



State Revenue Newsletter

Vol. 30, No. 5—Whole No. 208

Official Publication of The State Revenue Society

SEPT-OCT 1992

Society News

SRS Auction

In response to SRS member requests the first SRS auction is included with this issue. Note the rules and regulations and deadline for bids on page 10. Response to this auction will determine whether future auction will be held. Send your bids today.

Late News

Late news is not good news and many *State Revenue Newsletter* readers have noted the late delivery of the last several issues of the *SRN*, particularly the issue containing the SRS survey. The problem centers around the late receipt by the printer of mailing labels for these issues. SRS secretary Scott Henault has been transferring the SRS membership list on to a new data base program while also updating the membership rolls. This caused several problems that should be overcome with the mailing of this issue.

Revenue Book

The proposal to publish jointly an ARA/SRS Revenue Book has been turned down by the ARA board of directors according to ARA President Richard Friedberg. Friedberg noted that many board members felt that there was insufficient need for such a publication and that the book would take away from articles available for the *American Revenuer*. The SRS had supported the publication.

Display Ads

Anyone wishing to place a display ad in the *SRN* should write for a rate card. Send a SASE to Editor, *State Revenue Newsletter*, POB 505, Springfield, Va. 22150.

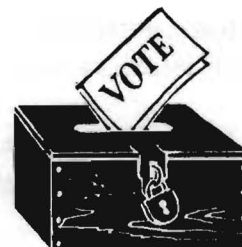
Membership Response To Society Survey Tremendous *Three Respondents Win Maine Duck Stamp*

By Peter Martin

State Revenue Society member response to the 1992 SRS survey was tremendous with more than 30 percent of the membership responding by August 15. Most surveys are considered successful with a five to 10 percent response rate so the findings from the SRS survey are extremely reliable.

Results of the survey, which was both a readership survey for the *State Revenue Newsletter* and a membership survey for the society, are contained in the "Editor's Desk" column on page two.

The original July 15 survey deadline was extended first to July 31 and finally, when it became apparent that West Coast readers had received their newsletters late, the deadline was extended to August 15.



The deadline for the drawing for three Maine 1984 first of state migratory waterfowl stamps was also extended to August 15 in order to be fair to all SRS members.

Winners of the Maine stamps, valued at \$30 in the 1991 *Scott Duck Stamp Catalogue*, are Tim McRee, Claremont, N.C.; Thomas Lampkins, Whitehall, N.Y.; and Arnold Kornhauser, San Leandro, Calif.

Society Officer Nominations Sought

In accordance with Article V of the SRS constitution a call for nominations for SRS offices is made.

Anyone wishing to serve as president, vice president, secretary, treasurer or board member at large must notify the secretary by November 1. Nominations can be made by any SRS member in good standing and are subject to the approval of the person nominated. Terms of office are two years.

If nominations are not received by the deadline, the Board of Governors shall recommend a slate of elective officers.

Ballots will be provided in November and elective officers will assume their positions January 1.

In This Issue

Editor's Desk	Page 2
Secretary's Report	Page 3
State News	Page 4
Cigarette Taxes	Page 5
New Memb. Roster	Page 6
NC Update, Part 2	Page 8
Library Notes	Page 9
SRS Fall Auction	Page 10
SRS Pubs	Page 14
AD Corner	Page 15
SRS Sales	Page 16

The State Revenue Society

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State Revenue Newsletter

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Editor's Desk

By Peter Martin

SRS Survey Results

Wow! What a great response to our 1992 SRS survey. I received 59 responses by the final August 15 deadline for a whopping 31 percent response rate. People in the survey business consider a five to 10 percent response to be extremely successful.

Perhaps it was those three Maine ducks that brought out the response, but whatever the reason the SRS officers and board of directors are assured that your comments accurately represent the views of society members.

The winners of the stamps, drawn at random from all entries received by August 15, are Tim McRee, Claremont, N.C.; Thomas Lampkins, Whitehall, N.Y.; and Arnold Kornhauser, San Leandro, Calif.

The survey was both a readership survey for the *State Revenue Newsletter* and a society membership survey.

I'll summarize your responses here and will expand on your comments in the next "Editor's Desk" column.

Based on your responses we've learned that the organization is mostly male (100 percent of the survey responses but not 100

percent of the membership) and that 10 percent of the members are older than 40. 11 members are under 20, four percent are 21-30, 17 percent are 31-40, 28 percent are 41-50, 22 percent are 51-60 and 29 percent are older than 60.

In this day and age unanimity is hard to come by, but on two questions everyone agreed. Questions four and eight, asking whether the Society should continue to publish a newsletter and whether responders were going to renew their membership, were unanimously affirmed.

Other responses showed that:

The SRS should have its own logo (61% yes, 24% no, 15% don't know); the SRS should continue its sales service (95% yes, 3% no, 2% don't know); and that if dues were raised, 29 percent would be willing to pay \$5, 10 percent would pay \$8, 33 percent would pay \$10, 12 percent would pay \$12, two percent \$15, Seven percent \$20 and seven percent weren't sure.

Members felt that the society should continue to maintain a library (95% yes, 5% no), even though only 15 percent had actually

WHAT CAN WE DO TO PLEASE YOU??

