



# State Revenue Newsletter

Vol. 31, No. 1—Whole No. 210 Official Publication of The State Revenue Society JAN-FEB 1993

## Martin Assumes SRS Presidency

Peter Martin, Springfield, Va., became the State Revenue Society's fifth president in elections concluded in January. A total of 52 validated ballots, 25 percent of the membership, were received by the January 15 deadline.

Martin, who received 50 out of 51 votes, succeeds Terence Hines, who had served as president since 1975, the longest term of any SRS president.

Martin will continue to edit *The State Revenue Newsletter* and to serve as librarian. As immediate past president, Hines will continue to serve the society on the Board of Governors.

In other election results, Harold Effner Jr., Lincroft, N.J., was re-elected vice

president and treasurer and Scott Henault, Dedham, Mass., was elected to a full term as SRS secretary.

In a close vote, Ronald Leshner Sr., Dr. Edward Miles and Tim McRee were selected for the three Board of Governor seats. Leshner, who was recently elected as the American Revenue Association president, led the way with 45 votes. Just five votes separated second through fourth place in the balloting.

All terms are for two years. Complete voting results are listed on page 3. Previous SRS presidents were SRS founder E.S.A. Hubbard, Santa Clara, Calif. (1955-1969); O.R. Bloom, Barberton, Ohio (1969-1972); Mack Mateson, Lynwood, Wash. (1973-74); and Hines, Chappaqua, N.Y. (1975-1992).



Peter Martin

## SRS Auction A Big Success

The first SRS action that closed November 15 was an overwhelming success with all but three of the 80 lots being sold. Bidding was competitive as 56 lots (70 percent) sold at or above the estimate.

Of the 23 bidders, 16 were successful (70 percent). The lots submitted by the five consignors realized 405.50.

Lot 55, a group of eight older Texas liquor tax paid, received the most bids, nine. Listed at the \$1 minimum bid, it sold for \$3.50.

Lot 7, a set of seven Alabama feed stuff stamps on feed tags received eight bids and was hammered down for \$8 against a \$2 estimate. Lot 54, a South Carolina promissory note and will with documentary stamps attached received six bids and sold for \$5.50 against a \$2 estimate.

Other lots receiving at least five bids were lots 13, 27, 53 and 60. The highest price

realized went to lot 3, an Alaska MNH liquor block of four Hubbard L14 stamps, that fetched \$25. The next highest price realized went to lots 35 and 34. The Kansas beer stamps sold for \$22 and \$21.

The highest bid received was \$80 for lot 35. It sold for \$22. All lots were sold at one increment above the second highest bid. There were also five tie bids with the winner being the bid with the earliest postmark.

The biggest bargain was lot 30, a block of four of the first issue Kansas 1937-38 quail stamp. It catalogued for \$50 and sold for \$12.50.

A complete list of prices realized from Auction #1 is on page 11.

Because of the success of the auction, the Society will sponsor two auctions in 1993. Consignments for Auction #2 are due by March 26; for Auction #3, by August 31. Auction details are included on page 10.

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## The State Revenue Society

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### Vice President and Treasurer

#### Harold A. Effner, Jr.

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### Secretary Scott Henault

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#### Tim McRee

POB 388, Claremont, N.C. 28610

#### Dr. Edward H. Miles

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## President's Notebook

By Peter Martin

The 1992 SRS elections are now complete and for the first time in nearly 20 years the SRS has a new president. The elections bring two things into focus. First, the fact that the society has been fortunate to have had the dedicated service of Terence Hines for such an extraordinary period of time. We all owe Terry a debt of gratitude for his long-term service and on behalf of all SRS members I say, "Thank You!"

Second is the member response to our elections. SRS treasurer Harold Effner Jr. validated 52 ballots, meaning that we had a response rate of approximately 25 percent of our membership. While national and elections normally receive participation from about 50 percent of registered voters, our election participation is quite high for a philatelic organization. In fact, in the recently completed American Revenue Association elections, out of a membership of more than 1350, only 31 members chose to vote.

The fact that every vote counts is once again dramatized by the close vote for our Board of Governors. The difference between second and fourth was only 5 votes.

Thanks for making your voice known. As we move toward the 21st century I want each of our members to continue to make their voices known. This organization can only continue to grow with the participation of all.

I plan to use this column to keep you apprised of the directions that your elected board plans to move the society. We plan to build on the foundation that Terry and previous officers have established.

This month I want to highlight the overall objectives that I hope we can achieve during my term. I will describe them here briefly. In coming columns I will provide you with details about how we plan to implement them.

My broad objectives are to: increase SRS membership; ensure the long-term financial stability of the SRS; continue to improve/expand SRS services; establish a publications program; review/upgrade administrative procedures; promote the SRS nationwide; establish an awards program; and improve communications/contact with the membership.

To improve communications and contact with the SRS membership, I will be

plan to increase participation within the SRS. In short, I want more people involved in promoting the society and its agenda.

To this end I will be appointing regional SRS coordinators who will be charged with promoting the SRS at stamp shows within their region, appointing state coordinators within their region and encouraging SRS membership within their region.

I foresee five to 10 regions. Anyone interested in serving as this voluntary position should contact me immediately. Include a short biography, what states you are interested in supporting and your address and phone number.

Regional coordinators will receive the same mailings that go to the Board of Governors and will therefore be able to represent their region and comment on proposals before they are voted on by the Board.

***"This organization  
can only continue to  
grow with the  
participation of all."***

I will also be appointing a special staff to help with various SRS functions. Currently I am seeking a society attorney, an auctioneer, a photographer, a historian, an awards coordinator and a convention coordinator. If you are interested in supporting your society in these, or any other area, contact me today.

A third goal to improve contact with members will be to establish an annual meeting/convention. More than likely, we would participate with an existing show. Since many SRS members are also ARA members, we could consider holding our convention at the same location as the ARA. In 1993 the ARA is meeting at CHICAGOPEX in the fall. What do you think?

Your comments are always welcome. Write me at POB 505, Springfield, Va. 22150. If you would like an individual response, please include a SASE.

I look forward to working with each of you for the betterment of our hobby.



# Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

October Total: 206  
New Members: 8  
October Total: 214

New Members

- 1036

Michael Dawes  
SC Tax Commission  
POB 125  
Columbia, SC 29214  
  
Interests: South Carolina.  
Proposed by: Peter Martin
- 1037

Paulo Barata  
International revenueur  
Rua Ricardo Jorge 9/2/E  
1700 Lisboa, Portugal  
  
Interests: Worldwide revenues.  
Proposed by: Peter Martin
- 1038

Denny Peoples  
8141 Springwater Drive West  
Indianapolis, IN 46256  
  
Interests: Indiana; fish and game-all states  
Proposed by: Peter Martin
- 1039

Teri Vokus  
4810 Wild Dove Lane  
Sarasota, FL 34232  
  
Interests: Duck, fish, game stamps and prints.  
Proposed by: Secretary

- 1040

Kent Gray  
PSC 1- Box 442  
APO AA 34001  
  
Address correction requested. Mail returned with "No Record at Howard APO"  
Proposed by: Secretary
- 1041

Thomas Kooistra  
3341 Birchwood SW  
Wyoming, MI 49509  
  
Proposed by: Secretary
- 1042

Andrew R. Baser  
14 Roberts St.  
Johnson City, NY 13790  
  
Interests: All states.  
Proposed by: Secretary
- 1043

Howard E. Hutton  
RD #1, Box 232  
Rochester Mills, PA 15771  
  
Proposed by: Secretary

1993 Dues  
Are Due.  
Please Pay  
Promptly.

## 1992 Election Report

52 votes were received by Jan. 15, 1993 deadline.

President		Treasurer	
Peter Martin	50	Harold Effner Jr.	51
Harold Effner Jr.	1	Peter Martin	1
Vice President		Board of Directors	
Harold Effner Jr.	50	Ron Leshner Sr.	45
Peter Martin	1	Edward Miles	34
Bill Smiley	1	Tim McRee	32
Secretary		Peter Pierce	29
Scott Henault	48	Terence Hines	1
		Mike Florer	1

## South Carolina

American Decal & Mfg. Co.

6001



An example of a strip of South Carolina 95-cent syrup tax stamps produced by the American Decal and Manufacturing Co. The stamps are orange on a white decal. The serial number is black. Courtesy of Robert Harding.

# State Revenue News

## Oregon Duck Fee Update

Bob Dumaine's November-December *State Revenue Newsletter* column brought a note from Mack Mateson, Edmonds, Wash.

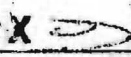
Regarding the table of fees imposed in addition to the stamp's face value, Mateson reports some additional information for Oregon.

When a collector places an order in Oregon, the order form states that the \$2.50 postage and handling charge can be waived IF the collector includes with their order, the necessary SASE along with protective forms. Therefore, imposition of the fee rest with the collector, not the state.

### Newsletter Indexer Needed

The State Revenue Society newsletter index needs to be updated. A one-time index and annual updates are needed. Indexes for the early SRS years already exist but must be combined with later issues. SRS members with access to a computer and willing to assist should contact the editor.

## Arizona Big Game Permits

No. 608531		<b>BIG GAME HUNT PERMIT — TAG</b>	
PERMIT NO.	MAY HUNT		
000001	ANY RAM	12/02/88 THROUGH 12/18/88	
HUNT NO.	UNIT 458		
623			
LICENSEE DONALD R PYNE DF009202 623NONRES 63156043068A 110 W GEORGIANNA DR RICHBORO PA 18954			
SIGNATURE 		NOT VALID UNTIL SIGNED	

GAME MUST BE TAGGED IMMEDIATELY AFTER KILL







<b>TRANSPORTATION &amp; SHIPPING PERMIT</b>		<b>ARIZONA GAME &amp; FISH DEPARTMENT</b>	
FILL OUT ONLY WHEN SUBMITTING LAWFULLY TAKEN WILDLIFE FOR SHIPMENT BY COMMON CARRIER OR TRANSPORTATION BY ANOTHER PERSON.			
I Heretby Authorize _____		<input type="checkbox"/> TO SHIP <input type="checkbox"/> TO TRANSPORT	
My Game To (Destination) _____		Date _____	
Signature of Tagholder _____			
Description of Carcass _____			
Kill Time _____	Kill Date _____		
Kill Location _____			
AGF 90R-6/87			

**TRANSPORTATION AND SHIPPING PERMIT INSTRUCTIONS**  
 1. Unlawful to complete or sign transportation shipping permit before making kill.  
 2. Valid for shipment or transportation only if completely filled out.  
 3. Not valid for shipment or transportation out of state by Arizona residents.

Shown above are two Arizona Big Game permits. The top illustration is a pressure-sensitive stamp that was affixed to a ram shot in 1988. The stamp was wrapped around a leg so that the excess ends of the sticky back extended beyond the leg and were then pressed together. The circular marks shown on the stamp are perforated slits that may have been intended to be torn apart when the stamp was removed from the leg. The hunter was very careful and the stamp was saved along with a layer of hair from the ram sticking to the glue and a little blood as the only defect. The bottom illustration is also a pressure-sensitive stamp for use when a non-resident hunter ships a trophy, instead of transporting it home. Some collectors consider the "Big Game Hunt Permit-Tag" a stamp, regardless of what it is labeled. It is required to hunt "any ram." (By John Stewart)



# Featured Usage

 <b>JOHN J. EGAN</b> Commissioner <b>WILLIAM G. ENNIS</b> Deputy Commissioner	 <b>1950</b>	 <b>1951</b>	 <b>1952</b>	 <b>1953</b>	 <b>STATE OF CONNECTICUT</b> DEPT. OF LABOR
THIS CERTIFICATE IS NOT VALID WITHOUT ANNUAL STAMP					
<b>ELEVATOR CERTIFICATE OF OPERATION</b>					
LOCATION CITY REGISTRANT ADDRESS CITY	23 NO. GEORGE ST. MERIDEN, CONN. REED-HOLROYD CO. 7 COLONY ST. MERIDEN, CONN.	1 116-E-89 40 FREIGHT 2500	ELEVATOR NO. REGISTRATION NO. F.P.M. SPEED CLASSIFICATION POUNDS CAPACITY		
<b>INSPECTION RECORD</b>		<p>This operating certificate is issued by direction of the Commissioner of Labor &amp; Factory Inspection in accordance with the provisions of Sections 3767 through 3775 of the General Statutes and authorizes the operation of this elevator:</p> <ol style="list-style-type: none"><li>Pending subsequent action by the Department or,</li><li>Until the 1st day of July after the year validated.</li></ol> <p><b>JOHN R. DONLAN</b> Deputy Commissioner of Factory Inspection</p>			
Inspector	Date				
G. E. E.	6-26-51				
G. V. J.	7/12/52				
G. V. J.	11/25/52				
G. V. J.	1/21/53				

