



State Revenue Newsletter

Vol. 30, No. 3—Whole No. 206

Official Publication of The State Revenue Society

May-June 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.

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.

New SRS Secretary

New SRS Secretary Scott Henault, 27, an accounting administrator for a New England/New York restaurant chain, graduated from Suffolk University, Boston, with a bachelor of science degree in business administration. He is the auction manager for the Maximum Card Study Unit and collects United States revenues (federal and state); stamps of the United States, Canada, Great Britain and U.S. Possessions; maximum cards and cinderellas.

SRS Members To Air Views *Survey Respondants Entered In Free Drawing*

The State Revenue Society Survey enclosed with this issue offers society members the opportunity to air their views about society activities.

To encourage participation in the survey, members who return their completed form by July 15 will automatically be entered in a free drawing for mint-never-hinged Maine 1984 Migratory waterfowl stamps. The first-of-state issue is valued at \$30 in the 1991 *Scott Duck Stamp Catalogue*. Three winners will be drawn at random.



The survey is a combination readership survey for the *State Revenue Newsletter* as well as a membership survey for the society.

Consignments Being Accepted For SRS Semi-Annual Auction

Membership Responds Favorably To New Offering

By Peter Martin

Response to the idea of an SRS auction posed in the March-April *SRN* was extremely positive and plans are underway to have Mail Auction #1 appear in the September-October issue. The auction will close November 14.

Consignments for the auction are being accepted through August 1. Since there are so few places to buy and sell state revenue stamps this auction will provide members the opportunity both to dispose of duplicates as well as to add pieces to their collections.

Only SRS members may participate in the auction. There will be no reserves but sellers may bid on their own lots. A ten percent commission will be charged to sellers. There will be no buyer's commission.

SRN editor Peter Martin will conduct the auctions until a full-time auctioneer is found.

SRS members who want to consign

material should obtain the auction rules for complete details. The auction rules will appear in the next *SRN* or can be obtained by sending a SASE to: SRS Auction, POB 505, Springfield, Va. 22150.

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The State Revenue Society

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State Revenue News

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DUCK TRACKS

By Bob Dumaine



Duck Society Formed

The formation meeting of the National Duck Stamp Collector's Society was held March 14 in New York City.

Since 1987, the idea of a group devoted to duck stamp collecting had been on the back burner of my mind. Heck, every other group of collectors had an organization, so why not the duckers?

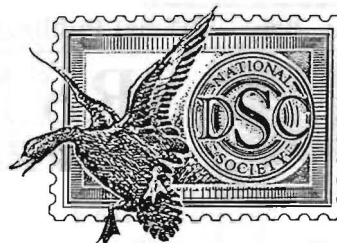
It took over three years and the accumulation of names from my own advertisements, but finally a group of several hundred interested was formed. The next step was to hold an election, develop by-laws and obtain the necessary non-profit incorporated status. Now all are done with the exception of the latter.

When the idea was developing, my main concern was that it should be a "collector" group, and not commercialized. Naturally, dealers would benefit indirectly; nothing wrong with that, but I purposely omitted dealers from the officer candidates to avoid conflict. The society's charter officers are a very competent group. I feel it would be tacky to list their professions and accomplishments, so trust me on this one.

The president is Nick Oglesby; vice president, Gene German; treasurer, John Remaley; secretary, Peter Pierce; newsletter editor, Cecil Daniels; and membership chairman, Dave Green.

The Society's by-laws also provide for up to eight governors, to assist in steering the group. Elected at the first meeting were Norma Opgrand, U.S. Fish and Wildlife Service, William Webster, Wild Wings Chairman, Wayne Roddick, Canada Wildlife Habitat, and, I am very honored to say, myself.

Taken from a recent announcement of the NDSCS is the following regarding their mission: "The primary purpose of the Society is to promote and encourage the collecting and study of migratory waterfowl hunting



and conservation stamps, commonly known as Duck Stamps. In addition to a newsletter, this will be accomplished by educational activities such as meetings,

seminars, exhibits, lectures open to the public; working with federal and state governments as well as worldwide governments and conservation agencies on their Duck Stamp Programs; encouraging realistic valuations of Duck Stamps and adjuncts thereto, such as Appreciation Certificates and ducks on license, and encouraging fraternal and collector relations.

