



State Revenue Newsletter

Vol. 31, No. 4—Whole No. 213 Official Publication of The State Revenue Society July-August 1993

Second SRS Auction Another Big Success

By Peter Martin

The second SRS auction, which closed July 10, was another huge success with 121 of the 127 lots (95 percent) selling for a total of \$437.75. The total includes 77 lots that sold for at, or above, the estimate.

Bids were received from all parts of the country and 24 of the 29 bidders (83 percent) were successful with at least one bid.

Most bidders did not take advantage of the 25-cent bidding increments, resulting in 20 ties, including two three-way ties and one four-way tie, that were broken by bidders whose submissions had the earliest postmark.

Mahler Preparing Handbook Of 19th Century State Revenue Usages

By Peter Martin

Michael Mahler, a long-time revenue collector and researcher, is conducting research in preparation for a catalog/handbook about documents bearing 19th Century state revenues.

Mahler previously authored *United States Civil War Stamps Taxes*, published by Castenholz and Sons in 1988. The work is considered a standard reference for revenue collectors.

For nearly 20 years Mahler has been recording documents bearing 19th Century revenues from Alabama, California, Louisiana, Nevada and Oregon. He has accessed dealer stocks, auction records and the holdings of private collectors. Now he feels that he has enough information to compile a catalog/handbook for this field.

He will classify documents, not only by the tax paid, but also by the type and rate of tax paid.

"It is an exciting endeavor involving

Hunting stamps were the most popular items as the top eight lots with the most bids received were from this category. Leading the way with 10 bids each were lot 7, a 1975-76 California duck stamp with a \$2 estimate, that wound up selling for \$7.25 and lot 40, a Maine 1974 \$1 pheasant stamp that sold for \$3.

Close behind with nine bids was lot 99, Utah's 1951 \$3 resident game bird stamp that sold for \$5.25.

Receiving eight bids each were lots 6, a 1974-75 California duck stamp that sold for \$4.25; lot 20, an Indiana mint 10-cent

pheasant legal food sale stamp, that sold for \$2.25; lot 62, a set of 1960 and 1961 New Hampshire \$1 deer stamps that sold for \$4.25; and lot 68, a New York 1969-70 big game bowhunting stamp on licence that sold for \$2.75.

Seven keen-eyed collectors bid on lot 124, a 1976 \$3 National Wildlife Turkey Federation stamp that had a \$1 estimate and sold for \$4.25. One Midwest dealer had listed this issue for public sale at \$50.

The highest bids received were for lot 95, a Texas liquor decal with a high bid of \$24 that sold for \$7.25; lot 86, a set of three Klamath Falls, Ore., beer stamps that had four bids of more than \$10 with a high of \$15, that sold for \$13; and lot 81, an Ohio sales tax receipt proof that received a high bid of \$15 and sold for \$12.

Highest prices realized were by lots 86 (\$13), 81 (\$12), 80 (\$12—Ohio sales tax receipt specimen) and 48 (\$10—Minnesota \$100 deed tax block of four).

A complete prices realized will be published in the next *SRN*.

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President's Notebook

By Peter Martin

Publications Committee & Fund

The State Revenue Society will continue to grow indirect correlation with the amount of publicity the organization generates and the availability of publications that both newcomers and veterans can use.

For more than three decades the Hubbard *State Revenue Catalog* has remained the only comprehensive guide available to collectors. Some specialized catalogs, such as those produced by the SRS during the 1970s, Barry Porter's catalogs and the recent duck catalogs, have been produced but many are out of date and most use different numbering systems.

Catalogs Needed

For state revenue collecting to grow a standard numbering system must be established, catalogs have to be updated and new catalogs and handbooks must be produced.

One of our cover stories details the efforts of Michael Mahler, who is compiling a catalog of usages of 19th century revenue stamps. When completed, this is the type of publication that will spur interest in our field.

I have been in contact with a number of members that have indicated an interest in compiling a catalog or handbook. Because of the difficulty in obtaining information from state and other sources, the projects are in various stages of completion.

Several authors have made commitments for 1994 and one manuscript, a catalog of turkey stamps by John Crook, will be serialized in the *SRN* in the near future.