“Featured Usage” is a new column that will appear regularly in the *SRN*. This month’s usage is a Connecticut elevator license used by the Reed-Holroyd Company in Meriden for a freight elevator. The license is on a light green paper with \$1 inspection stamps for 1950 through 1953 attached. The 1950 stamp is blue; 1951 green; 1952 rose and 1953 brown. All are perforated 12. The stamps were issued by the Connecticut Department of Labor and Factory Inspection beginning in 1946. The back of the license is blank. The January-February usage was submitted by Byron Sandfield, Dallas, Texas. If you have an interesting state revenue stamp usage that you would like to see featured here, send a clear photocopy or halftone with your name, address and phone number to the editor.

Alaska Requires New King Salmon Fishing Stamp

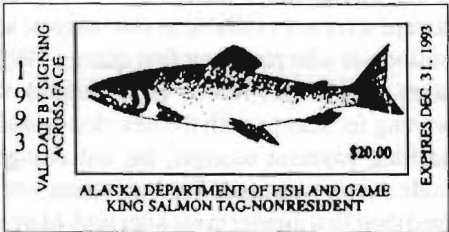
New Duck Album Released

An article in the February 1993 *Alaska* magazine reports that Alaskan king salmon fishermen are now required to buy a special fishing stamp.

The stamp, \$10 for residents, \$20 for non-residents, is required for both freshwater and saltwater angling.

Proceeds from the sale of stamps will go toward enhancement, research and all aspects of king salmon management, according to Rocky Holmes, deputy director of the Alaska Fish and Game’s sportfish division.

In addition to this stamp, the legislature raised the cost of resident sport fishing



Alaska’s new king salmon non-resident stamp. licenses in 1993 from \$10 to \$15 and resident hunting licenses from \$12 to \$25. Enforcement of the new law rests with the Fish and Wildlife Protection agency. (By Dick Bilek)

The Sam Houston Duck Co. recently announced the release of their International Conservation and Duck Stamp Album.

The 130-page padded burgundy and gold binder contains spaces for all foreign duck stamps, including Saskatchewan stamps and Australia’s Koala issues.

Annual updates are planned.

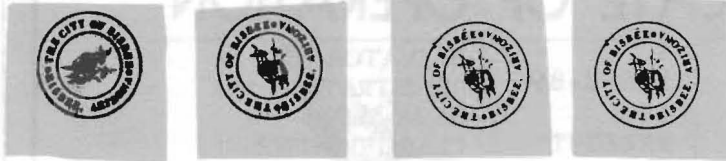
A revised Hunter Duck Stamp album was also released. The 60-page revision is update through 1992. The acid-free pages fit all Scott binders.

For additional information contact: Sam Houston Duck Co., POB 820087, Houston, Texas 77282.

# CITY OF BISBEE OCCUPATIONAL LICENSE

OL No. 02

This certifies that DON R. JOHNSON, GEN. PARTNER is entitled to do  
business under the name ABOUT BOOKS...ABOUT BISBEE  
in the City of Bisbee for 1989, subject to possession of valid Quarterly Stamp.



*[Signature]*  
Signature  
3/8/89  
Date

Figure 2: A Bisbee, Ariz., occupational business license.

## Bisbee, Arizona Occupational Licence Stamps Have Two Unusual Designs

By Charles Souder

Recently I had the opportunity to visit Bisbee, Ariz., a city on the National Register of Historic Places historically known for the Queen Mine.

The mine was operated by the Copper Queen Consolidated Mining Company from the late 1800s to the mid-1970s.

Besides its history, Bisbee is becoming well known for the artist colony that has evolved there during the last decade. Touring the turn of the century Victorian structures and enjoying the old west and copper mining lore can be a real pleasure.

A more recent event of some philatelic importance is when Bisbee began validating the "City of Bisbee Occupational Licenses" with stamps. Based on local corporate knowledge, the stamps were used at least as early as 1980.

The stamps used through 1991 depict a mule toting a minor's pack (figure 1). There were four different stamps used. The stamp design is in black and is the same for all four stamps, but each have a different background color; orange, yellow, red, and green. A

different color stamp was used each quarter to denote payment of Bisbee's business license tax (figure 2). The fee paid is not printed on the stamps, the required taxes for each different type of business are listed on the license's reverse (figure 3). The color of stamps used for each quarter from 1989 through 1991 are shown in the accompanying chart.

In 1992 the stamp's design was supposed to be changed to a mining car (figure 4) and background colors were to change to orange, yellow, red, and blue.

Unfortunately, the stamps were not available in time to issue to businesses who paid their first quarter 1992 taxes prior to mid-March 1992. Instead of waiting for stamps with the new design and backlog payment receipts, the old orange mule stamp was used. For businesses who paid their first quarter taxes after mid-March 1992, they received the new mining car stamp for validation.

All stamps used so far have been printed by the Bisbee Gazette, have a pressure-sensitive adhesive (with wax-paper backing), and are imperforate.

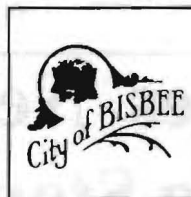


Figure 4



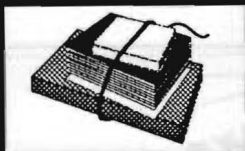
Figure 1

On a personal note, besides the enjoyment of finding stamps that were new to me, the people I talked with at Bisbee's City Hall and in local businesses on my hunt for licenses and information were some of the nicest people I have had the pleasure of meeting. I very much look forward to visiting Bisbee again.

