



# State Revenue Newsletter

Vol. 31, No. 3—Whole No. 212

Official Publication of The State Revenue Society

May-June 1993

## SRS Logo Contest Announced

The State Revenue Society Board of Directors has approved a nationwide contest that will result in the selection of an SRS official logo.

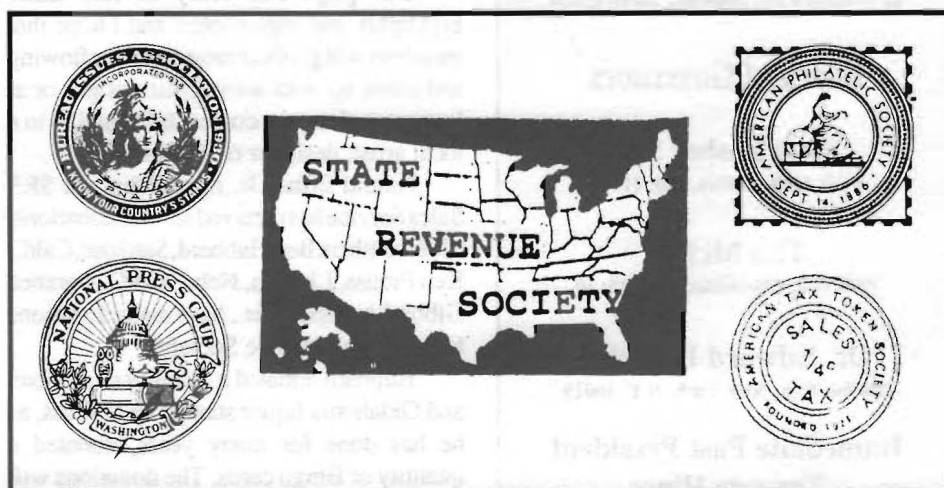
The move was taken in response to the SRS survey that indicated more than two-thirds of the membership felt the society should have an official emblem. Most organizations of national stature have some form of organizational identity.

The logo contest winner will receive \$100 for camera-ready logo art, will be featured in a *State Revenue Newsletter* article and will be included in the society's national publicity.

The logo will be incorporated into the SRS banner and used with SRS official documents.

Entries from all sources will be considered but they must be received by November 1.

Logo submissions should be black and white pen and ink drawings on white paper that is no larger than 8 1/2 by 11 inches. All design elements must remain clear when the logo is reduced down to one inch.



Shown are logos from the Bureau Issues Association, National Press Club, American Philatelic Society and American Tax Token Society and an SRS logo design suggested by SRS founder Bert Hubbard.

The design must contain the words "State Revenue Society" and "Established (or Est.) 1955." The design should also consider some or all of the following: the society's state focus; Research and scholarship; fiscal philately; and traditional revenue design elements.

SRS members can inspect and comment

upon the entries at the SRS November 14 annual meeting at CHICAGOPEX 93. The SRS Board will select the finalists and the SRS membership will select the winner.

Send submissions by the November 1 deadline to SRS Logo Contest, POB 505, Springfield, VA 22150. Entries will not be returned.

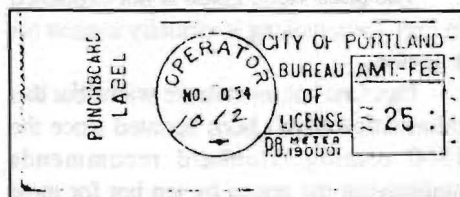
## Portland Punchboard Meter Found

An early Portland, Ore., punchboard meter was reported in the Spring 1993 *Meter Society Bulletin* #219.

Richard Stambaugh, in his page 14 New S.S. Types, Varieties and Discoveries" column, notes that a Meter Society member had what he believes to be the first punchboard meter stamp.

The undated Pitney Bowes meter is from the City of Portland Bureau of Licence applied by Operator No. 34.

The stamp indicates that a license fee was paid on a punchboard concession, a form of low stakes lottery popular around



the middle of the century. Stambaugh notes that newsstand operators and other retail businesses maintained punchboards, which contained "numbers" that a customer could poke out for a fee. Under the number was a piece of paper with, if he was lucky, a prize written on it. The cost was usually a nickel or a dime and the prizes of similar quality.