We need additional researchers and collectors to come forward. Most collectors don't collect every state, so our objective is to produce catalogs for each individual state and for different categories, such as cigarette, egg and honey stamps.

Publications Committee

To pull this all together, I've appointed a publications committee whose goal is to establish an acceptable numbering system, establish listing criteria and provide a format for SRS catalogs and handbooks. Initial members, besides the *SRN* editor, are Dick Bilek, Arlington Heights, Ill., our long-time printer and Harold Effner Jr., Lincroft, N.J., our vice president-treasurer.

I invite anyone else interested in producing SRS publication to contact me as soon as possible.

To produce SRS publications, the *SRN* editor and printer have agreed to donate their services, being reimbursed for expenses only. This will save the society thousands of dollars as anyone familiar with producing publications can attest. Even so, to publish quality publications that will appeal to a wide audience is not inexpensive. Producing halftones, paper and printing, packaging, mailing and advertising requires more than is in the SRS treasury at the moment.

Publications Fund

To plan for producing publications beginning in 1994, I have established a publications fund. The fund, which will be listed as a separate line item by SRS Treasurer Harold Effner Jr., will consist of donations and grants received by the SRS. The fund will be self-perpetuating, meaning that profits from sales will replenish the fund for future publications. An initial goal of \$5,000 has been established.

The SRS, as an educational tax-exempt body, can receive donations and charitable contribution and donors can receive a tax deduction.

Members that would like to donate to the fund, either in money or in gifts, should send their contributions to the SRS Treasurer, Attention Publications Fund. SRS dues are due in December and amounts in excess of dues are a tax-deductible contribution.

SRS board member Tim McRee, Claremont, N.C., recently made the first fund donation. His stamp material will be listed in the next SRS auction and all proceeds will go into the publications fund.

Area Representatives

In other news, I have appointed Tony Crumbley, Newell, N.C., as the SRS Southeastern Region representative. Tony will cover Florida, Georgia, North and South Carolina and Virginia.

He is the third representative appointed. Bert Hubbard is the Southwestern representative and Peter Pierce is covering the Northeastern area. Anyone interested in supporting the society in another area should contact me today.

Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

June Total: 223
New Members: 1
August Total: 224

New Members

1053 Lawrence Winum
POB 247
Walden, N.Y. 12586

Interests: Dealer

Proposed by: Peter Martin

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	197	11-12/90
161 *	3-6/83	198	1-2/91
162 *	7-10/83	199	3-4/91
163	11-12/83	200	5-6/91
164 *	1-4/84	201	7-8/91
166 *	7-10/84	202	9-10/91
167	11-12/84	203	11-12/91
170	5-6/86	204	1-2/92
182	5-6/88	205	3-4/92
185	11-12/88	206	5-6/92
186	1-2/89	207	7-8/92
187	3-4/89	208	9-10/92
188	5-6/89	209	11-12/92
189	7-8/89	210	1-2/93
190	9-10/89	211	3-4/93
191	11-12/89	212	5-6/93
192	1-2/90		
193	3-4/90		
194	5-6/90	* double issue,	
195	7-8/90	counts as two	
196	9-10/90	issues	

ARA

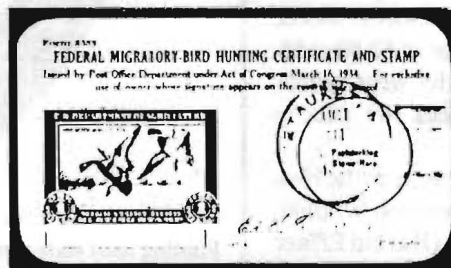
APS

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

New Jersey Offers Obsolete Fish And Game Stamps

The 1987 trout fishing (resident and non-resident) stamps and the 1987 pheasant/quail stamps are available for purchase from the New Jersey Division of Fish, Game and Wildlife, Expired Stamps, CN 400, Trenton, NJ. 08625. The stamps cost \$2 each, \$6 for a plate block of four and \$10 for panes of 10. The stamps will be available from the state until November 1. The SRS Sales Service has purchased a limited number of these stamps and is selling them to SRS members for \$1 each.

The 1992 resident and non-resident waterfowl stamps are available from the state until December 31. Stamps can be purchased as singles, plate blocks, sheets, books and panes at face value of \$2.50 or \$5. Since there is no discount for large orders, the SRS Sales Service does not plan to purchase these stamps.