Phil-Amer and Interstate Cinderellans

ICAR - To get you to join or update your membership?
\$10 yearly Jan. 1, \$5 June or later

NEWSLETTER - How can we improve it; can you submit news?
All Revenues and "Cindys" of U.S.

STATE REVENUES - Can you send new data or items to catalog?
1992 Supplement - \$35 post paid

DISCOUNT - What would make you interested in our approvals?
World Revenues, Cancels, Freaks

May we hear from you soon?

Elbert S. A. Hubbard

Box 9128

San Jose, CA 95157

and it in the last year. Nine percent of the members were not even aware that the society maintained a library.

Your responses show that 97 percent of you feel that the Society should sponsor mailings with seven percent preferring annually, 44 percent semi-annually, 36 percent quarterly, nine percent bimonthly and five percent unsure.

Regarding the *State Revenue Newsletter*, 51 percent said the name was great, 55 percent said it was OK and four percent felt it should be changed.

About the *SRN*'s frequency, 85 percent said it should stay the same, 10 percent wanted more frequent issues and five percent less frequent.

When members receive their newsletters, 90 percent read all or most (9%) of it and two percent scan it. When members finish reading their *SRN*, 85 percent save them for reference, 12 percent save them for a short period and then discard, and 2 percent pass them to a friend or discard after reading.

How useful is the information in the *SRN*? 29 percent said extremely useful, 55

percent said very useful and 16 percent said slightly useful.

Regarding the quality, design and content of the *SRN*, 30 percent said it was excellent, 65 percent said good and four percent average.

About the articles in the *SRN*, 97 percent felt that they were easy to read and three percent weren't sure. The article length was deemed about right by 86 percent of readers with 12 percent feeling that they were too short and two percent believing that they were too long.

Your responses also reflected that 88 percent of you had responded to an SRS ad and that 36 percent had placed an ad in the *SRN*.

If percentages don't come exactly to 100 percent, it's because of the rounding factor or because some respondents did not answer every question or weren't sure of their response.

Thanks for responding to the SRS survey and making your feelings known. Your participation in society activities is vital to its success.

Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

July Total: 203
Dropped NPD 0
New Members: 2
August Total: 205

New Members

1031 Carl W. Goerte Jr.
POB 927
Shiner, Texas 77984
Collects U.S. and U.S. Possessions revenues and Texas state revenues.

1032 Robert Stafford
350 NE 60th St.
Fort Lauderdale, Fla. 33334
Collects revenues of Florida and Puerto Rico.

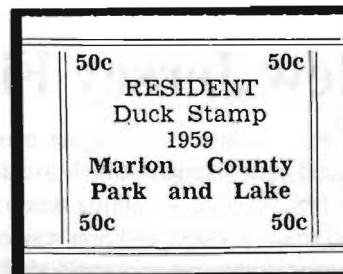
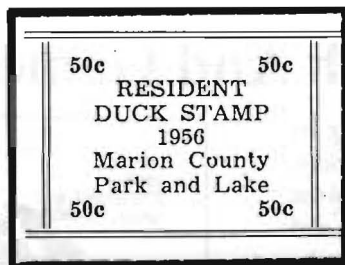
WANTED - EARLY DUCKS

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.



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

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.

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

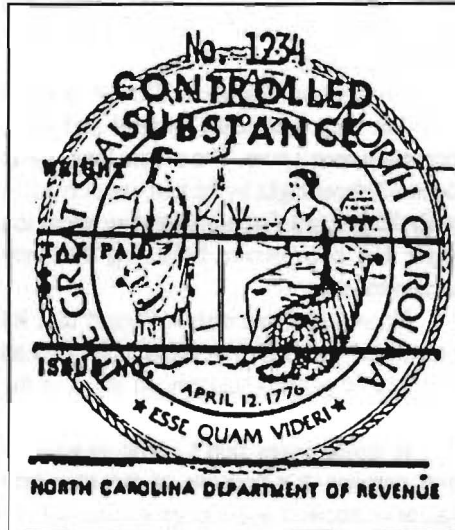
Sam Houston Duck Co.
P.O. Box 820087 Houston, TX 77282 713-493-6386

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



North Carolina Drug Stamps Illustrated

Pictured approximately four times actual size are the North Carolina drug stamps currently in use. The tax was initiated in 1990. The stamp designs are similar with only the colors, name and dosage differing.

All show the North Carolina state seal and have black printing.

The \$3.50 marijuana stamp is on a light blue background and reads "Marijuana."

The \$200 controlled substance stamp is on a dark pink background and reads "Controlled Substance" at the top and "weight" under the first line. The \$400 controlled substance stamp is similar except that it has a green background and reads "dosage" in place of "weight."

When issued, the lower portion of the state seal will actually be blocked out by a

receptor strip provided for information to be written in.

The marijuana stamp is available from the SRS Sales Service for \$3.50.

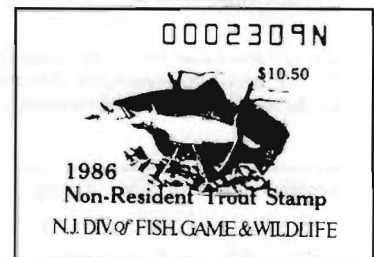
The controlled substance stamps can be ordered by writing to: North Carolina Department of Revenue, License and Excise Tax Division, POB 25000, Raleigh, NC 27640. (Harold Effner Jr.)

