# State Revenue News

Official Journal of the State Revenue Society



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## NDSCS Promotes Duck Stamp Collecting Hobby

By Tony Monico

Collectors who have duck stamp fever now have an organization to help them cope with their affliction.

The National Duck Stamp Collectors Society, founded in 1993, was formed to promote and encourage the collecting and study of migratory waterfowl and conservation stamps. It is the only stamp collecting society devoted exclusively to duck stamps.

The society publishes *Duck Tracks*, a quarterly journal that contains duck stamp news and research articles by leaders in the duck stamp field.

The organization also conducts meetings, seminars and exhibits and works with federal and state governments, as well as worldwide conservation agencies, on their duck stamp programs. Society members have been active in the development



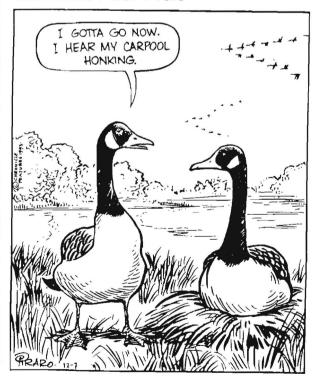
and advancement of the Federal Junior Duck Stamp program.

The NDSCS annual meeting is scheduled each year during the Federal Duck Stamp contest, providing members the opportunity to experience first hand the birth of the new federal duck stamp design.

Membership is \$20, which includes a subscription to *Duck Tracks* and a membership pin. Dues are tax deductible.

For more information about the society write: NDSCS Secretary, POB 43, Harleysville, PA 19438

#### **BIZARRO** / Dan Piraro



This 1993 Dan Piraro cartoon is reprinted by permission of Chronicle Features, San Francisco, Calif.

# Who's Who In Duck Stamp Dealers





Michael Jaffe Stamps

QUACK! QUACK!





COASTAL BEND CO.

THOMAS DE LUCA TRENTON STAMP & COIN CO.







Sam Flouston Duck Company

I. S. & C.

# Who's Who

## In Duck Stamp Dealers

#### By Peter Martin

During the course of the past two decades, duck stamp collecting has become one of the favorite specialities of revenue stamp and wildlife collectors. Scott's 1991 Federal and State Duck Stamp Catalogue and the firms inclusion of state ducks in the 1995 Specialized Catalogue of United States Stamps have gone a long way toward building interest in this specialized arena.

But it is the duck dealers who, on a daily basis, promote ducks and duck stamps that should receive the majority of the credit for developing this collecting niche. They provide the knowledge, insight and enthusiasm, as well as the stock, to help collectors feed their collecting frenzy.

So, who are these leading duck stamp dealers? Here's a closer look.

## **Bob Dumaine**

Sam Houston Duck Company 13310 Westheimer #150

Houston, Texas 77077 Toll-free phone: 8

800-231-5926 713-496-1445

FAX: Founded: Retail store:

Specialties:

1976 Yes Annual

Catalog: Auction/mail sales: Price lists:

10-12 per year One per year

New issue service: Shows:

Yes 15 per year All duck stamps

including errors; US, especially Wash.-Franklin heads; worldwide

> stamps; stamp prints; autographs.

Dumaine, 55, is considered by many to be the leading duck stamp dealer in the world. He certainly is the most innovative.

He founded the National Duck Stamp Collectors Society; was instrumental in helping Scott produce its 1991 duck catalogue; today produces his own full-color duck stamp catalog, regarded as the best in the field; publishes a high quality newsletter; has developed his own series of collectible duck stamp cinderellas; has one of the best marketing programs of any stamp dealer and constantly seeks ways to promote his favorite subject. He is the duck stamp columnist for Linn's Stamp News and writes about ducks in a variety of other publications.

Dumaine's company has also produced two handy brochures: *A Guide to Collecting Duck Stamps* and *Selling Your Ducks?* that are available upon request.

## Michael Jaffe

Michael Jaffe Stamps, Inc.

POB 61484

Vancouver, Wash. 98666

Phone: 360-695-6161
Toll-free phone: 800-782-6770
FAX: 360-695-1616

Founded: 1975 Retail store: No

Catalog: One major sales list used as catalog

Auction/mail sales: Occasional
Price lists: Frequent sales

sheets
New issue service: Yes

Shows: 20 per year Specialties: All duck stamps;

general US, booklets, coils. Jaffe, 39, has one of the nation's largest stocks of duck stamps and is a leader in Indian reservation duck stamps.

Jaffe's claim to the largest full service new issue service has validity. He writes about duck stamps for a variety of publications and was highly influential in Scotts' listing of state and Indian reservation duck stamps in its 1995 Specialized Catalogue.