## In This Issue

President's Notes	Page 2
Secretary's Report	Page 3
State News	Page 4
Featured Usage	Page 4
Bedding Report	Page 5
SRS Sales	Page 6
AD Corner	Page 7
Library Notes	Page 8

## The State Revenue Society

**President  
Peter Martin**

POB 505, Springfield, Va. 22150

**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 Leshar Sr.**

POB 1663, Easton, Md. 21601

**Tim McRee**

POB 388, Claremont, N.C. 28610

**Dr. Edward H. Miles**

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

**Immediate Past President**

**Terence Hines**

Price Waterhouse Poland

Emilil Plater 28, 00-688 Warsaw, Poland

**State Revenue Newsletter**

**Editor/Librarian**

**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.

© 1993 Paragon Publishing Co. Inc.

May-June 1993

Vol. 31, No. 3

Whole No. 212

ISSN 0883-6760



## President's Notebook

By Peter Martin

### Donations Received

I will keep my notes short this month in order to make room for a thorough review of the Hubbard State Revenue Catalog. The catalog is still the best single source reference for state revenues on the market and Hubbard's new format is much easier to use and update. The 1992 Supplement that covers 1950-1991 recently received a vermeil award at the Cardinal Spellman Seventeenth Annual Philatelic Literature Fair.

Our page one story in this issue highlights our logo contest and I hope that members will get their creative juices flowing and come up with some great designs or at least pass along the contest information to a local artist, designer or school.

Harold Effner Jr. reports that the SRS Sales Service has received several donations. SRS members Bert Hubbard, San Jose, Calif., Ken Preuss, Lincoln, Neb., and C. Dorance Gibbs, Lacrosse, Wis., have made donations to the State Revenue Society.

Hubbard donated a quantity of Arizona and Oklahoma liquor stamps and Preuss, as he has done for many years, donated a quantity of Bingo cards. The donations will be used by the SRS Sales Service with proceeds going into the SRS general fund. Thanks to each of these members.

In other news, Douglas McDonald, author of the recently released *A Catalogue of Nevada Checks 1860-1933*, has agreed to take on the job of indexing the *State Revenue Newsletter*. Expect the first installment early next year.

Also, don't forget the SRS Auction #3 August 15 consignment deadline. The auction is a great way to dispose of excess or duplicate material. Anyone interested in serving as auctioneer for 1994 should contact me now.

In recognition of the two decades of service to the State Revenue Society, the SRS board voted unanimously to make Terry Hines an Honorary Life Member and authorized a special plaque for Hines that will be presented upon his return from Poland.

The Board is also considering establishing a special award to recognize the long term accomplishments of society members. The current thought is to make the award something like the scroll of distinguished philatelists used by other philatelic organizations.

Eligibility criteria is currently being discussed and member input is welcome. Put your thought on paper and list your recommendations for inclusion. Final detail will be announced in the *SRN*.

### Hubbard Catalog Has New Look

#### Continued From Page 8

*Postage Stamp Catalogue*. For example, Hubbard identifies some illustrations by catalog number, some by year of issue and some by category. Differences in printing varieties are almost never illustrated.

The price value guide is not explained in Part Two, making it virtually useless for a novice.

Part One has most items priced but this information hasn't been updated since the 1960 catalog. Hubbard recommends multiplying the prices by ten but for most items dealers are charging about four to five times the catalog price. Part Two uses a rarity factor for determining value but Hubbard's explanation of this system is weak and seems to confuse many people.

A regular retail price listing would be ideal but, because of the scarcity of much of the state material and the lack of regular

dealer and auction price information, a well defined rarity price guide could still be useful.

Hubbard plans to combine the two sections into one and when this is accomplished the catalog's ease of use will improve greatly.

Despite its current shortcomings, the Hubbard is still the only complete listing the state revenue collectors can turn to. If you don't have Part Two, I recommend that you obtain a copy. The price for SRS members is \$30 postpaid.

The SRS library has one copy available for loan.