### Bisbee, Arizona Business License Stamp Colors

1989	
First Quarter (Jan-Mar)	green
Second Quarter (Apr-Jun)	orange
Third Quarter (Jul-Sep)	yellow
Fourth Quarter (Oct-Dec)	red
1990	
First Quarter (Jan-Mar)	orange
Second Quarter (Apr-Jun)	yellow
Third Quarter (Jul-Sep)	red
Fourth Quarter (Oct-Dec)	green
1991	
First Quarter (Jan-Mar)	yellow
Second Quarter (Apr-Jun)	red
Third Quarter (Jul-Sep)	green
Fourth Quarter (Oct-Dec)	orange





# Library Notes

By Peter Martin

## The Duck Report

The fourth quarter 1992 *Duck Report* continues to feature numerous state duck related articles. States covered include Arkansas, Iowa, Minnesota, Nevada, New York, and Oregon.

Other features cover the 1993 federal duck stamp, a judges view of the duck stamp judging, a review of the 1992 duck stamp year and special articles by Herman Herst Jr. and Ernest Kehr.

*Duck Report* subscriptions are \$16 per year. Write the Sam Houston Duck Company at: POB 820087, Houston, Texas 77282.

## ATTS News

The October-December issue of the *American Tax Token Society Newsletter* includes an article about the Missouri sales tax tokens, a review of the 1935 federal fractional coins and provides a list of tax token dealers.

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

## International Revenuer

The November 1992 issue of *The International Revenuer* features a members auction and articles about Portuguese India Surcharges and overprints on 1917 Key-type; Portugal stamp duty essays of the School of Engraving of the Royal Mint; Macau tobacco strips; Japan silk factory control stamps; Nyasaland overprints and Belgian College of Attorney stamps.

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

## ICAR Newsletter

The February 1993 *ICAR Newsletter* provides reprints of articles about Pat Herst, cigar bands, The American Bank Note Archives, a Barry Krause article about stamp defects and a listing of ration coupons and permits.

For information about the *Interstate Cinderellans and Revenuers Newsletter* contact ICAR, Box 9128, San Jose, Calif. 95157-0128

## Canadian Sales

### Tax Receipts

*Canadian Sales Tax Receipts* by *American Tax Token Society Newsletter* editor Merlin K. Malehorn is a newly released 23-page booklet that examines the neglected field of Canadian sales tax receipts.

The receipts are organized by province. Both government and vendor issues are listed. The author has coded each provincial item and provides whatever information is known about these issues.

The illustrations, in most cases are very clear and are a significant aid to identification.

Listings for Alberta, British Columbia, New Brunswick, Nova Scotia, Ontario, Prince Edward Island, Quebec, Quebec-Montreal and Saskatchewan are included.

For more information write to the author at 6837 Murray Lane, Annandale, Va. 22003

## EXCERPTS FROM TITLE 5 CHAPTER 1-8 OF THE CODE OF THE CITY OF BISBEE

### SECTION 1 - DEFINITIONS:

"Business" shall mean all trades, callings, professions, occupations, activities or acts, personal or corporate, engaged in or caused to be engaged in with the object of gain, benefit or advantage, either directly or indirectly

"Employee" shall mean:

(A) Any self-employed person

(B) Any individual whose earnings are required to be reported quarterly to the U.S. Treasury Department District Director of Internal Revenue, on U.S. Treasury Department Form 941 "Employer's Quarterly Federal Tax Return" and who has worked a minimum of two hundred sixty (260) hours during the quarter period being reported or twenty (20) hours per week.

"Transient Merchant" shall mean a person who offers to sell to given places of business, any goods, wares, services or other commodities on a regular and recurring basis.

"Transient Contractor" shall mean any person, required to be licensed by the State of Arizona as a contractor, who engages in the business of contracting within the City without having a fixed permanent place of business within said City.

SECTION 8-2-15 A & B—Classification and Schedules of Taxes (All taxes shown are payable on a quarterly basis unless otherwise specified).

### Class I. Special Tax

A. The following specifically named types of business shall pay the license tax set forth opposite each and no other tax provided for in this Ordinance shall be applicable thereto:

1. (a) Gas and Electric Companies	As per franchise and in lieu of the tax herein imposed
(b) Water Companies	\$600.00
2. (a) Individual Auctioneers not affiliated directly with auction houses, doing business within the corporate limits of Bisbee	65.00
(b) Carnivals	32.50 (per day)
Each side show and/or concession	19.50 (per day)
(c) Circuses	32.50 (per day)
Each side show	19.50 (per day)

(d) Newspapers:	
Daily (including job printing)	32.50
Weekly (including job printing)	19.50
(e) Transient merchants and firms	32.50
(f) Fortune Tellers or Palmists	13.00 (per day)
	(30 days in advance)