#### Tom De Luca

Trenton Stamp & Coin Company 1804 Route 33

Hamilton Square, N.J. 08690

Phone: 609-584-8100 Toll-free phone: 800-446-8664 FAX: 609-587-8664

Founded: 1970
Retail store: Yes
Catalog: No
Auction/mail sales: No
Price lists: Yes
New issue service: Yes

Shows: One or two per

year, usually in New Jersey

Specialties: New Jersey
All duck stamps,

duck stamp art; US and worldwide stamps and covers; coins currency and

postcards.

De Luca, 38, was among the first dealers to actively promote duck stamp collecting and was in on the ground floor of the state duck expansion. His efforts helped to identify and save many early state duck stamps and varieties for collectors. He remains one of the top three duck stamp dealers in the country and continues to share his research in philatelic periodicals.

State Revenue News

#### **Charles Deaton**

Coastal Bend Co./Deaton's POB 271110

Houston, Texas 77277

Toll-free phone: FAX:

800-627-3000 713-665-0615

Uses price lists

One/two per year

8-10 per year,

mostly in the

Occasional

Founded: Retail store: 1974 No

Yes

Catalog: Auction/mail sales:

Price lists:

New issue service:

Shows:

Specialties:

Southwest. All duck stamps except Indian reservation stamps. Strong in foreign, artist signed, first days, plate numbers. Also, US and worldwide stamps.

Deaton, 52, closed his store and moved to Cape Cod, Mass., last December, but still does business out of his Houston base. He has dealt in federal ducks stamps since he started in the business and added state ducks in the early 1980s.

Deaton has produced a deluxe album for federal ducks tamps that he updates annually and plans to produce a state album in the future.

## Dick Bland

803-681-3539

Two per year

Island Stamp & Coin POB 23015

Hilton Head Island, S.C. 29925

Phone: Toll-free phone:

None 803-681-2828 FAX: CompuServe 73052,662 Founded: 1986

Retail store: No Catalog: No Occasional

Auction/mail sales: Price lists:

New issue service:

Shows:

15 per year, mostly in the Southeast Specialties:

Federal and state duck stamps; US

stamps.

Bland, 68, operates primarily out of his home and at shows. He is the only dealer currently using the new Scott Catalogue numbers for state duck stamps.

## **Barry Porter**

None

1976

No

615-822-6332

Barry L. Porter 107 Southburn Drive

Hendersonville, Tenn. 37075 Toll-free phone: None

FAX: Phone:

Founded: Retail store:

No Catalog: No Auction/mail sales: No Price lists: No New issue service: No

Specialties:

Shows:

All state revenue stamps, especially

South Dakota and Virginia hunting and fishing stamps.

Porter, 43, was one of the pioneers of the duck and hunting and fishing fields. Much of his duck stamp stock has been sold to other dealers, but he remains strong in state issues and offers approvals to collectors. Porter stopped issuing his price lists and catalogs in 1991, but he is continuing research for several state catalogs.

## David H. Boshart

National Art Publishing/ National Wildlife Philatelics 11000 Metro Parkway, Suite 32

Fort Myers, Fla. 33912 941-939-2425

Phone: Toll-free phone:

800-382-5278 941-936-2788 FAX: 1978

Founded: Retail store:

Yes Catalog: Annual Auction/mail sales: No

Price lists:

New issue service: Shows: Specialties:

Annual No 10-15 per year

State, federal and international duck

stamps and

conservation stamps and prints. Also developer of ecotelic cards and eagle medals.

A leader in the duck art field, Boshart, 55, has been involved in starting more than 20 state duck programs, as well as international programs for Argentina, Venezuela, Costa Rica and Canada.

#### Burnett Harshman

Sport'en Art/Midwest Marketing/The

Depot

1015 W. Jackson Sullivan, Ill. 61951

Phone: Toll-free phone:

800-223-3768 FAX: 217-728-8480 1974

Founded: Retail store:

Catalog:

Yes Individual brochures for each

217-728-2567

issue Auction/mail sales: No

Price lists: No New issue service: No Shows: Yes

Specialties:

State, federal and international duck

stamps and conservation stamps and prints.

A pioneer in the duck art field, Harshman, 57, handles duck stamp programs for Alaska, Colorado, Connecticut, Montana, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Tennessee and Virginia and is the exclusive distributor for Illinois. He also handles the international programs for the United Kingdom, New Zealand and Denmark and distributes the Australian and Canadian stamps and art.

Gerthie Stephens (Mrs. Ducks) did not return repeated phone calls for this feature and David Curtis, another duck pioneer, could not be reached at his listed phone number.

## Scott's State Ducks Get Mixed Reaction

By Peter Martin

When Scott Publishing Co. announced its 1995 U.S. Scott Specialized Catalogue, great fanfare was made about the inclusion of state duck stamps for the first time. While almost everyone has praised Scott's decision to add this popular collecting area, things are not as ducky as they first appear.