For more information, write to the New Jersey Division of Fish, Game and Wildlife, Attention: Wildlife Stamps. (Harold Effner Jr.)

1992 Louisiana Duck Stamps Sold By SRS

The 1992 Louisiana resident (\$5) and non-resident (\$7.50) duck stamps can be purchased from the state until December 31. Write to the Louisiana Department of Wildlife and Fisheries, Attention: License Section, POB 98000, Baton Rouge, La. 70898-9000.

The 1993 stamps, which expire December 31, 1994, are also for sale.

Due to the \$3.50 handling charge, the SRS Sales Service has purchased a limited number of these stamps and is reselling them at \$5.25 (resident) and \$7.75 (non-resident) each. (Harold Effner Jr.)

North Dakota Stamps Become Text-Only

The 1993-94 North Dakota trout and salmon and resident fur bearer stamps will be text-only stamps. The 1992-93 stamps were the last pictorial stamps (Dick Bilek)

Featured Usage



Finding used state tobacco stamps on piece is difficult but finding the city tobacco stamps on piece is even more difficult. Shown is a four-cent Baltimore City (Maryland) tobacco tax stamp on a two-ounce tin of Flying Dutchman Aromatic Tobacco. The faded lilac-colored stamp has the control number 29720. This usage is provided courtesy of Peter Martin, Springfield, Va. 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.

Florida Amends Documentary Tax; Courts Rule Two Drug Taxes Unconstitutional

Various Florida documentary stamp tax rules were amended in February to reflect an increase (except in Dade County) in the realty conveyance tax to from 60-cents to 70-cents per \$100 of consideration paid and an increase in the stock certificates tax from 32-cents to 35-cents per \$100 of value.

Also in Florida, the Third District Florida Court of Appeal ruled that the Florida sales tax on illegal drugs was unconstitutional because it violated the taxpayers right against self-incrimination because compliance with the tax would have subjected those inherently suspected of criminal activities to a risk of self-incrimination.

Since the sales and use tax return contains identifying data and all information filed with the Department of Revenue is

readily available to state and federal law enforcement authorities, the tax laws confidentiality provisions did not provide the functional equivalent of a guarantee against self-incrimination.

In another drug ruling, the Ninth Circuit U.S. Court of Appeals determined that a Montana dangerous drug tax levied against taxpayers previously convicted of certain drug trafficking offenses violated the Double Jeopardy Clause of the U.S. Constitution, which prohibits multiple punishments for the same offense, because the tax was levied to punish the taxpayer a second time rather than to compensate the state for losses suffered as a result of a taxpayers' conduct. (Extracted from *State Tax Review* published by Commerce Clearing House)

A Page From The Past

The Philatelic Tribune, Norwich, N.Y., December 1909

The Philatelic Tribune

The Subscription Price to this Magazine for the United States and Colonies, Canada and Mexico, is 25 cts for six months and for all other countries 35 cts

We guarantee to fill subscriptions and contracts for advertising. Advertisements inserted at the rate of \$2.50 per half page each insertion. When this line is marked it denotes that your subscription expires and we would like to have you renew.

We shall be glad to receive Books, Catalogues, Stamps, Clippings, etc., and due notice will be given in each case.

Exchanges will always be welcome---two copies if you desire.

Subscriptions will always commence with current number.

Our membership number in the American Philatelic Society is 1044.

Address everything personally please to

F. J. Stanton, 24 Silver St., Norwich, New York.

The New York Stock Tax Stamps

THE most interesting exponents of delight to the United States revenue stamp collectors, since the appearance and passing of the regular issues over a decade ago, have appeared in the shape of the New York State Stock Transfer Tax stamps. The multiplication of varieties both normal and abnormal since their first appearance in 1905 have created for themselves a favor not to be passed without comment. The feature of their comparatively easy acquisition lends to them, perhaps, as much magnetism as any other feature. The possibility of finds while the field is still in its infancy leads others to mark them closely. The beautiful engravings, well executed printing, fortunately and well chosen colors, and the general artistic temperament which they bear draws alike the eye of the novice and specialist. While the study of this class of stamps is one that leaves an opening for the most exacting minor variety fiend to enter, it is not my intention in this article at least, to dwell at any length upon any but straight varieties, giving the minor varieties but a "touch and go" mention, dwelling with them in more detail perhaps, at some future time should occasion warrant. My reasons for so doing will be apparent to the student either now or later, and to a pregnant purpose. There are but two designs of these stamps, covering four issues:

The first and second issues bear the same design, and the third and fourth issues bear the other.