In short, we are interested in promoting the hobby of Duck Stamp collecting and in so doing will assist in the preservation of wetlands through Duck Stamps. The Society will hold an annual meeting of the Executive Board in open session and an annual meeting of the membership each year, during the time and place of the Federal Duck Stamp Contest competition.

A logo is also in the final stages of development. The artwork uses the basic background of Scott RW1, the 1934 issue by artist J.N. "Ding" Darling. The hen mallard is pronounced and moving off the stamp on the left, and the Society's logo is on the right. The logo artwork was prepared by Houston artist and stamp collector, David Connolly.

Membership to the Society is only \$20 per year. Other type memberships are also available, including Juniors, Life, and Charter Life. The Society promises to be very worthwhile, even if you do not collect duck stamps. The information on state stamps overlaps other stamps and printing technologies, and the stores of the duck stamps will interest collectors and non-collectors alike.

If you're interested, contact the membership chairman, David Green, 2512 Woodmere, Harvey, Louisiana, 70058. Give it a try!

Library Notes

By Peter Martin

ICAR Newsletter

The April 1992 *ICAR Newsletter* includes a supplement to the Hubbard State Revenue catalog, including updates for Alabama and Alaska. Although this update only covers new listings through the early 1970s and contains some errors, it provides useful side by side examples of many of the Alabama cigarette and playing card issues. Numerous reprints of other revenue articles are also included in the issue. For information write: ICAR, Box 9128, San Jose, Calif. 95157-0128.

Duck Lists Available

The Sam Houston Duck Co., has released their 1992 Duck Stamp price list. The colorful brochure lists federal, state and foreign duck issues. Also available is a May listing of "New Stuff," which includes recently purchased items at favorable prices. For copies, write the company at: POB 820087, Houston, Texas 77282.

Letters To The Editor



A Fruity Question

I am sending a photocopy of an item that I received from one of the members of the American Tax Token Society. He wonders, "Can anyone tell me what it is." Is there someone in the SRS to whom he can be referred?

Merlin Malehorn
Annandale, Va.

Editor's Note: The item shown is an example of a Texas mature fruit inspection stamp issued in 1949. Texas began issuing these

stamps in 1927 and the Hubbard State Revenue catalog has listings for them through 1977. Can readers provide any additional details?

Spurred Reaction

Regarding the Letter to the Editor "Spurred To Action" (March-April 1992 *SRN*), the writer noted that "... I went through the entire run of the *SRN*. I must inform you that existing indexes contain numerous errors."

Although I've not looked back to the particular issue in which it appeared, Terry Hines addressed this same issue and went to great lengths to note each issue in which an error occurred and if a correction was appropriate, that was noted. You may want to bring this point to the attention of all interested readers.

Mack Mateson
Edmonds, Wash.

WANTED - EARLY DUCKS

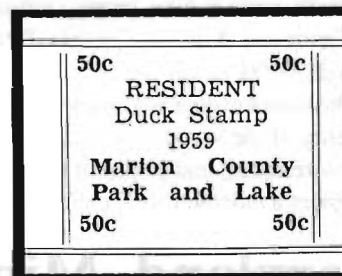
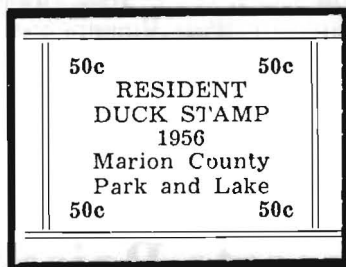
Illinois Daily Usage Duck Stamps

	Used	Mint
1953	50.	200.
1945-55	40.	100.
1956-64	30.	75.
1965-72	15.	50.

Kansas - Marion County

	Used	Mint
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 quoted on others. Trout, salmon and fishing stamps also wanted; top prices paid promptly.



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

Bob Dumaine, SRS, ARA
1-800-231-5926

Sam Houston Duck Co.
P.O. Box 820087 Houston, TX 77282 713-493-6386

Subscribe now to *The Duck Report*. Informative and entertaining. The only quarterly newsletter for duck stamp collectors!

