



# State Revenue Newsletter

Vol. 31, No. 5—Whole No. 214      Official Publication of The State Revenue Society      Sept.-Oct. 1993

## South Carolina Issues Drug Stamps

### *First Stamps Are Overprinted Documentaries*

By Harold Effner Jr.

South Carolina has joined the growing list of states issuing marijuana and controlled substance stamps.

Because of the quick passage of the new law the state did not have time to issue a new set of stamps. To fulfill the need for stamps the South Carolina Tax Commission is overprinting existing documentary stamps with "Marijuana and Controlled Substance." The red four line overprint is applied by hand. Stamps will be overprinted as needed. They are available in the following denominations: 50 cents, \$1, \$5, \$10, \$30, \$50, \$100, \$500.



The SRS sales service has purchased copies of the 50 cent, \$1, \$5 and \$10 stamps.

Anyone who would like to obtain the stamps directly from the state should contact Michael W. Dawes, Public Assistance

Supervisor, South Carolina Tax Commission, POB 125, Columbia, S.C. 29214. The phone number is (803) 737-4628.

The minimum order is \$3.50 and purchases must be in \$3.50 increments.

## SRS Dues To Increase In 1994; Bonuses Offered

The SRS Board of Directors has approved a dues increase effective with 1994 dues.

The dues, which have remained at \$4 for many years will rise to \$10 beginning next year. SRS members who send in their dues payments by December 31 will only have to pay \$8, a \$2 discount.

In addition, beginning in 1994 members will receive a \$2 credit toward their next years dues for every new member they sponsor that is approved for membership.

Increasing costs and funding for new services and programs brought about the need for the dues increase.

The Board felt that members who pay promptly and who promote the Society by obtaining new members should share in the benefit that the organization receives and therefor authorized the dues bonuses.

"Even at \$10, SRS dues are still a bargain for the services that the Society offers," SRS

President Peter Martin said. "The additional income will ensure that the Society will continue to move forward while maintaining the excellent services that are being offered."

The dues year will remain on a calendar year basis. New members who join between January and June will pay the \$10 dues. Members who join between July and December will pay \$15, covering dues for the last six months of the current year and also the following year.

Secretary Scott Henault will maintain files on sponsors and provide credit when 1995 dues renewals are mailed.

New SRS membership application forms will have a space for the name of the sponsor. If older membership forms are used the new member should write the sponsors name on the application.

Members who have paid their dues ahead will not be affected until their dues again become due.

Mail dues payments to: SRS Secretary Scott Henault, 22 Denmark St., Dedham, Mass. 02026.

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**PAGE MISSING**

# Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

Previous Total: 224  
New Members 6  
Reinstatements 17  
Dropped NPD -37  
Current Total: 210

## New Members

1054 Rick Loomis  
POB 1467  
Scottsdale, AZ 85252  
Interests: Arizona, duck stamps, illegal drug stamps.  
Proposed by: Harold Effner Jr.

1055 Julius P. Nagy  
RD #1, Box 64A  
Sunbury, PA 17801  
Interests: New York, New Jersey, Pennsylvania.  
Proposed by: Peter Martin

1056 Bernard Glennon  
POB 2508  
Friday Harbor, WA 98250  
Proposed by: Secretary

1057 John Lindholm  
2316 Lakeview Dr.  
Fergus Falls, MN 56537  
Interests: Trout and small game on license.  
Proposed by: Tim McRee

1058 Steve Leavitt  
POB 640906  
Miami, FL 33164  
Interests: Dealer, all revenues.  
Proposed by: Peter Martin

1059 John Kennedy  
7059 Brookfield Plaza  
Springfield, VA 22150  
Interests: Dealer, all revenues.  
Proposed by: Peter Martin

**Renew Your SRS  
Membership Today!**

ARA

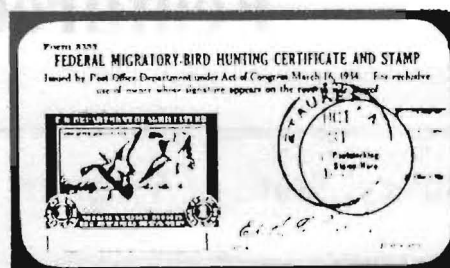
APS

SRS

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GA	MD	NH	SC	WY

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*Sam Houston Duck Company*

P.O. Box 820087, Houston, TX 77282 713-493-6386  
Bob Dumaine - APS-ASDA Life Member

# State Revenue News

## Indiana Real Estate Tax Stamps Obsolete

SRS Sales Service Director Harold Effner Jr. recently wrote to the Indiana tax office in an effort to obtain copies of their real estate stamps.

Their reply: "Supposedly, there was a short period of tax stamp use in the late sixties or early seventies. I (the letter is signed by the co-director of real estate) believe this period lasted approximately two years and the process was eliminated by the General Assembly."