The first issue is the only type appearing normally without a surcharge. The second is virtually identical with the first except that each stamp is surcharged with the value, in large numeral characters.

The third issue of the later design, bears surcharges similar to the second issue, but there must be noted a change in color. The fourth issue, also of the later design, has colors approximately as in the third issue, the chief difference lying

in the application of the surcharge, which is in small characters, and in multiple.

The first issue is rouletted, all following being perforated. The first issue is un-watermarked, second issue watermarked "STATE OF NEW YORK STOCK TRANSFER TAX" Third and fourth issues watermarked with block characters resembling a Grecian Border Design.

EDITORIALS

The original dies of the 5c and 10c stamps of the United States issued in 1847, which were our first regular issue, were destroyed and about 1876 new dies were made for the Centennial, held that year. They differ from the originals very materially. Sometimes the stamps printed from them are called "government counterfeits," and its a good name for them too.

History tells us that in Peru at the time of the Conquest the Spaniards found a well established postal system in operation. The Indians had small buildings located about five miles apart and runners, in uniform, conveyed messages from station to station. It is said that messages sometimes covered one hundred and fifty miles in a day.

SWAP AND TRADE DEPARTMENT

Exchange and Trade Notices, Wants, For Sale, &c., inserted under this heading for ONE CENT per word for TWO INSERTIONS. All initials and numbers count as words. Nothing inserted for less than fifteen cents. One notice, forty words or under, FREE to each Subscriber.

DUPLICATES of N. Y. State Stock Tax stamps to exchange. Check list of these stamps for return postage.
7 E. R. VANDERHOOF, 2639 Vallejo St., Denver, Col.

HUNDREDS of stamp papers and some stamps to trade for same. Let me know what you have and want.
6 E. B. JONES, 923 W. 19th St., Sioux City, Iowa.

TYPE. Have Iroquois and Iroquois condensed type; lining series, 6 to 36 point as good as new for sale cheap or will exchange. Send stamp for proof and prices. Also philatelic papers. 6 L. A. LIVINGSTON, Dover, Pa.

300 stamps, 250 hinges and album, 9c.
7 CHAS. A. KUPFER, 1865 Millard Ave., Chicago, Ill.

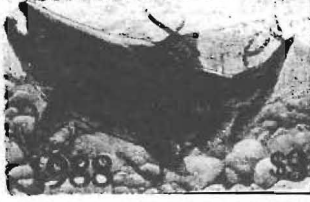
EXCHANGE desired. I will take your duplicates at 75 per cent. of catalogue value and give you fine exchange.
F. J. STANTON, Norwich, N. Y.

Figure 1. The 1979 Washington Sport Salmon Card shown slightly reduced with the points of separation enhanced.

1988 STAMP DESIGNED BY

Washington Department of Fisheries

SALMON STAMP



SIGN BELOW

PERFORATION TO

VALIDATE YOUR

LICENSE

PLEASE PUNCH ONE OF THE FOLLOWING WHETHER YOU CAUGHT SALMON OR NOT.

1. I FISHED FOR SALMON IN AREAS 5-13.

☐

2. I DID NOT FISH FOR SALMON IN AREAS 5-13.

☐

WASHINGTON STATE DEPARTMENT OF FISHERIES

1988 SPORT SALMON CATCH RECORD

NO. 1152

DATE OF ISSUE 7/17/89

DRIVERS LICENSE NO. WA0428281

NAME Andrew Locken

BIRTH DATE 1/2/66

HOME STREET ADDRESS 2456 156th

HEIGHT 511

WEIGHT 130

CITY Kent

STATE WA

ZIP CODE 98041

CATCH TYPE CODES:

(K) FOR CHINOOK OR KING

(S) FOR COHO OR SILVER

(H) FOR PINK OR HUMPY

(O) FOR OTHER SALMON

FOR ALL MARINE WATER CATCHES AND ADULT SALMON IN FRESH WATER, USE THE CODES AT THE LEFT. FOR JACKS IN FRESH WATER, USE THE CODES BELOW.