New Jersey Fish And Game Stamps Available

New Jersey is once again making its fish and game stamps available to collectors. The 1987 woodcock hunting stamp and the 1986 trout (resident and non-resident) and pheasant stamps are now available from the state.

Order directly from the state by writing to: Expired Stamps, Division of Fish, Game and Wildlife, CN 400, Trenton, N.J. 08625. The state sells the stamps in singles (\$1 each); blocks of 4 (\$2); and sheets of 10 (\$5).

The SRS is selling these same stamps at 50 cents each with a limit of two of each. The stamps are pictured here. Older New Jersey issues are also available from the SRS Sales Service. (By Harold Effner Jr.)



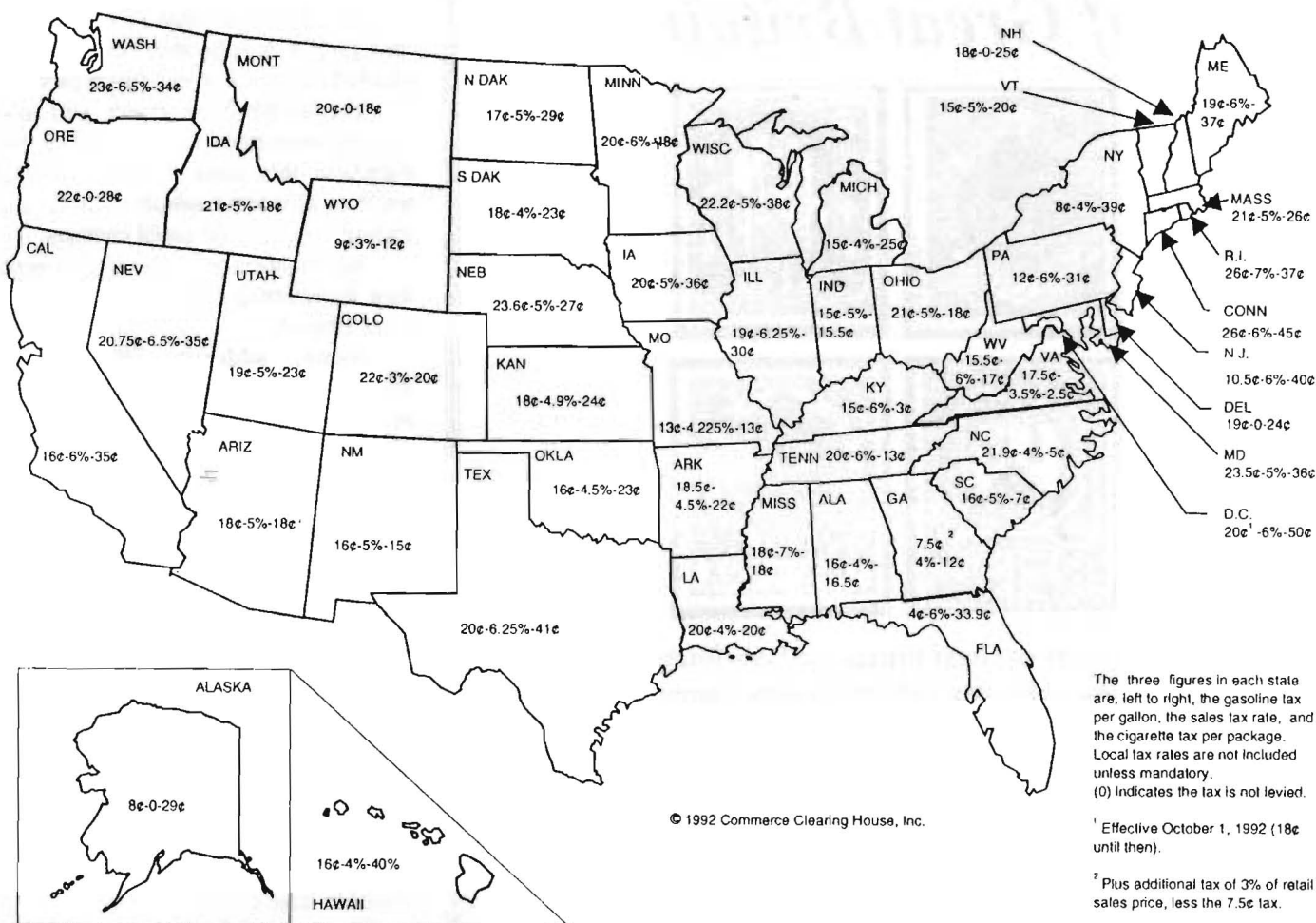
Illinois Updates Cannabis Sales

The 1991 Illinois annual report indicates that during fiscal year 1991, 28 cannabis stamps (\$5 denomination) were sold and no controlled substance stamps (\$250 or \$2,000

denominations) were sold. Revenue from the stamps totalled \$140. The Revenue Department also collected \$177,050 from assessments for the tax. (Harold Effner Jr.)

