. As Ken explained, he was the Department of Revenue's "guinea pig" since he was the first stamp collector who wanted to buy these stamps. The Department of Revenue hadn't realized that collectors would want to buy them. In response, they added the \$10 denomination.

In the previous issue you asked for members collecting interests. I like all state revenues but this field is so huge that I wanted to specialize. Everyone collects fish and game stamps and their issue is getting to be quite commercialized, so I didn't choose this area. I don't smoke, drink, or use drugs, so these areas didn't appeal very much. Out of what remains, I have chosen to specialize in revenues for food products. This area is larger than I had first thought and includes stamps for apples, citrus fruit, potatoes, tomatoes, eggs, oleomargarine, powdered milk, seafood, honey, etc.

My scope also includes issues from the federal government, private organizations, and foreign countries. From the research I've done so far it's likely that the bulk of my collection will be state revenues. My goal is to do more research, eventually write articles about my progress, and someday write my own catalog.

In the process of doing research for my specialty collection, I went through the entire run of the *SRN*. I must inform you that the existing indexes contain numerous errors. Unfortunately, I didn't take notes on what

they were. An updated and corrected index is definitely a project that should be conquered.

Michael Florer
Lincoln, Neb.

Baird List Update

I enjoy the *SRN*. In reference to your November-December 1991 column, my collecting interests are revenues from the United States, North Carolina, U.S. Possessions and Danish West Indies and fiscal literature.

I will be submitting to *The American Revenuer* in early 1992, a revision that updates Baird's 1977 DWI-USVI listing. The listing was edited by Jim Baird and Eric Jackson.

A new directory is a great idea. Keep up the good work. Yours is a thankless task, but it is well done.

Tim McRee
Claremont, N.C.

Utah Revisited

Reference your "Unusual Utah Stamps in Hubbard Collection," article in the November-December 1991 *SRN*, Terry Hines is right about private production. The stamps are a part of a "Toy Post Office Game," circa 1940 that I had as a small boy.

The game (or kit) consisted of small stationary, tiny facsimile stamps, facsimile postal cards and a cardboard mail box.

I have two copies of the two-cent red Indian and four copies of a four-cent Statue of Liberty that is inscribed "Toy Postage" at the top of the stamp. I do not recall the design on the postal card.

T. C. Edmunds
Wanaque, N.J.

Texas Decal

I did not see the article about Texas non-game stamps (May-June 1991 *SRN*), but the first stamp and decal was in 1985. The decal was discontinued in 1986. They had one in 1987 but never told anyone. I've never seen a 1987 stamp but I have the 1985, 1988 and 1989 stamps. The 1990 stamps are still on sale at Texas state parks.

David Curtis
Killeen, Texas

Treasurer's Report

By Harold Effner Jr.

STATE REVENUE SOCIETY

ANNUAL STATEMENT

Jan. 1, 1991-Dec. 31, 1991

Beginning Balance \$1288.12

INCOME

Dues	1,035.00
Sale of Stamps	2,692.77
Advertisements	164.10
Donations	24.00
Sale of Back Issues	42.00
Interest	70.98
Overpayments	314.43
Sale of Catalogs	64.50
To offset Bank Fees	7.00
Total Income	4414.78

EXPENSES

President/Secretary	182.49
Librarian	250.13
Editor	249.32
Printer	930.81
Treasurer	234.70
Overpayments	314.43
Stamps Purchased	2,769.02
Research Projects	.00
Bank Fees	7.00
Total Expenses	4,937.90

Net for 1991 -523.12

Net Balance 12/31/91 \$765.00

Figures do not include inventory on hand at the end of the year.

Library Notes

By Peter Martin

The 1871 Shop, South Lyon, Mich., has donated a set of their revenue and cinderella auction and sales catalogs. The catalogs are well illustrated and can serve as a useful reference for members looking for the unusual.

Barry Porter, 107, Southburn Dr., Hendersonville, Tenn., 37075-3012 has copies of his new state hunting and fishing stamps on license list available to interested IRS members supplying a #10 SASE.

Secretary's Report

By Terence Hines

The State Revenue Society membership report is listed below.

