

State Revenue Newsletter

Vol. 32, No. 3—Whole No. 218 Official Publication of The State Revenue Society

May-June 1994

SRS Auction #3 Another Huge Success

By Peter Martin

When the dust from State Revenue Society Auction #3 had settled, the results again showed that members find this service a real benefit. The third auction continued the trend of the first two SRS offerings with more lots, more bidders and a new record for sales.

The March 28 auction offered a record 335 lots and all but 41 of the lots were sold. Auction #2 had 127 lots.

SRS members who placed bids went away happy as 28 of the 31 bidders won at least one lot and two of the non winners lost on ties.

The new twenty-five cent bidding increments made a difference as members who took advantage of the change were able to acquire more lots than those who didn't. Even so, there were still 14 ties, including three triple ties, that had to be broken by the earliest bid postmark.

The most interest appeared to be in the hunting and fishing stamps, especially Virginia, West Virginia and Guam, taxpaids and cinderellas.

Areas that received the least attention and offered some real bargains included New York stock transfer stamps, Pennsylvania beverage and real estate



This Hawaii customs label (lot 299) drew eight bids and realized an auction-high \$27 in SRS Auction #3. It is reported to be an unlisted item.

transfer tax stamps (seven of 13 lots received no bids), cigarette stamps and North Carolina hunting licenses.

U.S. first issue revenue stamps were totally ignored. Not one of the eleven offered lots received a bid. The stamps catalogued between \$6 and \$45 and, with the auction's \$1 minimum bid and no reserve, offered a real bargain opportunity.

The stamp that drew the most interest was lot 299, an early twentieth century used Port of Honolulu customs label with a \$1 estimate. The lot received eight bids and

realized an auction-high \$27. According to several sources, it is an unlisted label.

Four other lots received seven bids. Lot 62, an unused Indiana 10-cent pheasant legal food sales stamp sold for \$4.25; lot 118, a Michigan label that provided the health warning that fish from some Michigan waters contain mercury, sold for \$4; lot 302, a group of four different green bottle stamps with mixed company cancels sold for \$6.25; and lot 304, a group of five series 1931 oleo stamps went for \$2.25.

The top five prices realized were lot 299, \$27; lot 43, three Florida documentaries (D58, D61, D63) with a Dickenson signature, \$12.25; lot 46, a used \$10 Florida documentary stamp (D63) with a Dickenson signature, \$10; lot 228, a set of three different used Pennsylvania real estate transfer tax stamps with unlisted black control numbers, \$10; and lot 266, four different 1952 Utah trout stamps, \$10.

A complete list of Auction Number 3 results is on pages 13 and 14.

The next SRS Auction will appear in the November-December SRN. The consignment deadline for SRS Auction #4 has passed, but the Auction #5 deadline will be announced once a new auctioneer has been named.

Troutman Named SRS Secretary

Scott Troutman, Oklahoma City, has been named SRS secretary to serve the remaining term of Scott Henault, Dedham, Mass., who resigned.

Troutman is a long-time revenue collector and has been a regular contributor to philatelic publications, including the SRN.

A computer programmer for AT&T, Troutman is currently the vice president of the Oklahoma City Stamp Club, chairman of OKPEX, a Word Series of Philately show, past president of the North Carolina Postal History Society, and a board member of the American Revenue Association.

His collecting interests include U.S. postage and revenue stamps, North Carolina and Oklahoma revenues, North Carolina railroad postmarks and postal history of the small towns on the North Carolina outer banks.

In This Issue

IL Trailer Stamps	Page 2
NH Cigarette Ovpt.	Page 3
SRS Sales	Page 4
SRS Index 1990-1993	Page 5
SRS Publications	Page 12
Auction #3 Results	Page 13
AD Corner	Page 15
State News	Page 16

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 (908) 741-5537

Secretary Scott Troutman POB 270184, Oklahoma City, Okla. 73137

Governors

Ron Lesher 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

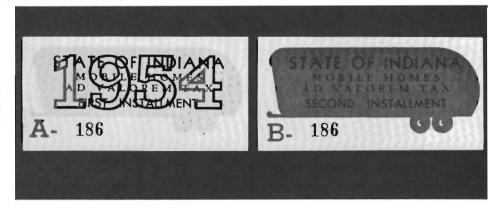
Box 629, Chappaqua, NY 10514

Society Attorney William Smiley Box 361, Portage, Wis. 53901

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 \$10 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 1994 Paragon Publishing Co. Inc.

> May-June 1994 Vol. 32, No. 3 Whole No. 218 ISSN 0883-6760



Information About Indiana Mobile Home Tax Stamps Sought

By Denny Peoples

Shown above are two decal-type Indiana mobile home ad valorem tax stamps. Both stamps measure 3 1/16 by 2 1/8 inches.

The items illustrate a mobile home trailer with the year 1954 superimposed on the trailer. The wording "State of Indiana, Mobile Homes Ad Valorem Tax, First Installment" is superimposed on top of the date on the "A" stamp and the same wording, except "First Installment" is replaced by "Second Installment," is superimposed on the "B"

Both stamps are on a yellow background and have orange serial letters and black serial numbers.

The "A" stamp has the trailer in light blue with an orange date and black lettering, while the "B" stamp has an orange trailer, a light blue date and black lettering.

Can SRN readers provide additional information about these stamps?

Arkansas Discontinues Trout Stamps

By Dick Bilek

The Arkansas Game and Fish Commission reports that the 1993-94 trout stamp was the last in the series. The trout stamp was discontinued effective Dec. 31. 1993.

The trout stamps were issued each January 1 beginning in 1991. The stamps are scheduled for destruction three years from their date of issue.

The 1991 stamp is no longer available, but the 1992-93 and 1993-94 stamps can still be purchased.

Single stamps are \$5, plate blocks \$20, sheets of 10 are \$50 and bound booklets are

Collector's series stamps are available in the 1-5,000 sequence. No specifically numbered stamps, plate blocks or full sheets can be guaranteed.

Fisherman's series stamps in booklet form are in the 5,001 to 150,000 series. The booklets are only sold in full booklets.

Non residents are required to send cashier's checks or money orders, payable to the Arkansas Game and Fish Commission, for orders of more than \$20. VISA and Mastercard are also accepted.

To place an order write: Arkansas Game and Fish Commission, Collector Stamps, 2 Natural Resources Drive, Little Rock, Ark. 72205 or call (501) 223-6386.

But Illinois Offers New Trout Stamp

Illinois has taken a different tact and. effective in 1994, will offer a Lake Michigan salmon stamp and a newly introduced inland

The fee for each of these stamps will be \$6.50, instead of the current \$2.50.

The stamps are available from the Illinois Department of Conservation License Section.

SRS Area Representatives

Northeast (CT, MA, ME, NH, RI, VT) Peter Pierce POB 560, Oxford, Mass. 01540

Southeast (FL, GA, NC, SC, VA) Tony Crumbly

POB 219, Newell, N.C. 28126 Southwest (AZ, CA, NM)

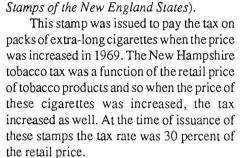
Bert Hubbard

POB 9128, San Jose, Calif. 91517

1969 New Hampshire Mint Cigarette Overprint Unknown

By Terence Hines

One of the rarest New Hampshire state revenue stamps (not counting the contrived duck stamp governor's editions) is the 1969 7 1/2-cent on 5-cent yellow orange tobacco tax decal (T210 in *The Revenue*



I was a high school senior in May 1969, working in Putnam's Drug Store in Hanover, N.H., when the overprinted stamp appeared. By the time I saw copies on the cigarette packs we sold and contacted the state to try to buy mint examples, all had been used. To this date, no examples of this stamp in mint condition are known in collectors' hands.

Now, 25 years after the stamps were issued, it turns out that at least one full sheet, consisting of 10 panes of 10 decals, existed with an inverted overprint.

A New Hampshire resident who collects state revenues wrote to me and reported that "Once I had in my hand a partial sheet of the 7 1/2-cent on 5-cent (T210) with inverted overprint. The girl (in the tax office) said the boss had ordered them withdrawn due to the error. I always regret not having begged her to sell me just one."

Needless to say, no examples of the inverted overprint variety are known in collectors' hand. This article simply documents the existence of such a variety.

Notice

SRS members who would like to serve as a society officer for the 1995-1996 term should notify the SRS secretary by December 31.

ARA

APS

SRS

STATE REVENUES on approval.

BARRY L. PORTER

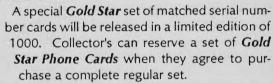
107 Southburn Drive Hendersonville, TN 37075-3012 (615) 824-4525

Duck Phone Cards



These plastic Duck Stamp Phone Cards are in full color and can be collected in mint or used condition. They are a treat for any collector, make great gifts, and serve a useful purpose just in case you can't find a quarter!

The first group, RW 1-10 and RW 61 were introduced at the First Day Ceremonies July 1, 1994, in Lincoln, Nebraska. By the end of 1994, all 61 Federal Duck Stamps will be featured on phone cards!