Submit state news to:
SRN
POB 505
Springfield, VA 22150

State Gasoline, Sales and Cigarette Tax Rates



The map shown above reflects the state gasoline, sales and cigarette tax rates in each state as of July 1, 1992. The figures do not include local tax rates, unless mandatory, cigarette enforcement fees, or additional petroleum products transfer, clean-up, or distributor's fees or assessments. The map also does not reflect rate changes that become effective after October 1, 1992. Thirty states continue to impose their state gasoline, sales and cigarette taxes at the same rate as last summer. The map is from the July 20, 1992 *State Tax Review* and is reproduced with permission from Commerce Clearing House, Inc.

Cigarette Law Changes Reflect Increases

Since July 1, 1991, state cigarette taxes have been increased by 20 cents per pack in the District of Columbia and Maryland, 13 cents per pack in Pennsylvania, eight cents per pack in Wisconsin, five cents per pack in Connecticut and Minnesota and two cents per pack in Vermont. No state reduced its tax.

The District of Columbia and 32 states now impose state cigarette tax rates of 20 cents per pack or more. Virginia continues to impose the lowest state cigarette tax rate in the country at 2.5 cents per pack and the District of Columbia has the highest cigarette tax rate at 50 cents per pack followed by

Minnesota (48 cents), Connecticut (45 cents), Texas (41 cents) and New Jersey (40 cents).

Arkansas

If voters approve an initiative petition at the November 3 election, Arkansas cigarette excise taxes would rise by 12.5 mills for each cigarette sold in Arkansas effective January 1. This would increase the total cigarette excise tax from 22 cents to 47 cents per pack of 20 cigarettes.

Massachusetts

An initiative petition that would impose additional cigarette and smokeless tobacco excise taxes has been proposed in

Massachusetts. If approved by the voters the taxes, equal to 12.5 mills per cigarette (25 cents per pack of 20 cigarettes), would become effective January 1. This would increase the total cigarette excise tax to 51 cents per pack.

Rhode Island

Rhode Island has enacted a tobacco products tax on all smokeless tobacco, cigars and pipe tobacco products sold or held for sale in Rhode Island at the rate of 20 percent of the wholesale cost effective July 14, 1992.

(These changes are extracted from *State Tax Review*, published weekly by the Commerce Clearing House, Chicago, Ill.)

The Revenue Society of Great Britain



The Revenue Society of Great Britain has been formed in response to the popular new collecting field of revenue stamps.

The Society encourages the collection, study and display of revenue stamps of the world at all levels. It provides a forum for the exchange of information on all aspects of the stamps and their usage.

Members receive a high quality journal by airmail four times a year. The journal contains news of the Society, its meetings, articles on worldwide revenues, book reviews, an on-going bibliography and dealer advertisements.

JOIN NOW!

THE MEMBERSHIP FEE IS \$36 PER YEAR

Please enroll me as a member for 1992/93. I enclose my check payable to Glass Slipper (One of our dealer members who can process overseas checks).

NAME _____

ADDRESS _____

My main interests are _____

SRN

SEND TO: IAN D. CRANE, 15 SPRINGBANK, EVERSLEY PARK ROAD,
WINCHMORE HILL, LONDON, N21 1JH, ENGLAND

Membership Roster Planned

As a service to State Revenue Society members, a membership roster is being planned for inclusion in a future *SRN*.

The membership roster will allow society members to correspond with members that have similar collecting interests. This communication can facilitate trading, research and social contacts.

All members are requested to update their membership file with SRS Secretary Scott Henault.

Name, address, SRS number, occupation, age and collecting interests will be listed. Distribution will be limited to SRS members.

Members who do not wish to have their address published should notify the secretary. The deadline for updates is December 1.

Send updates to: SRS Secretary Scott Henault, 22 Denmark St., Dedham, Mass., 02026.

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.

Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first, and send a SASE.

Send all requests to Harold A. Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

The following back issues are available:

Issue	Date	Issue	Date
160	1-2/83	194	5-6/90
161 *	3-6/83	195	7-8/90
162 *	7-10/83	196	9-10/90
163	11-12/83	197	11-12/90
164 *	1-4/84	198	1-2/91
166 *	7-10/84	199	3-4/91
167	11-12/84	200	5-6/91
170	5-6/86	201	7-8/91
182	5-6/88	202	9-10/91
185	11-12/88	203	11-12/91
186	1-2/89	204	1-2/92
187	3-4/89	205	3-4/92
188	5-6/89	206	5-6/92
189	7-8/89	207	7-8/92
190	9-10/89	208	9-10/92
191	11-12/89		
192	1-2/90	* double issue, counts as two issues	
193	3-4/90		



WANTED **STATE** **FISHING** **STAMPS**

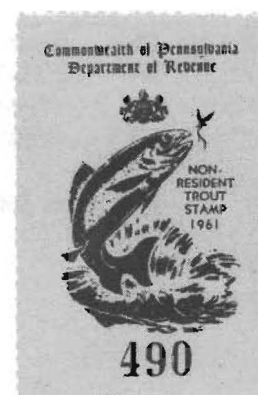
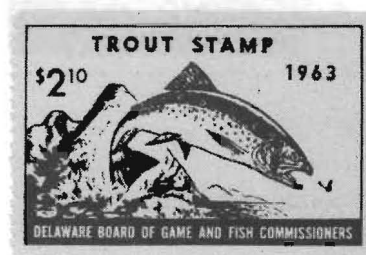
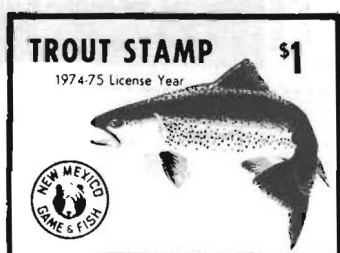
HIGHEST PRICES