## Recruit A New Member Today!



# Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

April Total: 219  
New Members: 4  
April Total: 223

## New Members

1049 Howard Karlin  
1405 Ave Z  
Brooklyn, NY 11235

Interests: Dealer  
Proposed by: Peter Martin

1050 George J. Reynolds  
5 Wayside Circle  
Pittsford, NY 14534

Interests: New York state revenues.  
Proposed by: Secretary

1051 Jan R. Wooton  
POB 172  
Talking Rock, GA 30175

Interests: State hunting and fishing stamps, ducks, including federal.  
Proposed by: Terence Hines

1052 Dick Walla  
75 Bay Terrace  
Staten Island, NY 10306

Interests: Dealer  
Proposed by: Peter Martin

## Correction

Several keen-eyed members reported to Treasurer Harold Effner Jr. that the income figures in the SRS annual statement in the March-April 1993 *SRN* did not add up to the total of \$2,974.43.

They're right! The back issue sales should have read \$46.75 not \$45.75 and the sale of stamps line that totaled \$1,491.21 was inadvertently omitted. The Treasurer's Report was accurate, our transcription was not. We thank those readers that brought this discrepancy to our attention.

ARA

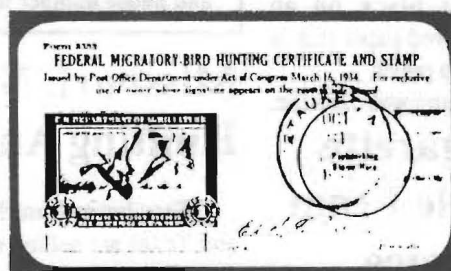
APS

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

# State Revenue News



## Arizona Luxury Tax Trial-Color Proof Reported

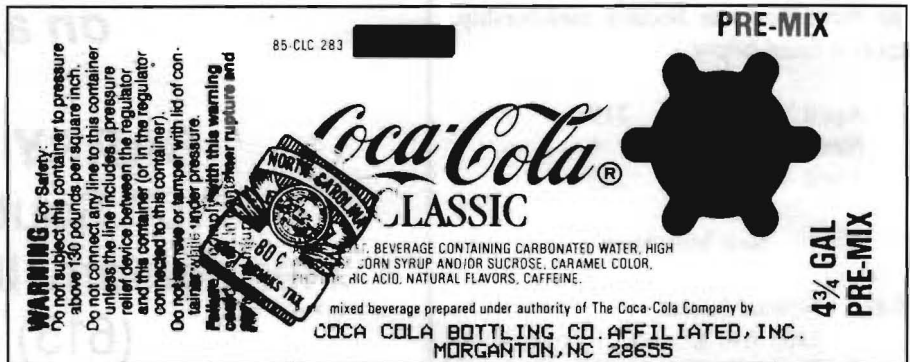
Terry Hines reports that he has found what he believes to be a previously unreported trial-color proof of the two-cent Arizona luxury tax stamp introduced in 1933 to tax tobacco, beer, cosmetics, playing cards and other items.

The imperf pair is black on an un gummed, off-white colored paper that is stiffer than the usual stamp paper.

## The 1933 two-cent stamp was carmine. Maryland Cigarette Decal Available From SRS Sales Service

When Maryland recently changed its cigarette tax rate to 36 cents per pack, it had no effect on the current "20 cigarette tax" decal in use. The design and colors, black and white lettering on a red shield background, stayed the same. Information on the previous stamps is unavailable but the SRS Sales Service has purchased a quantity of the 36-cent stamp for SRS members. (Harold Effner Jr.)

## Featured Usage



North Carolina is one of the few states that has used stamps to show payment of a tax on soft drinks. Shown is an 80-cent stamp on a Coca-Cola syrup container that was used during the 1970s. The stamp is red on white paper with the denomination in black. Other denominations between one cent and \$5 were used. This usage was provided courtesy of Tim McRee, Claremont, N.C. 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.

## Missouri, New Jersey and Texas States Offer Hunting And Fishing Stamps To Collectors

For a limited time Missouri, New Jersey and Texas are selling obsolete hunting and fishing stamps to collectors.