Subscribe to receive the 61 card set! The cards will be shipped as issued and your credit card charged on the shipping date.

		car	d cnar
Entire Set	of 61	Duck Cards	\$390
Group 1	RW	1-10 & RW 61.	65
Group 2	RW	11-20	50
Singles	RW	61 Card only	1.5

Order Today

Call 1-800-231-5926

Visa • Mastercard Accepted

- Yes! I would like to receive the entire set of Duck Stamp Phone Cards - 61 cards in all. Groups will be shipped as available and I will be charged only for the groups as I receive them. Entire 61 card set for face value, \$390!
- ☐ Yes! Send me Group 1, RW 1-10 and RW 61 for the face value of \$65.
- Yes! Send me Group 2, RW 11-20 for the face value of \$50.
- ☐ Send only the 1994 card, RW 61. Face value \$15 each, *limit 10 per customer.*
- Also send the Gold Star set, when available, in addition to my regular set. Total cost for the Gold Star set is \$780.

BUY NOW AT FACE VALUE!

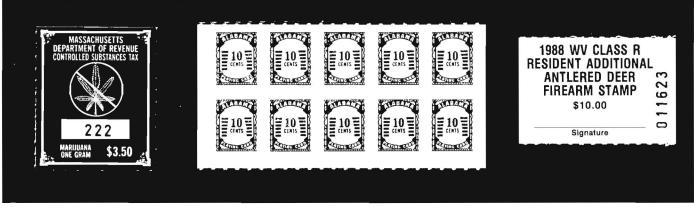
Sam Flouston Duck Co.

Bob Dumaine - APS Life Member P.O. Box 820087-H, Houston, TX 77282

Service provided by Intellicall Inc. over the Sprint Fiberoptic Network.

SRS SALES SERVICE

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			N
Cigarette			5.0
20 cig	.165	10/1.65	
25 cig	.20625	10/2.07	N
Muscle Shoals	.25	5/\$1.25	
	\$1.00	10/\$10.	
Sheffield	.50	5/\$2.50	N
Playing cards	.10	10/\$1	
Arizona			
Cigarette Stamp	s, heat fus	ion decal	
	.225	10/\$2.25	N
1935-12¢ malt li			
Red on pink, Mo	ore sig.	. 50 ea.	N
Connecticut			
1993 Wildlife			O
Sheet variety (#	<50001)	\$5.30	
Hunter variety (
*Waterfowl-199	3 Souvenir		
		\$37.50	R
Arkansas			
Waterfowl (fron	ı booklet)-	1989 \$7	
Florida			
*Documentary			
	5, .15, .30,		
*Snook-1992, 93		\$2 ea.	S
*Crawfish-1992,	93, 94	\$2 ea.	
Georgla			
Clty of Griffin .	05 Excise		S
		Free	
Idaho			
Upland Game-19	988	\$5.50	V
Indiana			
Real Estate		\$5	V
Iowa			
Marijuana		\$5	
Louisiana	4004		
*Res-Waterfowl	-1992, 93	\$5.25	

*Non-res Wtrfowl-1992, 93 \$7.75

.36

10/\$3.60

\$3.50

\$3.50

Maryland

Minnesota

Massachusetts

Cigarette Tax

Marijuana

Marijuana

Missouri						
*Trout-1990, 91,	92, 93	\$4 ea.				
*Waterfowl-1990, 91, 92, 93\$4 ea.						
New Hampshire						
Cigarette		.22				
*Property transf	er meter	.50				
New Mexico						
Waterfowl-1991		\$7.50				
*Waterfowl-1993	Souveni	Sheet				
		\$37.50				
New York						
Stock Transfer	.01	Free				
North Carolina						
Marijuana		\$3.50				
Oklahoma						
1964-1 pint liquo		(Cat. L4)				
Block of 4, unu	sed	\$5				
Plate block of 4	, unused	\$7.50				
Rhode Island						
Cigarette-10 cig	.185	10/\$1.85				
-20 cig	.37	10/\$3.70				
-50 cig	.925	10/\$9.25				
*Waterfowl-1993	Souvenin	Sheet				
		\$37.50				
South Carolina						
Marijuana and C						
overprinted doc.	.50, \$1,	\$10				
South Dakota						
Fishing and Seni	or Fishing	g License				
stamp-1988		Free				
Vermont						
Cigarette	.22	10/\$2.20				
Virginia						
Local Cigarette,		.0				
Chesapeake	.15	10/\$1.50				
Clifton Forge	.04	10/.40				
	.05	10/.50				
	.06	10/.60				
Newport News						
20 cig	.15	10/\$1.50				
25 cig	.1875	10/\$1.88				
Municipal	.225	10/\$2.25				
Norfolk	.15	10/\$1.50				
Portsmouth	.15	10/\$1.50				

	.1875	10/\$1.88
Suffolk	.20	10/\$2
	.25	10/\$2.50
Virginia Beach	.20	10/\$2
	.25	
Washington		
Waterfowl-1990		\$5
Waterfowl-1991,	2 diff.	\$6 ea.
West Virginia		
Hunting & Fishin	ng-1988 (9	\$5.70
Hunting & Fishi	ng-1989(1	1)\$7
*1989 \$8 Res. An	tlerless De	eer .50
*1988 \$10 Res. A	dd'l Deer	.50
*Bingo Cards-\$1.50 e	a. (plus .75	postage)
1985, 86, 87, 88, 90. 9	1, 92	

***Thanks to Bert Hubbard, Ken Preuss and Tim McRee for their donations to benefit the SRS.

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 may have a purchase limit to give all members an opportunity to obtain these stamps.

State Revenue Newsletter

Index

1990-1993

By Douglas McDonald

May-June 1994
State Revenue Newsletter
POB 505
Springfield, Virginia 22150

Index: State Revenue Society Newsletter

[1990 through 1993 — Vol. 28 No. 1 through Vol. 31 No. 6]

- **AL: cigarette.** Alabama Selling New Varieties of Cigarette, Playing Card Stamps. Effner Jr., Harold and Peter Martin. *SRN* 31:6, p. 1, ill.
- AL: local. Alabama Local Revenue Stamps: Current Issues. Effner Jr., Harold A., SRN 28:1, p.9-12, ill.
- AL: local. see also State Revenues: local
- AL: playing card. Alabama Selling New Varieties of Cigarette, Playing Card Stamps. Effner Jr., Harold and Peter Martin. SRN 31:6, p.1, ill.
- AL: tobacco. Alabama Tobacco Tax Dual Usage Shown. Martin, Peter, SRN 29:6, p.4, ill.
- AK: fish and game. Alaska Requires New King Salmon Fishing Stamp. Bilek, Dick. SRN 31:1, p.5, ill.
- **AK:** fish and game. Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., *SRN* 28:2, *p*.28-30, list
- AZ: cigarette. Six States, D.C. Change Cigarette Tax Laws. SRN 30:4, p.4
- **AZ:** fish and game. Arizona Big Game Permits. Stewart, John. SRN 31:1, p.4, ill.
- **AZ: general.** Postal History Foundation Holds Superb Collection of Arizona State Revenues. Hines, Terence, *SRN* 29:2, p.6-7, ill.
- **AZ: license: occupational.** Bisbee, Arizona Occupational License Stamps Have Two Unusual Designs. Souder, Charles. *SRN 31:1*, *p.6*, ill.
- **AZ: luxury.** Arizona Luxury Tax Trial-Color Proof Reported. *SRN 31:3, p.4,* ill.
- AR: agriculture: plant permit. Arkansas "Plant Permit" Stamp, Pfalser, I. L., SRN 28:2, p.28, ill.
- **AR:** cigarette. Cigarette Law Changes Reflect Increases. *SRN 30:5*, *p. 5*
- AR: fish and game. Arkansas Offers First Trout Stamp, Printlet. Sam Houston Duck Co., SRN 29:4, p.4
- **AR: fish and game.** States Announce Stamp Availability. *SRN 30:3*, *p.4*
- **AR:** fish and game. [1937 fishing license badge, illus. only] *SRN 29:4*, *p.3*, ill.
- CA: cigarette. Six States, D.C. Change Cigarette Tax Laws. SRN 30:4, p.4
- CA: DMV information. California DMV Information Fee Stamps Discontinued. Hines, Terence, *SRN 30:6*, *p.5*
- CA: DMV information. Murder Led to

- Demise of Calif. DMV Stamps. Hines, Terence, SRN 31:5, p.12
- CA: earthquake. California Earthquake Momento. SRN 28:1, p.19, ill.
- CA: fireworks. see also WA: fireworks
- CA: general. California Revenue Collection Withdrawn from Superior Sale. Martin, Peter, SRN 30:1, p.1, 3
- CA: general. Superior to Auction Hubbard California Revenue Collection. Martin, Peter, SRN 29:6, p.1, ill.
- CO: drug. Colorado Drug Stamps. SRN 28:6, p.115, ill.
- CO: lottery tickets. Old Colorado Lottery Tickets Discarded. Derksen, Gerald, *SRN 30:2*, *p.4*
- CT: fish and game. Connecticut, Washington 1993 Wildlife Stamps Available. Effner Jr., Harold, SRN 31:5, p.4
- CT: license: elevator. Featured Usage. SRN 31:1, p.5, ill.
- **DE:** cigarette and cigar. Delaware Cigarette and Cigar Stamps. Lesher Sr., Ronald E., *SRN* 28:2, p.21-23, ill.
- DC: cigarette. Six States, D.C. Change Cigarette Tax Laws. SRN 30:4, p.4
- **FL:** documentary. Florida Amends Documentary Tax; Courts Rule Two Drug Taxes Unconstitutional. *SRN 31:4, p.4*
- **FL: drug.** Florida Amends Documentary Tax; Courts Rule Two Drug Taxes Unconstitutional. *SRN 31:4*, *p.4*
- FL: fish and game. Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., SRN 28:2, p.28-30, list
- FL: fish and game. Florida Issues Special Snook and Crawfish Stamps. Hines, Terence, *SRN 30:1, p.4*, ill.
- FL: fish and game. Florida Management Area Hunting Stamps. Hines, Terence, *SRN* 28:3, p.42-48, ill.
- **FL: fish and game.** [1992 \$2 Crawfish, illus. only] *SRN 30:6, p.5*, ill.
- **FL: fish and game.** [1992 \$2 Snook, illus. only] *SRN 30:6*, *p.5*, ill.
- Foreign: Canada. From the Collection of Dr. Edward H. Miles [Yukon Territory Chauffeur, illus. only]. *SRN 29:3*, *p.8-9*, ill.
- Foreign: Scandinavia. Scandinavian Revenue Unit Formed. SRN 30:6, p.12
- GA: agriculture: Vidalia onions. Vidalia Onions: Revenue Collectors Can Get More than Just a Sweet Taste.