(KJ) FOR CHINOOK JACK OR KING JACK (UNDER 24 INCHES)

(SJ) FOR COHO JACK OR SILVER JACK (UNDER 20 INCHES)

MONTH	DAY	MARINE CODE OR STREAM NAME	CATCH TYPE	MONTH	DAY	MARINE CODE OR STREAM NAME	CATCH TYPE
1.	7	1	1	9.			
2.	7	1	2	10.			
3.				11.			
4.				12.			
5.				13.			
6.				14.			
7.				15.			
8.							

PLEASE RETURN THIS CARD WHETHER SUCCESSFUL OR NOT.

THE SEAL OF THE STATE OF WASHINGTON




1889

1988 STURGEON CATCH RECORD 1988

Valid only when accompanied by appropriate food fish license, if one is required.

Washington Department of Fisheries

FISHERMAN INSTRUCTIONS:



1. IMMEDIATELY upon retaining a legal-size sturgeon, enter catch information below.

2. Whether you caught any sturgeon or not, this card must be returned to the Department of Fisheries by January 31, 1989.

1988 STURGEON STAMP

CATCH TYPE CODES:

(W) for White Sturgeon

—barbels near snout tip

—vent behind pelvic fins

(G) for Green Sturgeon

—barbels near mouth


—vent between pelvic fins

White Sturgeon

Location of vent

Green Sturgeon

Figure 2 (left): The front of the 1988 Washington Salmon Catch Record and Figure 2a (below) the back of the same card showing the postcard mailer (slightly reduced). Figure 3 (above): The front of the 1988 Washington Sturgeon Catch Record.



ATTENTION SALMON ANGLERS

Please Return Your Punchcard

Anglers Who Don't Catch Salmon, We Want Yours Too!

STATE OF WASHINGTON

DEPARTMENT OF FISHERIES

Room 115, General Administration Bldg.

Olympia, Washington 98504

PLACE POSTAGE HERE



WASHINGTON STATE DEPARTMENT OF FISHERIES 1989 RECREATIONAL LICENSES		
First Name: <i>James</i> Last: <i>Jones</i> NO. <i>602095</i>		
Home Street Address: <i>708 W 27th St.</i>		
City: <i>Vancouver</i>	State: <i>WV.</i>	Zip Code: <i>26660</i>
Drivers License Number: <i>JONES, J770PV</i>		Birthdate: <i>10-19-23</i>
Check here If Jr./Sr. <input checked="" type="checkbox"/>	Date of Issue: <i>5-16-89</i>	Dealer No: <i>446</i>
Signature: <i>James Jones</i>		
 1989 \$3 RESIDENT PERSONAL USE - FOOD FISH	 SALMON STAMP 1989 \$3	STURGEON STAMP No Stamp If Under 16/70 And Over
2-DAY STAMP First Fishing Date MUST Appear On Stamp	RAZOR CLAM STAMP If Resident Under 16/65 And Over No Stamp Required	HOOD CANAL SHRIMP STAMP One-time Purchase After 70th Birthday

Figure 4. The front of the 1989 Washington Recreational License.

RAZOR CLAM TAG NO.	_____
STURGEON CATCH RECORD NO.	_____
SALMON CATCH RECORD NO.	<i>44771</i> <i>59580</i>

SPORTPERSON INSTRUCTIONS

1. FORM MUST BE VALIDATED BY SIGNATURE.
2. IF YOU DO NOT HAVE A DRIVERS LICENSE WRITE "NONE".
3. PERSONAL USE STAMP IS FOR ALL FOOD FISH AND MUST BE PURCHASED PRIOR TO A SALMON/STURGEON ANNUAL STAMP.
4. ADDITIONAL TWO-DAY STAMPS MAY BE PLACED OVER EXPIRED STAMPS.
5. PERSONS ELIGIBLE FOR "FREE" LICENSES DO NOT NEED TO PURCHASE A STAMP.
6. CATCH RECORDS ARE REQUIRED FOR SALMON OR STURGEON SPORT FISHING.
7. WHEN ALL 15 SPACES OF THE SALMON CATCH RECORD HAVE BEEN FILLED A NEW VALIDATION STAMP MUST BE PURCHASED AND A NEW CATCH RECORD OBTAINED.