The Missouri 1992 waterfowl and trout stamps may be purchased for \$5 each or \$40 for a book of ten. Write to the Missouri Department of Conservation, POB 180, Jefferson City, Mo. 65102. The SRS Sales Service will be selling these stamps for \$4 each with a limit of two of each type. New Jersey will have its 1988 Woodcock, 1987 trout (resident and non-resident) and 1987 pheasant/quail stamps available for sale to

collectors from June 6 to October 31. For full details write to: NJ Division of Fish, Game and Wildlife, CN 400, Trenton, NJ 08625-0400. The SRS Sales Service will have these stamps for sale.

The Texas Parks and Wildlife Department has its 1992 hunting and fishing stamps available at face value through August 31. The SRS Sales Service does not plan to purchase these items. For details, write to the Texas Parks and Wildlife Dept., 4200 Smit School Rd., Austin, Texas 78744. (Harold Effner Jr.)

## Illinois

Habitat Stamp ILLINOIS DEPARTMENT OF CONSERVATION 1993 115621

Name		County of Residence	
Address		City, State & Zip Code	
Signature of Applicant		Date	

(This Stub To Be Returned To Department)



The 1993 Illinois habitat stamp, which illustrates a deer, replaces both the former furbearer's and pheasant stamps. The cost will be \$5.50. (Dick Bilek)

## Bedding Study Group Report

# Oklahoma Bedding Stamps Used Earlier Than Current Catalog Listing

By Scott Troutman

New research into Oklahoma bedding stamps has caused significant changes to my earlier article in the *State Revenue Newsletter* (SRN January-February 1991).

The Oklahoma statutes governing bedding stamps are Section 63 sub-section 1-1001 to 1-1007. In earlier research I confused this with Section 63 sub-section 1001, which was a law concerning migrant worker camps that went off the books in 1975.

The original bill authorizing bedding stamps and bedding stamp inspection was House bill 432 of the Oklahoma legislature, which went into effect April 25, 1945. This was a major revamping of the Oklahoma Department of Health.

The important points of this legislation with regards to bedding stamps are:

1. This pushes back the first usage of bedding stamps significantly from the 1947 listed in the Hubbard catalog.

2. To purchase the stamps you had to have a permit indicating your business had been inspected for proper germicidal handling. The application fee for a permit was \$5.00 the first time and \$2.50 for each years renewal. At the time a permit was issued you paid a \$25 fee the first time and a \$1 fee for a renewed permit.

3. The stamps were only issued in a one-cent denomination and you had to purchase a minimum of 500 (or \$5). The stamp was to show the seal of the State of Oklahoma and "the registry number of the person applying therefor."

4. This act established that at least two state inspectors would be funded by this tax.

5. Penalties were \$50 to \$100 per day for operating without the proper permits.

In 1955 (page 352 of the Session Law) several changes were made to the sections governing bedding stamps.

The permit application fee for a renewal was upped to \$5 a year and the renewal fee when you got the permit also went up to \$5.

Also, the stamps went up to five cents each, and were still sold by the lot of 500 (\$25).

In 1957 (page 469 of the Session Law) there was a minor change dropping the number of stamps sold to a minimum lot of 100 or back to \$5. Apparently smaller manufacturers were not able to use the larger lots.

A large bill in 1963 (Session Law, pages 519-521) restructured the Department of Health and the code sections that the bedding stamps came under was changed.

Changes affecting the stamps were:

Permit applications now cost \$15 for a first time, \$5 for a renewal. Permit issuance now cost \$25 for the first time and \$5 for a renewal; adhesive stamps came in hundreds in only the five cent variety; and the registry number was no longer required on the stamp.

The last major bill change was in 1967 (session law chapter 95, sub section 1) effective April 20, 1967. A one cent stamp was now provided for articles retailing for from one cent to 94 cents before sales tax (my guess is that this was everything that could retail for under \$1 with sales tax). The five cent stamps were now required for use on items retailing for over 95 cents before sales tax. Both stamps were issued in quantities of 100. The registry number was not required on the stamp.

For large manufacturers the ability to not use stamps was introduced. They could keep records of their output and pay the fees quarterly in a lump sum.

The 1967 law is still in effect.