Just \$12 per year!

Would you be interested in joining the **National Duck Stamp Collectors Society?** Organization forming now! Write today for membership information.

State Revenue News

States Announce Stamp Availability

Arkansas

Arkansas has made its 1989-90 through 1991-92 waterfowl and 1991 trout stamps available to collectors. Further details can be obtained from the Arkansas Game & Fish Division, Collector Stamps, 2 Natural Resources Drive, Little Rock, AR 72205. There is a hunter series stamp in booklet form that requires a minimum purchase of one booklet. The SRS plans to order one book of 20 of the 1989-90 Waterfowl stamp and sell the individual stamps for \$6.50 each.

Minnesota

Minnesota has trout stamps (1982-5, \$3 each; 1986-91, \$5 each) and pheasant stamps (1983-91, \$5 each) available for collectors. Write to Minnesota DNR License Bureau, 500 Lafayette Road, St. Paul Mn 55155-4026. Payment by money order or cashier's check.

New Jersey

New Jersey has its 1991 waterfowl, 1987 woodcock, 1986 trout (resident and non-resident) and 1986 pheasant/quail stamps available for sale to collectors. For full details, write to New Jersey Division of Fish, Game and Wildlife, CN 400, Trenton, NJ 08625-0400.

The State Revenue Society will purchase a quantity of the woodcock, trout (resident and non-resident) and pheasant stamps and make them available for 50 cents each.

Maine

Maine will sell its 1991 duck stamp until June 30, after which all unsold stamps will be destroyed. Previous issues (1984-1990) were sold under the same procedure and are available only from collectors and dealers. Unsigned stamps are \$2.50 and signed stamps are \$5. For additional information write the Maine Department of Inland Fisheries and Wildlife, Duck Stamp, Station 41, Augusta, Maine 04333.

Also available for \$1 each are muzzleload (alien, non-resident and resident) and pheasant stamps from 1986 to 1990.

New Mexico

New Mexico has made its 1991 waterfowl stamps available to collectors. Further details can be obtained from the New Mexico Department of Game & Fish, Villagra Building, Santa Fe, NM 87503.

Because the stamps and prints are sold through Steiner Prints in San Francisco (1-800-225-3971) and there is a \$4 shipping and handling charge per order, the SRS plans to order 20 copies of the \$7.50 stamps to save SRS members this fee.

West Virginia

West Virginia has made its 1992 Migratory Waterfowl Conservation Stamp available to collectors. Resident and non-resident stamps are available as Individual (\$5.50 each), Artist Signed (\$8.50 each), Corner Block of 4 (\$22.50 each), Booklet of

5 (\$27.50 each), and Sheet of 30 (\$165 each). Further details can be obtained from the West Virginia Division of Natural Resources, Waterfowl Stamp Program, PO Box 67, Elkins, WV 26241.

Checklist, From Page 5

RHODE ISLAND

Effective July 10, 1989

Marijuana

Brown on tan, denomination written in, rate \$3.50/gram

Controlled Substances

Blue on tan, denomination written in. Rates \$200/gram; \$400/dosage unit).

SOUTH DAKOTA

Effective Unknown

Marijuana

\$50 green (1 ounce)

Controlled Substances

\$5000 red (1 ounce)

Stamps not sold unless \$1000 dealer's license purchased. Stamps may be no longer in use (remainders destroyed?)

TEXAS

Effective Sept. 1, 1989

Marijuana

\$3.50 black on silver (1 gram)

\$101.50 black on silver (29 grams)

\$1589.00 black on silver (454 grams)

\$3500.00 black on silver (1000 grams)

Controlled Substances

\$200 black on silver (1 gram)

\$1400 black on silver (7 grams)

\$3000 black on silver (15 grams)

\$5800 black on silver (29 grams)

\$100000 black on silver (500 grams)

UTAH

Effective Apr. 1, 1988

State seal design.

Marijuana

Green on white, denomination written in.