The appearance of 27 pages of state ducks was heralded because a listing in the Scott Catalogue usually legitimizes a collecting specialty, establishes a standard pricing structure and provides a recognized numbering system.

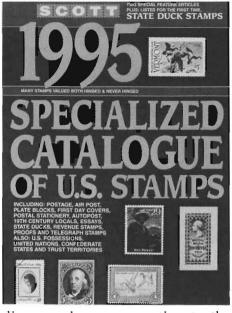
Unfortunately, as has been the history with Scott's listing of revenue issues, their efforts in listing the state ducks has been decried as everything from pompous to ignorant.

Why all the uproar? Because Scott ignored an established numbering system that had been in use for more than two decades and had been accepted by dealers and collectors alike. In fact, Scott published a duck stamp album in 1986 and the 1991 Federal and State Duck Stamp Catalogue using the long established numbering system.

That system is based on the first pictorial state duck stamp listed as number one and subsequent year's stamps number two and so on. Scott's new numbering system, among other things, incorporates non-pictorial waterfowl and hunting stamps interspersed within its listings.

For the 1995 listing, the company ignored its own precedent and, according to several sources, was hoodwinked into the current numbering system and pricing by the influence of just a couple of dealers.

Almost every dealer contacted



disavowed any connection to the Scott numbering system and said their recommendations had been ignored.

Bob Dumaine, president of Sam Houston Duck Co., Houston, Texas, the nation's largest duck stamp dealer, feels that Scott's decision to add state ducks was made solely to sell more catalogues.

"I haven't seen anyone use the numbers in auctions and I've never received a state duck stamp order by Scott Catalogue number," Dumaine noted. "Scott took an established trade numbering system and shuffled the deck.

"When a state says a stamp is their number one stamp, it's pompous of Scott to say differently."

Dealer Charlie Deaton, owner of Coastal Bend Co., Houston, Texas, agrees.

"Scott should have been more aware of the duck stamp world and the advice given," Deaton said. "Scott ignored the numbering system long established in the duck world."

Michael Jaffe, owner of Michael Jaffe Stamps, who operates what many consider the largest full service duck new issue service in the United States, sees the catalogue values as their prime value.

"Everybody knows Scott Catalogue values. Scott is viewed as neutral," Jaffe said.

But while Jaffe is glad to see the listings he also says they are confusing and adds that major dealers continue to use the annual Dumaine duck stamp catalog that uses the numbers collectors dealers and print makers have been using since the outset.

Tom De Luca, owner of Trenton Stamp and Coin, Trenton, N.J., another major duck stamp dealer, sums up the majority's views.

"Scott made a great error for the purpose of cataloguing. They should separate the pictorial from the nonpictorial and Indian reservation stamps. It's the only logical method to make it useful."

De Luca feels that a combination of ignorance and lobbying by certain individuals forced the Scott decision.

"Why issue a reasonably good 1991 Scott Duck Catalogue with Scott numbers and start from scratch with a system that makes no sense," De Luca emphasizes. "Even a specialist in ducks can't follow the Scott numbering system."

Dealers have been vocal about their objections. Because Scott ignored their input last year some have refused to provide input for the 1996 U.S. Specialized Catalogue.

Where will the dispute end? Scott has not had a history of admitting mistakes, particularly in the revenue area, so the market will determine whether the Scott catalogue listings become irrelevant or whether Scott has the power to completely alter a long established trade numbering system. So far, Scott appears to be losing the battle.



## Michigan's Cisco Netting Stamps Rare

By Dick Bilek

Michigan's Cisco Netting stamps are among the rarest fishing stamps. Illustrated above, for what I believe is the first time, is a complete set of these stamps first issued in 1963.

The stamps were first catalogued in Vanderford's *Handbook of Fish and Game Stamps* published by the SRS in 1973.

Vanderford noted that, "Netting of the cisco, a member of the whitefish family, is restricted to specific waters, season and net regulations. Possession of a valid sport fishing license is required, in addition to the netting stamp. Fisherman usually smoke these fish, which are considered a delicacy."

A complete set of stamps, issued from 1963-64 to 1968-69, consists of six stamps. All were \$1 denominations, were issued in vertical panes of five (1 x 5) and were perforated 11 3/4.

Vanderford lists 273 stamps issued for the first year, the highest total, and only 193 stamps issued in 1964-65, the lowest total. Figures for 1966-1967 and 1967-1968 are

approximate figures. Vanderford did not list any quantities for the 1968-1969 issue.

Several serial numbers illustrated above, as well as those illustrated in Vanderford's catalog, are higher than the listed quantities issued.

This probably indicates that higher quantities were printed and distributed throughout the state for issue at different locations.