P A I D

Also Non-Pictorial
State Waterfowl Stamps
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



North Carolina Hunting And Fishing Stamp Update: 1988-1991

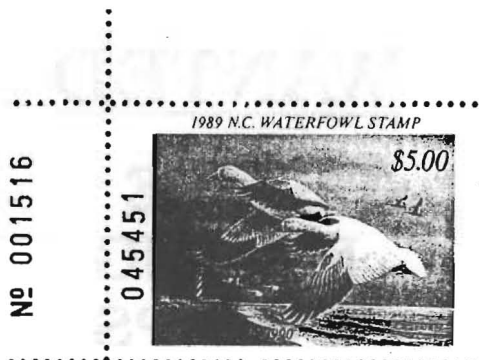
Part Two

By Timothy M. McRee



D1

Cat #	Illus	Year
NCD 1	D1	1988-89
NCD 2	D2	1989-90
NCD 3	D3	1990-91



D2

Denom	Designer
\$5	Ronald J. Lougue, Orange, Va.
\$5	Louis Frisino, Severn, Md.
\$5	Robert Leslie, Turnersville, N.J.



D3

Cat #	Quantities Sold	Prints Sold	Stamps Sold With Prints
NCD 1	28,267	2,442	2,954
NCD 2	29,026	3,336	4,712
NCD 3	28,068	2,987	4,383



S6

Sportsman Perf 12s

Cat #	Illus	Year
NCS 8	S6	1988-89
NCS 9	S7	1989-90
NCS 10	S8	1990-91



S7

Denom
\$40 Resident
\$40 Resident
\$40 Resident

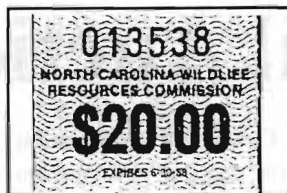


S8

Cat #	Quantities Sold	Prints Sold	Stamps Sold With Prints
NCS 8	125,039	263	347
NCS 9	128,292	208	442
NCS 10	143,478	262	510



L2



L3

1988-89

Roulette 9 1/2 Reminders destroyed April 20, 1990

Cat #	Illus	Denom	Color	Quantity Sold
NC 88-1	L2	\$5	Light Gray	47,607
NC 88-2	L2	\$10	Light Purple	132,494
NC 88-3	L2	\$15	Light Green	219,708
NC 88-4	L3	\$20	Light Blue	86,461
NC 88-5	L2	\$25	Light Blue	17,276
NC 88-6	L3	\$30	Light Blue	16,851
NC 88-7	L2	\$40	Light Yellow	2,855
NC 88-8	L3	\$50	Light Yellow	1,138
NC 88-9	L3	\$80	Light Yellow	4,576
NC 88-10	L3	\$130	Light Brown	287
NC 88-11	L3	\$250	Light Orange	96

1989-90

Roulette 9 1/2 Reminders destroyed October 11, 1991

Cat #	Illus	Denom	Color	Quantity Sold
NC 89-1	L2	\$5	Light Orange	51,037
NC 89-2	L2	\$10	Light Brown	126,322
NC 89-3	L2	\$15	Light Yellow	231,075
NC 89-4	L3	\$20	Light Gray	81,548
NC 89-5	L2	\$25	Light Gray	19,951
NC 89-6	L3	\$30	Light Gray	18,745
NC 89-7	L2	\$40	Light Purple	2,826
NC 89-8	L3	\$50	Light Purple	1,226
NC 89-9	L3	\$80	Light Purple	4,864
NC 89-10	L3	\$130	Light Green	246
NC 89-11	L3	\$250	Light Blue	97

1990-91

Roulette 9 1/2

Cat #	Illus	Denom	Color	Quantity Sold
NC 90-1	L2	\$5	Light Green	44,434
NC 90-2	L2	\$10	Light Blue	137,812
NC 90-3	L2	\$15	Light Gray	231,922
NC 90-4	L3	\$20	Light Orange	93,676
NC 90-5	L2	\$25	Light Orange	21,770
NC 90-6	L3	\$30	Light Orange	19,955
NC 90-7	L2	\$40	Light Brown	2,902
NC 90-8	L3	\$50	Light Brown	1,477
NC 90-9	L3	\$80	Light Brown	5,312
NC 90-10	L3	\$130	Light Purple	233
NC 90-11	L3	\$250	Light Yellow	102

Library Notes

By Peter Martin

Duck Report

The second quarter 1992 *Duck Report* has another fine compilation of duck stamp related articles.

The journal, published by the Sam Houston Duck Co., has articles about Costa Rica's new duck stamps; Alaska Form 3333, duck proofs and essays; grading duck stamps; and Texas duck programs results, to name just a few.

Included in the issue is a list of duck stamps that the went off sale June 30. They were Alaska-1990; Arizona-1990; Arkansas-1989; Delaware-1989; Florida-1990; Maine-1991; Mississippi-1991; Oklahoma-1990; Oregon-1991; Utah-1991; Vermont-1991 and Virginia-1990.