Effner notes that the SRS last purchased these stamps in November 1982. The Sales Service had offered \$2 and \$5 stamps for many years. Only a limited quantity of the \$5 stamp is still available.

## Connecticut, Washington 1993 Wildlife Stamps Available

Both the Connecticut and Washington wildlife stamps are now available.

Connecticut's 1993 wildlife stamps are available in sheet (serial number less than 50001) and hunter (serial number greater than 50000) formats. Both stamps look the same. The SRS Sales Service has both at \$5.30 each. Collectors interested in obtaining stamps directly from the state should contact: Connecticut Wildlife Migratory Bird Stamp Fulfillment Center, 1015 West Jackson, Sullivan, Ill. 61951 for details. The phone number is (800) 382-5562. There is a \$7.50 handling charge with each order.

Washington's 1993 stamps are available as single stamps and single stamps from booklets, with complete selvage, for \$6 each. Because both types of stamps can be obtained with no minimum purchase requirements, the SRS Sales Service will not be obtaining them. The deadline for sales is March 30, 1994.

Further details can be obtained by contacting Tracy L. Clark, Administrative Assistant, Department of Wildlife, 600 Capitol Way North, Olympia, Wash. 98501-1901. The phone number is (206) 753-5700. (Harold Effner Jr.)

## Featured Usage

### Halifax County, State of Virginia, to-wit:

I, Gran Craddock clerk of the Circuit Court for the county aforesaid, in the State of Virginia, do certify that on the 4th day of January, 190 8, Mary Eliza Easley was duly appointed Curator of the estate of Richard Carter deceased; and qualified in said court by taking the oaths required by law and executing a bond in the penalty of Four Hundred Dollars conditioned according to law, with surety deemed sufficient.



In testimony whereof I hereunto set my hand and affix the seal of said circuit court, at Houston, Halifax county, Virginia, this 16th day of May, 1911.  
*Gran Craddock*  
Clerk of the circuit court of Halifax county, Virginia.

Beginning in 1900, Virginia imposed a \$1 documentary tax on seals. Shown is an early stamp used in Halifax County on May 16, 1911. The stamp is embossed with the county seal. This usage is provided courtesy of John Hotchner, Falls Church, Va. If you have an interesting state revenue 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.



# State Duck Stamp Agencies

Courtesy of Sam Houston Duck Company

**Alabama,** (10) Accounting Section, Duck Stamp, Dept. of Conservation and Natural Resources, 64 N. Union, Montgomery, AL 36130 (205)-261-3151.

**Alaska,** (7) State Of Alaska, Dept. of Fish and Game, Licensing Section, P.O. Box 25525, Juneau, AK 99802-5525 (907)-465-2376.

**Arizona,** (7) Game and Fish Dept., 2222 W. Greenway Rd., Phoenix, AZ 85023 (602)-942-3000.

**Arkansas,** (7) Game and Fish Commission, 2 Natural Resources Dr., Little Rock, AR 72205 (501)-223-6300.

**California,** (9) Dept. of Fish and Game, 3211 S. St., Sacramento, CA 95816 (916)-739-3380.

**Colorado,** (7) Division of Wildlife, 6060 Broadway, Denver, CO 80216 (303)-291-7345.

**Connecticut,** (7) Wildlife Bureau, 155 Capitol Ave., Hartford, CT 06106 (203)-566-4683.

**Delaware,** (7) Division of Fish and Wildlife, 89 King's Highway, Box 1401, Dover, DE 19903 (302)-739-4431.

**Florida,** (6) Game and Fish Commission, Farris Bryant Building, 620 S. Meridian, Rm. 204, Tallahassee, FL 32399-1600 (904)-488-3641.

**Georgia,** (9) Dept. of Natural Resources, 2189 North Lake Pkwy. Bldg. 10, Ste 108, Tucker, GA 30084 (404)-493-5770.

**Hawaii,** (None Issued) Division of Forestry and Wildlife, 1151 Punch Bowl St., Honolulu, HI 96813 (808)-548-8850.

**Idaho,** (9) Collector Stamps, Idaho Dept. of Fish and Game, Box 25, Boise, ID 83707 (208)-334-3700.

**Illinois,** (3) Illinois, Dept. of Conservation, License Section, P.O. Box 19459, Springfield, IL 62794-9459 (217)-785-5039.

**Indiana,** (1) Indiana Division of Fish & Wildlife, License Section (Stamp), 402 W. Washington Rm. W273, Indianapolis, IN 46204 (317)-232-4080.

**Iowa,** (1) Dept. of Natural Resources, Wallace State Office Building, Des Moines, IA 50319 (515)-281-5145.

**Kansas, 1987-91 Issues** (9) Dept. of Wildlife and Parks RR 2, Box 54-A, Pratt, KS 67124 (316)-672-5911. **OR 1992 Issues (Kansas)** Finishing Touch ATTN:Stamp, 622 N. Broadway, Pittsburg, KS 66762, 316-231-2041.