Figure 4a. The back of the 1989 Washington Recreational License.

separate one section from another before mailing the bottom portion, the Salmon Punch Card, to Washington's Department of Fisheries.

This misunderstanding is a strong contributing factor to the scarcity of some issues through 1987.

By 1988 a design change (Fig. 2) moved the Salmon stamp to the upper left hand corner of what is referred to as a Sports Salmon Catch Record. So what? Well, the flip side of Fig. 2 (shown as Fig. 2a) is yet another postcard preaddressed to the Department of Fisheries. As previously stated, once in the hands of the Fisheries Department the stamps are gone!

1988 was also the year that the state reduced the quantity of different salmon stamps (by denomination) from four to two and the year that two new denominational issues for Sturgeon were introduced.

Interestingly, the Sturgeon issues were dispensed in a like manner to that of the Fig. 1 so that the Catch Record (Fig. 3) could, unlike the Salmon issues, be separated one section from another.

In the ensuing year the state made a

dramatic design change turning to an item made of a filament like material. The new "Recreational Licenses" (Fig. 4) could accommodate up to six different stamps. The reverse side of the Recreational License entitled "Sport Person Instructions" notes which stamps were required and in which combinations.

The Catch Record, which heretofore had been a part of one entire form, is now a separate, yet distinct, item.

In addition, we have a Sport Catch Records for Salmon (Fig. 5) and a separate, but like design, for Sturgeon (Fig. 6).

Of note is the fact that I've been able to obtain these issues in which the stamps (Salmon or Sturgeon) were affixed to the wrong form (i.e. the Catch Record shown in Figures 5 and 6)

If large numbers of these stamps were being affixed to the Catch Record and these in turn were forwarded to the state, even fewer would have found their way into collectors hands. I can only assume that these "paper like issues" proved to be unsatisfactory since the next year, 1990, the state reverted to the previously used

recreational license design (Fig. 7). There are six blocks for each category of stamps in use at that time. The flip side is the 1990 Recreational License itself.

Whether this new form will hamper collecting remains open to investigation but, over the years it's clear that, intentionally or otherwise, Washington's varied designs helped make it difficult to find these issues in their true form, "on permit."

Share Your Research.

Submit an Article to the SRN Today!

WASHINGTON DEPARTMENT OF FISHERIES
1989--SPORT SALMON CATCH RECORD CARD

Duane Schrock 520412

First Last Middle
3111 W. CANAL

Home Street Address Hgt. Wgt.
KENNEWICK, WA 5'10" 180

City State Zip Code
WA 99336

Drivers License Number Birthdate
SCHROCK N67 PBM 1-14-33

Check Here If Jr/Sr DATE OF ISSUE DEALER NUMBER
6-11-89 74 74

Signature RECREATIONAL LICENSE FORM NUMBER
Duane Schrock

	Month	Day	Marine Catch Area Code or Stream Name	CATCH TYPE CODE
1	June	26	1	S
2	June	26	1	S
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				




Figure 5. The 1989 Washington Sport Salmon Catch Record Card

WASHINGTON DEPARTMENT OF FISHERIES
1989--SPORT STURGEON CATCH RECORD CARD

074514

First Last Middle
Craig Leckner Jackson

Home Street Address Hgt. Wgt.
19918 130th NE 6' 5"

City State Zip Code
Woodinville WA 98072

Drivers License Number Birthdate
LECKNERCE 1490N 11-15-51

Check Here If Jr/Sr DATE OF ISSUE DEALER NUMBER
6-24-89 294

Signature RECREATIONAL LICENSE FORM NUMBER
Craig Leckner

	Month	Day	TOTAL LENGTH	CATCH TYPE	CATCH LOCATION (see reverse side for entry codes)
1	June	24	52" W		211
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

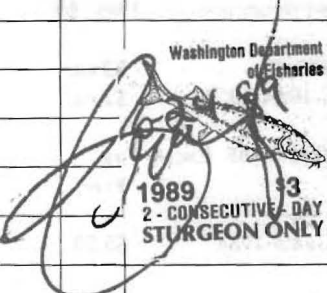


Figure 6. The 1989 Washington Sport Sturgeon Catch Record Card



Figure 7. The front of the 1990 Washington Recreational License.