January Total:	294
New Members:	4
March Total:	298

1026 J. Katona
Box 13726
Tampa, FL 33681

1027 G. Cravens, Jr.
4051 Meadowdale
Dallas, TX 75229

Library

Belasting Museum
Parklaan 14-16
3016 BB Rotterdam
Netherlands

1029 B. Sahagian
Box 21108
Santa Barbara, CA 93121
Collects: State fishing licenses and trout stamps

Don't forget, your 1992 dues are due. Send \$4 today.

WANTED

ILLINOIS DAILY USAGE DUCK STAMPS

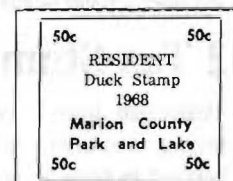
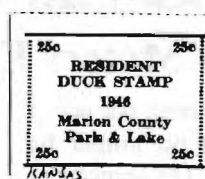
	<u>MINT</u>
1953	200.
1945-55	100.
1956-64	75.
1965-72	50.



*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

State Revenue News

SRS Semi-Annual Auction Proposed

Members To Determine Merit Of New Offering

By Peter Martin

Since there are so few places to buy and sell state revenue stamps, a number of members have suggested that the SRS sponsor periodic auctions.

It takes a tremendous amount of time and effort to operate a society auction, but if there is sufficient interest an SRS auction will begin in the Fall.

The operation will be kept simple, similar to the American Revenue Association auction.

Rules being considered are: only state revenue and cinderella material to be offered; minimum bid of \$1; the seller must separately package each lot with a lot description and minimum bid and estimated price; the SRS takes a ten percent seller commission and buyers pay all postal charges.

Before a formal announcement is made, interest for an auction must be gaged.

Members who would use the SRS

auction to sell material should send a postcard with their name and the number of lots they would sell in the first auction. Don't send any material yet.

If reader response indicates that there are at least 50 lots for sale, material will be accepted for inclusion in the September-October issue of the *State Revenue Newsletter*, with an auction closing date of November 14. If there is enough interest, the sales will become semi-annual in 1993. If there is insufficient response, the idea will be scrapped.

If readers have suggestions for auction rules or would be willing to run future auctions send that information along also. Since no one has stepped forward to act as auctioneer, the *SRN* editor will fill in until a full-time auctioneer is found.

If you like the idea of an SRS auction, write today to SRS Auction, POB 505 Springfield, Va. 22150.

Old Colorado Lottery Tickets Discarded

An article by Ray Flack in the Colorado Springs (Colorado) *Gazette Telegraph News* on Dec. 31, 1991 disclosed that the estimated 12 million unsold scratch lottery tickets remaining in the state each year are disposed of under contract by Data Destruction of Colorado.

After all unsold tickets are declared invalid, a lottery employee collects the unsold tickets from retail outlets and then a hole is drilled through the tickets, usually in stacks

of 500.

All of the tickets are then taken to a large warehouse in Pueblo, where they are audited to ensure that none have been lost, misplaced or stolen.

A security worker then drives them to Denver, where are turned over to the contractor and mixed in with newspapers, cardboard computer and office papers and put into the recycling process. (By Gerald Derksen)

NJ Tax Stamp Meters Eliminated July 1

Effective July 1, cigarette tax stamp metering machines will no longer be authorized in New Jersey. The Director of the Division of Taxation has revoked the authorization to use stamp metering machines as evidence of New Jersey cigarette

tax payments.

Authorized proof of payment must be made by affixing heat-applied decals, either by hand or by machine. (Public Notice, N.J. Division of Taxation, N.J. Register, Nov. 18, 1991)

1991 Washington Waterfowl Stamp Available

The 1991 Waterfowl Stamp is available from the Washington Department of Wildlife, Attention: Tracy Clark, 600 Capitol Way N., Olympia, Wash. 98501-1091.

But this year the issue is 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 has purchased a Dealer booklet of each of the \$6 (sic) stamps. (By Terance Hines)

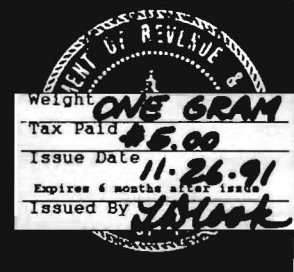


Louisiana Releases Three Drug Stamps

Louisiana has issued three different marijuana and controlled dangerous substance tax stamps: \$3.50 marijuana; \$20 dangerous substance and \$400 dangerous substance.