- Waggoner, W. H., SRN 29:3, p.12-15, ill
- GA: excise tax. [report of new find of 7¢ decal] SRN 28:1, p.19
- **ID:** drug. Idaho Drug Tax Stamps. Effner Jr., Harold A., *SRN 28:1*, *p.17*, ill.
- **ID: fish and game.** Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., *SRN 28:1*, *p.18*, list
- **ID: liquor.** Idaho Liquor Stamps Found. Troutman, Scott, *SRN* 29:5, *p.1*, ill.
- IL: drug. Illinois Report Lists Cannibis Sales. Effner Jr., Harold, SRN 29:6, p.4
- IL: drug. Illinois Updates Cannabis Sales. Effner Jr., Harold, SRN 30:5, p.4
- **IL:** duck. Illinois Drops Duck Stamp Fee. Martin, Peter, *SRN 31:2, p.1*
- **IL: fish and game.** [1993 \$5 Habitat pictured] *SRN 31:3, p.4*, ill.
- IL: license: driver's. License News [1921 Chicago driver's license pictured]. Miles, Dr. Edward H., SRN 31:6, p.20, ill.
- IL: tobacco. Rosemont, IL Tobacco Tax Decals. SRN 28:2, p.28, ill.
- IL: trip permit. License News [1937 round trip permit pictured]. Miles, Dr. Edward H., *SRN 31:5*, *p.12*, ill.
- IN: agriculture: seed inspection. Indiana Seed Inspection Stamp Reported. Hines, Terence, SRN 28:6, p.104, ill.
- IN: intangibles. Indiana Has Intangible Tax Stamps. Troutman, Scott, *SRN 30:2*, *p.5*, ill.
- IN: real estate. Indiana Real Estate Tax Stamps Obsolete. SRN 31:5, p.4
- IA: drug. Iowa Issues New Drug Stamp. Effner Jr., Harold, SRN 30:2, p.4, ill.
- KS: drug. Kansas Issues New Marijuana Stamp. Hines, Terence, *SRN 29:2*, *p.1*, ill.
- KS: license: amusement or music device. Freebie [Wichita, KS Amusement or Music Device License]. SRN 29:2, p.2
- **KY:** fish and game. Kentucky Warerfowl Stamps Available. *SRN* 29:1, p.3
- **LA:** Christmas seals. Louisiana Christmas Seals Freebie. *SRN 28:4*, *p. 55*, ill.
- LA: drug. Louisiana Releases Three Drug Stamps. Effner Jr., Harold, *SRN 30:2*, *p.4*, ill.
- LA: drug. Three Louisiana Drug Tax Stamps Available. Effner Jr., Harold, SRN 30:1, p.4

- **LA:** duck. 1992 Louisiana Duck Stamps Sold by SRS. Effner Jr., Harold, *SRN* 31:4, p.4
- **LA:** duck. Louisiana Governor's Edition Stamps Selling for 20 Times Face. Hines, Terence, *SRN* 28:1, *p.*3
- LA: law. Louisiana Law Stamps. Hines, Terence, SRN 28:5, p.65-84, ill.
- **LA: law.** [\$1 block of 12 pictured] *SRN* 29:1, p.3, ill.
- **ME:** duck. States Announce Stamp Availability. SRN 30:3, p.4
- **ME:** fish and game. Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., *SRN* 28:2, *p.*28-30, list
- ME: fish and game. States Announce Stamp Availability. SRN 30:3, p.4
- ME: duck. 1990 Maine Duck Stamps Available Until June 30. SRN 29:3, p.4, ill.
- **MD:** cigarette. Maryland Cigarette Decal Available From SRS Sales Service. Effner Jr., Harold, SRN 31:3, p.4
- MD: cigarette. Maryland, Minnesota Raise State Cigarette Tax Rates in May, July. SRN 30:3, p.4
- **MD: liquor.** [1933 3 gallon case distilled spirits stamp, illus. only] *SRN 30:4, p.3*, ill.
- **MD:** tobacco. Featured Usage [4¢ Baltimore stamp on tobacco tin]. *SRN 31:4*, *p.4*, ill.
- **MA:** cigarette. Cigarette Law Changes Reflect Increases. SRN 30:5, p.5
- **MA: cigarette.** Massachusettes Has New Cigarette Decal. Hines, Terence, *SRN* 29:6, p.4, ill.
- **MA: fish and game.** Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., *SRN 28:2, p.28-30*, list
- MA: fish and game. Massachusettes Old Waterfowl, Archery Stamps for Sale. SRN 29:4, p.4
- **MA: license: fuels user.** From the Collection of Dr. Edward H. Miles [illus. only]. *SRN 29:3*, p.8-9, ill.
- MA: motor vehicle. From the Collection of Dr. Edward H. Miles [illus. only]. *SRN* 29:3, p.8-9, ill.
- MI: agriculture: bedding. Hines Finds Detroit Bedding Proofs. Hines, Terence, *SRN 30:6*, *p.5*, ill.
- MI: fish and game. Michigan Conservation Stamps on Sale; Snagging Stamps in Doubt. Lindner, Carl H., SRN 29:3, p.6
- MN: cigarette. Maryland, Minnesota Raise State Cigarette Tax Rates in May, July. SRN 30:3, p.4
- MN: cigarette. Six States, D.C. Change Cigarette Tax Laws. SRN 30.4, p.4

- MN: documentary: deed. Jackson County, Minnesota Deed Tax Stamp Overprints Available. SRN 28:4, p.54, ill.
- MN: drug. Minnesota Marijuana Stamp Now \$3.50. Hines, Terence and Harold Effner Jr., SRN 29:4, p.5, ill.
- MN: duck. Minnesota Announces Sale of Duck Stocks. *SRN* 29:6, p.5, ill.
- MN: fish and game. States Announce Stamp Availability. SRN 30:3, p.4
- MO: fish and game. Missouri, New Jersey and Texas States Offer Hunting and Fishing Stamps to Collectors. Effner Jr., Harold, SRN 31:3, p.4
- MO: fish and game. SRS Selling 1990 Stamps from Missouri and Washington. Hines, Terence, *SRN* 29:3, *p.4*, ill.
- MO: liquor. Missouri Liquor Tax Meter Imprints. *SRN 28:1, p.17*, ill.
- MO: local. see also State Revenues: local MO: tobacco. Missouri Local Tobacco Tax Decals. Effner Jr., Harold A., SRN 28:2, p.32-34, ill.
- MT: cigarette. Six States, D.C. Change Cigarette Tax Laws. SRN 30:4, p.4
- MT: drug. Florida Amends Documentary Tax; Courts Rule Two Drug Taxes Unconstitutional. *SRN 31:4*, *p.4*
- MT: egg. Montana [Large Extra A Grade Eggs stamp pictured]. Martin, Peter *SRN 31:1*, *p.9*, ill.
- NE: drug. Nebraska Marijuana, Controlled Substance Stamps Added. Effner Jr., Harold, *SRN* 29:4, p.5
- **NE: drug.** Nebraska Releases Set of Five Drug Tax Stamps. Hines, Terence, *SRN 30:1*, *p.1*, ill.
- NE: fish and game. July Release to Make Nebraska 47th State to Issue Waterfowl Stamp. SRN 29:2, p.1
- **NE: occupation.** [Lincoln, NE occupation tax decal] Florer, Michael, *SRN 28:4, p.54*, ill.
- **NV: documentary.** Historical References Shed New Light on Nevada Documentary Stamps. Matesen, M. E. *SRN 31:1*, *p.8-9*, ill.
- **NV:** documentary. Nevada Documentary Stamps. Hines, Terence, *SRN* 28:6, *p.89-90*, 92-103, ill.
- **NV: documentary.** [NV 2¢ adhesive on bank check, illus. only] *SRN 29:4, p.8,* ill.
- **NV: drug.** Nevada Controlled Substance Tax Stamps Available to Collectors. Effner Jr., Harold A., *SRN* 28:3, p.48
- NH: fish and game. New Hampshire Sells Pheasant Stamps. SRN 29:4, p.5, ill.
- **NJ: cigarette.** NJ Tax Stamp Meters Eliminated July 1. *SRN 30:2*, *p.4*

