



State Revenue Newsletter

Vol. 31, No. 2—Whole No. 211 Official Publication of The State Revenue Society March-April 1993

Sam Houston Co. Releases Latest Specialized Duck Stamp Catalogue

By Peter Martin

The Sam Houston Duck Stamp Company, Houston, Texas, released its 1993 Specialized Duck Stamp Catalogue recently and state duck collectors should be pleased with this publication.

The 100-page catalogue features a wrap around color cover of canvasbacks landing against a red sunset. The cover is designed by Delaware artist Ned Mayne, who designed the first Delaware state duck stamp.

The colorful cover is a prelude to an impressive listing of federal, state and foreign duck stamps and related materials.

The catalogue is conveniently organized into four main sections, each with color-coded pages. Federal stamps and related items lead off the listings with 24 white pages followed by 46 blue pages of state stamps and related items.

In addition, there are 17 gray pages containing international duck stamps, Indian, conservation and fishing stamps plus nine yellow pages listing albums, mounts, frames and supplies.

Besides stamps the well illustrated catalogue lists artist signed stamps, prints, first day covers, souvenir cards and decoys.

Sam Houston owner Bob Dumaine has continued the tradition of including stamp trivia interspersed among the catalogue pages and its inclusion rounds out what is clearly the company's best compilation to date.

The catalogue has an easy to use table of contents and makes an excellent reference book for collectors and non collectors alike.

The catalogue is \$2, which is refundable with an order. To obtain a copy write: Sam Houston Duck Co., POB 820087, Houston, Texas 77282.



The front cover of the 1993 Sam Houston Duck Company Specialized Catalogue.

Illinois Drops Duck Stamp Fee

By Peter Martin

Dealer Bob Dumaine, president of Sam Houston Duck Company, Houston, Texas, reports that Louis Matsko, division manager of systems and licensing from the Illinois Department of Conservation, advised him on March 3 that the \$3 fee per tabbed waterfowl stamp has been rescinded.

Dumaine had reported the fee abuses by Illinois and eleven other states in his "Ducking Around the Country" column in the November-December *State Revenue Newsletter*.

Illinois had been charging \$10 for its

duck stamp, 50 cents for a service fee and an additional \$3 per stamp for the tab. With the change the fee will be \$10.50 per stamp.

Dumaine said that Matsko reworked the policy on handling and accounting of tab stamps to better accommodate the collector constituency group.

"This is somewhat of a victory," Dumaine said. "I am pleased that the state saw fit to break bureaucratic ranks and return logic to the selling of waterfowl stamps to collectors."

"I appreciate the SRS members who wrote to Illinois and voiced their feelings."

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The State Revenue Society

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State Revenue Newsletter

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March-April 1993

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President's Notebook

By Peter Martin

Auctioneer Needed

This issue of the *State Revenue Newsletter* features our second SRS auction and members will find some high quality material to add to their collections. The July 10 deadline should afford everyone the opportunity to get their bids in.

The SRS auction provides one of the few venues where state revenue collectors can find some of the elusive material that they seek.

If you have duplicate or excess material, consider consigning items to SRS Auction #3. The deadline for submissions is August 15. Check the auction rules on page 4 for details.

I'm still looking for a volunteer to take over as auctioneer and anyone interested should contact me.

The auction groundwork is all in place so that the auctioneer's duties will be primarily accepting consignments, lotting the auction material, preparing an auction list and photographs for publication in the *SRN*, receiving bids, determining winning bids, preparing the prices realized, notifying successful bidders, collecting payment and shipping lots, and making payment to consignors and the SRS.

Prospects will find that a computer with a data base program, preferably IBM or MacIntosh compatible, would be a big help.

While I'm still looking for an auctioneer, I have made several other appointments to SRS special staff positions.

Bill Smiley, Portage, Wis., has agreed to serve as the SRS attorney and will be in charge of updating the SRS constitution and bylaws, as well as advising the SRS board about other legal matters. Smiley also serves as attorney for the American Revenue Association.