**Kentucky,** (1) Dept. of Fish and Wildlife Resources, Division of Fiscal Control, 1 Game Farm Rd., Frankfort, KY 40601 (502)-564-4406.

**Louisiana,** (5) Dept. of Wildlife and Fisheries, P.O. Box 98000, Attn: Licensing Section, Baton Rouge, LA 70898-9000 (504)-765-2346.

**Maine,** (8) Dept. of Inland Fisheries and Wildlife, 284 State St., State House Station 41, Augusta, ME 04333 (207)-289-5207.

**Maryland,** (7) Dept. of Natural Resources, Licensing and Consumer Services, 580 Taylor Ave., Box 1869, Annapolis, MD 21404 (410)-974-3218.

**Massachusetts,** (1) Division of Fisheries and Game, Leverett Saltonstall Bldg. Gov't. Center, 100 Cambridge St., Room 1902, Boston, MA 02202 (508)-366-4479.

**Michigan,** (8) Dept. of Natural Resources, P.O. Box 30181, Lansing, MI 48909 (517)-373-1220.

**Minnesota,** (3) Dept. of Natural Resources, 500 Lafayette Rd., St. Paul, MN 55155 (612)-296-6157.

**Mississippi,** (7) Game and Fish Commission, Dept. of Wildlife Conservation, License Dept., Box 451, Jackson, MS 39205-0451 (601)-961-5300.

**Missouri,** (8) Dept. of Conservation, Fiscal Section, Box 180, Jefferson, MO 65102 (314)-751-4115.

**Montana,** (5) Fish and Game Commission, 1420 E. 6th Ave., Helena, MT 59620 (406)-444-2535.

**Nebraska,** (7) Game and Parks Commission, P.O. Box 30370, Lincoln, NE 68503 (402)-471-0641.

**Nevada,** (10) Dept. of Wildlife, Attn: License Office, Box 10678, Reno, NV 89520 (702)-688-1500.

**New Hampshire,** (7) Fish and Game Dept., 2 Hazen Dr., Concord, NH 03301 (603)-271-3421.

**New Jersey,** (7) Division of Fish, Game and Wildlife, Waterfowl Stamp, CN 400, Trenton, NJ 08625 (609)-292-9480.

**New Mexico,** (8) Dept. of Game and Fish, State Capitol, Villagra Bldg., Santa Fe, NM 87503 (505)-827-7899.

**New York,** (1) Division of Fish and Wildlife, License and Promotional Sales Unit, 50 Wolf Rd., Room 532, Albany, NY 12233-4750 (518)-457-5581.

**North Carolina,** (7) Wildlife Resources Commission, 512 N. Salisbury St., Raleigh, NC 27604-1188 (919)-662-4370.

**North Dakota,** (7) Game and Fish Dept., 100 N. Bismark Expressway, Bismark, ND 58501 (701)-221-6300.

**Ohio,** (8) Division of Wildlife, Survey and Inventory Section, 1500 Dublin Rd., Columbus, OH 43215 (614)-265-6300.

**Oklahoma,** (8) Dept. of Wildlife Conservation, 1801 N. Lincoln, Box 53465, Oklahoma City, OK 73152 (405)-521-3851.

**Oregon,** (7) Dept. of Fish and Wildlife, Box 59, Portland, OR 97207 (503)-229-5551.

**Pennsylvania,** (3) Game Commission, 2001 Elmerton Ave., Harrisburg, PA 17110-9797 (717)-787-4250.

**Rhode Island,** (8) Rhode Island Fish & Wildlife, Oliver Stedman Government Center, 4808 Tower Hill Rd., Wakefield, RI 02879-2207 (401)-789-3094.

**South Carolina,** (7) Wildlife and Marine Resources Dept., Rembert C. Dennis Bldg., Box 167, Columbia, SC 29202 (803)-734-3847.

**South Dakota,** (1) Game, Fish and Parks, License Division, 412 W. Missouri, Pierre, SD 57501 (605)-773-3393.

**Tennessee,** (3) Dept. of Wildlife Resources, Information and Education Division, Box 40747, Nashville, TN 37204 (615)-781-6500.