- **NJ: fish and game.** Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., *SRN* 28:2, *p.*28-30, list
- NJ: fish and game. Missouri, New Jersey and Texas States Offer Hunting and Fishing Stamps to Collectors. Effner Jr., Harold, SRN 31:3, p.4
- NJ: fish and game. New Jersey Fish and Game Stamps Available. Effner Jr., Harold, SRN 30:5, p.4, ill.
- **NJ: fish and game.** New Jersey Offers Obsolete Fish and Game Stamps. Effner Jr., Harold, *SRN 31:4*, *p.4*
- **NJ: fish and game.** New Jersey Sells Expired Fish and Game Stamps. Hines, Terence, *SRN* 29:3, p.4, ill.
- NJ: fish and game. New Jersey Sells Fish and Game Stamps. Effner Jr., Harold, SRN 30:4, p.4
- NJ: fish and game. New Jersey Waterfowl Stamp Available July 1. Effner Jr., Harold, SRN 29:3, p.20
- **NJ: fish and game.** States Announce Stamp Availability. *SRN 30:3*, *p.4*
- NM: drug. New Mexico Tax on Controlled Substances. Hines, Terence, SRN 28:1, p.19
- NM: fish and game. New Mexico Eliminates Pictorial Fish and Game Stamps. Hines, Terence, *SRN* 29:1, *p.1*, ill.
- NM: fish and game. States Announce Stamp Availability. SRN 30:3, p.4
- **NY: alcohol permits.** New York State Alcohol Permits. Hines, Terence, *SRN* 28:2, p.26-27, ill.
- NY: cigarette. More New York Cigarette Decals Identified. Roberts, Brian, SRN 29:4, p.4, ill.
- NY: cigarette. New York City Relief Cigarette Tax Decals Reported; Believed to Date From 1950s. Hines, Terence, *SRN* 29:2, p.4, ill.
- **NY: cigarette.** New York Makes More Changes to State's Cigarette Tax Decals. Hines, Terence, *SRN* 29:2, *p.5*, ill.
- **NY: documentary: stock transfer.** A Page From the Past. *SRN 31:4, p.5*
- **NY:** duck. Isaac Designed NY Duck Stamp Released in February. *SRN* 29:3, p.5, ill.
- **NY: duck.** New York Inherits 1987 Artist Signed Duck Stamps. Hines, Terence, *SRN* 29:5, p.4
- **NY: fish and game.** Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., *SRN 28:1, p.18*, list
- NY: fish and game. New York 1990 Migratory Bird Stamp Available from State. SRN 28:5, p.84
- NY: fish and game. New York Increases

- Bird Stamp Prices. SRN 29:4, p.5
- NY: fish and game. New York Issues Last in Diving Duck Series. SRN 29:1, p.3
- NY: license: bicycle sidepath. From the Collection of Dr. Edward H. Miles [illus. only]. SRN 29:3, p.8-9, ill.
- NY: license: sporting. New York Selling Expired Sporting License Stamps. Effner Jr., Harold, SRN 29:2, p.4
- NC: drug. North Carolina Drug Stamps Illustrated. Effner Jr., Harold, SRN 30:5, p.4, ill.
- NC: drug. North Carolina Joins States Issuing Marijuana Stamps. SRN 29:5, p.5
- NC: fish and game. North Carolina Hunting and Fishing Stamp Update: 1988-1991, Part One. McRee, Timothy M., SRN 30:4, p.6-7, illus.
- NC: fish and game. North Carolina Hunting and Fishing Stamp Update: 1988-1991, Part Two. McRee, Timothy M., SRN 30:5, p.8-9, illus.
- NC: fish and game. North Carolina Sells Wildlife Stamp Sets. SRN 30:6, p. 12
- NC: soft drink. Featured Usage [80¢ Soft Drink on label]. SRN 31:3, p.4, ill.
- NC: soft drink. North Carolina Stops Soft Drink Stamps. McRee, Tim, SRN 30:6,
- ND: cigarette. North Dakota to Eliminate Cigarette Tax Stamps. Hines, Terence, SRN 29:4, p.3
- ND: fish and game. North Dakota Stamps Become Text-Only. Bilek, Dick, SRN 31:4, p.4
- OH: agriculture: seed. Ohio Seed Stamps and Tags. Whyte, Bruce L., SRN 28:3, p.37-39, ill.
- OH: beer. Ohio 1933 Beer Stamp Overprint Errors. SRN 28:1, p.17, ill.
- OH: cigarette. Ohio's Cuyahoga County Local Cigarette Decals Offer Interesting Background. Robinson, Fred, SRN 29:3, p.6, ill.
- OH: cigarette. Six States, D.C. Change Cigarette Tax Laws. SRN 30:4, p.4
- OH: duck. Unique 1938 Pymatuning Lake Duck Stamp Discovered in 1971. Hines, Terence, SRN 30:4, p.5, ill.
- OH: license: two-horse wagon. From the Collection of Dr. Edward H. Miles [illus. only]. SRN 29:3, p.8-9, ill.
- OH: sales. An Ohio Story. Bacharach, Justin L., SRN 28:2, p.25
- OH: sales. Ohio Sales Tax Stamps. Hines, Terence, SRN 28:6, p. 110
- OK: agriculture: bedding. Oklahoma Bedding Stamps Used Earlier Than Current Catalog Listing. Troutman, Scott, SRN 31:3, p.5, ill.

- OK: agriculture: bedding. Oklahoma Has Bedding Stamp. Troutman, Scott, SRN 29:1, p.1, ill.
- OK: documentary. Oklahoma Has Stamp and Meter Documentary Issues. Chance, Linda K., SRN 30:4, p.9, ill.
- OK: drug. Oklahoma Drug Stamps. SRN 28:6, p.103, ill.
- OK: vending machine. Oklahoma Uses Vending Machine Tax Stamps. Pfalser, I., SRN 29:2, p.4, ill.
- OR: agriculture: melon & tomato. Oregon-Washington Melon and Tomato Marketing Agreement. Hawkins, H. G., SRN 28:4, p.56-58
- OR: documentary. Oregon Counties Used Tax Stamps. Hines, Terence, SRN 30:4, p.4, ill.
- OR: duck. Oregon Duck Fee Update, SRN 31:1, p.4
- OR: fish and game. Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., SRN 28:2, p.28-30, list
- OR: fish and game. Oregon Bird Stamps Can be Purchased. Effner Jr., Harold, SRN 29:6, p.4
- OR: fish and game. Oregon Temporary Hunting Stamp. Hines, T., SRN 28:6, p. 104, ill.
- OR: fish and game. Oregon Waterfowl and Bird Stamps Available. Effner Jr., Harold, SRN 29:2, p.4
- OR: punchboard. Portland Punchboard Meter Found. SRN 31:3, p.1, ill.
- PA: fish and game. 1988 Pennsylvania Stamps for Archery, Muzzleloading on Sale to Collectors. Hines, Terence, SRN 29:3, p.5, ill.
- PA: fish and game. Pennsylvania Had Fishing Badges. Martin, Terry, SRN 29:4, p.4, ill.
- RI: cigarette. Cigarette Law Changes Reflect Increases. SRN 30:5, p.5
- RI: drug. Rhode Island Issues Drug Tax Stamps. SRN 28:4, p.58, ill.
- SC: cigarette. South Carolina Sells Cigarette, Documentary Stamps. Martin, Peter, SRN 30:4, p.5, ill.
- SC: documentary. South Carolina Sells Cigarette, Documentary Stamps. Martin, Peter, SRN 30:4, p.5, ill.
- SC: drug. South Carolina Issues Drug Stamps. Effner Jr., Harold, SRN 31:5, p.1, ill.
- SC: drug. South Carolina Laws For Drug Stamps Clarified. Martin, Peter. SRN 31:6, p.20
- SC: fish and game. South Carolina Waterfowl Stamps Available to Collectors. SRN 28:6, p.110

- SC: license: business. South Carolina Sells Four Business License Stamps. SRN 29:5, p.4, ill.
- SC: liquor. State Revenue Meter Imprint Article: Addition and Correction. SRN 28:1, p.8
- SC: soft drink. Featured Usage [1¢ tax-paid imprinted on metal soft drink can]. SRN 31:6, p.4, ill.
- SC: syrup. [strip of ten 95¢ 1 Gal. decals pictured] SRN 31:1, p.3, ill.
- SD: duck. South Dakota Sioux Issue Duck Stamps, Curtis, David, SRN 30:6, p.4
- SD: fish and game. South Dakota Hunting License Stamps [illus. only]. SRN 29:3, p.7, ill.
- SD: fish and game. South Dakota Misperfs [illus. only]. SRN 30:4, p.5, ill.
- SD: fish and game. SRS Has South Dakota Fishing Stamp Freebie. SRN 29:4, p.7
- State Revenue Society: auction. Consignments Being Accepted for SRS Semi-Annual Auction. Martin, Peter, SRN 30:3, p.1
- State Revenue Society: auction. Second SRS Auction Another Big Success. Martin, Peter, SRN 31:4, p.1
- State Revenue Society: auction. SRS Auction #4 Consignments Now Being Accepted. SRN 31:6, p.4
- State Revenue Society: auction. SRS Auction a Big Success. SRN 31:1, p.1
- State Revenue Society: auction. SRS Auction to Begin in Fall. SRN 30:4, p.1
- State Revenue Society: auction. SRS Mail Auction #1 Prices Realized. SRN 31:1, p.11
- State Revenue Society: auction. SRS Mail Auction #1. SRN 30:5, p.10-13, ill.
- State Revenue Society: auction. SRS Mail Auction #2. SRN 31:2, p.4-9, ill.
- State Revenue Society: auction. SRS Mail Auction #3. SRN 31:6, p.6-16, ill.
- State Revenue Society: auction. SRS Mail Auction Rules. SRN 31:1, p.10
- State Revenue Society: auction. SRS Semi-Annual Auction Proposed. Martin, Peter, SRN 30:2, p.4
- State Revenue Society: general. Book Nears Approval [joint ARA/SRS Revenue Book]. SRN, 30:4, p.1
- State Revenue Society: general. Henault Assumes Duties as Secretary. SRN 30:2, p.1
- State Revenue Society: general. Hines to Depart for Poland, New Secretary Sought. SRN 29:6, p.1
- State Revenue Society: general. Hines, Effner Return to Their SRS Posts. Martin, Peter, SRN 29:4, p.1, ill.