Duck Report subscriptions are \$12 per year. Write the company at: POB 820087, Houston, Texas 77282.

ATTS News

The April-June issue of the *American Tax Token Society Newsletter* has a two page feature about Ohio sales tax receipts in its Editor's Notes column.

For additional information write *The ATTS Newsletter*, 6837 Murray Lane, Annandale, Va. 22003.

International Revenuer

The July 1992 issue of *The International Revenuer* features articles about the charity and war tax stamps of Timor, modern beverage strips of Denmark, provincial issues from Rumania, and Portuguese die proofs of early stamp duty and interest tax stamps.

For information write: *The International Revenuer*, Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal.

Porter Handbooks

Barry Porter reports that progress is continuing on catalogs for South Dakota hunting and fishing, Virginia state and municipal, Pennsylvania, Tennessee, Texas and Alabama. He is concentrating on South Dakota and Virginia in an effort to take them to press by the end of the year.

Contact Porter at 107 Southburn Dr., Hendersonville, Tenn. 37075-3012.

SRS Mail Auction # 1

Closing November 15, 1992



Lot # ST Description

Lot #	ST	Description	Estimate
1	AK	Liquor blk of 4, MNH, F, Hubbard L3	\$5
2	AK	Liquor strip of 3, MNH, F, Hubbard L11	\$3.75
3	AK	Liquor blk of 4, MNH, F, Hubbard L14, rare	\$25
4	AK	Liquor blk of 4, Mint, yellow toning on stamp, Hubbard L18	\$5
5	AK	Liquor, MNH, VF, Hubbard L20a	\$3
6	AL	1867 Doc. tax on seals, \$1, used	\$8
7	AL	1915?, 7 feed stuff on feed labels, 4 diff	\$2
8	AR	1990-91 \$7 waterfowl stamp, MNH, VF	\$7
9	CO	1 bedding, 2 100lb feeding stuff inspection stamps, used	\$1.50
10	FL	1953-54 documentary tax, \$10, \$1(2), \$5, used, VF	\$1
11	GA	1990-91 \$5.50 waterfowl stamp, MNH, VF	\$5-6
12	IN	1941-42 intangible tax stamps (7), unused, 5 diff., Face \$3.30	\$3.30
13	IN	4 intangible tax documents (1961-64) with stamps	\$2
14	KS	3 old 2¢ cigarette tax stamps, used, faults, depicts bird, purple	\$1
15	KS	1928 cigarette 1¢ red, used, Bellinghousen C3	CV \$4
16	KS	1929 cigarette 2¢ blue, used, good centering, Bellinghousen C5	CV \$15
17	KS	1933 cigarette 1¢ pink (overprinted), pane of 8, MNH, Bellinghousen C11	CV \$8
18	KS	4-1942 cigarette 2¢, MNH, Bellinghousen C55-58	CV \$3
19	KS	4-1944 cigarette 2¢, MNH, Bellinghousen C63-66	CV \$3
20	KS	4-1945 cigarette 2¢, MNH, Bellinghousen C67-70	CV \$2.90



<u>Lot #.</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
21	KS	2-1966 cigarette meters, Bellinghousen CVM 25 and 25a	CV \$6
22	KS	1941 beer, used, VF usually occurs with staple holes, Bellinghousen B6	CV \$1.50
23	KS	1948 malt products, MNH, VF, perf 4 sides, Bellinghousen MP5	CV \$10
24	KS	1948 malt products, w/o gum, uncd, VF, Bellinghousen MP6	CV \$5
25	KS	1952 malt products, used, VF, Bellinghousen MP7	CV \$5
26	KS	1958 malt products, used, VF, Bellinghousen MP8	CV \$5
27	KS	1915 livestock remedy, mint, VF, Bellinghousen LR11	CV \$2.50
28	KS	1915 livestock remedy, MNH, VF, rare, Bellinghousen LR11a	CV \$20
29	KS	1928 livestock remedy, MNH, VF, scarce item, Bellinghousen LR17	CV \$15
30	KS	1937-38 quail stamp, blk of 4 (1st issue), MNH, VF, Porter Hndbk est	\$50
31	KS	1947 cigarette pane of 10, MNH, VF, Bellinghousen C83	CV \$7.50
32	KS	1946 cigarette pane of 10 w/serial sleeve, MNH, VF, Bellinghousen C72	CV \$5+
33	KS	1941 beer, MNH, XF, Bellinghousen B12	CV \$10+
34	KS	1950 beer, MNH, XF, Bellinghousen B28	CV \$20+
35	KS	1950 beer, MNH, XF, Bellinghousen B30	CV \$20+
36	MI	Old Dept of agriculture 8oz stamp, unused, VF, depicts coat of arms	\$2
37	MN	Fermented malt beverage, Hubbard B78b, used, usual perfin, small stain	\$1.50
38	MS	4¢ overprint of 3¢ cigarette stamp, red, used, 1940, Hubbard C8, VF	\$1
39	MS	1990-91 \$2 Snow Geese stamp, MNH, VF	\$2
40	ND	Old 1¢ cigarette tax stamp, used, VF, depicts prairie dog, green	\$1
41	NM	2 Old 100lb feeding stuffs inspection stamp, used, F-VF, 1 missing small piece	\$1
42	NM	Old 8oz honey inspection tax stamp, used, avg, depicts coat of arms	\$1
43	NM	11 alcoholic liquor tax stamps, 1934-35, used, 9 diff, various cond., scarce	\$10
44	NM	1977-78 \$3 trout stamp, MNH, VF	\$3
45	NM	1987-88 \$3.25 turkey hunting stamp, MNH, VF	\$3-4
46	NY	5 diff old stock transfer and one 1¢ Labor Dept bedding tax stamps, used, perfined	\$1
47	NY	4 stock transfer receipts with various NY and federal revenues, perfin	\$5
48	NY	1990 \$5.50 migratory bird, stamp, MNH, VF	\$5.50
49	NY	1990 \$5.50 migratory bird cancelled printers proof, MNH, VF	\$5.50
50	OH	7 old bottled beer, liquor, cigarette, prepaid sales tax stamps, all with faults	\$1