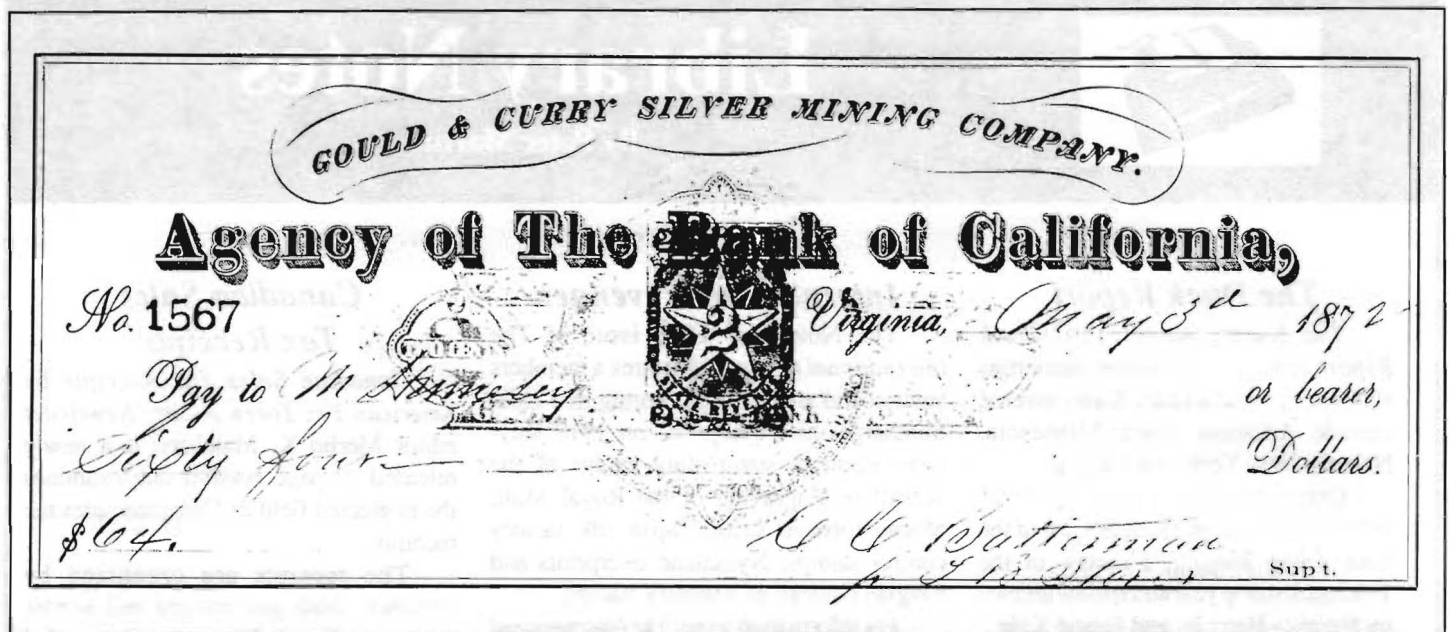
B. The following specifically named types of business shall pay the license tax set forth opposite each which tax shall be in addition to the General Tax hereinafter imposed:

1. Operators of music and amusement machines. Per machine.	\$ 3.00
2. Licensed Liquor Sales:	
No. 1-3 Distillers, Brewers & Winers	13.00
No. 4 On-Sale Retailer (All)	39.00
No. 5 On-Sale Beer and Wine	26.00
No. 6 On-Sale Beer Only	13.00
No. 7 Off-Sale Retailer (All)	26.00
No. 8 Off-Sale Beer and Wine	26.00
No. 9 Off-Sale Beer Only	26.00
No. 10 On-Sale Club (All)	39.00
No. 11 On-Sale Hotel/Motel (All)	65.00
No. 12 On-Sale Restaurant (All)	65.00

### Class II. General Tax

All types of business, rendering services to the general public, excepting those types specifically enumerated under Class I. A. hereinabove, shall pay a license tax computed upon the number of employees employed within the City of Bisbee in such business according to the following schedule:

Sub-Class	Number of Employees	Tax Per Quarter	Sub-Class	Number of Employees	Tax Per Quarter
A	1	\$ 9.75	F	9-12	\$ 65.00
B	2	16.25	G	13-20	78.00
C	3	26.00	H	21-30	97.00
D	4	32.50	I	31-40	130.00
E	5-8	39.00	J	41 or more	149.50



# Historical References Shed New Light On Nevada Documentary Stamps

By M. E. MATESEN

"...The Act was apparently modified at least once, the modification changing some of the tax rates. Unfortunately, I have not been able to obtain copies of the modifications..."

This excerpt is from a 1990 *State Revenue Newsletter* article by Terence Hines. After reviewing this work I embarked on an attempt to locate the modifications eluded to in its introduction. With the help of Earl Stritzinger I was able to fulfill this goal.

First, the matter of the tax as it applied to checks. From the Hines article comes an illustration of a check dated Nov. 4, 1869. (Please take note of the year). Hines indicated that the check "...bore a two-cent federal revenue stamp, paying the federal check tax, and a two-cent orange Nevada revenue..."

Since Hines only had the First Act as his point of reference he challenged the need for the existence of a tax on checks since the actions of the First Legislature simply indicated that checks "made and made payable in the State of Nevada were exempt from tax." Others checks were taxed two-cents each if they were over \$100... (the check illustrated by Hines was for a mere \$6.30). What was unavailable to Hines was the fact that the tax on checks, and more specifically Bank Checks (i.e. as it applied to the illustration in question), rested not with the actions of the First Legislature, but with

the Second, approved Mar. 1, 1866. The following excerpt refers to it.

**"Bank Check.** Bank checks, drafts, or orders at sight, or on demand made and payable in the State, two cents."

Hines went on to note that "...Parts of the Act are poorly written and unclear..." which can be reinforced by these excerpts which, for whatever reason, differentiate between a *Bank Check* and a *Check*.

**"Check, draft, or order.** Check, draft, or order for the payment of any sum of money exceeding ten dollars, upon any person, at sight or on demand, two cents."

The imposition of the tax on checks was not in force for a particularly long period of time. By the close of the Fifth Legislative Session, approved Mar. 4, 1871, all mention of checks was to have been stripped from the tax schedule. Therefore, the imposition of this tax regardless of form, lasted a mere five years (1866-1871).

Initially, I felt that the removal of checks as an item subject to the Nevada state tax, in itself, was of no particular importance, yet in developing this article I was to find that the 1871 date was to have a very special unforeseen significance.

While preparing this article I felt that an additional illustration of a check might be appropriate. As Hines had a fine example of an *adhesive* issue I chose Revenue Stamped

Paper (RN) integrating a two-cent Nevada revenue into the design. Figure 1, Scott RN-C21b was my choice.

At first glance, the year date literally jumped off of the check "1872!!!" Could there have been others or was Figure 1 a mere aberration? In an attempt to show usage after that critical March 1871 date I leafed through Castenholz, pages 46-47, where I found juxtaposed illustrations of an RN-C21 dated Jan. 2, 1872.

The illustrated check had a space allocated as part of the design for affixing an *adhesive revenue*, which in their illustration was conspicuously missing. The fact that the stamp was missing was historically correct, yet on the adjacent page was an illustration of an RN-C21b with the crucial date of Aug. 6, 1872.