- State Revenue Society: general. Hubbard Reflects on SRS's Founding. Martin, Peter. SRN 31:6, p.5, ill.
- State Revenue Society: general. Joint ARA/SRS Publication Proposed. Martin, Peter, SRN 30:2, p. 1
- State Revenue Society: general. Martin Assumes SRS Presidency. SRN 31:1, p.1, ill.
- State Revenue Society: general. Membership Response to Society Survey Tremendous. Martin, Peter, SRN 30:5, p.1
- **State Revenue Society: general.** Membership Roster Planned. *SRN 31:1, p.12*
- State Revenue Society: general. New SRS Service Award. Martin, Peter, SRN 31:4, p.2
- State Revenue Society: general. Publications Committee & Fund. Martin, Peter, SRN 31:4, p.2
- State Revenue Society: general. Six SRS Pubs on Sale. SRN 29:5, p.5
- **State Revenue Society: general.** Society Elections Held. *SRN 30:6*, *p.1*
- State Revenue Society: general. SRS Dues to Increase in 1994; Bonuses Offered. SRN 31:5, p.1
- State Revenue Society: general. SRS Logo Contest Announced. SRN 31:3, p.1, ill.
- State Revenue Society: general. SRS Members to Air Views. SRN 30:3, p.1, ill.
- State Revenue Society: general. SRS Plans Annual Publication, Catalogs. Martin, Peter, SRN 29:5, p.1
- State Revenue Society: general. SRS Survey Results. Martin, Peter, SRN 30:5, p.2-3
- State Revenue Society: library. SRS Library Records Being Transferred. SRN 30:1, p.1
- State Revenue Society: newsletter: Society Issues 200th Newsletter. Martin, Peter, SRN 29:3, p.1
- State Revenue Society: newsletter. SRN Gets Silver. SRN 30:6, p.12
- State Revenues: agriculture: bedding. Bedding Research Group Forms. SRN 30:6, p.1
- State Revenues: agriculture: feed. Most State Liquor and Beer Stamps Discontinued, Feed, Fertilizer Inspection Stamps Also Stopped. Hubbard, E. S. A., SRN 29:6, p.4
- State Revenues: agriculture: fertilizer.

 Most State Liquor and Beer Stamps
 Discontinued, Feed, Fertilizer Inspection Stamps Also Stopped. Hubbard, E.
 S. A., SRN 29:6, p.4
- State Revenues: beer. Most State Liquor

- and Beer Stamps Discontinued, Feed, Fertilizer Inspection Stamps Also Stopped. Hubbard, E. S. A., SRN 29:6, p.4
- State Revenues: bingo. Bingo Stamp Checklist - Update. Smiley, William A., SRN 28:1, p.4-6, checklist
- State Revenues: book reviews. Book Review [An Introduction to Stamp Collecting, by Steven J. Rod]. Hines, Terence, SRN 28:4, p.55
- State Revenues: book reviews. Book Reviews [State Revenue Catalog 1960, Enhanced Reprint and 1988 Supplement U.S.A. State Revenue Stamps, both by Elbert S. A. Hubbard]. Hines, Terence, SRN 28:3, p.40
- State Revenues: book reviews. Library Notes [A Catalogue of Nevada Checks 1860-1933, by Douglas McDonald]. SRN 31:5, p.9
- State Revenues: book reviews. Library Notes [Canadian Sales Tax Receipts, by Merlin K. Malehorn]. Martin, Peter, SRN 31:1, p.7; 31:2, p.12
- State Revenues: book reviews. Library Notes [Duck Stamps and Prints: The Complete Federal and State Editions, by J. McCaddin; Duck Stamps: Art in the Service of Conservation, by S. Weidensaul; D.W.1. Revenue Stamped Paper and Adhesives, by T. McRee]. Hines, Terence, SRN 29:5, p.3
- State Revenues: book reviews. Library Notes [Revised Hubbard Catalog Now Available]. Martin, Peter, *SRN 31:3*, *p.8-2*
- State Revenues: book reviews. Reviews [1991 Supplement U.S.A. State Revenue Stamps, by Elbert S. A. Hubbard]. Hines, Terence, SRN 29:4, p.3
- State Revenues: book reviews. Reviews [Scott 1991 Federal and State Duck Stamp Catalogue]. Hines, Terence, SRN 29:2, p.8, ill.
- State Revenues: book reviews. The Hubbard Catalogs Another View. Hubbard, E. S. A., SRN 28:5, p.87
- State Revenues: cigarette. State Gasoline, Sales and Cigarette Tax Rates. *SRN* 30:5, p.5, ill., chart
- **State Revenues: drug.** Drug Stamp Checklist. Hines, Terence, *SRN 30:3*, *p.5-4*, checklist
- State Revenues: duck. Collectors Say No to Art Duck Auction. Hines, Terence, *SRN* 29:2, *p*.2
- **State Revenues: duck.** Duck Society Formed. Dumaine, Bob, *SRN 30:3*, *p.2*, ill.

- State Revenues: duck. Ducking the Issue. Dumaine, Bob, SRN 29:3, p.2
- State Revenues: duck. New Duck Album Released. SRN 31:1, p.5
- **State Revenues: duck.** New Duck Catalog Released. *SRN 29:5, p.5*
- State Revenues: duck. New Duck Stamp Album Debuts. Dumaine, Bob, SRN 30:6, p.5
- State Revenues: duck. New Quarterly Duck Stamp Publication. Hines, Terence, SRN 28:6, p.109
- State Revenues: duck. Sam Houston Co. Releases Latest Specialized Duck Stamp Catalogue. Martin, Peter, SRN 31:2, p.1, ill.
- State Revenues: duck. So You Want to Sell Your Duck Collection? Dumaine, Bob, *SRN 30:1*, *p.2*
- State Revenues: duck. Some States Gouging Duck Collectors. Dumaine, Bob, *SRN 30:6*, *p.6*, table
- State Revenues: duck. State Duck Stamp Agencies. SRN 31:5, p.5, list
- State Revenues: duck. State Duck Stamp Issues Surge in Last Decade. Hines, Terence, *SRN* 29:3, p.20
- State Revenues: duck. [letter re: "governor's editions"] SRN 28:6, p.105-106
- State Revenues: fish and game. Waterfowl Stamps Available from the SRS. SRN 28:2, p.35, ill.
- State Revenues: gasoline. State Gasoline, Sales and Cigarette Tax Rates. *SRN* 30:5, p.5, ill., chart
- State Revenues: general. American Bank Note Co. Archives to be Sold. SRN 28:3, p.39
- State Revenues: general. Barry Porter's "State Revenuer" Adopts New Format. Hines, Terence. SRN 28:1, p.19
- State Revenues: general. High Pressure Mass Marketing Comes to State Revenues. Hines, Terence, SRN 28:1, p.2-3
- State Revenues: general. Hubbard Catalog Supplements Results of Years of Travel, Research. Hubbard, E. S.A., SRN 29:4, p.2
- State Revenues: general. Jackson's April State Revenue Auction a Big Hit. Martin, Peter. SRN 31:6, p.4
- State Revenues: general. Law Libraries Are Fertile Ground for Basic Research About State Revenues. Troutman, Scott, *SRN 31:5*, *p.6-7*, ill.
- State Revenues: general. Mahler Preparing Handbook of 19th Century State Revenue Usages. Martin, Peter, SRN 31:4, p.1

- **State Revenues: general.** Porter State Pricelists Available. *SRN 29:6, p.5*
- State Revenues: general. Pricing State Revenues is Difficult Task. Hubbard, E. S. A., SRN 29:4, p.1
- State Revenues: general. State Conservation Agencies. Sam Houston Philatelics, *SRN 30:1, p.5* [list of all 50 states plus Australia and Canada]
- State Revenues: general. Superb Morton Dean Joyce Revenue Collection Featured in Kelleher June 4-6 Auction. Martin, Peter, *SRN* 29:3, p.16
- State Revenues: general. Superior Stamp Co. Auction Includes State Revenues, Ducks. Martin, Peter, SRN 29:4, p.8
- State Revenues: liquor. Most State Liquor and Beer Stamps Discontinued, Feed, Fertilizer Inspection Stamps Also Stopped. Hubbard, E. S. A., SRN 29:6, p.4
- State Revenues: local. Local Revenue Addenda: More From Alabama, Missouri and Virginia. Effner Jr., Harold A., *SRN* 28:3, p.49-50, ill.
- **State Revenues: sales.** State Gasoline, Sales and Cigarette Tax Rates. *SRN 30:5*, *p.5*, ill., chart
- **TN: ammunition.** Tennessee Offers Ammunition Stamp. Hines, Terence, *SRN* 29:3, p.5, ill.
- TN: liquor. Tennessee Law Removes Tax Stamp Requirement. Porter, Barry, SRN 30:6, p.4
- TX: drug. Texas Drug Stamps. Effner Jr., Harold A., SRN 28:1, p.1, ill.
- **TX: fish and game.** Missouri, New Jersey and Texas States Offer Hunting and Fishing Stamps to Collectors. Effner Jr., Harold, *SRN 31:3*, *p.4*
- **TX: fish and game.** Texas Decal. Curtis, David, *SRN 30:2*, *p.2*
- **TX: fish and game.** Texas Offers Voluntary Non-Game Decal. Hines, Terence, *SRN* 29:2, *p*.5, ill.
- **US: license: automobile for hire.** From the Collection of Dr. Edward H. Miles [illus. only]. *SRN 29:3*, *p.8-9*, ill.
- US: license: boating license. Boating Census Under Way. SRN 30:4, p.1
- UT: beer. Utah Beer Tax Stamps [illus. only]. SRN 29:3, p.15, ill.
- **UT: cigarette.** Unusual Utah Stamps in Hubbard Collection. Hines, Terence, *SRN* 29:6, *p.4*, ill.
- UT: drug. Utah Stamp is Example of Format Question that Marks Many New Issues. Matesen, M. E., SRN 29:2, p.9
- **UT: toy stamps.** More Utah Toy Posts. Harnishfeger, Ralph, *SRN* 30:4, p.2