72



73



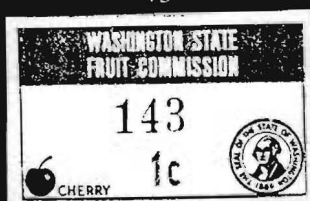
79



74



75



63



68



78

Lot #	ST	Description	Estimate
51	OH	bedding stamp blk of 6, MNH, VF, BD1, green	\$3
52	OH	bedding stamp blk of 4, MNH, VF, BD1, green	\$2
53	PA	2 old Dept of Labor and Industry Registry #1954 stamps, used	\$1
54	SC	Promissory note with Hubbard D21; will with three D19 doc. stamps	\$2
55	TX	8 older liquor tax paid stamps, used, various cond	\$1
56	TX	1990 \$5 waterfowl stamp, MNH, VF	\$5
57	UT	1990 \$3.30 waterfowl stamp, MNH, VF	\$3.30
58	VT	1990 \$5 waterfowl stamp, MNH, VF	\$5
59	WA	8-1935 apple, A13-20, MNH, XF, Exceptional set, all but A14 perf 4 sides	\$25
60	WA	1933 beer, B7, MNH, XF & B8a used, F, Matesen catalog	CV \$1.75
61	WA	1935-53 beer Matesen B14 a,b,c used	\$2
62	WA	1935-53 beer, Matesen B15, used	\$2
63	WA	1947 soft fruit, Matesen SF1/7, used, complete set of first issue	\$12
64	WA	1982-84 \$3 salmon stamp on validations stubs, used, unlisted	\$7
65	WA	1918 apple, Cabot #8/9, MNH, toned	\$5
66	WA	1990 \$5 waterfowl stamp, MNH, VF	\$5
67	WA	1990 \$5 waterfowl sheetlet, MNH, VF	\$5
68	XX	Old unspecified 13¢ stamp, inscribed: inspected in accord. Act Congress 1891, green	\$1
69	US	7 diff old cigarette tax stamps, 1883-1927, used, faults	\$5
70	US	Accumulation of 59 battleship revenue stamps, 8 with printed or stamped IDs	\$5
71	ZZ	Puerto Rico 25¢ large purple IRS documentary	\$2
72	ZZ	Puerto Rico 10¢ large orange red IRS documentary, 1/2 inch tear	\$1
73	ZZ	Pair of Spanish Philippines(1890s) 10 peso GIRO revenues, M	\$2
74	ZZ	Block/4 US Philippines, 2c, lt green, "O.B." ovpt, M,#037	\$1
75	ZZ	Philippines, 2 peso blue/black science stamp	\$1
76	ZZ	Hawaii 1897 \$1 blue internal revenue, unused, no gum,fold, #R11	\$4-6
77	ZZ	Newfoundland 1931 black/yellow "Maritime&Newfoundland Airways," M	\$6-8
78	ZZ	South Africa (RA) 1935 5c purple & 10c brown TB seals, M	\$1
79	ZZ	Canada, Quebec 1924 \$2 bankruptcy, used, Van Dam QL95	CV\$5
80	ZZ	Canada, 1897 \$4 gas inspection stamp, used,vg, Van Dam#FG28	CV\$2.50

State Revenue Society Publications

Publications available from:

SRS Sales

Harold Effner Jr.

27 Pine Street

Lincroft, N.J. 07738

Prices include first class postage

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, 76 pp.
\$11.50 (Non-member price \$14.50) _____
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) _____

Name _____

Address _____

TOTAL _____

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 (2)

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. (4)
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. (9)

WANTED: NEVADA DOCUMENTS (especially with Nevada revenues.) Also checks, stock certificates, billheads, etc. from all Western states. DOUGLAS MCDONALD, BOX 20443, RENO, NV 89515 (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 (6)

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 (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 (7)

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 (2)

WANTED: ALL HUNTING AND FISHING STAMPS — all states. Will pay

cash or trade my U.S. or Latin America postage stamps. RONBOUSE, PO BOX 71, SULLIVAN, MO 63080 (2)

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 (3).

\$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 SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012 (3).