I have also appointed two regional coordinators who will be responsible for promoting the SRS within their areas. SRS founder Bert Hubbard, San Jose, Calif., will serve as the Southwest Coordinator and Peter Pierce, Oxford, Mass., will serve as the Northeast Coordinator.

Hubbard's states include California, Arizona and New Mexico while Pierce will cover Maine, Vermont, New Hampshire, Connecticut, Massachusetts and Rhode Island.

Anyone who can assist the SRS with other parts of the country should contact me as soon as possible.

Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

February Total: 214

New Members: 5

April Total: 219

New Members

1044 Peter S. Lemmo
POB 557

Whippany, NJ 07981

Proposed by: Secretary

1045 Eric R. Mens
4073 Westwind Dr.
Woodbridge, VA 22193

Interests: Waterfowl and habitat stamps on licenses.

Proposed by: Secretary

1046 Michael E. Thaden
7 Orchard Way N.
Rockville, MD 20854

Proposed by: Secretary

1047 Ray Kanavel
227 Utica St.
Tonawade, NY 14150

Proposed by: Secretary

1048 Bob Hart
POB 11744
Jacksonville, FL 32239

Interests: Dealer; state, U.S. and foreign revenues.

Proposed by: Peter Martin

Dues Are Due

Treasurer's Report

By Harold Effner Jr.

Annual Statement of the State Revenue
Society—January 1-December 31 1992.

Beginning Balance \$765.00

INCOME

Dues	1048.00
Advertisements	115.19
Donations	121.00
Back Issue Sales	45.75
Interest	45.89
Overpayments	44.48
Catalog Sales	59.50
Miscellaneous	2.41
Total	\$2,974.43

EXPENSES

President/Secretary	82.59
Librarian	157.30
Editor	272.63
Printer	1054.33
Treasurer	89.46
Overpayments	44.48
Stamps Purchased	834.60
Research Projects	.00
<u>Auction</u>	<u>12.00</u>
Total	\$2,547.39

Balance as of December 31, 1992
\$1,192.04

Retail Value of Stamp Inventory
\$2,115.75

Submitted by:

Harold Effner Jr.
Treasurer
February 26, 1993

ARA

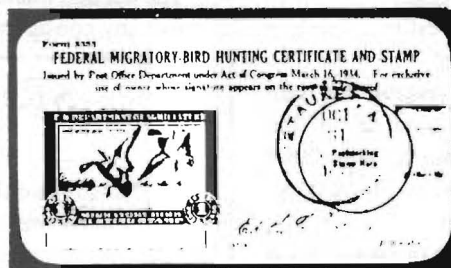
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SRS

STATE REVENUES on approval.

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

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

**Help Your
Society Grow.
Recruit A New
Member Today!**

SRS Mail Auction Rules

1. State Revenue Society Mail Auction #2 closes July 10, 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

To identify states, use their two digit postal abbreviation. The consignment deadline for Auction #3 is August 15.

**Mail bids to:
SRS Auction #2
POB 505
Springfield, VA 22150**

SRS Mail Auction #2 Bid Sheet

POB 505, Springfield, VA 22150

Please place the following bids for me in SRS Mail Auction #2 closing July 10, 1993. I have read and agree to abide by the SRS auction rules.

Name _____

Address _____

City _____ State _____ Zip _____

SRS # _____ Signature _____

[illegible]