- **UT: toy stamps.** Utah Revisited. Edmunds, T. C., *SRN 30*:2, *p*.2
- VT: duck. Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., SRN 28:2, p.28-30, list
- **VT: fish and game.** Chittenden County, VT Fish and Game Club Hunting and Fishing Badge. *SRN* 28:4, p.61, ill.
- VA: cigarette. Clifton Forge, Va. Introduces New Cigarette Stamps. Effner Jr., Harold, SRN 29:5, p.4, ill.
- **VA: documentary.** Featured Usage [\$1 seal on appointment]. *SRN 31:5, p.4*, ill.
- VA: local. see also State Revenues: local
- VA: tobacco. Virginia Local Tobacco Tax Decals. Effner Jr., Harold A., *SRN* 28:2, *p.24-25*, ill.
- WA: agriculture: melon & tomato. Oregon-Washington Melon and Tomato Marketing Agreement. Hawkins, H. G., SRN 28:4. p.56-58
- WA: bingo. Washington's WUTC Bingo Stamps Serve Dual Purpose. Smiley, William A., *SRN 30:1*, *p.6-9*, ill.
- WA: cigarette. New Washington State Fusion Decal Found. Matesen, M. E., *SRN* 29:2, p.4, ill.
- WA: documentary: conveyance. Washington State Issues Conveyance Tax Stamps. Cooper, D. L. and Terence Hines, *SRN* 29:5, p.4, ill.
- WA: fireworks. Washington and California Fireworks Stamps: A Few Notes. *SRN* 28:6, p.115
- WA: fish and game. 1991 Washington Waterfowl Stamp Available. Hines, Terence, SRN 30:2, p.4
- WA: fish and game. 1992 Washington Duck Stamp Ready. Effner Jr., Harold, *SRN* 30:6, p.4
- WA: fish and game. Connecticut, Washington 1993 Wildlife Stamps Available. Effner Jr., Harold, *SRN 31:5*, *p.4*
- WA: fish and game. Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., SRN 28:1, p.18, list
- WA: fish and game. New Washington Fishing Stamps. Matesen, M. E., SRN 28:3, p.51, ill.
- WA: fish and game. Salmon License Design Hampers Washington Revenue Collectors. Matesen, M. E., *SRN 31:4*, *p.6-9*, ill.
- WA: fish and game. SRS Selling 1990 Stamps from Missouri and Washington. Hines, Terence, SRN 29:3, p.4, ill.
- WA: fish and game. Washington Clamps Stamp Fee on Area Clammers. Matesen, M. E., *SRN 30:6*, *p.4*
- WA: fish and game. Washington Issues \$6

- Waterfowl Stamp. Effner Jr., Harold, SRN 30:1, p.4, ill.
- WA: fish and game. Washington State Fishing & Waterfowl Stamps Available to Collectors. SRN 28:6, p.110
- WA: wine seal. Wine Seal History Discovered. Matesen, M. E., *SRN 30:6*, *p.7*, ill.
- WV: beer. West Virginia Eliminates Stamps for Certain Beer. Hines, Terence, *SRN* 29:2, p.9
- WV: fish and game. Expired West Virginia Hunting and Fishing Stamps for Sale. Hines, Terence, *SRN* 29:3, p.6
- WV: fish and game. Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., SRN 28:2, p.28-30, list
- WV: fish and game. States Announce Stamp Availability. SRN 30:3, p.4
- WV: fish and game. West Virginia Hunting and Fishing Stamps Received. SRN 29:5, p.5
- WV: liquor. West Virginia Liquor Sales Permit [illus. only]. SRN 30:6, p.4, ill.
- WI: cigarette. Six States, D.C. Change Cigarette Tax Laws. SRN 30:4, p.4
- WI: drug. Wisconsin Drug Stamps Available. SRN 28:5, p.85, ill.
- WI: drug. Wisconsin Marijuana Dealers Taxed \$1,000. SRN 30:4, p.9
- **WI: liquor.** Wisconsin Follow Up. Hines, Terence, *SRN 28:6*, *p.112*, ill.
- WI: liquor. Wisconsin Liquor Tax Decals Available. SRN 28:4, p.59, ill.
- WI: liquor. [errors on WI Special Liquor Tax decals] *SRN* 28:2, *p*.27, ill.
- **WY: fish and game.** Fish and Game Stamps Available from State Agencies. Effner Jr., Harold A., *SRN* 28:2, *p.*28-30, list

Subject Index

agriculture

bedding. (MI) 30:6, p.5; (OK) 29:1, p.1; (OK) 31:3, p.5; (general) 30:6, p.1 feed. (general) 29:6, p.4

fertilizer. (general) 29:6, p.4 **melon & tomato.** (OR) 28:4, p.56-58; (WA) 28:4, p.56-58

plant permit. (AR) 28:2, p.28 seed inspection. (IN) 28:6, p.104 seed. (OH) 28:3, p.37-39

Vidalia onions. (GA) 29:3, p.12-15 alcohol permits. (NY) 28:2, p.26-27 ammunition. (TN) 29:3, p.5

beer. (general) 29:6, p.4; (OH) 28:1, p.17; (UT) 29:3, p.15; (WV) 29:2, p.9

bingo. (general) 28: 1, p.4-6; (WA) 30: 1, p.6-

Christmas seals. (LA) 28:4, p.55
cigarette and cigar. (DE) 28:2, p.21-23
cigarette. (general) 30:5, p.5; (AL) 31:6,
p.1; (AZ) 30:4, p.4; (AR) 30:5, p.5;
(CA) 30:4, p.4; (DC) 30:4, p.4; (MD)
30:3, p.4; 31:3, p.4; (MA) 29:6, p.4;
30:5, p.5; (MN) 30:3, p.4; 30:4, p.4;
(MT) 30:4, p.4; (NJ) 30:2, p.4; (NY)
29:2, p.4; 29:2, p.5; 29:4, p.4; (ND)
29:4, p.3; (OH) 29:3, p.6; 30:4, p.4;
(RI) 30:5, p.5; (SC) 30:4, p.5; (UT)
29:6, p.4; (VA) 29:5, p.4; (WA) 29:2,
p.4; (WI) 30:4, p.4

DMV information. (CA) 30:6, p.5; 31:5, p.12

documentary.

conveyance. (WA) 29:5, p.4 deed. (MN) 28:4, p.54 general. (FL) 31:4, p.4; (NV) 28:6, p.89-90, 92-103; 29:4, p.8, 31:1, p.8-9; (OK) 30:4, p.9; (OR) 30:4, p.4; (SC) 30:4, p.5; (VA) 31:5, p.4 stock transfer. (NY) 31:4, p.5

drug. (general) 30:3, p.5-4; (CO) 28:6, p.115; (FL) 31:4, p.4; (ID) 28:1, p.17; (IL) 29:6, p.4; 30:5, p.4; (IA) 30:2, p.4; (KS) 29:2, p.1; (LA) 30:1, p.4; 30:2, p.4; (MN) 29:4, p.5; (MT) 31:4, p.4; (NE) 29:4, p.5; 30:1, p.1; (NV) 28:3, p.48; (NM) 28:1, p.19, (NC) 29:5, p.5; 30:5, p.4; (OK) 28:6, p.103; (RI) 28:4, p.58; (SC) 31:5, p.1; 31:6, p.20, (TX) 28:1, p.1; (UT) 29:2, p.9, (WI) 28:5, p.85; 30:4, p.9

duck. see Fish and Game earthquake. (CA) 28:1, p.19 egg. (MT) 31:1, p.9 excise tax. (GA) 28:1, p.19

fireworks. (CA) 28:6, p.115; (WA) 28:6, p.115

fish and game.