WASHINGTON STATE DEPARTMENT OF FISHERIES
1990 RECREATIONAL LICENSES

LAST FIRST MIDDLE
GREENOUGH CECIL E.

HOME STREET ADDRESS HEIGHT WEIGHT
2031 BLUE 5-9 130

CITY STATE ZIP CODE
RICHLAND WA 99352

DRIVERS LICENSE NUMBER BIRTHDATE
GREENICE 68708 11-28-52

CHECK HERE IF JR. / SR DATE OF ISSUE
3-2-90 0321530

SIGNATURE
Cecil E. Greenough Sr.

Figure 7a. The back of the 1990 Washington Recreational License.

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, NJ: 07738.



Alabama			New Jersey			Suffolk	.20	10/\$2
Marijuana	\$3.50		Woodcock	1987	.50 ea.		.25	10/\$2.50
Muscle Shoals	.25	5/\$1.25	Trout	1986	.50 ea.	Virginia Beach	.20	10/\$2
	\$1.00	10/\$10.		1987	\$1 ea.		.25	10/\$2.50
Sheffield	.50	5/\$2.50	Non-res. trout-1986		.50 ea.	Washington		
Arizona				1987	\$1 ea.	Waterfowl-1990		\$5
Cigarette Stamps, heat fusion decal			Pheasant-	1986	.50 ea.	Waterfowl-1991, 2 diff.		\$6 ea.
	.225	10/\$2.25		1987	\$1 ea.	West Virginia		
1935-12¢ malt liquor, used (Cat B2)		.50 ea.	New Mexico			Hunting & Fishing-1988 (9)		\$5.70
Arkansas			Waterfowl-1991		\$7.50	Hunting & Fishing-1989(11)		\$7
Waterfowl (from booklet)-1989	\$7		New York			Bingo Cards-\$1.50 ea. (plus .75 postage)		
Florida			Stock Transfer	.01	Free	1985, 86, 87, 88, 89, 90, 91, 92		
Snook-1989, 91		\$2 ea.	North Carolina					
Crawfish-1989, 90, 91		\$2 ea.	Marijuana		\$3.50			
Georgia			Oklahoma					
City of Griffin .05 Excise Tax		Free	1964-1 pint liquor taxpaid (Cat. L4)					
Idaho			Block of four		\$5			
Upland Game-1988		\$5.50	Plate block of four		\$7.50			
Indiana			Rhode Island					
Real Estate		\$5	Cigarette-10 cig	.185	10/\$1.85			
Iowa			-20 cig	.37	10/\$3.70			
Marijuana		\$5	-50 cig	.925	10/\$9.25			
Louisiana			South Dakota					
*Res-Waterfowl-1992, 93	\$5.25		Fishing and Senior Fishing License					
*Non-res Wtrfowl-1992, 93	\$7.75		stamp-1988		Free			
Marijuana	\$3.50		Vermont					
Maryland			Cigarette	.22	10/\$2.20			
Wine-Tawes	\$2		Virginia					
Straight-edge or torn perfs only			Local Cigarette, panes of 10					
Cigarette	.36	10/\$3.60	Chesapeake	.15	10/\$1.50			
Minnesota			Clifton Forge	.04	10/.40			
Marijuana	\$3.50			.05	10/.50			
Missouri				.06	10/.60			
Trout-1990, 91, 92\$4 ea.			Newport News	.15	10/\$1.50			
Waterfowl-1990, 91, 92	\$4 ea.		20 cig	.15	10/\$1.50			
New Hampshire			25 cig	.1875	10/\$1.88			
Cigarette, pane of 10			Municipal	.225	10/\$2.25			
	.22	10/\$2.20	Norfolk	.15	10/\$1.50			
			Portsmouth	.15	10/\$1.50			
				.1875	10/\$1.88			

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 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. (4)

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 (9)

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 (5)

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 (0)

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 (2)

TRADE 10 DIFFERENT MI used lottery tickets for 10 from your state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201 (2)

