



# State Revenue Newsletter

Vol. 30, No. 6—Whole No. 209

Official Publication of The State Revenue Society

NOV-DEC 1992

## Society News

### Society Elections

It's time for the State Revenue Society's biennial elections. The ballot, enclosed with this issue, must be returned to Harold Effner Jr. by December 31.

### SRS Auction

The first SRS auction closes November 15. Preliminary responses indicate that this new SRS service will be a big hit. Auction results will appear in the January-February *SRN*.

### Membership Roster And Dues Reminder

The SRS Membership Roster information form and 1992 dues reminder will be included with the January-February *SRN*. Watch for it and return the form with your 1993 dues promptly.

### 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.

### 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.

## Society Elections Held

### *Hines Steps Down After 18 Years As President*

The ballot for the State Revenue Society's biennial elections is contained in an insert with this issue.

Ballots must be inserted into a regular number 10 envelope with the SRS members full name, address and SRS number in the upper left hand corner. The words "SRS Ballot" must be written in the lower left corner beneath the address.

Mail ballots to SRS treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738 by December 31.

All SRS members in good standing are eligible to vote. Eligibility to vote will be validated from the information on the envelope and ballots will then be separated. All validated ballots will then be counted and the results announced.

Due to his move to Poland, SRS President Terence Hines will not run for reelection. Hines has served as President since 1975. Peter Martin has accepted the nomination to succeed Hines.

Hines had earlier relinquished his secretarial duties to Scott Henault who will run for a complete term.

As the immediate past president Hines will become an automatic member of the SRS Board of Governors.

Long-time vice president and treasurer Harold Effner Jr. will again run for those positions.

In the only contested race, for Board of Governors, Ron Leshner Sr., Dr. Edward Miles, Peter Pierce and Tim McRee will vie for the three director positions.

## Bedding Research Group Forms

A group of SRS members has formed a study group to research state bedding inspection stamps.

The group will develop a complete listing of bedding stamps and will attempt to provide a historical and legal perspective for these emissions. The end result of the group's work will be a reference book about these issues.

Interested individuals should be willing to research the bedding stamps of at least one state.

SRS members who would like to contribute to the effort are invited to contact Dick Bilek, 1515 South Highland, Arlington Heights, Ill 60005 or Peter Martin, POB 505, Springfield, Va. 22150.

## In This Issue

Editor's Desk	Page 2
Secretary's Report	Page 3
State News	Page 4
Calif. DMV Stamp	Page 5
Ducking Around	Page 6
Wine Seals	Page 7
SRS Sales	Page 9
SRS Pubs	Page 10
AD Corner	Page 11
Library Notes	Page 12
SRS 1992 Ballet	Insert

## The State Revenue Society

### President

**Terence Hines**

Price Waterhouse Poland

ul. Bagatela 14, 00-950 Warsaw, Poland

### Vice President and Treasurer

**Harold A. Effner, Jr.**

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

### Secretary

**Scott Henault**

22 Denmark St., Dedham, Mass. 02026

### Board of Governors

**Ron Lesh Sr.**

Box 242, Pineville, Pa. 18946

**Dr. Edward H. Miles**

888 8th Ave., New York, N.Y. 10019

**Peter Pierce**

Box 560, Oxford, Mass. 01540

**Librarian**

**Peter Martin**

POB 505, Springfield, Va. 22150

### State Revenue Newsletter

**Editor**

**Peter Martin**

POB 505, Springfield, Va. 22150

*State Revenue Newsletter* is published bimonthly by Paragon Publishing Co. for The State Revenue Society. Printing is done by Pacific Press. Subscriptions cost \$4 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor.

© 1992 Paragon Publishing Co. Inc.

November-December 1992

Vol. 30, No. 6

Whole No. 209

ISSN 0883-6760



## Editor's Desk

By Peter Martin

# SRS Survey Comments

In the September-October *SRN* I reported the results of the 1992 SRS Survey. In this issue I want to share with SRS members the comments that many respondents provided. The remarks are in random order and reflect the cross section of views expressed in the survey.

### Member Views

Due to my advanced age I no longer collect. But old habits die hard and I still enjoy reading the different philatelic journals and periodical I receive.

**C. M. Nielsen**

Salt Lake City, Utah

I'd like to see more original research articles. We must have a members handbook showing club services and a complete member listing with phone numbers, addresses and collecting interests. Also I'd like to see a section devoted to exhibiting state revenues and a regular President's Column.