In the illustrations, I have tried to indicate the dates of usage based on the tax laws. This will vary quite a bit from the dates in the Hubbard catalog. The roulettes were measured per 20 millimeters.



1945-1955  
Red, Perf 12 1/2  
19 x 22 1/2 mm



1955-1963  
Green, Perf 12 1/2  
19 x 22 1/2 mm

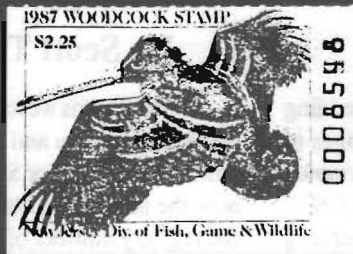
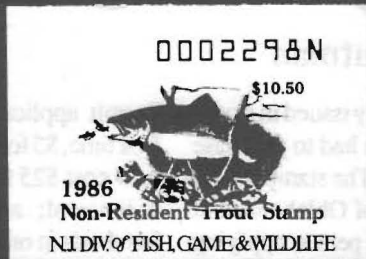


1963-Present  
Green, Roulette 6 1/2  
19 x 21 mm



# 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			Norfolk	.15	10/\$1.50
Marijuana	\$3.50		Woodcock	1987	.50 ea.	Portsmouth	.15	10/\$1.50
Muscle Shoals	.25	5/\$1.25	Trout	1986	.50 ea.		.1875	10/\$1.88
	\$1.00	10/\$10.		1987	\$1 ea.	Suffolk	.20	10/\$2
Sheffield	.50	5/\$2.50	Non-res. trout-1986		.50 ea.		.25	10/\$2.50
Arizona				1987	\$1 ea.	Virginia Beach	.20	10/\$2
Cigarette Stamps, heat fusion decal			Pheasant-	1986	.50 ea.		.25	10/\$2.50
*1935-12¢ malt liquor, used (Cat B2)				1987	\$1 ea.	Washington		
	.225	10/\$2.25	New Mexico			Waterfowl-1990		\$5
	.50 ea.		Waterfowl-1991		\$7.50	Waterfowl-1991, 2 diff.		\$6 ea.
Arkansas			New York			West Virginia		
Waterfowl (from booklet)-1989	\$7		Stock Transfer	.01	Free	Hunting & Fishing-1988 (9)	\$5.70	
California			North Carolina			Hunting & Fishing-1989(11)	\$7	
Dept. Motor Vehicle stamps-\$1, \$2			Marijuana		\$3.50			
Florida			Oklahoma			*Bingo Cards-\$1.50 ea. (plus .75 postage)		
Snook-1989, 91	\$2 ea.		*1964-1 pint liquor taxpald (Cat. L4)			1985, 86, 87, 88, 89, 90, 91, 92		
Crawfish-1989, 90, 91	\$2 ea.		Block of four		\$5			
Georgia			Plate block of four		\$7.50			
City of Griffin .05 Excise Tax			Oregon					
	Free		Cigarette decal		Free			
Idaho			Rhode Island					
Upland Game-1988	\$5.50		Cigarette-10 cig	.185	10/\$1.85			
Indiana			-20 cig	.37	10/\$3.70			
Real Estate	\$2, \$5		-50 cig	.925	10/\$9.25			
Iowa			South Carolina					
Marijuana	\$5		Business License-.01, .07, .09 and .11					
Louisiana			Sold in sets only, each set	.28				
Marijuana	\$3.50		South Dakota					
Maryland			Fishing and Senior Fishing License					
Wine-Taxes	\$2		stamp-1988	Free				
Straight-edge or torn perfs only			Vermont					
*Cigarette	.36	10/\$3.60	Cigarette	.22	10/\$2.20			
Minnesota			Virginia					
Marijuana	\$3.50		Local Cigarette, panes of 10					
Missouri			Chesapeake	.15	10/\$1.50			
*Trout-1990, 91, 92	\$4 ea.		Clifton Forge	.04	10/.40			
*Waterfowl-1990, 91, 92	\$4 ea.			.05	10/.50			
New Hampshire				.06	10/.60			
Cigarette, pane of 10	.22	10/\$2.20	Newport News					
			20 cig	.15	10/\$1.50			
			25 cig	.1875	10/\$1.88			
			Municipal	.225	10/\$2.25			