**Texas,** (9) Parks and Wildlife Dept., License Office, 4200 Smith School Rd., Austin, TX 79744 (512)-389-4822.

**Utah,** (9) Natural Resources, Wildlife Resources, 1596 W. North Temple, Salt Lake City, UT 84116 (801)-538-4700.

**Vermont,** (9) Agency of Natural Resources, 103 S. Main St., 10 South, Waterbury, VT 05676 (802)-244-7331.

**Virginia,** (7) Duck Stamp, Box 11104, Richmond, VA 23230 (804)-367-1000.

**Washington,** (7) Dept. of Wildlife, 600 N. Capitol Way, Olympia, WA 98501-1091 (206)-753-5700.

**West Virginia,** (1) Dept. of Natural Resources, Waterfowl Stamp Program, Box 67, Elkins, WV 26241 (304)-637-0245.

**Wisconsin,** (8) Dept. of Natural Resources, Box 7924, Madison, WI 53707 (608)-266-8163.

**Wyoming,** (1) Game and Fish Dept., 5440 Bishop Blvd., Cheyenne, WY 82002 (307)-777-4534.

## Federal & International Agencies

**US Department of Wildlife,** (7) 18th & "C" Streets N.W. Room 2058, Washington D.C. 20240, (202)-208-5508.

**Australia,** (9) Australian Wildlife Fund Ltd., P.O. Box 653, N. Sidney, NSW 2059 Australia, 61-2-957-3304.

**Canada,** (8) Wildlife Habitat Canada, Ste. 301 1704 Carling Ave., Ottawa Ontario K2A 1C7 Canada, (613)-722-2090. **OR** Canada Post Corp, Antigonish, Nova Scotia, Canada B2G 2R8, (902)-863-6550.

**Costa Rica,** (4) c/o National Wildlife Philatelics, 11000-53 Metro Pkwy, Ft. Myers, FL 33912, 1-(800)-382-5278.

**Iceland,** (1) Grisham's Publishing 2808 E. Matthews, Jonesboro, AR 72401, (613)-722-2090.

**Russia,** (4) Fleetwood, #1 Unicon Cntr., Cheyenne, WY 82008 (307)-634-5911.

**United Kingdom,** Sport En Art, 1015 West Jackson, Sullivan, IL 61951, (217)-728-8321.

The number following the state is the approximate month of issue for that state's duck stamp.

Note that many states require cashiers checks or money orders and a return envelope.

## Bedding Study Group Report

# Law Libraries Are Fertile Ground For Basic Research About State Revenues

By Scott Troutman

As a non-lawyer, the thought of doing research in a law library was very intimidating. The endless rows of leather bound volumes seemed a jumble and I felt more like "Benny" on *L.A. Law* than Arnie Becker. But in doing research, as part of the Bedding Study Group and other research on my own, it turns out that with a small bit of knowledge you can find out a great deal.

The information we are after, as a rule, is in one of two sets of books. The most important is the session laws of the individual states. These are the laws as the legislatures of the states produce them, bound normally in yearly volumes.

The session laws give you the exact dates that laws were passed, went into effect, or were rescinded. Where revenue stamps are concerned they also usually contain the values or rates as established by the legislature. In Oklahoma, for example, the session laws are called just that "Oklahoma Session Laws" and are bound in yearly volumes.

The problem with session laws is that they are usually only available in the law libraries for the state that you are in. Thus, I have easy access to Oklahoma session laws, but to get to Kansas session law, I would have to drive up to Kansas. This is why the Bedding Study Group needs help from people all over the country.

The other critical set of books is the state statutes. These are the actual laws of the state. A current set of state statutes is often available for your state in the reference section of your local library. A law library has an advantage because it typically has the statutes from all states, and often has older copies of the statutes, which can be handy if you are hunting for repealed laws on stamps no longer used.

State statutes have all different names. Oklahoma's are just called "Oklahoma Statutes," Delaware's are "Delaware Code Annotated," and Rhode Island's are "General Laws of Rhode Island." Whatever the name, they all work pretty much the same.

The statutes do two things. First, they

tell you what the current status of the law is. Second, they act as an index back into the session laws, and this is the useful part.

By chance, I happened to have just made a photograph of a Rhode Island bedding stamp for Peter Martin. So, as an exercise, I decided to see what I could find on this stamp in the Oklahoma City University Law Library.

First, I went to the index volume for the "General Laws of Rhode Island". In it I found under "Bedding Stamps" that the law pertaining to them is sub-section 23-26-21. Finding what you want in the index can require some searching. First look for what the stamps were issued for. In the Delaware case "Bedding" will direct you to "Mattresses and Pillows." In some states you have to look under "Inspection" and bedding will be

a subbreakout. Other revenue stamps sometime get stuck under the "Revenue" heading.

Note that in all law books the symbol, "§," which looks like two S's, one atop the other, is an abbreviation for subsection.

Now, having the subsection, I pulled out the volume on Sanitation laws which contained that section. The following is what was in the book:

23-26-21. (*Repealed.*)

*Repealed Sections. This section (P.L. 1940, ch. 820, sub-section 4; G.L. 1956, sub-section 23-26-21) was repealed by P.L. 1960, ch. 187, sub-section 3.*

Each sub-section in the law is followed by the history of that sub-section, even in this case where the law has been repealed. From this I already know that Rhode Island stopped

23-26-1

HEALTH AND SAFETY

6

### CHAPTER 26

### BEDDING AND UPHOLSTERED FURNITURE

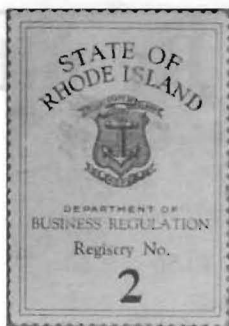
#### SECTION.