**Tim McRee**

Claremont, N.C.

I'd like to see more discussion of any use of taxpays: old/new, cigarettes, auto, soft drinks.

**John Cahoon**

Mentor, Ohio

I'd like to see more dealer ads in the *SRN*; maybe a dealer auction. I like the various state checklist and updates and would like to see more of anything new, particularly on license types.

**Ted Pinas**

Cuyahoga Falls, Ohio

I enjoy info on new and old stamps. There is too much duck stamp news and ads. I'd like to see articles in each issue that identify and tell how some revenue stamps were used.

**Gerald Derksen**

Colorado Springs, Colo.

I enjoy articles on obscure state revenues with photos. I dislike the overwhelming barrage of info on state fish and game. I'd like to see reprints of portions of earlier editions for newer members to purchase, an *SRN* Index and a catalog of services and library catalog.

**Ralph Harnishfeger**

Lock Haven, Pa

I'd like to see more on conservation related issues. I enjoy anything duck related.

**Joseph Davis Jr.**

Topeka, Kan.

The newsletter is the reason I subscribe. I'd like to see a printout on my mailing label when my subscription expires. I enjoy Bob Dumaine's articles since I collect state and federal ducks and read everything he writes. I don't enjoy articles pertaining to subjects not related to ducks.

**L. M. G.**

San Francisco, Calif.

I like all of the *SRN* but I would like to see longer research articles and catalog listings. To make room, the SRS Sales do not need to be in every issue. Also I'd like to see articles on state/local permits and licenses.

**Mike Florer**

Lincoln, Neb.

I enjoy articles on non fishing and hunting stamps. I think there is too much emphasis on hunting and fishing stamps.

**Donald Thomas**

Castro Valley, Calif.

I enjoy reading articles that include some background into tax rates, previous stamps, etc. I wish more members would get over the "fear" of contributing research no matter how apparently superficial. State revenue stamps do not need the same level of detail as postage stamps that are catalogued in Scotts, primarily because the issuing agency is most always issuing the stamp for a real tax reason.

**Harold Effner Jr.**

Lincroft, N.J.

I enjoy the newsletter and sales service. You need a newsletter to hold any group together. I'd like to see the SRS working on states that have no catalogues and updating catalogues of all items. The *SRN* is the only source for data on some subjects.

**F. Robinson**

Canton, Ohio

I don't know how the *SRN* has been published at the current dues! I would object to any change in the newsletter's name, no matter how poor the present name. I enjoy reading about new issues and historical data but don't like reprints or "new" discoveries previously reported in the *SRN*.

**Kenneth Pruess**

Lincoln, Neb.



I enjoy summaries of existing stamps within a category, like "Texas Citrus," and would like to see more listings of material and why they were issued.

**Dale Walker**  
Bangor, Maine

Show more pictures of revenue stamps.

**David Doernberg**  
Silver Spring, Md.

I really enjoy the letters to the editor. I don't enjoy the push of all the duck stamps. What about the vast array of offbeat state and local revenue stamps. There must be some gurus in the SRS who could enlighten us neophytes.

**L. F. Moose**  
Grapevine, Texas

I like the letters to the editor and research articles. Please print a listing of what members main area of interest are. This would help to facilitate trading among one another.

**Bruce Sahagian**  
Santa Barbara, Calif.

We need to write more about state revenue stamps not seals, tin can taxpays,

tax tags, etc. Lets revisit state issues from the past, such as an SRS catalog on New York stock transfers.

**David Anderson**  
Lakewood, Colo.

Concerning the survey question that asked what SRS members enjoy the most, responses indicated that the newsletter and the SRS Sales Service were the two top activities. Members were evenly split on the more ducks, less ducks issue.

Thanks for all your comments. I appreciate your interest in the *State Revenue Newsletter* and what additional things you would like to see. I would like to provide articles and features on each area of interest. But alas, I have no magical treasure box from which to pull these articles. Like most society publications the *SRN* relies on member input. Send your information finds and research efforts in and I'll share them with *SRN* readers.

Also, don't wait for the next survey to let your views be known. Write a letter or postcard to the editor and share your ideas with other members.

## Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

**September Total:** 205  
**New Members:** 2  
**Deceased:** 1  
**October Total:** 206

### New Members

**1034** Sid Blank  
893 S. Broad St.  
Trenton, NJ 08611  
Proposed by: Secretary

**1035** Eric Scott  
614 Mass. Ave.  
Indianapolis, IN 46204  
Interests: US taxpays  
Proposed by: Peter Martin

# WANTED - EARLY DUCKS

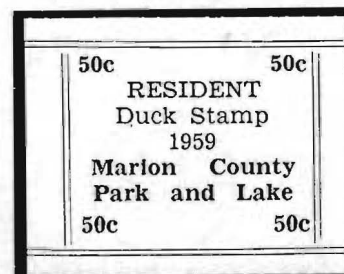
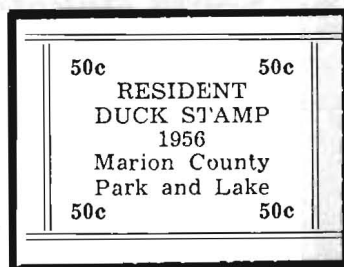
## Illinois Daily Usage Duck Stamps

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

## 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 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

## West Virginia Liquor Sales Permit

HEREBY AGREE to use this Sales Permit for the purchase of alcoholic beverages for my own personal use only, and in accordance with the rules and regulations set down by the West Virginia Liquor Control Commission. (See back cover).

Name **LUDLOW (MRS) HARRIET McKAIN**  
LAST FIRST MIDDLE (MAIDEN SURNAME IF MARRIED WOMAN)

Address **518-13 PARKERSBURG WOOD**  
STREET CITY TOWN OR P. O. COUNTY STATE

DATE OF BIRTH	MALE	FEMALE	RACE	HEIGHT	WEIGHT	HAIR
3-92		<input checked="" type="checkbox"/>	W	5-3	155	GREY

IDENTIFICATION  
**675-79104**

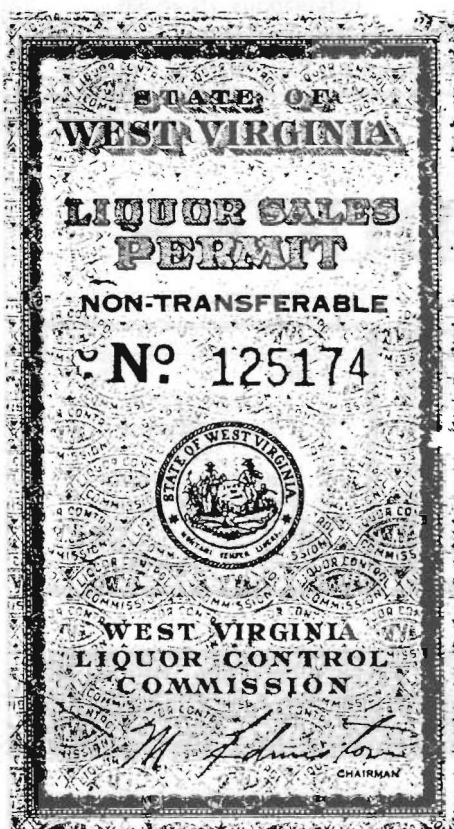
*Harriet M. Ludlow*  
SIGNATURE OF APPLICANT

*[Signature]*  
AUTHORIZED SIGNATURE OF PERMIT CLERK

WEST VIRGINIA LIQUOR CONTROL COMMISSION  
THIS COUPON PERMITS THE PURCHASE OF ONE UNIT OF ALCOHOLIC SPIRITS  
**N: 125174** 1/2 UNIT BY VOLUME  
VOID IF DETACHED OR PRESENTED AFTER EXPIRATION DATE  
**N: 125174** 1/2 UNIT BY VOLUME

WEST VIRGINIA LIQUOR CONTROL COMMISSION  
THIS COUPON PERMITS THE PURCHASE OF ONE UNIT OF ALCOHOLIC SPIRITS  
**N: 125174** 1/2 UNIT BY VOLUME  
VOID IF DETACHED OR PRESENTED AFTER EXPIRATION DATE  
**N: 125174** 1/2 UNIT BY VOLUME

Shown above and below right are photocopies of a West Virginia Liquor Sales Permit provided by Denny Peoples. The stub above is shown slightly reduced while the cover below is slightly enlarged.



### 1992 Washington Duck Stamp Ready

The 1992 Washington waterfowl stamp is available from the Washington Department of Wildlife, Attn.: Tracy Clark, 600 Capitol Way N., Olympia, Wash. 98501-1091. The Price is \$6. (Harold Effner Jr.)