## 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.

# 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. (0)

**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. (5)

**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 (10)

**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 (6)

**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 (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 (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 (1)

**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 (3)

**TRADE 10 DIFFERENT MI** used lottery tickets for 10 from your state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201 (3)

**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 (3)

**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 (3)

**WANTED: ALABAMA PLAYING CARD** revenue stamps. Will buy or trade. Send details to PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (6)

**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 (4)

**ORIGINAL DOCUMENTS** wanted bearing any pre-1920 state revenues. Also pre-1950 documents bearing Stock Transfer stamps or New York secured debt or investment stamps. Buy, trade, correspond. MICHAEL MAHLER, 1725 THE PROMENADE #204, SANTA MONICA, CA 90401 (4)

## State Revenues: One Of The Last Frontiers

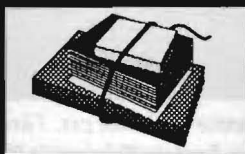
### —Wanted— Used Duck Hunting Licenses with Federal (RW) Stamps, All States, All Years

*Buy-Sell-Trade*

Peter Pierce

POB 560

Oxford, MA 01540-0760



# Library Notes

By Peter Martin

## Revised Hubbard Catalog Now Available

*USA State Revenue Stamps Up to 1950* and 1992 supplement *USA State Revenue Stamps 1950-91* by Elbert Snowden Amsler Hubbard. Self published, 1992, 11 by 8 1/2, three-hole punched. Available from the author for \$25 for the original and \$35 for the supplement at Box 9128, San Jose, Calif. 95157-0128. SRS members receive a \$5 per volume discount.

When reviewing the Hubbard State Revenue Catalog it helps to put this work into context.

The Hubbard catalog remains the only comprehensive listing of revenues of all 50 states and the District of Columbia. In this vein, it is a major contribution to state revenue collectors.

Hubbard purchased the rights to the George D. Cabot's 1940 *Priced Catalogue of the State and City Revenue and Tax Stamps of the United States* and has spent a lifetime updating the listings. The task, particularly when the sparse amount of information that can be obtained from state departments is taken into account, is a monumental undertaking. State revenue collectors owe Hubbard a debt of thanks

for attempting this project.

The catalog is currently broken down into two sections: Part One is in a four column format on yellow paper and covers state revenue issues to 1950. It is essentially the same as the original Hubbard catalog published in 1960. Anyone that has the original catalog or one of the later supplements does not need Part One unless he or she wants to place both parts into the same three-ring binder.

Part two is on orange paper and covers 1950 to 1991. It is an updated listing in a revised, much easier to use, three column format. The type size in Part Two was increased, making it much more readable, particularly for older collectors. Each state has a numbered page header that makes finding a state easy. This feature is missing from part one. It also provides Hubbard the ability to add new finds and information without renumbering the whole catalog.

While this version of the Hubbard catalog is his best to date, there are still numerous shortcomings.

Hubbard has yet to develop a consistent editorial style. The manner of listings change throughout the catalog. The catalog needs a severe editing to correct misspellings,

improper usage and punctuation. The design and layout is weak and inconsistent.

The catalog would benefit from an organized introduction rather than the current cut and paste hodge podge. A detailed explanation of listing criteria, organization, abbreviations and pricing is essential to make the catalog user friendly. A consistent catalog style must be established and followed. Everything from the color-coded pages, to the cover content, to the name of the catalog seems to vary with each reprint.

In 1960 the title was *State Revenue Catalog* by Elbert S. A. Hubbard, today the title is *U.S.A. State Revenue Stamps* by Elbert Snowden Amsler Hubbard.

Illustrations are now placed at the top or bottom of many pages and while the quality of the stamp reproductions has improved, there are still too few, some are still too dark to be of reference use and the manner of identifying the illustrations is inconsistent and often confusing.

To be a complete catalog, each major variety needs an illustration. Also the method of identifying the illustrations must be consistent, similar to the *Scott Standard*

See Hubbard, Page 2

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