duck. (general) 28:6, p.105-6, 109; 29:2, p.2; 29:3, p.2, 20; 29:5, p.5; 30:1, p.2; 30:3, p.2; 30:6, p.5, 6; 31:1, p.5; (IL) 31:2, p.1; (LA) 28:1, p.3; 31:4, p.4; (ME) 29:3, p.4; 30:3, p.4; (MN) 29:6, p.5; (NY) 29:3, p.5; 29:5, p.4; (OH) 30:4, p.5; (OR) 31:1, p.4; (SD) 30:6, p.4; (VT) 28:2, p.28-30

general. (general) 28:2, p.35; (AK) 28:2, p.28-30; 31:1, p.5; (AZ) 31:1, p.4; (AR) 29:3, 4, p.4; 30:3, p.4; (CT) 31:5, p.4; (FL) 28:2, p.28-30; 28:3, p.42-48; 30:1, p.4; 30:6, p.5; (ID) 28:1, p.18; (IL) 31:3, p.4; (KY) 29:1, p.3; (ME) 28:2, p.28-30; 30:3, p.4; (MA) 28:2, p.28-30; 29:4, p.4; (MI) 29:3, p.6; (MN) 30:3, p.4; (MO) 29:2,

p.1; 29:3, p.4; 31:3, p.4; (NH) 29:4, p.5; (NJ) 28:2, p.28-30; 29:3, p.4; 29:3, p.20; 30:3, p.4; 30:4, p.4; 30:5, p.4; 31:3, p.4; 31:4, p.4; (NM) 29:1, p.1; 30:3, p.4; (NY) 28:1, p.18; 28:5, p.84; 29:1, p.3; 29:4, p.5; (NC) 30:4, p.6-7; 30:5, p.8-9; 30:6, p.12; (ND) 31:4, p.4; (OR) 28:2, p.28-30; 29:6, p.4; 28:6, p.104; 29:2, p.4; (PA) 29:3, p.5; 29:4, p.4; 28:6, p.110; (SD) 29:3, p.7; 30:4, p.5; 29:4, p.7; (TX) 29:2, p.5; 30:2, p.2; 31:3, p.4; (VT) 28:4, p.61; (WA) 28:1, p.18; 28:3, p.51; 28:6, p.110; 29:3, p.4; 30:1, p.4; 30:6, p.4; 31:4, p.6-9; 31:5, p.4; (WV) 28:2, p.28-30; 29:3, p.6; 29:5, p.5; 30:3, p.4; (WY) 28:2, p.28-30

foreign

Canada. 29:3, p.8-9 Scandinavia. 30:6, p.12 gasoline. (general) 30:5, p.5 intangibles. (IN) 30:2, p.5 law. (LA) 28:5, p.65-84; 29:1, p.3 license

amusement or music device. (KS) 29:2, p.2

automobile for hire. (US) 29:3, p.8-9 bicycle sidepath. (NY) 29:3, p.8-9 boating. (US) 30:4, p.1 business. (SC) 29:5, p.4

driver's. (IL) 31:6, p.20

elevator. (CT) 31:1, p.5 fuels user. (MA) 29:3, p.8-9

occupational. (AZ) 31:1, p.6 sporting. (NY) 29:2, p.4

two-horse wagon. (OH) 29:3, p.8-9 liquor. (general) 29:6, p.4; (ID) 29:5, p.1; (MD) 30:4, p.3; (MO) 28:1, p.17; (SC)

28:1, p.8; (TN) 30:6, p.4; (WV) 30:6, p.4; (WI) 28:2, p.27; 28:4, p.59; 28:6, p.112

local. (general) 28:3, p.49-50; (AL) 28:1, p.9-12 (see also State Revenues: local); (MO) (see also State Revenues: local); (VA) (see also State Revenues: local)

lottery tickets. (CO) 30:2, p.4 luxury. (AZ) 31:3, p.4

motor vehicle. (MA) 29:3, p.8-9

occupation. (NE) 28:4, p.54

playing card. (AL) 31:6, p.1 punchboard. (OR) 31:3, p.1

real estate. (IN) 31:5, p.4

sales. (general) 30:5, p.5; (OH) 28:2, p.25; 28:6, p.110

soft drink. (NC) 30:6, p.4; 31:3, p.4; (SC) 31:6, p.4

state revenues. (general) 28:1, p.2-3, 19; 28:3, p.39; 29:3, p.16; 29:4, p.1, 2, 8;

29:6, p.5; 30:1, p.5; 31:4, p.1; 31:5, p.6-7; 31:6, p.4; (AZ) 29:2, p.6-7; (CA) 29:6, p.1; 30:1, p.1, 3 syrup. (SC) 31:1, p.3

tobacco. (AL) 29:6, p.4; (IL) 28:2, p.28; (MO) 28:2, p.32-34; 31:4, p.4; (VA) 28:2, p.24-25

trip permit. (IL) 31:5, p.12 vending machine. (OK) 29:2, p.4 wine seal. (WA) 30:6, p.7

Not included in the index are items such as: "Back Issues Available;" reports for the editor, secretary, treasurer, etc.; notices of dealer price lists; "Letters to the Editor" (unless specific stamps are discussed; "Library Notes" (unless it incorporates a specific book review); etc.

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 \$30.

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

Issue	Date	Issue	Date
160	1-2/83	198	1-2/91
161 *	3-6/83	199	3-4/91
162 *	7-10/83	200	5-6/91
163	11-12/83	201	7-8/91
164 *	1-4/84	202	9-10/91
166 *	7-10/84	203	11-12/91
167	11-12/84	204	1-2/92
170	5-6/86	205	3-4/92
182	5-6/88	206	5-6/92
185	11-12/88	207	7-8/92
186	1-2/89	208	9-10/92
187	3-4/89	209	11-12/92
188	5-6/89	210	1-2/93
189	7-8/89	211	3-4/93
190	9-10/89	212	5-6/93
191	11-12/89	213	7-8/93
192	1-2/90	214	9-10-93
193	3-4/90	215	11-12/93
194	5-6/90	216	1-2/94
195	7-8/90	216	3-4/94
196	9-10/90	* doub	le issue
197	11-12/90	counts	as two

State Revenue Society Publications

	ations available from:	Add 75 cents per item for postage.
	Dication Sales	
27 Pine S	Effner Jr.	
	, N.J. 07738	
Lineron	, 11.J. 07730	
1.	Washington State/Cities Revenue Catalog	
	M.E. Matesen, 1973, 27 pp.	
	\$2.25 (Non-member price \$4)	
2.	Kansas State Revenue Catalog	
	Charles J. Bellinghausen, 1972, 18 pp.	
	\$2.25 (Non-member price \$4)	
3.	Nebraska Revenue Stamps	
	Kenneth P. Pruess, 1972, 18 pp.	
	\$1.75 (Non-member price \$3)	
4.	Revenue Stamps of the New England States	
	Terrence Hines, 1984, 76 pp.	
	\$11.50 (Non-member price \$14.50)	
5.	Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog	7
	E. S. A. Hubbard, 1960, 24 pp.	9.
	\$1 (Non-member price \$2)	
6.	Checklist of State and Locally Issued Migratory Waterfowl Hunting	
	License Stamps Through December 1976	
	(Supplement to Vanderford's 1973 catalog)	
	E. L. Vanderford, 1977, 8 pp.	
	\$1. (Non-member price \$2)	
7.	Scott 1991 Federal and State Duck Stamp Catalogue	
	Scott Publishing Co., 1990, 188 pp., color	SOLD OUT
	\$4.95 Orig. \$19.95 (Non-member price \$6)	30LD 001
8.	History of Oleomargarine Tax Stamps and Licenses in the United State	es
	Carter Litchfield, 1988, 128 pp., hardbound	
	\$22 plus \$1.50 postage (Non-member price \$27.50)	
9.	U.S.A. State Revenue Stamps Catalog, Volume 1	
	(Reprint/reformat of 1960 catalog)	
	Elbert S.A Hubbard, 1960, illus., three-hole punched	
	\$20 plus \$1.50 postage (Non-member price \$25.)	
10	U.S.A. State Revenue Stamps Catalog, Volume 2 (1950-1991 issues)	
	Elbert S.A Hubbard, 1992, illus., three-hole punched	
	\$30 plus \$1.50 postage (Non-member price \$35.)	
	a a	
	POSTAGE	
	TOTAL	
	TOTAL	
Name		
Address		

State Revenue Newsletter

SRS Auction #3 Results

March 28, 1994

Lot #	Realized						
1	7.50	48	NB	95	2.75	142	1.50
2	2.25	49	NB	96	2.75	143	1.50
3	3.00	50	NB	97	4.25	144	4.25
4	4.75	51	NB	98	2.25	145	4.25
5	1.00	52	NB	99	2.25	146	1.25
6	1.50	53	NB	100	2.75	147	1.25
7	2.25	54	3.50	101	1.50	148	2.25
8	1.00	55	5.25	102	3.25	149	1.75
9	1.50	56	1.50	103	3.00	150	3.25
10	3.75	57	NB	104	3.00	151	1.50
11	2.75	58	8.25	105	2.25	152	1.00
12	3.00	59	3.25	106	2.25	153	1.50
13	2.75	60	2.00	107	2.25	154	2.00
14	3.75	61	2.50	108	2.75	155	3.25
15	1.75	62	4.25	109	1.25	156	1.25
16	1.00	63	NB	110	2.25	157	2.25
17	1.25	64	2.50	111	1.50	158	1.00
18	1.50	65	NB	112	2.25	159	1.00
19	2.25	66	1.00	113	4.50	160	1.25
20	1.50	67	3.00	114	1.50	161	2.50
21	1.00	68	5.25	115	3.00	162	1.50
22	4.25	69	1.75	116	1.75	163	1.50
23	3.00	70	NB	117	2.25	164	2.25
24	NB	71	4.50	118	4.00	165	2.50
25	4.50	72	2.75	119	3.25	166	2.75
26	3.75	73	1.00	120	4.75	167	2.75
27	2.50	74	1.25	121	1.25	168	5.25
28	4.25	75	1.00	122	1.00	169	4.25
29	2.50	76	1.00	123	NB	170	2.75
30	1.25	77	1.50	124	3.25	171	8.25
31	3.25	78	1.00	125	2.00	172	1.00
32	3.25	79	1.00	126	2.25	173	1.00
33	3.25	80	NB	127	2.25	174	8.00
34	2.25	81	3.00	128	1.25	175	1.50
35	3.50	82	1.50	129	1.25	176	1.25
36	2.75	83	4.00	130	1.25	177	10.00
37	3.50	84	2.00	131	1.25	178	1.00
38	3.00	85	1.75	132	1.50	179	6.25
39	7.00	86	3.00	133	1.50	180	1.00
40	4.25	87	1.75	134	1.50	181	1.00
41	2.25	88	7.25	135	1.50	182	1.00
42	3.25	89	2.00	136	1.50	183	1.00
43	12.25	90	1.75	137	1.25	184	1.00
44	2.00	91	3.25	138	1.50	185	1.00
45	2.50	92	6.25	139	1.25	186	1.00
46	10.00	93	3.25	140	1.50	187	1.00
47	NB	94	3.25	141	1.25	188	3.50