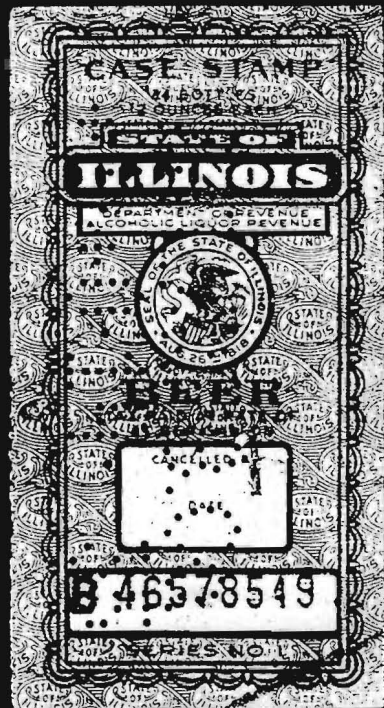
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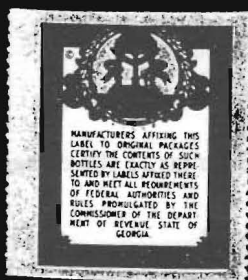
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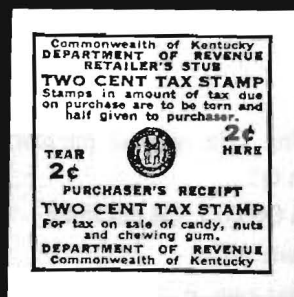
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48

<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
1	AL	Four Feed stamps incl. F63, M	\$1
2	AZ	5-12¢ malt liquor (B2) all with diff 1935 cancels, U, F	Cat \$4.50
3	AZ	5-12¢ malt liquor (B2) all with diff 1936 cancels, U, F	Cat \$4.50
4	AZ	5 diff 80¢ stamps, 4 malt liquor (1938-39), 1 Luxury tax, U, F	\$5
5	CA	1962 \$1 Fishing License stamp	\$1
6	CA	1974-75 Duck, #5, M	\$2
7	CA	1975-76 Duck, #6, M	\$2
8	CA	Distilled Spirits, 20¢ green, pen cxd 11-20-35	Cat \$2
9	FL	1955 30¢ Doc (D34), signed green, U	\$1
10	FL	1970, three doc., (D65-67), Dept of Rev, 2 are M	\$2
11	FL	1932 Citrus 2 1/2¢ CF11, blue on orange	\$1.50
12	FL	1932 Citrus, \$1.25, CF12, black on orange	\$1.50
13	FL	4 diff incl 3 doc (15¢ blue, \$10 brwn, \$11 sur tax); 1 10¢ orange, U, F	\$5
14	GA	1975 \$2.25 res trout stamp, signed	\$2
15	GA	Green on yellow liquor decal, Dept of Rev, M	\$3
16	IA	Cigarettes, C9, C12, U	\$1
17	ID	Beer tax, 1/3 doz, M, no gum, VF	\$5
18	IL	Beer, 24 bottle case stamp, Series #1, U	\$2
19	IL	Two Beer; one 3-gal case (series #8), one 1/8 bbl 1934 Series #3 (damaged)	\$2
20	IN	10¢ Pheasant legal food sale stamp, numbered, M	\$1
21	IN	10¢ Pheasant legal food sale stamp, black on white, M	\$2
22	IN	1963 Intangibles tax \$10, MNH, VF	\$5
23	IN	Intangibles tax, 4 diff, 1945-\$2.50, 1956-\$10, 1959-\$15, \$10, U, F	\$10
24	IN	1952 Intangibles tax, \$2.50 MNH, F	\$5
25	IN	1960 Intangibles tax, \$1 perf error, crease, MNH	\$10
26	KS	Feed, 5 lb red livestock remedy, 10 lb blue feed inspection, MNH, VG	\$10
27	KS	Wine, 96¢ red ovpt. Aug 9, 1949, U, F	\$5
28	KS	1947 Quail, 50¢ red, U, VG	\$5
29	KS	1955 Quail, 50¢ yellow, M, F	\$5
30	KS	1939 Quail, 50¢ w/white feather, Belling. Q3a, lg thins, pin tear, CAT \$8	\$1
31	KS	1940 Quail, 50¢ yellow, Bellinghausen Q5	Cat \$8
32	KS	1942& 1949 Quail 50¢, Bellinghausen Q8, Q17, Q8 has thins	\$1
33	KY	1942 Beer tax, blue, 7-12 oz, M, no gum, VF	\$5
34	KY	1942 Beer tax, carmine, 24-32 oz, M, no gum, F	\$5
35	KY	Beer stamp, 1 case, pink 14 6/10¢, U, F	\$5
36	KY	Purchasers Rcpt, 2¢, yellow, tax on candy, nuts & gum	\$5
37	MA	1974 \$1.25 waterfowl stamp, M	\$12
38	MD	1/2 gal Wine, unlisted	\$2
39	MD	Baltimore Cigar tax, 3 diff., 1946-75¢, \$1, 1957-50¢, MNH, F	\$5
40	ME	1974 \$1 Pheasant stamp, black on pink, M	\$2
41	MI	Apple advertising stamps (1¢, 2¢, 3¢, 5¢), M	\$3
42	MI	1968 \$5 7-day Non res fishing stamp, U	\$2
43	MI	1977 Salmon & Trout, \$5.25 red, MNH, F	\$5
44	MN	1941 Fermented Malt Bev., 4 diff incl B51, U, perfin	\$3.50
45	MN	1957 \$1 Conservation stamp (showing ducks), NG	\$2
46	MN	Deed tax, 3 blocks of four (\$1.10, \$2, \$3), MNH, F	\$10
47	MN	Deed tax, 2 blocks of four (\$5, \$10), MNH, F	\$10
48	MN	Deed tax, blocks of four (\$100), MNH, F	\$10