Controlled Substance-dosage -Red

Controlled Substance-weight-Blue

WISCONSIN

Effective May 1, 1990

Marijuana

\$3.50 brown (1 gram)

Controlled Substances, by weight

\$200 yellow

Controlled Substances, dosage units

\$400 blue

Maryland, Minnesota Raise State Cigarette Tax Rates in May, July

Effective May 1, 1992, the Maryland cigarette tax rate is increased from eight cents to 18 cents per pack of 10 or fewer cigarettes and from 16 cents to 36 cents per pack of at least 11 and not more than 20 cigarettes.

The rate is also increased from 0.8 cent to 1.8 cents per cigarette in a pack of more than 20 cigarettes or in a pack of free sample cigarettes.

A licensed wholesaler is allowed a discount of 1.36 percent (formerly, 2.7 percent) of the purchase price of tax stamps.

On April 23, the governor of Minnesota

approved a measure increasing the tax on cigarettes weighing not more than three pounds per thousand from 21.5 mills to 24 mills per cigarette (from 43 cents to 48 cents per pack of 20 cigarettes), effective July 1, 1992. The tax on cigarettes weighing more than three pounds per thousand is increased from 43 mills to 48 mills on each cigarette.

The discount allowed to distributors is reduced from 1.1 percent to 1 percent of the first \$1.5 million of cigarette stamps purchased in any fiscal year and from 0.65 percent to 0.6 percent on the remainder of such stamp purchases. (*State Tax Review*)

Drug Stamp Checklist

By Terence Hines

The following list is believed to be the first complete listing of state drug tax stamps. Only Indiana, which won't have a tax until July 1, is still unclear.

ALABAMA

Effective Nov. 1, 1988

Marijuana

1 gram (\$3.50) black & gold
5 grams (\$17.50) black & gold
10 grams (\$35.00) black & gold
20 grams (\$70.00) black & gold

Controlled Substances by weight

1 gram (\$200) red & black
5 grams (\$1000) red & black
10 grams (\$2000) red & black
20 grams (\$4000) red & black

Controlled Substances by dosage unit

50 units, orange & black (\$2000)
100 units, orange & black (\$4000)
500 units, orange & black (20,000)
1000 units, orange & black (\$40,000)

ARIZONA

Effective July 1, 1983

First state to issue drug tax stamps.

Cannabis

35¢ red (1 gram)
\$10 light blue (1 ounce)
\$352.74 pink (1 kilogram)

Controlled Substances

\$4.40 purple (1 gram)
\$125 green (1 ounce)
\$2000 light brown (1 pound)

NOTE: Stamps only sold to dealers who have paid for \$100 license.

COLORADO

Effective Jan. 1, 1989

Marijuana

Black and green stamp with denomination written in. Tax rate is \$100 per ounce.

Controlled Substances

Black and red stamp, rate is \$1,000 per ounce. Design shows state seal.

CONNECTICUT

Effective Oct. 1, 1991

Marijuana

\$10 green
\$500 green

Controlled Substances

\$200 red
\$10,000 red

GEORGIA

Effective July 1, 1990

Has tax (\$3.50/gram for marijuana; \$200/gram for controlled substances by weight;

\$400/10 dosage units) but does not issue stamps. Legislature felt that issuance of stamps would legitimize drugs because cigarettes and alcohol taxes are collected by use of stamps.

IDAHO

Effective July 1, 1989

Marijuana

\$3.50 green

Controlled Substances, per gram

\$200 blue

Controlled Substances, dosage units

\$2000 red

ILLINOIS

Effective Jan. 1, 1988

Marijuana

\$5 green, self-adhesive
\$5 olive green, decal

Controlled Substances

\$250 red (1 gram)
\$2000 blue (50 count dosage)

INDIANA

Effective July 1, 1992.

Whether stamps will be used is not yet known. (Call 317-232-1863)

Rates: \$40 per gram for schedule I, II, or III controlled substances; \$20 per gram for schedule IV controlled substances; \$10 per gram for schedule V controlled substances.

IOWA

Effective Sept. 1, 1990

Tax Rates: \$5/gram of marijuana (purple); \$250/gram of controlled substances (gold); \$400 per 10 dosage units of controlled substances (green).