Heretofore I must have examined Figure 1 numerous times, but it was not until I looked at it in reference to the removal of the tax on checks that the date struck home. Why was this RN-C21b being used after the repeal of the tax on checks? That's a subject I'd like to leave open for discussion in a future article.

The Hines article also challenged the need for a tax on assay reports, providing select explanations for the existence of this category by again using the actions of the First Legislature as his guiding reference.



In retrospect I may have sided with Hines if I didn't have access to the provisions of the Second Legislature enacted Mar. 1, 1866. From that enactment the following passage appears:

*Certificates, Certificates of assay, five cents*

This particular passage remained in force until Mar. 4, 1871. Although the action of the Fifth Session resulted in removal of the specific tax as it applied to Certificates of Assay, this was replaced by a catch-all provision that stated "...Certificates of any other description than those specified, 5 cents..." One could infer from this that Certificates of Assay remained subject to this tax based on this passage.

Can anyone provide us with a certificate dated on or after this critical date? I solicit others to take an active interest in examining their own collections in the hope that they can add to this new information.

#### REFERENCES

Castenholz and Sons, (1989). *Field Guide to Revenue Stamped Paper Part 1-The Western States*. Castenholz and Sons, Pacific Palisades, Calif.,

Hines, Terence, (1990). "Nevada Documentary Stamps," *State Revenue Newsletter* (whole number 197), 89/103.

Laws of Nevada, (1866). Second Session, approved Feb. 24, 1866.

Laws of Nevada, (1871). Fifth Session, approved Mar. 4, 1871.

## Montana



An example of one of the few revenue items from Montana. This Grade A egg stamp is green on white. (Peter Martin)

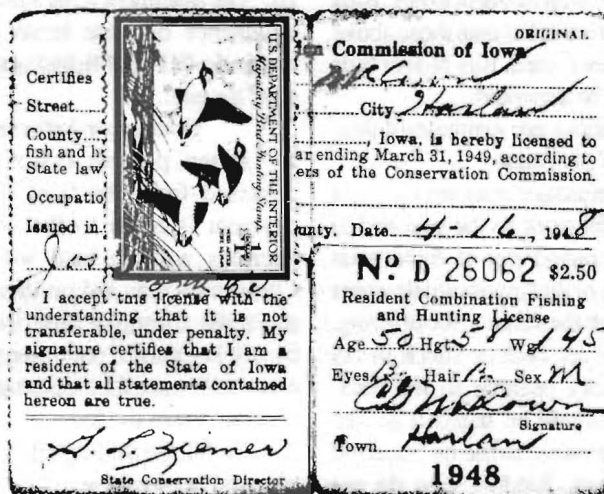
ARA

APS

SRS

## STATE REVENUES on approval.

**BARRY L. PORTER**  
107 Southburn Drive  
Hendersonville, TN 37075-3012  
(615) 824-4525



## —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

# SRS Mail Auction Rules

1. State Revenue Society Mail Auction #2 closes May 14, 1993. Bids received after that date will not be considered.

2. Only SRS members in good standing are eligible to participate in the auction.

3. All lots are sold to the highest bidder at one bidding interval over the second highest bid. Bidding is done in the following intervals:

\$1-\$10	\$0.25
\$10-\$29	\$1.00
\$30-\$74	\$2.00
\$75-\$195	\$5.00
\$200 and over	\$10.00

On identical bids, the earliest postmark will win. If only one bid on a lot is received it will be sold at the amount bid or the catalog or estimated value, whichever is lower. Bids received in increments other than those above will be adjusted downward. Buy bids or bids under \$1 will not be accepted.

4. All auction prices are estimates unless catalog value (CV) is listed.

5. The auction manager reserves the right to withdraw any lot prior to the sale and to reject any bid believed not to have been made in good faith or that is unrealistic or not commensurate with the value of the offering.

6. Terms of sale are cash or check in US funds. Make checks payable to the SRS. Successful bidders will be notified of lots purchased and payment must be received before lots are sent. Bidders who do not remit promptly may have their auction privileges revoked.

7. Bids must be submitted on the bid sheet accompanying the auction. Reproductions of the bid sheet are acceptable. No buyers premium will be added to the sales price. The SRS is not responsible for bidder errors or omissions. Check your bid sheets carefully before mailing them in.

8. Postage, handling and insurance will be billed to the buyer, \$2 minimum.

9. Claims for errors in description must be made within three days of receipt of lots. Claims made after that time will not be considered. Lots described as collections, mixtures, "As Is", etc. are not returnable, nor are photographed lots. Lots described as defective or having faults cannot be returned because of such defects or faults.

10. The placing of a bid shall constitute full acceptance of these terms of sale. Prices realized will be published as soon as possible after the sale.

## Consignor Information

1. A ten percent commission will be deducted from the final bid price when payment is made to the seller. The SRS auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot, he will be charged only a ten percent seller's commission and for the postage and insurance costs to return the lot.

2. Each lot must be packaged in a separate glassine or envelope.

3. All material submitted must have a detailed inventory using the consignor

inventory sheet available by sending a SASE to the auction manager. Material received without inventory will be returned to the sender at the sender's expense. The auction manager will not set estimated prices.

4. The auction manager reserves the right to reject any consignment.

5. Unsold lots will be returned to the owner following the close of the auction. Postage for returned lots is the responsibility of the seller. Payment for lots sold will be made after all payments from buyers are received.

6. Auction Abbreviations:

MNH Mint Never Hinged

M Mint

U Used

PMK Postmarked

CAT Catalog value (specify catalog)

EST Estimated value

UNCD Uncancelled

To identify states, use their two digit postal abbreviation.