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 (3)

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 (3)

BEAUTIFUL \$40 large pictorial 1990-91 Sportsman Stamp from North Carolina, unsigned on license showing raccoons \$5 each. Also, \$20 and \$15 denominated stamps for \$1 each. All three stamps \$6. Same available for 1989-90; 1988-89; 1987-88. All 12 stamps for \$20. TIM McREE, BOX 388, CLAREMONT, NC 28610 (4)

A/NTPEX A STAMP SHOW by international world-wide artists October 3rd 1992. For information contact Dominique, 3900 24th Ave South, Seattle, WA 98108-1504 or call (206)-722-9185 (2)

ILLINOIS DAILY USAGE STAMPS WANTED. 1953-1972 mint and/or used. Send description or photocopy with price. BOB BERGSTROM, PO BOX 338, WHEATON, IL 60189 (0)

ILLINOIS SALMON STAMPS WANTED. 1976-86 mint and used. Write first. Thank you. BOB BERGSTROM, PO

BOX 338, WHEATON, IL 60189 (0)

FOR SALE: Des Plaines, Ill, new windshield sticker licenses; 1983-84 vehicle; 1986-87 passenger vehicle; 1986-87 transfer vehicle; 1986-87 truck vehicle; 1986-87 motorcycle (plate); \$4 each. SCOTT A McCLUNG, 8381-H; MONTGOMERY RUN ROAD, ELLICOTT CITY, MD 21043 (0)

NEW ENGLAND CIGARETTE METERS WANTED. Maine 20 cig green, orange and black; Mass. 20 cig green; NH 4 1/2¢ black, 7¢ black, 7¢ orange, 7 1/2¢ black, 7 1/2¢ blue, "A" purple, "B" purple, "b" black; RI 3¢ red; VT 20 cig green. Paying \$1 each. TERENCE HINES, PRICE WATERHOUSE POLAND, ul. BAGATELA 14, 00-950 WARSAW, POLAND (3)

ICAR News

Recent *ICAR Newsletters* have contained a number of items of interest to state revenue collectors.

The August 1992 issue featured a 1974 reprint from *Western Stamp Collector* about national park stamps used during the 1920-1940 period. The parks had a \$1 entrance fee and the stamps were placed on the lower right corner of the windshield. They were used similarly to the federal Motor vehicle use stamps of the 1940s. Also in this issue is a feature on the meaning of state names that have an Indian origin and a number of federal revenue articles.

The June 1992 issue offered articles about the Louisiana inspection/certification tags; a listing of Louisiana drug stamps and new Florida and Oklahoma documentary stamps; illustrations of several Alabama and Connecticut liquor stamps and a review of activities at the American Revenue Association's annual meeting at WESTPEX '92 in San Francisco.

The *ICAR Newsletter* is published six times a year. Annual ICAR dues are \$10. For information write: ICAR, Box 9128, San Jose, Calif. 95157-0128

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			Non-res. trout-1985, 1986	.50 ea	Norfolk	.15	10/\$1.50
Marijuana	\$3.50		Pheasant-1985, 1986	.50 ea	Portsmouth	.15	10/\$1.50
Muscle Shoals	.25	5/\$1.25	North Carolina			.1875	10/\$1.88
	\$1.00	10/\$10.	Marijuana	\$3.50	Suffolk	.20	10/\$2
Sheffield	.50	5/\$2.50	Oregon			.25	10/\$2.50
Arizona			Cigarette decal	Free	Virginia Beach	.20	10/\$2
Cigarette Stamps, heat fusion decal			Pennsylvania			.25	10/\$2.50
	.225	10/\$2.25	Archery-1988	\$1.50	Washington		
California			Muzzleloader-1988	\$1.50	Waterfowl-1990		\$5
Dept. Motor Vehicle stamps-\$1, \$2			Rhode Island		Waterfowl-1991, 2 diff.		\$6
Georgia			Cigarette-10 cig	.185	West Virginia		
City of Griffin .05 Excise Tax			-20 cig	.37	Hunting and Fishing-1988		\$5.70
		Free	-50 cig	.925	Hunting and Fishing-1989		\$7
Idaho			South Carolina		Wisconsin		
Upland Game-1988	\$5.50		Business License-.01, .07, .09 and .11		Marijuana		\$3.50
Indiana			Sold in sets only, each set	.28	Bingo Cards-1988, 1990, 1991		\$1.50 ea
Real Estate	\$2, \$5		Panes of 10	2.80	(plus .75 postage)		
Kansas			South Dakota				
Wichita Device License	Free		Fishing and Senior Fishing License				
Louisiana			stamp-1988	Free			
Marijuana	\$3.50		Tennessee				
Maryland			Ammunition Tax .10	10/\$1			
Wine-Taxes	\$2		Panes of 10				
Straight-edge or torn only			Utah				
Minnesota			Marijuana	\$10.50			
Marijuana	\$3.50		Virginia				
Missouri			Local Cigarette, panes of 10				
Trout-1989	\$2.50		Chesapeake	.15			
Trout-1990	\$4		Clifton Forge	.04			
Waterfowl-1990	\$4.			.05			
New Jersey				.06			
1984/85 Pheasant, trout, non-resident			Newport News,				
trout	.50 ea		20 cig	.15			
Woodcock-1985, 1986, 1987	.50 ea		25 cig	.1875			
Trout-1985, 1986	.50 ea		Municipal	.225			

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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