### South Dakota Sioux Issue Duck Stamps

The first Indian Nation duck stamp print has been produced by the South Dakota Oglala Sioux Tribe. The 1992 limited edition print shows two Canadian Geese designed by Arthur James. The print design was also used on the tribe's 1992-93 waterfowl stamp.

Dealer David Curtis reports that at least 10 percent of the stamps must be sold to tribal members.

For information about Indian stamps and prints contact Curtis at 1806 Sycamore Dr., Killeen, Texas 76543. (David Curtis)

### Tennessee Law Removes Tax Stamp Requirement

Tennessee Public Law chapter 608 (effective July 1, 1992) amends the law to remove requirements of affixing stamps to containers of alcoholic beverages and eliminates such stamps as evidence of tax payment (Barry Porter)

### North Carolina Stops Soft Drink Stamps

Don R. Shirley, director, license and excise tax division, North Carolina Department of Revenue, has reported that the North Carolina Soft Drink Tax Law was amended and the taxpaid stamp method of payment was discontinued effective Oct. 1, 1992.

Taxpaid stamps were available only to properly registered businesses. (Tim McRee)

## Washington Clamps Stamp Fee On Area Clammers

By M. E. Matesen

Washington now charges a clamming fee, \$2 for residents and \$10 for non-residents, both fee's appearing in the form of stamps to be affixed to recreational fishing licenses.

With license in hand a clammer can harvest a limit of not more than 15 clams.

Their down state counterpart, Oregon, has no such license fee requirements, has a harvest limit of 24 clams per digger and access to the beaches almost year around.

One reason for Washington's fees and restrictions on clamming might be the fact that in Washington diggers harvest approximately 15 clams for every one dug in

Oregon.

In addition, Washington spends well in excess of \$200,000 a year in research and enforcement.

In Oregon the state retained only one agent in 1991 to conduct research and enforcement for the all the coastal clamming beds.





## Hines Finds Detroit Bedding Proofs

Terry Hines has found what appears to be a proof pair of the 2-cent Detroit bedding stamp. The pair, shown here, is imperforate and ungummed. The printing is black on a thick light yellow paper (Terence Hines)

## New Duck Stamp Album Debuts

A completely revised state duck stamp Hunter Type Album has just been released.

The new album fits standard Scott binders, contains sixty pages, and provides spaces for stamps though 1994 in most cases. The pages sell for \$29.95 and are available from most dealers.

The album started as a supplement to the existing Hunter Type Album. However, the ninety's economics made it cheaper for an entire album to be produced than an updated supplement. (Bob Dumaine)



# California DMV Information Fee Stamps Discontinued

By Terence Hines

I reported on the California Department of Motor Vehicles information fee stamps in previous issues of the *State Revenue Newsletter* (SRN January 1970).

According to information supplied by the Department, the use of stamps to pay for fees on requests for information from the Department's files was eliminated in early 1990.

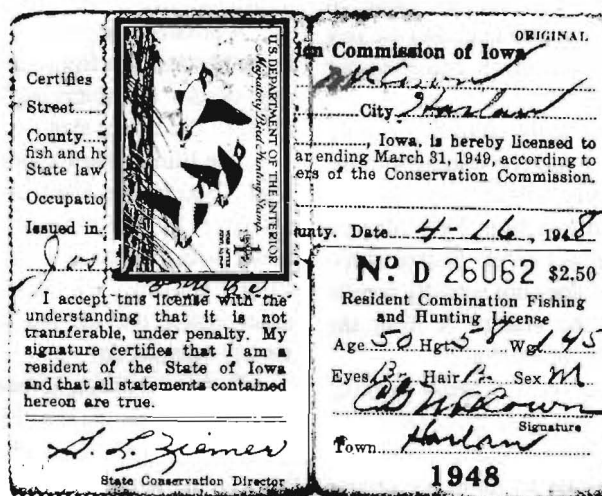
However, the Department continues to accept stamps already purchased by the public in payment of fees. Since my last article on these stamps was in 1970, I assume

that additional stamps were issued between that time and the discontinuance of the stamps use in 1990.

Can any reader report the more recent stamps?

According to the Sacramento office of the DMV, requests bearing stamps are currently processed at local DMV field offices.

Contact with a local DMV office could result in information on stamps currently being received and could provide actual copies of the stamps. Can any SRN reader assist in this research?