## 1993 SRS Auction Consignments Are Due:

**#2—March 15**

**#3—August 15**

**To obtain a consignor sheet,  
send a SASE to SRS Auction,  
POB 505, Springfield, VA 22150**

## The State Revenue Newsletter

### Display Advertising Rate Card

Full Page		7 1/2 x 10	30.00	1/3 Page	H	7 1/2 x 3 1/4	12.50
2/3 Page	H	7 1/2 x 6 1/2	20.00		V	2 3/8 x 6 1/2	12.50
	V	4 15/16 x 10	20.00	2/9 Page	H	4 15/16 x 3 1/4	10.00
1/2 Page	H	7 1/2 x 5	17.50		V	2 3/8 x 6 1/2	10.00
4/9 Page		4 15/16 x 6 1/2	15.00	1/9 Page		2 3/8 x 3 1/4	5.00

Frequency: Bimonthly

Format: 3-column

Black and White only

Rates are for camera ready copy per issue. Sizes given are outside dimensions. There is a minimum \$10 charge for ads that must be altered to fit. Inquire for prices if you would like all or part of your ad prepared for you. Deadlines are 30 days prior to the month of issue. Example: The deadline for the July-August issue is June 1. Payment must accompany all orders. Make checks payable to The State Revenue Society. Mail to: *State Revenue Newsletter*, POB 505, Springfield, Va. 22150



# SRS Auction #1

## November 15, 1992

### Prices Realized

<u>Lot #</u>	<u>Est</u>	<u>Price Realized</u>	<u>Lot #</u>	<u>Est</u>	<u>Price Realized</u>
1	\$5	\$7.50	2	\$3.75	\$5.00
3	\$25	\$25.00	4	\$5	\$4.50
5	\$3	\$4.50	6	\$8	\$4.50
7	\$2	\$8.00	8	\$7	\$7.00
9	\$1.50	\$2.00	10	\$1	\$2.00
11	\$5-6	\$5.50	12	\$3.30	\$4.00
13	\$2	\$3.50	14	\$1	\$1.50
15	CV \$4	\$3.00	16	CV \$15	\$8.00
17	CV \$8	\$2.00	18	CV \$3	\$2.00
19	CV \$3	\$2.50	20	CV \$2.90	\$2.50
21	CV \$6	\$1.00	22	CV \$1.50	\$3.00
23	CV \$10	\$11.00	24	CV \$5	\$5.00
25	CV \$5	\$5.50	26	CV \$5	\$5.50
27	CV \$2.50	\$3.50	28	CV \$20	\$7.50
29	CV \$15	\$8.50	30	\$50	\$12.50
31	CV \$7.50	\$2.00	32	CV \$5+	\$2.00
33	CV \$10+	\$11.00	34	CV \$20+	\$21.00
35	CV \$20+	\$22.00	36	\$2	\$3.00
37	\$1.50	\$1.50	38	\$1	\$1.50
39	\$2	\$4.50	40	\$1	\$2.00
41	\$1	None	42	\$1	\$4.50
43	\$10	\$12.00	44	\$3	\$4.50
45	\$3-4	\$5.50	46	\$1	None
47	\$5	\$4.00	48	\$5.50	\$5.00
49	\$5.50	\$5.50	50	\$1	\$2.00
51	\$3	\$3.00	52	\$2	\$2.00
53	\$1	\$2.00	54	\$2	\$5.50
55	\$1	\$3.50	56	\$5	\$6.50
57	\$3.30	\$3.00	58	\$5	\$5.00
59	\$25	\$16.00	60	CV \$1.75	\$3.00
61	\$2	\$2.50	62	\$2	\$2.50
63	\$12	\$7.00	64	\$7	\$3.50
65	\$5	\$3.50	66	\$5	\$5.00
67	\$5	\$6.50	68	\$1	\$3.00
69	\$5	\$5.00	70	\$5	\$6.00
71	\$2	\$2.50	72	\$1	None
73	\$2	\$2.50	74	\$1	\$2.50
75	\$1	\$1.00	76	\$4-6	\$8.00
77	\$6-8	\$5.50	78	\$1	\$1.00
79	CV\$5	\$5.00	80	CV\$2.50	\$2.50

## 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 by completing the form on page 16. Photocopies are acceptable.

Distribution will be limited to SRS members. Members who do not wish to have their address published should notify the secretary.

## 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	195	7-8/90
161 *	3-6/83	196	9-10/90
162 *	7-10/83	197	11-12/90
163	11-12/83	198	1-2/91
164 *	1-4/84	199	3-4/91
166 *	7-10/84	200	5-6/91
167	11-12/84	201	7-8/91
170	5-6/86	202	9-10/91
182	5-6/88	203	11-12/91
185	11-12/88	204	1-2/92
186	1-2/89	205	3-4/92
187	3-4/89	206	5-6/92
188	5-6/89	207	7-8/92
189	7-8/89	208	9-10/92
190	9-10/89	209	11-12/92
191	11-12/89		
192	1-2/90	* double issue,	
193	3-4/90	counts as two	
194	5-6/90	issues	

## 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

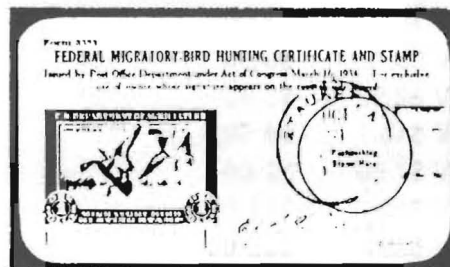
*May we hear from you soon?*

**Elbert S. A. Hubbard**

**Box 9128**

**San Jose, CA 95157**

## Paying \$250 each!



For Form 3333's from the following states.  
Date cancelled, with RW1 affixed. *Must be in good condition.*