KANSAS

Effective July 1, 1987

Marijuana

Green on white, value (\$10 min.) written in

Controlled Substances, by weight

Blue on white, value written in; rate \$200/gram

Controlled Substances, dosage units

Red on white, value written in; rate \$2000

LOUISIANA

Effective Jan. 1, 1991

Marijuana

\$3.50 green

Controlled Substances, per gram

\$200 red

Controlled Substances, dosage units (10)

\$700.00 blue

MAINE

Stamps printed, but never used. Tax held unconstitutional by state court. One stamp

(face value \$150?) sold to unknown collector, rest destroyed.

MINNESOTA

Effective Aug. 1, 1986

Marijuana

Green stamp, value written in, \$10 minimum

Controlled Substances, by weight

Blue stamp, \$200 minimum

Controlled Substances-by dosage units

Red stamp, \$50 minimum

MONTANA

Has tax, but does not use stamps.

NEBRASKA

Effective Jan. 1, 1991

Marijuana,

Rate: \$100/ounce

Controlled Substances, by weight

Rate: \$150/gram,

Controlled Substances, dosage units

Rate: \$500/50 units.

Set of 5 stamps, showing skull:

\$10 red, yellow and black

\$50 green and black

\$100 blue and black

\$500 red and black

\$1000 purple and black

NORTH CAROLINA

Effective Jan. 1, 1990

Tax rates: \$3.50 per gram marijuana; \$200 per gram, controlled substances by weight; \$400 per ten dosage units, controlled substances.

Stamps: Marijuana, blue, value written in; controlled substance-weight, yellow or green, value written in; controlled substance-dosage unit, yellow or green, value written in. All show state seal and are self-adhesive.

NORTH DAKOTA

Effective July 1, 1989

Marijuana

\$3.50 green

Controlled Substances, by weight

\$2000 blue

Controlled Substances, dosage units

\$150.50 red

OKLAHOMA

Effective July 1, 1990

Tax Rates: \$3.50/gram pot; \$200 per gram controlled substances; \$1000 per 50 dosage units controlled substances.

Stamps: \$10 yellow (shows marijuana leaf) for marijuana; \$200 green for controlled substances by weight; \$1000 orange for c.s. by dosage unit (shows skull).

See CHECKLIST, Page 4

State Revenue Society

Publications

Publications available from:

SRS Sales

Harold Effner Jr.

27 Pine Street

Lincroft, N.J. 07738

Prices include first class postage
except item number 4, which
requires \$1.45 extra.

1. **Washington State/Cities Revenue Catalog**
M.E. Matesen, 1973, 27 pp.
\$2.25 (Non-member price \$4) _____
2. **Kansas State Revenue Catalog**
C. J. Bellinghausen, 1972, 18 pp.
\$2.25 (Non-member price \$4) _____
3. **Nebraska Revenue Stamps**
K. P. Pruess, 1972, 18 pp.
\$1.75 (Non-member price \$3) _____
4. **Revenue Stamps of the New England States**
T. Hines, 1984, 76pp.
\$10 (Non-member price \$13) _____
5. **Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog**
E. S. A. Hubbard, 1960, 24 pp.
\$1 (Non-member price \$2) _____
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. (Non-member price \$2) _____
7. **Master List of Cigarette Meters**
H. Effner Jr, 1990, 207 pp.
\$5 (Non-member price \$7) _____

Extra postage (Item 4) _____

TOTAL _____

Name _____

Address _____

1992 SRS Survey

To help gauge the interests of State Revenue Society members, the SRS officers ask that you take a few moments complete and return this survey. Return by July 15 to: SRS Survey, POB 505, Springfield, VA 22150. Provide additional comments on a separate piece of paper.