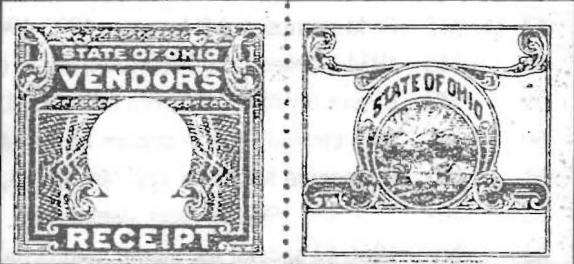
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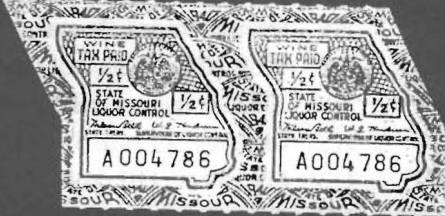
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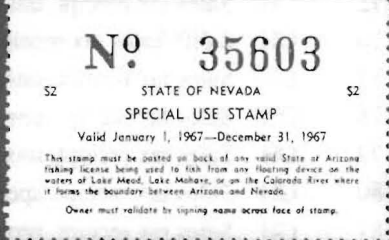
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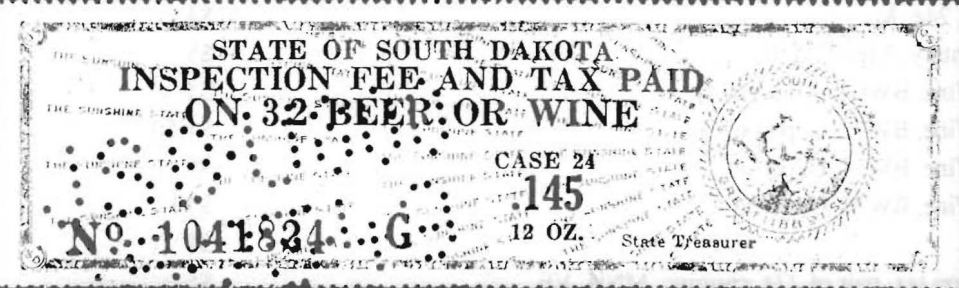
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<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
49	MN	Deed tax, 20¢ misperf and \$4, MNH, F	\$10
50	MN	Fermented malt beverage case stamp, rose with red lines, U, F	\$5
51	MN	Liquor control certification label-green on white, laws of 1933	\$5
52	MN	Liquor control certification label-12 containers, gray, laws of 1961	\$5
53	MO	Beer, EB2, small hole	\$1
54	MO	Beverage inspection, \$10, buff, F	\$5
55	MO	1940 Pair of Wine tax 1/2¢ decals, green on gray, M, VG	\$5
56	MS	1978-79 \$2 waterfowl stamp, M, no gum	\$2
57	MS	Fedd stamps, 5 diff between 1925-1944	\$5
58	MS	1934 Tobacco tax 70¢ violet, M, F, one pulled roulette	\$5
59	MT	Liquor board decal, green on buff, M, F	\$5
60	NC	Two cleaning (CP2) stamps on partial pieces	\$1
61	ND	Fermented Malt bev 18¢ case stamp, purple on white, M, F	\$5
62	NH	1960 and 1961 \$1 Deer stamps, M	\$2
63	NV	1966 \$2 special use stamp, numbered, M	\$2
64	NV	1966 \$2 special use stamp, text only, green	\$2
65	NV	1967 \$2 special use stamp, text only, yellow	\$2
66	NV	\$10 non res upland game bird stamp, text only, pink	\$2
67	NV	Documentaries, 2¢ orange, 5¢ green, imperf, VG	\$10
68	NY	1969-70 big game bow hunting stamp on license, U	\$2
69	NY	1982 sportsman and fishing stamps & 3 stock transfer stamps (\$1, \$3), U	\$2
70	NY	Cigarette, 2¢ strip 5 w/ serial #, orange/black	\$2
71	OH	Massillon, OH profit sharing label, pr 10¢, green on white, Tee-Gees, VF	\$4
72	OH	4 Sales tax receipts, unstapled, scarce, 6¢, 9¢, 12¢, 15¢, M, F	\$15
73	OH	3 Sales tax receipts, unstapled, scarce, 12¢, 15¢, 60¢, M, F	\$15
74	OH	3 Sales tax receipts, unstapled, scarce, 6¢, 12¢, 30¢, M, F	\$15
75	OH	Sales tax receipt, unstapled, scarce, \$3, M, F	\$10
76	OH	2 diff Sales tax receipts, unstapled, scarce, both 1¢ varieties, M, F	\$5
77	OH	Sales tax receipt, unstapled, scarce, 30¢, M, F	\$5
78	OH	Sales tax receipt, unstapled, scarce, 60¢, M, F	\$5
79	OH	Sales tax receipt, unstapled, scarce, \$1.50, M, F	\$5
80	OH	Sales tax receipt, specimen, scarce, 30¢, M, F	\$10
81	OH	Sales tax receipt, proof, scarce, no denom, M, F	\$10
82	OH	Sales tax strip 10, blue/red vendor&consumer, Columbia Bank Note Co	\$5
83	OK	Two 1 pint blocks of 4, one decal with plate #7, MNH, VF	Cat \$24
84	OK	Two 1 pint blocks of 4, one decal with plate #7, MNH, VF	Cat \$24
85	OK	4 Documentary stamps, blue, (3-\$2.20, 1-55¢), U, F	\$10
86	OR	3 Klamath Falls Beer Sales tax (24¢ green, 55¢ brown, 24¢ perf error)	\$10
87	PA	Quakertown Deed tax, \$1, MNH, VF	\$5
88	RI	Block of 4 decal, 24¢, M	\$4
89	SC	6 diff, 3 documentary, 3 feed, M, F	\$5
90	SD	1948 Beer and Wine, BW69b, U, perfin	\$5
91	SD	1948 Beer and Wine, BW72, U, perfin	\$1.50
92	SD	1949 Beer and Wine, BW74, U, perfin	\$5
93	SD	1949 Beer and Wine, BW76, U, perfin	\$10
94	TX	Beer, B43, U	\$1
95	TX	Liquor prescription tax, pair of 22¢, carmine, MNH, VF	\$5
96	TX	Liquor, brown 2 1/4¢, (B22) Perfined 6-18-47, thins	Cat \$3.50