AL	IN	MS	NM	SD
AZ	KS	MT	ND	UT
AR	KY	NE	OK	VT
CO	LA	NV	RI	WV
GA	MD	NH	SC	WY

*Other usages and licenses also wanted.*

★ *Fast check!* ★

**Call 1-800-231-5926**

*Sam Houston Duck Company*

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

Bob Dumaine - APS-ASDA Life Member



# 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			Virginia Beach	.20	10/\$2
Marijuana	\$3.50		Woodcock-1986, 87	.50 ea			.25	10/\$2.50
Muscle Shoals	.25	5/\$1.25	Trout-1984, 85, 86	.50 ea		Washington		
	\$1.00	10/\$10.	Non-res. trout-1984, 85, 86	.50 ea		Waterfowl-1990		\$5
Sheffield	.50	5/\$2.50	Pheasant-1985, 86	.50 ea		Waterfowl-1991, 2 diff.		\$6
Arizona			New Mexico			West Virginia		
Cigarette Stamps, heat fusion decal			Waterfowl-1991	\$7.50		Hunting and Fishing-1988	\$5.70	
	.225	10/\$2.25	New York			Hunting and Fishing-1989	\$7	
Arkansas			Stock Transfer	.01	Free	Wisconsin		
Waterfowl (from booklet)-1989	\$7		North Carolina			Marijuana	\$3.50	
California			Marijuana	\$3.50		Bingo Cards-1988, 90	\$1.50 ea	
Dept. Motor Vehicle stamps-\$1, \$2			Oregon			(plus .75 postage)		
Connecticut			Cigarette decal	Free				
Marijuana	\$10		Rhode Island					
Florida			Cigarette-10 cig	.185	10/\$1.85			
Snook-1989, 90, 91, 92	\$2 ea.		-20 cig	.37	10/\$3.70			
Crawfish-1989, 90, 91, 92	\$2 ea.		-50 cig	.925	10/\$9.25			
Georgia			South Carolina					
City of Griffin .05 Excise Tax			Business License-.01, .07, .09 and .11					
	Free		Sold in sets only, each set	.28				
Idaho			South Dakota					
Upland Game-1988	\$5.50		Fishing and Senior Fishing License					
Indiana			stamp-1988	Free				
Real Estate	\$2, \$5		Utah					
Iowa			Marijuana	\$10.50				
Marijuana	\$5		Vermont					
Louisiana			Cigarette	.22	10/\$2.20			
Marijuana	\$3.50		Virginia					
Maryland			Local Cigarette, panes of 10					
Wine-Tawes	\$2		Chesapeake	.15	10/\$1.50			
Straight-edge or torn only			Clifton Forge	.04	10/.40			
Minnesota				.05	10/.50			
Marijuana	\$3.50			.06	10/.60			
Missouri			Newport News,					
Trout-1989	\$2.50		20 cig	.15	10/\$1.50			
Trout-1990, 91	\$4 ea.		25 cig	.1875	10/\$1.88			
Waterfowl-1990, 91	\$4 ea.		Municipal	.225	10/\$2.25			
Nebraska			Norfolk	.15	10/\$1.50			
Marijuana	\$10		Portsmouth	.15	10/\$1.50			
New Hampshire				.1875	10/\$1.88			
Cigarette, pane of 10			Suffolk	.20	10/\$2			
	.22	10/\$2.20		.25	10/\$2.50			

## 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:

SRS Sales

Harold Effner Jr.

27 Pine Street

Lincroft, N.J. 07738

Add 75 cents per item for 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)

**SOLD OUT**

**POSTAGE  
TOTAL**

Name \_\_\_\_\_

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 (0)

**FREE SOUTH DAKOTA** 1987, 1988 or 1989 (your choice) Resident and Senior Fishing stamps on license when requesting approvals of South Dakota hunting and fishing stamps on license. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (2)  
**FREE MINT NEVER-HINGED** South Dakota 1975 \$35.00 Non-Resident Big Game stamp when requesting South Dakota Hunting and Fishing stamps on approval. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (7)

**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 (12)

**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 (0)

**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 (1)

**\$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 (1)

**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 (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 (1)

**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 (2)

**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 (1)

**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 (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 (5)

**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 (2)

**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 (2)

**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 (0)

**WANTED-FLORIDA** and Puerto Rico revenues. All states' bedding. Selected narcotic stamps. Will buy or can offer worldwide postage stamps in trade. BOB STAFFORD, 350 NE 60TH ST., FT. LAUDERDALE, FL 33334 (3)

**WANTED-SAMPLE, VOID, USED LOTTERY** tickets from 1970-1980 from AZ, CT, DE, IL, ME, MT, NH, NJ, NY, OH, OR, PA, RI, VT, WA. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201 (5)

**TRADE 10 DIFFERENT MI** used lottery tickets for 10 from your state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201 (5)

**FOR SALE-NEW YORK STATE RARE** stock transfers in superb condition. ST-1a, Mint, O.G., Imperf Block of 4-\$100; ST-3a, Mint, O.G., Imperf Block of 4-\$100; ST-4 (a), Mint, O.G., Imperf Block of 4-\$100; ST-7 (f), Mint, O.G., Imperf vertically, Block of 4, two pairs-\$250; ST-8 (a), Mint, O.G., Imperf Block of 4-\$150; ST-8 (f), Mint, O.G., Imperf horizontally, Block of 4, two pairs-\$250; and other rare items. ADOLPH KOEPPPEL, 155 FIRST ST., MINEOLA, NY 11505 (5)

**WANTED: CHECKS, DRAFTS, EXCHANGES**, etc. (pre 1910); also money orders, travelers cheques, postal notes, just about anything fiscal; and mining stock certificates. DOUGLAS MCDONALD, BOX 350093, GRANTS DALE, MT 59835 (5)

**TRADE:** several different NC cleaning tax stamps on document for other NC tax stamps. Send your tax stamps to: TONY CRUMBLY, POB 219, NEWELL, NC 28126 (1)

Support  
Your  
Society



# 1993 Membership Roster Update

Please highlight or circle any items that you do not want to appear in an SRS members only roster.

SRS # \_\_\_\_\_

Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone (optional): Home: \_\_\_\_\_

Business: \_\_\_\_\_ FAX: \_\_\_\_\_

Profession \_\_\_\_\_ Date of Birth \_\_\_\_\_ Age \_\_\_\_\_

## COLLECTING INTERESTS (BE SPECIFIC)

State Revenue Categories: \_\_\_\_\_

Other: \_\_\_\_\_

Society/Club Affiliations: \_\_\_\_\_

☐ 1993 dues (\$4) are enclosed.

☐ Address correction is listed above.

Mail roster by April 10 to: SRS Secretary Scott Henault, 22 Denmark St., Dedham, MA 02026

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

Forwarding Postage Guaranteed  
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Bulk Rate  
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## 1993 Dues Are Due

1993 Dues \$4  
Life Membership \$100

Send dues and roster above to the SRS  
secretary. Dues will increase May 1.