Regarding the State Revenue Society:

1. Should the SRS have its own logo?
a. Yes b. No
2. Should the club continue to maintain a library?
a. Yes b. No
3. Have you used the library in the last year?
a. Yes b. No c. What library?
4. Should the Society continue to publish a newsletter?
a. Yes b. No
5. Should the SRS sponsor mail auctions?
a. Yes b. No.
6. If yes, how frequently?
a. Annually b. Semi-annually c. Quarterly d. Bimonthly
7. If SRS dues were raised, what is the maximum increase you be willing to pay?
a. \$5 b. \$8 c. \$10 d. \$12 e. \$15 f. \$20
8. Do you intend to renew your membership?
a. Yes b. No
9. Should the SRS continue its Sales Service?
a. Yes b. No
10. The one SRS activity I enjoy most is: _____
11. The one SRS activity I like least is: _____
12. Society activities that need improvement or change are: _____

Regarding the State Revenue Newsletter:

13. The *State Revenue Newsletter* name is:
a. Great b. OK c. Should be changed to: _____
14. The *SRN* frequency should be:
a. Increased b. Decreased c. Kept the same
15. When you receive the *SRN*, do you
a. Read all of it b. Read most of it c. Scan it d. Discard without reading
16. What do you do with back issues of the *SRN*?
a. Save them for reference b. Save for a short period and then discard
c. Discard after reading d. Pass to a friend or library

17. How useful is the information contained in the *SRN*?
a. Extremely useful b. Very useful c. Slightly useful d. Not at all useful
18. Overall, the quality, design and content of the *SRN* is:
a. Excellent b. Good c. Average d. Below Average e. Poor
19. Which sections of the *SRN* do you enjoy the most? _____

20. Which sections of *SRN* do you not enjoy reading? _____

21. What types of articles would you like to see more of in the *SRN*? _____

22. *SRN* articles are
A. Too long b. Too short c. About right
23. *SRN* articles are:
A. Easy to read b. Hard to read c. Not worth reading
24. Have you responded to an *SRN* ad?
a. Yes b. No
25. Have you ever placed an ad in the *SRN*?
a. Yes b. No

General:

26. I would be willing to serve the society in the following capacity: _____
27. I am:
a. Male b. Female
28. My age is:
a. Under 20 b. 21-30 c. 31-40 d. 41-50 e. 51-60 f. 60 +
29. My occupation is: _____
30. My collecting interests are: _____

Misc. I joined the SRS in 19____ SRS # _____ Birth date: _____

Name _____

Mailing Address _____
_____

The State Revenue Newsletter
POB 505
Springfield, VA 22150

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. Send all Ad Corner copy and payment to State Revenue Society Treasurer Harold 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 (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 (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 SOUTHURN DRIVE, HENDERSONVILLE, TN 37075-3012. (6)

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 SOUTHURN DRIVE, HENDERSONVILLE, TN 37075-3012. (1)

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 SOUTHURN DRIVE, HENDERSONVILLE, TN 37075-3012. (11)

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 (1)

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 (2)

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

all western states. DOUGLAS MCDONALD, BOX 20443, RENO, NV 89515 (2)

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 (8)

HAVE MANY EXTRAMINT 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 (3)

\$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 (0)

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 (9)

HAVE MANY EXTRAMINT 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 (4)

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 (0)

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 (4)

TRADE MY STATE FISH AND GAME stamps or RW's for Canadian fish and game (especially Alberta), recent signed state ducks, or baseball cards. ROG BEALS, BOX 195, HENNING, MN 56551 (5).

\$105 FACE VALUE mint 1990 South Dakota Hunting and Fishing stamps for \$10 postpaid: \$9 Fishing, \$15 Furbearer, \$25 Nonresident Predator, \$6 Resident and \$50 Nonresident Small Game. First 25 responses receive a bonus Senior Fishing stamp. BARRY L. PORTER, 107 SOUTHURN DRIVE, HENDERSONVILLE, TN 37075-3012 (5).

CALIFORNIA FISHING LICENSES (Pre-1935): Does anyone but my wife care that I pay too much for them? Also other states/stamps and fishing Cinderellas. BRUCE SAHAGIAN, PO BOX 21108, SANTA BARBARA, CA 93121 (5)

FOR SALE: MASSACHUSETTS Deer Archery 1960-75 mint set. -Kansas Upland Bird 1961-70, 2 signed in set. -Virginia Bear & Deer Damage, Giles, Alleghany, Bland Counties. -Nebraska Upland Game 1955-76 mint, 2 signed, sell as a set. -New Hampshire 1975-76-77-78 Pheasant, mint, sell as a set. -Indiana Trout 1976-9 mint & used. -Iowa trout, 1965-77 mint & used. -Also have some Tennessee, Kentucky, many Michigan Trout, other states. -North Dakota, Non-resident Waterfowl stamps 1976-7, 2 mint, best offer. -Michigan 1976 First issue duck stamp \$14.00 each. FRANK SUNDAY, PO BOX 83, MIKADO, MI 48745 (1).