- 23-26-1. Definitions.
- 23-26-2. All new materials required for new articles — Tagging.
- 23-26-3. Sale of second-hand material as new.
- 23-26-4. Sterilization and tagging of second-hand articles or material.
- 23-26-5. Presence of second-hand article or material as evidence of sale or use.
- 23-26-6. Sterilization and tagging of material exposed to contagious disease.
- 23-26-7. Types of material requiring sterilization.
- 23-26-8. Inspection stamp required on tags.
- 23-26-9. Removal or defacement of tags.
- 23-26-10. Sale of unattached tags.
- 23-26-11. Counterfeit stamps and permits.
- 23-26-12. Sterilization permits.
- 23-26-13. Contents of tag on bedding articles for sale.
- 23-26-14. Contents of tag on articles renovated for owner.
- 23-26-15. Contents of tag on shipments of filling material.
- 23-26-16. Misleading tags — Variances al-

#### SECTION.

- lowed — Ordering articles off sale.
- 23-26-17. Sterilization of second-hand "as is" articles — Contents of tag.
- 23-26-18. Sterilization and tagging of articles exposed to contagious disease.
- 23-26-19. Manner of attaching tags.
- 23-26-20. Form of tags.
- 23-26-21. [Repealed.]
- 23-26-22. Contents of inspection stamps.
- 23-26-23. Acceptance of inspection stamps of other states.
- 23-26-24. Inspection powers — Confiscation.
- 23-26-25. Rules, regulations, and findings — Suspension or revocation of permits.
- 23-26-26. Appeal of director's decisions.
- 23-26-27. Penalty for violations.
- 23-26-28. Disposition of fees and penalties.
- 23-26-29. [Repealed.]
- 23-26-30. License required — Application — Issuance and term of license.
- 23-26-31. Fees.

The headings for Chapter 26 of the *General Laws of Rhode Island*.



RIBD1, Light Blue

using bedding revenue stamps in 1960 (new information). If I had access to the Rhode Island session laws I could now find the whole legal history of these stamps.

P.L. 1940 tells me that a law (Public Law) in 1940, found in chapter 820, subsection 4 of the session law originally created the need for bedding stamps. Another law in 1956 (General Law) changed the original law and it was renumbered to sub-section 23-26-21.

This change may have been nothing more than a renumbering of the statute system or it could have been a rate change. The last law in 1960, found in chapter 187, subsection 3 of the session laws, repealed the use of the stamps.

Because lawyers need to know the history of the laws, the cross indexing that has been built between the statutes and the session laws makes it easy to trace the legal history on state revenue stamps.

As I mentioned, in some cases there is value to being able to find an older set of state statutes. Periodically many states drop repealed sections of law when they reprint the statutes. In this case having access to older copies of the statutes is important to trace stamps no longer in use. Oklahoma is one state that does this.

Law schools tend to be well scattered in almost every state and most of their librarians are very helpful.

If you can't get to a law library, knowing what you are after helps. Tim McRee was able to get the session laws for the North Carolina bedding stamps by first finding the years and subsections he needed in the statutes at his local library. His local librarian then sent off to the state law library for copies of the session laws, and all he paid was a copying fee.

And so now you know. Out of the whole law library you are after no more than maybe ten feet of shelf space. If everyone will give it a try on the stamps from his or her state, we should be able to correct many listings in current state revenue catalogs.

## 13

## BEDDING AND UPHOLSTERED FURNITURE

23-26-24

**manufacturer.** Tags attached to mattresses or pillows shall be at least six square inches (6") in area. The director may permit smaller tags and may require larger tags for other articles. On each tag, there shall be a certification that the article complies with the requirements of law, but the tag also may state that the article complies with the laws of any other state.

**History of Section.**

P.L. 1940, ch. 820, § 3; G.L. 1956, § 23-26-20.

**Reenactments.** The 1985 Reenactment (P.L. 1985, ch. 150, § 1) deleted "and contents" following "Form" in the section catch-

line and made minor punctuation changes in the last sentence.

The 1989 Reenactment (P.L. 1989, ch. 542, § 1) made several substitutions for the word "such" and made minor punctuation and stylistic changes throughout the section.

**23-26-21. [Repealed.]**

**Repealed Sections.** This section (P.L. 1940, ch. 820, § 4; G.L. 1956, § 23-26-21) was repealed by P.L. 1960, ch. 187, § 3.

**23-26-22. Contents of inspection stamps.** — Inspection stamps shall bear the seal of the state of Rhode Island and such other matter as the director may require.

**History of Section.**

P.L. 1940, ch. 820, § 4; G.L. 1956, § 23-26-22.