## —Wanted—

Used Duck Hunting Licenses  
with Federal (RW) Stamps,  
All States, All Years

*Buy-Sell-Trade*

Peter Pierce

POB 560

Oxford, MA 01540-0760

(508) 987-1390



# DUCKING AROUND THE COUNTRY

By Bob Dumaine

## Some States Gouging Duck Collectors

Some state agencies have never heard of the goose and golden egg theory. I doubt honest Abe Lincoln would be proud of his homeland's recent ingenious idea of charging stamp collectors an extra \$3 for stamps with tabs attached.

As collectors of state revenue stamps, we have all experienced so-called service charges placed on top of the face value. In most cases, the fee is nominal, and we pay the extra without remorse or gnashing our collective teeth.

A quick glance at the chart shows only 12 states charge a fee for selling stamps. Most are per order fees, or small fees to cover postage and handling. New Mexico heads the list on a "per order" charge of \$4; however, the state does not actually handle the stamps, and the charge is from the publisher who fills the orders.

Illinois, however, has been working overtime to create a mega-service charge on stamps with tabs; yup, tab stamps cost more. In fact, they now cost \$3 more per stamp! The \$3 is in addition to the 50-cent fee per stamp Illinois charges on all stamps, so a tabbed stamp sells for the face value of \$10 plus the \$3.50, or \$13.50. However, if you buy a booklet of 30, they drop the charge to \$1.50 per stamp, or only \$45 for "handling," plus the \$15 for their normal 50-cent per stamp charge.

I spoke with Louis Matsko, division manager of systems and licensing. Matsko told me "the fee was to cover the additional administrative cost incurred when the tabbed stamps are sold."

Well now, let me get this straight. It costs 50 cents to handle and ship a regular stamp, but the labor involved in sending the tab is another \$3. Staple removal must be an unknown science in Illinois. The state employee must also record the serial number on the stamps sold. No big chore, certainly not one worthy of stinging collectors for another \$3. Perhaps they have Ph.Ds and CPAs doing their shipping.

ILLINOIS DEPARTMENT OF CONSERVATION 1992		030384	
Application For Migratory Waterfowl Hunting Stamp			
Name	County		
Address	City, State & Zip Code		
Daytime Telephone Number	Signature of Applicant	Date	
(This Stub To Be Returned To Department)			

The Illinois 1992 waterfowl stamp with \$3 tab.

A possible loophole might have been to buy tabbed stamps from state agents. Not so; any vendor not returning the tab will be charged the \$3 fee also.

The Illinois duck stamp fee was raised from \$5 to \$10 in 1990, and now will cost collectors \$13.50. I feel collectors could go along with Illinois if they implemented a similar per order fee, as New Mexico and other states, but the per stamp charge is simply outrageous.

Perhaps if SRS members write Matsko and express their opinion, the \$3 "tab charge" will be eliminated. We are already paying \$10.50 for an obsolete item, to say nothing

of the fact that collectors are not damaging Illinois fields or wetlands, killing their game, or draining their resources. Illinois also has a "no return" policy on stamps, so if your \$13.50 stamp arrives bent, smudged, or otherwise faulty, you're stuck with it.

Take a minute and drop Illinois and Matsko a line. The address is Illinois Dept. of Conservation, c/o Louis Matsko, 524 S. Second St., Springfield, Ill. 62701-1787.

It is somewhat comforting to know 36 of the 48 issuing states respect and appreciate stamp collectors by not employing collector gouging tactics. States should appreciate the collectors while they still have them.

STATE AGENCIES  
FEES IN ADDITION TO STAMP FACE VALUE

STATE	FACE VALUE	AGENCY SERVICE FEE Per Stamp	POSTAGE & HAND CHARGES Per Order	TOTAL COST PER SGL. STAMP
Alabama	\$ 5.00	\$ 1.00		\$ 6.00
Colorado	5.00		\$ 1.00	6.00
Illinois w/o Tab	10.00	.50		10.50
Illinois w/Tab	10.00	3.50		13.50
Kansas	3.00	.25	2.00	5.25
Louisiana (Res)	5.00		3.50	8.50
Louisiana (Non-R)	7.50		3.50	11.00
Massachusetts	5.00		1.00	6.00
Montana	5.00	.50		5.50
New Mexico	7.50		4.00	11.50
Oregon	5.00	.50	2.50	8.00
Oregon Bklt/Sheet	5.00	1.50	2.50	9.00
Tennessee	13.00	1.00		14.00
Texas	7.00		1.29	8.29
West Virginia	5.00	.50		5.50





Figure 1, Blue on Cream

## Wine Seal History Discovered

By M. E. Matesen

The first part of this discovery came to my attention a number of years ago when a prominent dealer in revenues provided a photocopy of Figure 1.