The SRS has purchased copies of the \$3.50 stamp shown above. The stamp has black text and number on a white with green border.

The stamps are available from: State of Louisiana, Department of Revenue and Taxation, PO Box 201, Baton Rouge, La. 70821-0201. The state accepts certified funds only; money order, bank check or certified check. (By Harold Effner Jr.)



Iowa Issues New Drug Stamp

The Iowa Department of Revenue and Finance has released its new drug stamp. The stamp with a \$5 value is shown above. It has black printing on dark lilac background with a white state seal and a light purple green panel. Details are penned in. (By Harold Effner Jr.)

Send State Revenue News
to:

State Revenue Newsletter
POB 505
Springfield, VA 22150

Indiana Has Intangible Tax Stamps

By Scott Troutman

Shown here are examples of Intangible Tax stamps and the Indiana Form 42-1941 they were used on. Not being from Indiana I do not know under what circumstances this form was used.

The intangibles tax was a yearly tax based on the value of stocks, bonds or postal savings certificates in a persons possession. The tax appears to be 5-cents for each \$15 of value. The form is designed to be used for multiple years and most of those in my possession, from the years 1961 through 1964, have been.

The form has a place for a name and address, however each of my copies has what may be a tax number at the top. The 25 1/2 x 16 mm designs are rouletted 6.

The values and colors I have turned up are listed below. Almost certainly, the 5-cent, 10-cent, 25-cent, 50-cent, \$1 and \$5 values exist for all these years.

- 1961

5¢ orange brown

10¢ dark blue green

\$1 light blue

1963

5¢ orange brown

10¢ pale blue green

25¢ pink

50¢ purple
- 1962

15¢ dark blue

50¢ purple

\$1 greenish blue

1964

10¢ blue green

25¢ p:nk

50¢ purple

\$1 light blue

\$5 gray black

Editor's Note: Intangible Tax stamps began in 1933 and had a new dated design every year. According to Hubbard's State Revenue Catalog, the tax was discontinued in 1964.



Figure 1. A portion of the back of a longer Form 42-1934 with \$24.45 in tax stamps paying tax on \$9,787.50 in stock

REVISED FORM NO. 42-1941

B-551846

MUST BE TYPED, WRITTEN IN INK, OR INDELEBIL PENCIL.
NO ERASURES OR ALTERATIONS PERMITTED.

INDIANA DEPARTMENT OF STATE REVENUE

INDIANA INTANGIBLES TAX FORM

USE ONE OF THESE FORMS FOR EACH STOCK CERTIFICATE OR BOND OR POSTAL SAVINGS CERTIFICATE

DESCRIPTION OF INTANGIBLE

NAME	YEAR	NO. OF SHARES OR AMOUNT OF BOND	MARKET VALUE PER SHARE OR PER HUNDRED	SERIAL NUMBER			TOTAL TAX
				TOTAL VALUE	AMOUNT OF TAX	AMOUNT OF PENALTY AND INTEREST	
ADDRESS	1963	8	7.4	59.20	.15		
POST OFFICE	1964	8	7.77	62.16	.20		
	19						
DATE OF CERTIFICATE	19						
SOURCE OF VALUATION	19						

CANCEL STAMPS BY WRITING INITIALS AND DATE ON FACE OF STAMPS WHICH MUST BE PASTED ON BACK OF THIS FORM.

Figure 2. A Form 42-1941 used in 1963 and 1964. On the reverse are a 1963 5-cent and 10-cent stamp and a pair of 1964 10-cent stamps.

State Revenue Society Publications

PUBLICATIONS AVAILABLE FROM:

Harold A. Effner, Jr.
425 Sylvania Avenue
Avon-by-the Sea, NJ 07717 - 1133

Prices include first class postage except for item 4 on which first class postage is \$1.45 extra.