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 (2)

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 (2)

WANTED: SOUTH CAROLINA BUSINESS LICENSE stamps. Will buy or trade. Particularly interested in stamps on ammunition boxes or playing card decks. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (3)

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)

WISCONSIN STAMPS AT FACE value. \$3.25 each: 1990 Trout, 1990 Great Lakes Salmon, 1988, 1989, 1990 Duck stamps. \$5.25 each: 1990 Wild Turkey. Many others

available. RICH MIENO, POB 221, CHANNING, MI 49815 (3)

NEW ENGLAND CIGARETTE METERS WANTED. Maine 20 cig. green, orange and black; NH 4 1/2-cent black, 7-cent black, 7-cent orange, 7 1/2-cent black, 7 1/2-cent blue, "A" purple, "B" purple, "B" black; RI 3-cent red; VT 20 cig. green. Paying \$3 each. TERENCE HINES, PRICE WATERHOUSE, EMILII PLATER 28, 00-688 WARSAW, POLAND (5)

WANTED: ALABAMA PLAYING CARD revenue stamps. Used or unused. Will buy or trade. Send details to PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (5)

WANTED TO BUY: Wooden nickels, metal or plastic tokens, pinbacks, making statements of any kind related to taxes of any kind. Send description or photocopy with price. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (3)

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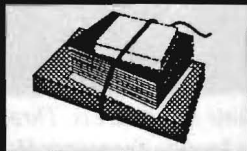
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Library Notes

By Peter Martin

The Duck Report

The first quarter 1993 *Duck Report* has a cover story about Connecticut's first of state duck stamp and features from Alaska, Georgia, New Hampshire, Ohio, Oregon and South Carolina.

The second quarter 1993 *Duck Report* has articles about Bob Lesino, the new head of the Federal Duck Stamp Program, and reports about state issues from California, Colorado, Georgia, Hawaii, Minnesota, New York, South Dakota, Texas and Wyoming.

Duck Report is produced by the Sam Houston Duck Company, POB 820087, Houston, Texas 77282.

International Revenuer

The July 1993 *The International Revenuer* features another member's auction and articles about The high values of Malaya, the Naye Paise surcharges after the annexation of Portuguese India, Rajasthan handstamps and overprints on the revenues and court fees of India, the Tobacco stamps and strips of the Azores and Madeira and Spanish gunpowder and explosive stamps.

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

ICAR Newsletter

The April 1993 *ICAR Newsletter* has an article about Virginia's 1916 Document tax stamps, a Bert Hubbard authored feature on how to collect state revenues, reports about the SRS elections, the renaming of the new California revenue collectors group from Cal ARA to Cal Rev and illustrations of two different printings of Mississippi's 1940-1942 fertilizer inspection stamps.

The newsletter also has a page about Famous American Poster Stamps.

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

ATTS News

The April-June 1993 issue of the *American Tax Token Society Newsletter* includes an article about Ohio and Missouri tokens, another about errors on Oklahoma Sales Tax tokens and an extended feature about the production of the *United States Sales Tax Tokens and Stamps: A History and Catalog*. Written by ATTS editor Merlin K. Malehorn and Tim Davenport, the 400 page catalog is expected in the fall.

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

The Council Fire

The January 1993 *The Council Fire*, journal of the American Indian Philatelic Society, reprints David Torre's February 1992 article about Crow Creek Sioux Tribe fish and game stamps.

For information about this publication, contact editor Bud Keeton, POB 523, Warrenton, Mo. 63383.

The American Revenuer

The June 1993 *The American Revenuer* also has a David Torre article about the fish and game stamps of Marion County, Kan. The well-illustrated article provides an in-depth look at the non-pictorial stamps that were first issued in 1940.

For information about the ARA write: Secretary Bruce Miller, 701 So. First Ave. #332, Arcadia, Calif. 91006.

New Library Holdings

The SRS has the following new publications available for loan:

Catalogue of Nevada Checks, 1860-1933 by Douglas McDonald, Castenholz and Sons, 1993, 128 pages.

A Guide to Collecting Hunting and Fishing Licenses, 1992 by Robert Miller, revised ed., self-published, 1992, 82 pages.

State Revenue Society
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