In the accompanying letter it was stated that the find was unfinished metal bottle caps from XYZ Bottle Cap Company located in an Eastern state.

It was surmised that these were essays, yet what product had the Liquor Board intended these caps for?

It was easy to deduce from these essays that they were used from sometime between 1937 and 1944 as reflected by the marginal etching on at least two of the examples. Figure 2 reads STD #12046/19/44 and Figure 3, in the outer marginal circle, reads STANDARD 38MM 11/11/37.

In subsequent correspondence exchanges we mutually concurred that the caps were probably used on wine bottles and, more specifically, on a gallon jug version. We both wondered at that time what the "inner seal," referenced on the essays, might look like.

As illustrated, the metal essays reflect the statement *SEE THAT W.S.L.C.B. INNER SEAL IS NOT BROKEN*. Like so many other projects undertaken but never finished at that time, I gathered my meager notes on this novel item, tucked it away in a folder with the thought that someday we'd be able to fill in the missing gaps.

That opportunity came to light sooner than contemplated when a second piece of this discovery came into my possession, this

time from here in Seattle.

The first time I laid eye's on this tattered seal I immediately knew that this was the missing piece to the puzzle; the inner seal referred to on the bottle cap essays.

The reverse side of this small seal (Figure 4) has a lacquered surface on a small cardboard form. The seal on the front side is covered with five mini seals, in blue, depicting the familiar Washington State Liquor Board logo.

The seal has a small elongated hole punch through the right side, as though when the jug was opened some sharp instrument was pushed through the seal to remove it from the jug opening.

How can we be so sure this was used on a wine jug? Well, Washington acted as its own importer of claret wine in the 1930s and 1940s. The wine was purchased from California (in bulk) and was then shipped in casks, and later via railroad tank cars, to the Liquor Board's bottling plant on the waterfront in downtown Seattle.

There the wine was bottled in "one gallon jug containers" under the state's own label for subsequent shipment and sale through the state controlled liquor stores.

A final reinforcement of these conclusions comes from two short passages. First, the 1937 Washington State Liquor Act states "no liquor other than malt liquor shall be delivered to any purchaser at a state store except in a package sealed with an official seal prescribed under this Act..."

Finally, and most importantly, the Liquor Act of 1934 stipulated that the "duly

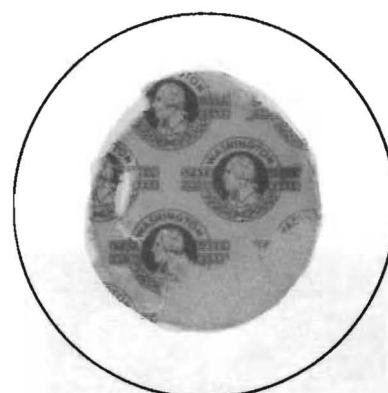


Figure 4



Figure 2, Black on Ivory



Figure 3, Blue on Cream

appointed Liquor Control Board was empowered to prescribe an official seal and official labels and stamps and determine the manner in which they shall be attached to every package of liquor sold or sealed under this Act, including prescribing of different official seals or different official labels for different classes of liquor..."

The state included "wine" in their broad definition of "liquor," which included alcohol, spirits, wine, beer and all fermented, spirituous, vinous or malt liquor..."

Case closed.



## **WANTED**

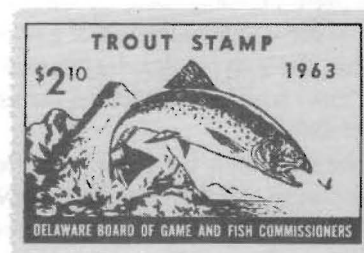
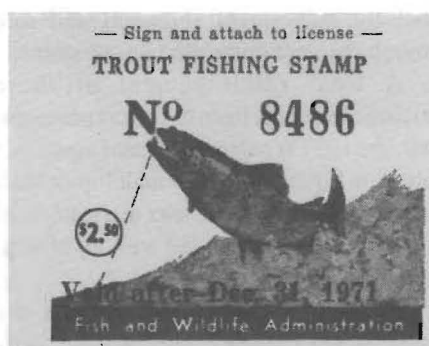
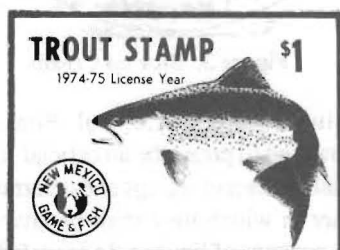
### **STATE FISHING STAMPS**