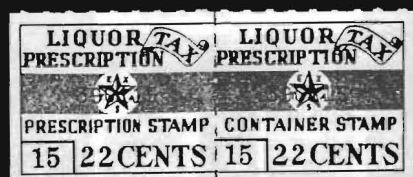
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<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
97	TX	Liquor, blue, 9¢, (B28) Perfin Schlitz 4-4-49, worn, creased	Cat \$2
98	TX	Liquor, blue, 9¢, (B28), ovpt Gulf Brewing Co., rubbed	Cat \$2
99	UT	1951 \$3 brown resident game bird, M	\$3
100	UT	1964 \$2 brown on buff Flaming Gorge fishing stamp	\$2
101	UT	1951 \$5 green resident trapping stamp, M	\$2
102	UT	Oleo, \$3.60 stapled on wrong end, MNH, F	\$5
103	UT	2 Oleo stamps, \$1.50 green, \$1.60 orange, MNH, F	\$5
104	UT	Special use permit, \$2 resident, Lake Powell area, yellow, M, F	\$5
105	UT	Fishing reciprocity stamp, Flowing Gorge area, \$2, brown on buff, M, F	\$5
106	VA	Malt beverage tax, 4¢, M, F	\$5
107	WA	Beer B16a, U, perfin	\$5
108	WA	Honey seal, 1/2¢ orange with black number	\$2
109	WI	1941 Beer, B45, B47 (small tear), U, perfin	\$2.50
110	WI	Wine, \$1.20 red, M, F	\$5
111	WI	Liquor decal, \$1.75 liters, M, F	\$5
112	WV	Property transfer tax, \$4.95, carmine, U, F	\$5
113	XM	MI 5¢ blue apple (A8), M, and OH 2¢ red/black prepaid sales tax	\$1
114	XM	6 diff agricultural: AR, CA, KY (2), WV (2), U, F	\$5
115	XM	4 diff liquor- KY, OH, OR, WY, F	\$5
116	XM	7 misc incl WA apple (2), MN beer, CO bed, WA conveyance, F	\$5
117	XM	3 diff tobacco decals: IA, KS, LA	\$3
118	XM	4 diff tobacco stamps: LA (2), MS, TN	\$3
119	XM	3 Cigarette decals, OH, NH, CT, mixed cond	\$1
120	XU	BOB lot of 7 diff incl F6, R173, RE101, OX17, PN 5 & 14, cig A20	\$2
121	XU	Four playing card stamps, 3-RF28, 1- RF27, U	Cat \$2.40
122	XX	3-1920s baggage labels, 10¢ purple(#62), red (#64), orange (#69), thins	\$4.50
123	XX	2-1920s baggage labels, 10¢ brown(#75), blue (#76), thins	\$8.50
124	XX	1976 S3 Natl Wild Turkey Fed turkey stamp, M	\$1
125	XX	Red meter stamp, Multipost Co., Rochester, NY, M	\$2
126	XX	1916 Natl. Phil Soc 4th convention imperf label, M	\$2
127	ZZ	1927 Brazil, Govt Document with cancelled postage and revenue stamps	\$5