SRS Auction #3 Results

March 28, 1994

1 - 4 4	Dealised	10+ #		ch 28, 1994	Realized	Lot # R	ealized
	Realized		Realized				
189	4.50	236	3.25	283	3.25	330	3.25 2.25
190	3.50	237	1.00	284	1.25	331	NB
191	3.75	238	1.75	285	3.25	332	
192	4.00	239	3.75	286	4.25	333	2.25
193	4.25	240	1.00	287	4.25	334	2.25
194	1.25	241	1.00	288	5.25	335	7.25
195	NB	242	1.00	289	5.25		
196	1.00	243	2.50	290	5.25		
197	1.00	244	1.00	291	4.00		
198	1.00	245	2.00	292	3.25		
199	1.00	246	3.25	293	5.25		
200	1.00	247	2.00	294	2.00		
201	1.00	248	3.25	295	2.75		
202	6.25	249	3.25	296	3.00		
203	5.25	250	2.50	297	7.25		
204	NB	251	3.00	298	7.25		
205	1.00	252	1.00	299	27.00		
206	1.00	253	1.00	300	2.00		
207	NB	254	3.25	301	4.00		
208	1.00	255	2.00	302	6.25		
209	2.00	256	2.25	303	4.25		
210	4.25	257	4.25	304	2.25		
211	NB	258	4.00	305	3.25		
212	NB	259	4.25	306	3.00		
213	3.25	260	1.25	307	3.75		
214	2.00	261	3.75	308	NB		
215	4.00	262	3.25	309	NB		
216	NB	263	1.25	310	NB		
217	NB	264	3.00	311	NB		
218	3.25	265	2.25	312	NB		
219	2.00	266	10.00	313	NB		
220	1.00	267	1.75	314	NB		
221	1.25	268	2.50	315	NB		
222	2.00	269	2.50	316	NB		
223	NB	270	6.50	317	NB		
224	NB	271	4.00	318	NB		
225	2.00	272	4.25	319	2.25		
226	1.00	273	4.25	320	4.25		
227	NB	274	2.00	321	NB		
228	6.25	275	4.50	322	4.00		
229	NB	276	5.50	323	5.25		
230	3.75	277	3.75	324	1.00		
231	1.50	278	2.25	325	2.25		
232	NB	279	1.25	326	3.00		
233	NB	280	3.25	327	2.25		
234	NB	281	1.50	328	2.25		
235	2.25	282	3.00	329	2.25		

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.

)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 (4)

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 (0)

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, BOX 629, CHAPPAQUA, NY 10514 (0)

BEAUTIFUL, MULTICOLORED \$40 large pictorial 1992-93 Sportsman Stamp from North Carolina, unsigned on license, showing a turkey in flight, \$5 each. Also, \$20 and \$15 denominated stamps for \$1 each. All three stamps \$6. Same available for 1991-92, 1990-91, 1989-90. All 12 stamps for \$20. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (1)

FOR SALE—CANADA ALBERTA hunting revenue stamps. I have 23 different

available for \$4 each. I have others available for higher prices. I will consider trades for you Canadian hunting or fishing revenue stamps, state hunting or fishing stamps, federal duck stamps, better U.S. or Canadian coins or better U.S. or Canadian stamps. DALE STOVER, 2320 KINGSBURY DRIVE, EAST MOLINE, IL 61244 (1)

BUY-SELL-TRADE HUNTING AND FISHING stamps and licenses. Ducks-troutfishing, etc. Price list for LSASE. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (4)

ARIZONA 1-GRAM MARIJUANA STAMP \$5. Plate number block of four \$75. There's a different stamp for controlled substances, but NO ONE has ever bought one. They aren't expensive, but you have to buy a whole sheet of 50. If enough people write and say they are willing to pay \$15 for one, I will buy a sheet. Highest bidder gets the plate number block of four. RICK LOOMIS, POB 1467, SCOTTSDALE, AZ 85252 (0)

FOR SALE—SELLING OUT collection and accumulation of many years—SD 1959-78, mint & used; NE game birds 1955-76, mint & used; TN trout 1960-70, sold as a set; MA archery deer 1960-74, mint; IA trout 1964-76, n.g., very good; KS upland birds 1961-73, mint & used; TX dove 1971-78, mint; KY trout, 1972-77, mint; NJ trout, 1953-74, mint; VA big game 1939; AZ trout

1960-75, mint; DE trout 1958-75, mint; CA fishing 1958-78, mint; MI trout 1948-77, mint, sold as a set; MI trout 1948-85, many duplicates, passbooks with duck stamps and trout; many other states not listed. Send SASE with two stamps for eight-page price list to FRANK SUNDAY, POB 83, MIKADO, MI 48745 (2)

each. Have many MI duck used and on passbook. 1976 & 1977 ND waterfowl stamp \$8 each. 1985 & 1987 Canada duck stamp \$12 each. Send SASE with two stamps for price list to FRANK SUNDAY, POB 83, MIKADO, MI 48745 (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 (5) WANTED: BANK CHECKS, DRAFTS, exchanges, money orders (postal or express), postal notes, just about anything fiscal; also western mining certificates. DOUGLAS McDONALD, BOX 350093, GRANTSDALE, MT 59835 (5)

FREE MINT NEVER-HINGED South Dakota 1975\$35.00 Non-Resident Big Game stamp when requesting South Dakota Hunting and Fishing stamps on approval. BARRYL. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (0)

The American Revenue Association

Membership includes a subscription to *The American* Revenuer, use of the ARA library and sales department and participation in ARA auctions.

For an application write to:
The American Revenue Association
The Secretary
701 First Ave. #332
Arcadia, CA 91006

Dealers

Want to reach the world's largest group of state revenue collectors?

Display ads in the State Revenue Newsletter reach that audience in the most cost effective way.

For a display ad rate card write: State Revenue Newsletter POB 505 Springfield, VA 22150

State Revenue News

SRS Sales Offers Odd Lot Bargains

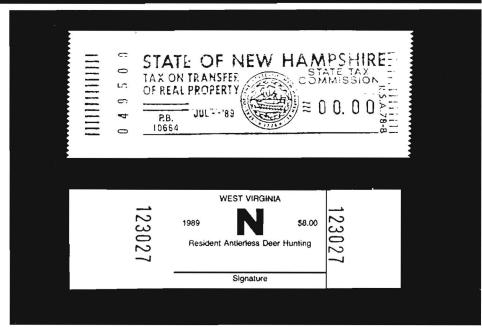
The SRS Sales Service recently purchased the \$3.50 Massachusetts Marijuana stamp and has obtained the following items that will be sold for 50 cents each: 1989 New Hampshire property transfer meter; 1989 West Virginia \$8 resident antlerless deer hunting stamp and 1988 West Virginia \$10 Class R resident additional antlered deer firearm stamp. (Harold Effner Jr.)

Missouri Has Trout & Waterfowl Stamps

The Missouri 1993 waterfowl and trout stamps are being offered to collectors until December 31. The SRS Sales Service plans to purchase a limited number of books of these stamps in order that SRS members can obtain single stamps for only \$4. Further details are available from the Missouri Department of Conservation, POB 180, Jefferson City, Mo. 65102-0180. (Harold Effner Jr.)

Duck Souvenir Sheets May Be New Trend

Connecticut was the first state to issue a commemorative souvenir sheet in addition to its annual waterfowl stamps. New Mexico and Rhode Island also issued them in 1993. They have also issued imperforate souvenir



sheets and governor-signed sheets.

As a test, the SRS Sales Service purchased four each of the "unsigned" perforated sheets. The face value of the sheets is \$35 and the cost to members is \$37.50.

Sales Service director Harold Effner would like to determine member interest if more states issue these versions. (Harold Effner Jr.)

Washington Duck Stamps On Sale

The Washington Department of Wildlife's 1994 migratory waterfowl stamp is now available for purchase. Single stamps

and single stamps from booklets, with complete selvage, are available for purchase for \$6 each. Because both types of these stamps are available, with no minimum purchase requirements, the SRS Sales Service will not be obtaining them.

The sales deadline is March 30, 1995. For further details write: Susanne Timm, Front Desk, Department of Wildlife, 600 Capitol Way North, Olympia, WA 98501-1091 or call (206) 902-2200. (Harold Effner Jr.)

Editor's Note: To report information about stamps from your state, write to: State Revenue Newsletter, POB 505, Springfield, Va. 22150

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

Address Correction Requested

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