**23-26-23. Acceptance of inspection stamps of other states.** — Inspection stamps of the same value issued by another state shall be accepted in this state in lieu of the stamps required by this chapter, when attached to an article of bedding, before shipment from the other state, upon satisfactory proof to the director that the requirements in the other state as to quality and inspection of manufactured articles and materials are substantially equal to the requirements of this state; provided, that the stamps of this state are likewise accepted in the other state when attached to articles or materials manufactured in this state.

**History of Section.**

P.L. 1940, ch. 820, § 4; G.L. 1956, § 23-26-23.

**Reenactments.** The 1985 Reenactment (P.L. 1985, ch. 150, § 1) made capitalization

changes near the end of the section.

The 1989 Reenactment (P.L. 1989, ch. 542, § 1) made several substitutions for the word "such" and made capitalization changes.

**23-26-24. Inspection powers — Confiscation.** — Every place, where articles of bedding are made, remade, or renovated, or materials therefore are prepared or sterilized, or where the articles or materials are sold, shall be subject to inspection by the director who shall have the power to inspect the manufacture and sale or delivery of all articles or materials covered by this chapter, and power to

A page from the Rhode Island bedding laws that shows § 23-26-21 was repealed in 1960.

## Interested in Joining the SRS Bedding Study Group?

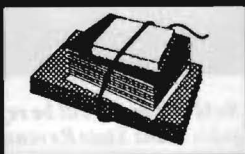
Write POB 505 Springfield, Va. 22150 and indicate  
what states you are interested in helping with.



# SRS Auction #2, July 10, 1993 Results

<u>Lot #</u>	<u>Est.</u>	<u>Realized</u>	<u>Lot #</u>	<u>Est.</u>	<u>Realized</u>	<u>Lot #</u>	<u>Est.</u>	<u>Realized</u>
1	\$1	1.50	47	\$10	4.25	93	\$10	7.75
2	Cat \$4.50	5.	48	\$10	10.	94	\$1	2.50
3	Cat \$4.50	5.	49	\$10	NB	95	\$5	7.25
4	\$5	6.25	50	\$5	2.25	96	Cat \$3.50	3.50
5	\$1	3	51	\$5	5.	97	Cat \$2	2.75
6	\$2	4.25	52	\$5	3.	98	Cat \$2	2.75
7	\$2	7.25	53	\$1	1.	99	\$3	5.25
8	Cat \$2	NB	54	\$5	2.	100	\$2	4.
9	\$1	1.25	55	\$5	4.	101	\$2	3.25
10	\$2	2.50	56	\$2	2.25	102	\$5	5.25
11	\$1.50	2.	57	\$5	3.25	103	\$5	1.
12	\$1.50	2.25	58	\$5	2.	104	\$5	5.
13	\$5	6.25	59	\$5	3.25	105	\$5	5.25
14	\$2	3.	60	\$1	1.	106	\$5	5.25
15	\$3	2.	61	\$5	3.25	107	\$5	4.
16	\$1	1.	62	\$2	4.25	108	\$2	2.25
17	\$5	3.50	63	\$2	2.	109	\$2.50	3.25
18	\$2	2.75	64	\$2	1.25	110	\$5	1.
19	\$2	1.50	65	\$2	1.25	111	\$5	2.
20	\$1	2.25	66	\$2	3.75	112	\$5	2.25
21	\$2	2.25	67	\$10	6.25	113	\$1	1.
22	\$5	1.	68	\$2	2.75	114	\$5	4.
23	\$10	1.	69	\$2	2.	115	\$5	2.25
24	\$5	1.	70	\$2	3.	116	\$5	5.
25	\$10	5.	71	\$4	4.	117	\$3	1.25
26	\$10	1.25	72	\$15	6.25	118	\$3	1.50
27	\$5	2.25	73	\$15	6.	119	\$1	NB
28	\$5	2.25	74	\$15	6.	120	\$2	3.25
29	\$5	1.75	75	\$10	6.25	121	Cat \$2.40	4.
30	\$1	3.	76	\$5	2.	122	\$4.50	4.50
31	Cat \$8	6.25	77	\$5	2.	123	\$8.50	8.50
32	\$1	3.25	78	\$5	2.	124	\$1	4.25
33	\$5	1.	79	\$5	2.	125	\$2	1.25
34	\$5	NB	80	\$10	12.	126	\$2	2.75
35	\$5	5.75	81	\$10	12.	127	\$5	5.
36	\$5	2.75	82	\$5	6.			
37	\$12	6.25	83	Cat \$24	NB			
38	\$2	2.25	84	Cat \$24	NB			
39	\$5	4.	85	\$10	5.			
40	\$2	3.	86	\$10	13.			
41	\$3	3.	87	\$5	1.25			
42	\$2	1.	88	\$4	2.25			
43	\$5	2.	89	\$5	3.			
44	\$3.50	4.50	90	\$5	5.25			
45	\$2	4.25	91	\$1.50	2.50			
46	\$10	4.25	92	\$5	5.25			





# Library Notes

By Peter Martin

## Douglas McDonald Catalogue of Nevada Checks Receives Three Reviews

*A Catalogue of Nevada Checks 1860-1933* by Douglas McDonald, 1993, Castenholz and Sons, Pacific Palisades, Calif. 128 pages, perfect bound, 5 1/2 by 8 1/2. \$19.50 plus \$1.50 postage from the author at POB 350093, Grantsdale, Mont. 59835.