**HIGHEST PRICES  
PAID**

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





# 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 are 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			New Jersey			Portsmouth	.15	10/\$1.50
Marijuana	\$3.50		Woodcock-1985, 86, 87	.50 ea			.1875	10/\$1.88
Muscle Shoals	.25	5/\$1.25	Trout-1984, 85, 86	.50 ea		Suffolk	.20	10/\$2
	\$1.00	10/\$10.	Non-res. trout-1984, 85, 86	.50 ea			.25	10/\$2.50
Sheffield	.50	5/\$2.50	Pheasant-1984, 85, 86	.50 ea		Virginia Beach	.20	10/\$2
Arizona							.25	10/\$2.50
Cigarette Stamps, heat fusion decal			New Mexico			Washington		
	.225	10/\$2.25	*Waterfowl-1991	\$7.50		Waterfowl-1990		\$5
Arkansas			New York			Waterfowl-1991, 2 diff.		\$6
*Waterfowl (from booklet)-1989 \$7			*Stock Transfer	.01	Free	West Virginia		
California			North Carolina			Hunting and Fishing-1988	\$5.70	
Dept. Motor Vehicle stamps-\$1, \$2			Marijuana	\$3.50		Hunting and Fishing-1989	\$7	
Connecticut			Oregon			Wisconsin		
*Marijuana	\$10		Cigarette decal	Free		Marijuana	\$3.50	
Florida			Pennsylvania			Bingo Cards-1988, 90, 91	\$1.50 ea	
*Snook-1989, 90, 91, 92	\$2 ea.		Archery-1988	\$1.50				
*Crawfish-1989, 90, 91, 92	\$2 ea.		Muzzleloader-1988	\$1.50				
Georgia			Rhode Island					
City of Griffin	.05	Excise Tax	Cigarette-10 cig	.185	10/\$1.85			
		Free	-20 cig	.37	10/\$3.70			
			-50 cig	.925	10/\$9.25			
Idaho			South Carolina					
Upland Game-1988	\$5.50		Business License-.01, .07, .09 and .11					
Indiana			Sold in sets only, each set	.28				
Real Estate	\$2, \$5		Panes of 10	2.80				
Iowa			South Dakota					
*Marijuana	\$5		Fishing and Senior Fishing License					
Louisiana			stamp-1988	Free				
Marijuana	\$3.50		Utah					
Maryland			Marijuana	\$10.50				
Wine-Tawes	\$2		Vermont					
Straight-edge or torn only			*Cigarette	.22	10/\$2.20			
Minnesota			Virginia					
Marijuana	\$3.50		Local Cigarette, panes of 10					
Missouri			Chesapeake	.15	10/\$1.50			
Trout-1989	\$2.50		Clifton Forge	.04	10/.40			
*Trout-1990, 91	\$4 ea.			.05	10/.50			
*Waterfowl-1990, 91	\$4 ea.			.06	10/.60			
Nebraska			Newport News,					
Marijuana	\$10		20 cig	.15	10/\$1.50			
New Hampshire			25 cig	.1875	10/\$1.88			
*Cigarette, pane of 10			Municipal	.225	10/\$2.25			
	.22	10/\$2.20	Norfolk	.15	10/\$1.50			

## 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)
- the stamps are fish and game stamps that are not readily available
- 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 Publications

Publications available from:

Prices include first class postage

SRS Sales

Harold Effner Jr.

27 Pine Street

Lincroft, N.J. 07738

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)

**SOLD OUT**

Name \_\_\_\_\_

**TOTAL** \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



# AD CORNER

**AD CORNER RATES:** Minimum of \$1 for up to 25 words, 5 cents 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 (1)

**FREE SOUTH DAKOTA** 1987, 1988 or 1989 (your choice) Resident and Senior Fishing stamps on license when requesting approvals of South Dakota hunting and fishing stamps on license. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (3)

**FREE MINT NEVER-HINGED** South Dakota 1975 \$35.00 Non-Resident Big Game stamp when requesting South Dakota Hunting and Fishing stamps on approval. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (8)

**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 (13)

**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 (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 (1)

**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 (2)

**\$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 (2)

**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 (2)

**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 (2)

**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 (3)

**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)

**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, u1. BAGATELA 14, 00-950 WARSAW, POLAND (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 (6)