WANTED - CANADA DUCK STAMPS mint 1986-88-89, please mail price to FRANK SUNDAY, PO BOX 83, MIKADO, MI 48745 (1).

NEW ENGLAND CIGARETTE METERS WANTED. Maine 20 cig green, orange & black. Massachusetts 20 cig green. New Hampshire 4 1/2 cent black, 7 cent black, 7 cent orange, 7 1/2 cent black, 7 1/2 cent blue, "A" purple, "B" purple, "b" black. Rhode Island 3 cent red. Vermont 20 cig green. Paying \$1 each. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (1)

WANTED NY CONSERVATION Commission and Department items — 1895-1965 Commission Reports, Hunting and Fishing License buttons and/or paper. 1908-1941 New York Guide badges or buttons. 1919-1982 Conservation Officer and Warden badges from any state. JAMES R PONZIO, RD#2 BOX 81, DELHI, NY 13753 (5)

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 with an *. 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			Suffolk	.20	10/\$2.00
Marijuana	\$3.50		Cigarette decal	Free			.25	10/\$2.50
Muscle Shoals	.25	5/\$1.25	Pennsylvania			Virginia Beach	.20	10/\$2.00
	\$1.00	10/\$10.	Archery-88	\$1.50			.25	10/\$2.50
Sheffield	.50	5/\$2.50	Muzzleloader-88	\$1.50		Washington		
Arizona			Rhode Island			Waterfowl-90		\$5.00
Cigarette Stamps, heat fusion decal			Cigarette-10 cig	.185	10/\$1.85	Waterfowl-91, 2 diff.		\$6.00
	.225	10/\$2.25	-20 cig	.37	10/\$3.70	West Virginia		
California			-50 cig	.925	10/\$9.25	Hunting and Fishing -88		\$5.70
Dept. Motor Vehicle stmps.	\$1, \$2		South Carolina			Hunting and Fishing -89		\$7.00
Georgia			*Business License-.01, .07, .09 and .11			Wisconsin		
*City of Griffin .05 Exclse Tax			Sold in sets only, each set	.28		Marijuana		\$3.50
	Free		Panes of 10	2.80		Bingo Cards 88, 90\$1.50 ea (plus .75 post.)		
Idaho			South Dakota			*1991 Bingo cards now available		
Upland Game 88	\$5.50		Fishing and Senior Fishing License					
Indiana			stamp-88	Free				
Real Estate \$2, \$5			Tennessee					
Kansas			Ammunition Tax .10	10/\$1				
Wichita Device License	Free		Panes of 10					
Louisiana			Utah					
Marijuana	\$3.50		Marijuana	\$10.50				
Maryland			Virginia					
Wine-Tawes	\$2.00		*Local Cigarette, panes of 10					
Straight-edge or torn only			Chesapeake	.15	10/\$1.50			
Minnesota			Clifton Forge	.04	10/.40			
Marijuana	\$3.50			.05	10/.50			
Missouri				.06	10/.60			
Trout-89	\$2.50		Newport News,					
Waterfowl-90	\$4.00		20 cig	.15	10/\$1.50			
Trout-90	\$4.00		25 cig	.1875	10/\$1.88			
New Jersey			Municipal	.225	10/\$2.25			
1984/85 Pheasant, trout, non-resident			Norfolk	.15	10/\$1.50			
trout, Woodcock (85)	.50 ea		Portsmouth	.15	10/\$1.50			
*Woodcock-86, Trout-85, non-				.1875	10/\$1.88			
res. trout-85, pheasant 85	.50 ea							

SRS Sales Philosophy

Why does the SRS purchase these stamps?

The following "rules of thumb" apply:

—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)

—there is a minimum purchase requirement

Note: Certain stamps have a purchase limit to give all members an opportunity to obtain these stamps.

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

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