*A Catalogue of Nevada Checks 1860-1933* is a prototype catalogue reflecting decades of research by the author. Published by Castenholz and Sons, Pacific Palisades, Calif., the book is in the format similar to the *Field Guide to Revenue Stamped Paper* series edited by Bill Castenholz.

But, while the field guides cover a wide area, this is a highly specialized and all encompassing study of one state that serves as an example for others to emulate. Many revenue collectors are entering the rapidly growing field of check collecting and books of this type will spur even more interest.

There are more than 1,600 listings including nearly 250 for revenue-stamp paper. Castenholz's *Field Guide to the Western States*, published about three years ago, listed under 150 entries for Nevada stamped-paper.

The work begins in 1860 when the first bank opened in Carson City and ends in 1933, the year of massive bank failures and reorganizations.

The easy to use perfect bound book has numerous illustrations and provides a handy *how to use this catalogue* section.

McDonald has divided the catalogue into four sections with Part One, "Nevada Checks and Related Documents," the largest. The reference work lists every type of check, organized by city and then by company, and provides a rarity scale and price guide. Revenue stamped paper is identified by Scott Catalogue number and the use of state revenues is also noted. Pricing is conservative on most issues.

Part Two deals with Nevada items issued outside the state; Part Three lists Nevada territorial and state warrants and Part Four

the numerous Humboldt City warrants.

Appendices include information on the earliest known uses and other specialized information such as a small bibliography for readers who want further information.

The book is an essential reference work for its field and belongs in collectors' libraries.

—Peter Martin

McDonald has produced a most impressive listing of known Nevada checks, as well as drafts, warrants, certificates of deposit and other financial instruments issued during the period from 1860 to 1933. As usual with Castenholz publications, the book is beautifully produced with clear, sharp illustrations and easy to read type.

The book is aimed at collectors of fiscal paper and there is really rather little of it of direct interest to collectors of state revenue stamps, in spite of Nevada's use of numerous state revenues to pay taxes on various financial documents during the period in question. Several of the illustrated documents bear Nevada state revenues, but these stamps are not discussed at all in the book.

Of greatest interest to Nevada state revenue collectors will be an abbreviated version of the Nevada laws setting stamp tax rates. Included are excerpts from the Acts of March 9, 1865, March 1, 1866 and March 4, 1871.

—Terence Hines

Douglas McDonald (an SRS member) should be considered to be one of the foremost experts in this "fascinating field of finance and history." Past the standard introduction, the author devotes pages on how the catalogue is to be used wherein he reflected in the sections which followed. In addition, he sets forth a scale for determining the rarity/value of individual pieces referred to as a "Universal Rarity Scale."

The author has segregated his catalogue into four distinct parts, each of which pertains to a specific category of Nevada fiscal. You will find hundreds of listings that appear for

the first time in the philatelic press.

There is a sparsity of illustrations, especially in the section on checks and drafts but to the avid collector of Western material, this should not be an encumbrance in using this fine endeavor.

—M. E. Matesen

A copy of this book is in the SRS Library.

## 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.

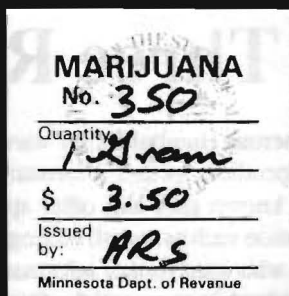
Send all requests to Harold A. Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

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	213	7-8/93
193	3-4/90		
194	5-6/90	* double issue,	
195	7-8/90	counts as two	
196	9-10/90	issues	