**WANTED: STATE REVENUE STAMPS FOR APPLES** (from CA, GA, MI, MO and WA) for my personal collection and upcoming exhibit. If you can help please write for my detailed want list. MICHAEL R. FLORER, 5542 SHADY CREEK #1, LINCOLN, NE 68516 (3)

**BEDDING STAMPS WANTED.** On tag or off, mint or used. Also, historical information about these issues for use in

preparing a reference book. If you have items for sale or trade, send with your asking price. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (3)

**TRADE 10 DIFFERENT** used MI instant lottery tickets for your 10 used different instant lottery tickets from your state or any other state. Multiple trades welcomed. RUDY STEFANICH, 2766 GLASGOW RD, JACKSON, MI 49201 (0)

**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 (1)

## Newsletter Back Issues Available

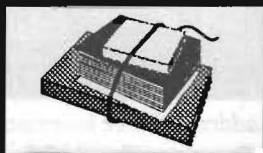
Back issues of the *State Revenue Newsletter* are available for \$1 or 6 for \$5 (postpaid). Special: One copy of each available issue for \$20.

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	* double issue,	
192	1-2/90	counts as two	
193	3-4/90	issues	



# Library Notes

By Peter Martin

## Duck Report

The third quarter 1992 *Duck Report* includes numerous state duck related articles. States covered include Montana, Mississippi, Pennsylvania, Missouri, Illinois, South Carolina and Wyoming.

Also included are reports about the new Governor's editions from Colorado, New Mexico, Rhode Island and Utah and a small article about the potential for Indian nation duck stamps and prints.

The back page of the 16-page newsletter displays a membership promotion for the State Revenue Society.

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

## ATTS News

The July-September issue of the *American Tax Token Society Newsletter* has articles about Ohio's Private-issue Sales Tax Punch Cards (including several photo reproductions); Illinois provisional sales tax tokens and a lengthy article that reviews different state sales tax tokens.

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

## Duck Tracks

The first issue of *Duck Tracks*, the official publication of the newly formed National Duck Stamp Collectors Society has hit the streets.

The initial eight page issue is edited by Cecil Daniels. SRS Board Of Governor Peter Pierce is assistant editor. Pierce has an interesting item about an Indiana "Free Permit" License.

Membership in The National Ducks Stamp Collectors Society is \$20 per year. Write to Dave Green, NSSCS Membership Chairman, 2512 Woodmere Blvd., Harvey, LA 70058.

## Porter Handbooks

Barry Porter reports continuing progress on catalogs for South Dakota hunting and fishing, Virginia state and municipal, Pennsylvania, Tennessee, Texas and Alabama. He plans to release the South Dakota and Virginia catalogs this year.

The South Dakota handbook will be the most complete reference for these issues ever published. Numerous printing varieties are included and the many illustrations will be a real asset to collectors.

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

## SRN Gets Silver

The 1991 issues of the *State Revenue Newsletter* were awarded a silver medal in the COLOPEX '92 literature exhibition held October 9-11 in Columbus, Ohio.

More than 50 entries were submitted for the competition. All entries were available for visitors to inspect.

## Scandinavian

## Revenue Unit Formed

*SRN* readers that are also interested in Scandinavian revenues now have another resource for information. The Scandinavian Revenue Study Unit of the Scandinavian Collectors Club was formed recently.

Interested individuals should contact SRS member Tim McRee, who is the study group coordinator. Contact McRee at Box 388, Claremont, NC 28610

## North Carolina Sells Wildlife Stamp Sets

The North Carolina Wildlife Resources Office is making available a complete package of the 1991-92 hunting and fishing license stamps.

The 10 stamps, with a face value of \$450 are being sold in an "as is" condition for \$35. As was the case with the 1990-91 issues, approximately 200 complete packages are available. Stamps will remain on sale until December 31, 1992. Any unsold sets will be destroyed.

To order, write to STAMPS, NC Wildlife Resources Commission, 512 N. Salisbury St., Raleigh, NC 27604-1188.

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

Forwarding Postage Guaranteed  
Address Correction Requested

Bulk Rate  
U.S. Postage

PAID

MT PROSPECT,  
ILLINOIS 60056  
PERMIT NO. 21

**1992  
SRS Ballot  
Enclosed**

If this newsletter is delayed in the  
Christmas mail - ballots will be accepted  
until January 15, 1993