1. WASHINGTON STATE/CITIES REVENUE CATALOG.
M. E. Matesen, 1973, 27 pp.
\$2.25 (Non-member price \$4.00) _____
2. KANSAS STATE REVENUE CATALOG.
C. J. Bellinghausen, 1972, 18 pp.
\$2.25 (Non-member price \$4.00) _____
3. NEBRASKA REVENUE STAMPS.
K. P. Pruess, 1972, 18 pp.
\$1.75 (Non-member price \$3.00) _____
4. REVENUE STAMPS OF THE NEW ENGLAND STATES
T. Hines, 1984, 76 pp.
\$10.00 (Non-member price \$13.00) _____
5. ADDENDA SUPPLEMENT TO HUBBARD'S 1960
STATE REVENUE STAMP CATALOG.
E.S.A. Hubbard, 1960, 24 pp.
\$1.00 (Non-member price \$2.00) _____
6. CHECKLIST OF STATE AND LOCALLY ISSUED
MIGRATORY WATERFOWL HUNTING LICENSE
STAMPS through December, 1976.
(Supplement to Vanderford's 1973 Catalog)
E. L. Vanderford, 1977, 8 pp.
\$1.00 (non-member price \$2.00) _____

Additional payment for
first class postage _____

TOTAL _____

NAME _____

ADDRESS _____



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. Send details to PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (5)

TENNESSEE—TENNESSEE Wanted: All stamps & related. Buy Sell Trade. J. F. HOWELL, 743 PAULINE AVE., MORRISTOWN, TN 37814 (0)

U.S. POSSESSION REVENUES—I would like to buy, sell, trade. TIM McREE, PO BOX 388, CLAREMONT, NC 28610 (0)

WANTED: PRE-83ND TURKEYS, 1968 & 1969 Maryland Deer & Turkey Stamp. JOHN CROOK, 660 WILHELM, CONCORD, NC 28025 (0)

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 (1)

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 (0)

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 (0)

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 (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 (0)

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, thematics, literature. Catalogue FREE on request. SATISH MISRA, 112, PUNJABPURA, BAREILLY- 243003, INDIA. (0)

LOCAL POSTAL SERVICE OF THIKANNKETRI (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 (0)

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. (7)

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. (2)

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. (12)

WANTED: 1959 NEBRASKA UPLAND GAMEBIRD 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 (2)

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 (3)

WANTED: NEVADA DOCUMENTS (especially with Nevada revenues.) Also checks, stock certificates, billheads, etc. from

all western states. DOUGLAS MCDONALD, BOX 20443, RENO, NV 89515 (3)

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 (9)

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 (4)

\$10 FACE VALUE MERCURY DIMES or Walking Liberty halves, \$44. 10V nickels or Indian cents, \$7.75. \$20 face value U.S. plate blocks, \$22. Postage appreciated. RANDY BECKMAN, 2008 TRIO LANE, GEORGETOWN, IN 47122 (1)

CHAUFFEURS BADGES WANTED. Also License Plates, Disabled Veterans and B. F. Goodrich 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 swap 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)

FOR SALE: MISSISSIPPI sample Fuel Identification Decals (14 different), 1982-88, \$45; Ohio Sales Tax, Hubbard #C29 pair, green missing, miscut, \$100 or best offer. SCOTT A McCLUNG, 8381-H MONTGOMERY RUN ROAD, ELLICOTT CITY, MD 21043-7222 (1)

WANTED: ALL HUNTING AND FISHING STAMPS — all states. Will pay cash or trade my U.S. or Latin America postage stamps. RON BOUSE, PO BOX 71, SULLIVAN, MO 63080 (5).

FOR SALE: NEW YORK STOCK TRANSFER tax stamps on document with federal revenue stamps. Send list of your needs. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (6)

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	192	1-2/90
161 *	3-6/83	193	3-4/90
162 *	7-10/83	194	5-6/90
163	11-12/83	195	7-8/90
164 *	1-4/84	196	9-10/90
166 *	7-10/84	197	11-12/90
167	11-12/84	198	1-2/91
170	5-6/86	199	3-4/91
182	5-6/88	200	5-6/91
185	11-12/88	201	7-8/91
186	1-2/89	202	9-10/91
187	3-4/89	203	11-12/91
188	5-6/89	204	1-2/92
189	7-8/89		
190	9-10/89	* double issue, counts	
191	11-12/89	as two issues	

Effner Master Cigarette Checklist Available

In addition to the publications listed on page six, the *Master List of Cigarette Meters* (1990) by Harold Effner Jr. is available from the SRS for \$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-Taxes	\$2.00	Marijuana	\$3.50
Straight-edge or torn only		Utah	
Minnesota		Marijuana	\$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 SRS members the opportunity to obtain these stamps.	
North Carolina			
* Marijuana	\$3.50		

State Revenue Society
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