# 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.



<b>Alabama</b>			<b>New Hampshire</b>			25 cig	.1875	10/\$1.88
Marijuana	\$3.50		Cigarette, pane of 10			Municipal	.225	10/\$2.25
Muscle Shoals	.25	5/\$1.25		.22	10/\$2.20	Norfolk	.15	10/\$1.50
	\$1.00	10/\$10.	<b>New Jersey</b>			Portsmouth	.15	10/\$1.50
Sheffield	.50	5/\$2.50	Woodcock	1987	.50 ea.		.1875	10/\$1.88
<b>Arizona</b>			Trout	1986	.50 ea.	Suffolk	.20	10/\$2
Cigarette Stamps, heat fusion decal				1987	\$1 ea.		.25	10/\$2.50
	.225	10/\$2.25	Non-res. trout-1986		.50 ea.	Virginia Beach	.20	10/\$2
1935-12¢ malt liquor, used (Cat B2)				1987	\$1 ea.		.25	10/\$2.50
Red on pink, Moore sig.	.50 ea.		Pheasant-	1986	.50 ea.	<b>Washington</b>		
<b>Connecticut</b>				1987	\$1 ea.	Waterfowl-1990		\$5
1993 Wildlife			<b>New Mexico</b>			Waterfowl-1991, 2 diff.		\$6 ea.
*Sheet variety (# <50001)	\$5.30		Waterfowl-1991		\$7.50	<b>West Virginia</b>		
*Hunter variety (#>50000)	\$5.30		<b>New York</b>			Hunting & Fishing-1988 (9)		\$5.70
<b>Arkansas</b>			Stock Transfer	.01	Free	Hunting & Fishing-1989(11)		\$7
Waterfowl (from booklet)-1989	\$7		<b>North Carolina</b>			<b>Bingo Cards</b> -\$1.50 ea. (plus .75 postage)		
<b>Florida</b>			Marijuana		\$3.50	1985, 86, 87, 88, 89, 92		
Snook-1989, 91	\$2 ea.		<b>Oklahoma</b>					
Crawfish-1989, 90, 91	\$2 ea.		1964-1 pint liquor taxpaid (Cat. L4)					
<b>Georgia</b>			Block of 4, unused		\$5			
City of Griffin	.05	Excise Tax	Plate block of 4, unused		\$7.50			
		Free	<b>Rhode Island</b>					
<b>Idaho</b>			Cigarette-10 cig	.185	10/\$1.85			
Upland Game-1988	\$5.50		-20 cig	.37	10/\$3.70			
<b>Indiana</b>			-50 cig	.925	10/\$9.25			
Real Estate	\$5		<b>South Carolina</b>					
<b>Iowa</b>			*Marijuana and Controlled Substance		.50, \$1, \$5, \$10			
Marijuana	\$5		<b>South Dakota</b>					
<b>Louisiana</b>			Fishing and Senior Fishing License					
*Res-Waterfowl-1992, 93	\$5.25		stamp-1988		Free			
*Non-res Wtrfowl-1992, 93	\$7.75		<b>Vermont</b>					
Marijuana	\$3.50		Cigarette	.22	10/\$2.20			
<b>Maryland</b>			<b>Virginia</b>					
Wine-Tawes	\$2		Local Cigarette, panes of 10					
Straight-edge or torn perfs only			Chesapeake	.15	10/\$1.50			
Cigarette Tax	.36	10/\$3.60	Clifton Forge	.04	10/.40			
<b>Minnesota</b>				.05	10/.50			
Marijuana	\$3.50			.06	10/.60			
<b>Missouri</b>			Newport News					
Trout-1990, 91, 92	\$4 ea.		20 cig	.15	10/\$1.50			
Waterfowl-1990, 91, 92	\$4 ea.							

## 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.

**PAGE MISSING**

# Murder Led To Demise Of Calif. DMV Stamps

By Terence Hines

In the November-December 1992 issue of the SRN (page 5) I reported that California had eliminated the use of its motor vehicle information fee stamps.

At the time, I did not know why the stamps were discontinued. The stamps were used to pay the fees charged for obtaining information from California's Department of Motor Vehicle drivers license files. For example, if you knew a car's license number, you could pay a fee and the Department of Motor Vehicles would tell you to whom the car was registered, the address of the registered owner and so forth.

According to a story in the International Edition of *USA Today* for Oct. 28 (page 5) California closed its drivers license files to the public in 1989 following the murder of actress Rebecca Schaeffer, best known for her role in the TV series "Sister Sam." Schaeffer's killer, a psychotic "stalker," had obtained her home address from DMV's drivers licence records.

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SRS Annual Meeting  
November 14  
CHICAGOPEX '93**

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

**Forwarding Postage Guaranteed  
Address Correction Requested**

Dues discount  
extended until  
January 14, 1994

## License News

By Dr. Edward H. Miles

Permit No.....

GOOD FOR ONE TRIP AND RETURN

FROM.....

TO.....

Mileage for Trip.....  
On the motor vehicle bearing

.....LICENSE NO.....  
and having a gross weight of not more than

.....TAX PAID.....

Applicant must make this trip within 5 days of date shown on permit

Date.....

*Edward J. Hughes*  
SECRETARY OF STATE  
**ILLINOIS**  
JUNE, 1937  
1

With this issue of *SRN*, "License News," a column about state licenses by SRS Board member Dr. Edward H. Miles becomes a regular feature. Shown here is a 1937 Illinois permit for an out of state car. The permit was good for five days.

**Bulk Rate  
U.S. Postage  
PAID  
MT PROSPECT,  
ILLINOIS 60056  
PERMIT NO. 21**