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

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.

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. (1)
FREE MINT NEVER-HINGED South Dakota 1975 \$35.00 Non-Resident Big Game stamp when requesting South Dakota Hunting and Fishing stamps on approval. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (6)

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 (11)

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 (0)

\$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 (0)

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 (0)

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 (0)

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 (1)

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 (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, u1. BAGATELA 14, 00-950 WARSAW, POLAND (0)

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 (1)

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 (2)

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 (4)

TRADE 10 DIFFERENT MI used lottery tickets for 10 from your state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201 (4)

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 KOEPEL, 155 FIRST ST., MINEOLA, NY 11505 (4)

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 (4)

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 (0)

—Wanted—

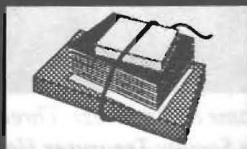
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Oxford, MA 01540-0760



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.

International Revenuer

The November 1992 issue of *The International Revenuer* features a member's 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.

The January 1993 issue covers Portugal's first revenue stamped paper

and health, pension and unemployment stamps, the stamps of India, a member's auction containing 100 lots of worldwide revenue stamps and a list of the special regulations for FIP revenue exhibits.

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.

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.

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.

To obtain a copy of the handbook or to get more information, write to the author at 6837 Murray Lane, Annandale, Va. 22003.

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

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