All stamps featured a cisco in front of a net. The 1967 stamp had the only major design difference.

The first four stamps were issued by the Michigan Conservation Dept., the 1967 stamp by the Michigan Department of Conservation and the 1968 stamp by the Department of Natural Resources.

The chart below describes the different issues.

Cisco Netting Stamps							
Year	Denom.	Color	Serial #	Size (mm)	# Issued		
1963-64	\$1	Black	Black	53x37½	273		
1964-65	\$1	Light Blue	Blue	55x39	193		
1965-66	\$1	Purple	Purple	53x37½	210		
1966-67	\$1	Dark Red	Red	55x39	200*		
1967-68	\$1	Dark Blue	Blue	53x39	250*		
1968-69	\$1	Orange Red	Red	53x39	Unk.		
* approx	kimate nui	mbers					

7/Second Quarter 1995

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02	HUNTING	12.00		11	1 - DAY FISH		7.00	15.15.77
03	COMBINATION	26.00		12	3 - DAY FIS			1211846
04	TRAPPING	20.00		13	5 - DAY FIS		20.00	
05	BOW & ARROW	10.00			7 - DAY FIS	HING*	25.00	
06 07	MUZZLELOADER	10.00		15	HUNTING JUNIOR HUN	ITING	75.00 25.00	
08	JUNIOR TRAPPING	10.00		17	COMBINATION		95.00	
09	JUNIOR HUNTING	8.00		18	SMALL GAM		35.00	
	LOST LICENSE	5.00		19	5 - DAY SM			
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Tal	ole I
License Year	License Types
1988	19
1989	19
1990	19
1991	20
1992	21
1993	23

Shown is the front and back of Terry Hines' 1994 Vermont Sporting License application validated for a nonresident 3-day fishing license. The \$18 validation stamp affixed to the reverse is purple-red with black lettering. The front of the license lists the 23 different types of licenses for which validating stamps were issued.

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# Vermont Hunting and Fishing License Validation Stamp Use Began in 1988

#### By Terence Hines

Unknown to collectors, Vermont has been using numerous non-pictorial self-adhesive stamps to validate the state's combined hunting and fishing license forms since 1988.

At this point, little is known about the stamps for the 1988 through 1993 license years. No remainders are available from the

state Department of Fish and Wildlife. However, Sherry Barrows, license technician with that department, has provided a considerable amount of statistical data on the number of different licenses available for each year from 1987 (the year before the validation stamps were introduced) through 1994. Table 1 lists the number of

different licenses available for each year. The chart below lists the number of each type of license sold from 1987 through 1994. The data reflects the most common and least common license types. Some types, obviously, are quite scarce.

Information about the color and denominations of each type of validation stamp is not yet complete.

								_
Vermont	Fish	and '	Wildl	ife D	ept. I	Licen	se Sa	les
	1987	1988*	1989	1990	1991*	1992**	1993	1994
Resident								
Fishing	56,495	57,599	57,854	59,485	60,742	47,464	46,361	45,757
Hunting	45,218	43,623	44,827	46,074	52,153	48,521	42,945	40,398
Combination	45,821	44,516	44,332	44,151	40,250	40,751	38,971	39,123
Junior Hunting							7,507	7,402
Junior Trapping							177	49
Trapping	1,423	1,162	880	708	591	635	535	889
Bow & Arrow	13,712	12,443	14,284	15,282	17,683	22,285	23,110	23,315
Turkey					6,813	6,902	6,642	5,509
Muzzleloader					8,679	12,843	13,288	13,964
Nonresident								
Fishing	21,109	18,237	18,457	18,638	18,785	17,196	16,267	16,213
1-day Fishing		10.5295 N		ey south Productions and	16,935	16,238	16,582	18,437
3-day Fishing	27,641	21,065	20,689	20,370	3,944	10,377	10,148	10,299
5-day Fishing			•		11,200	4,647	4,905	4,802
7-day Fishing		7,010	7,378	7,923	1,682	3,464	3,136	2,956
14-day Fishing	7,203	2,744	2,274	2,282				
Hunting	16,636	13,759	12,771	12,714	14,445	12,857	13,550	12,270
Junior Hunting						780	1,452	818
Combination	2,745	2,403	2,354	2,394	2,137	2,132	2,080	1,983
Small Game	1,122	908	947	879	1,074	1,013	930	913
3-day Small Game		715	784	837				
5-day Small Game					853	952	772	822
7-day Small Game		223	227	226				
14-day Small Game		114	110	105				
Bow & Arrow	4,673	3,245	3,030	3,193	3,025	4,089	4,187	4,101
Lmtd Bow & Arrow		876	804	973	802	1,108	1,405	1,312
Turkey					1,337	1,423	1,450	1,111
Muzzleloader					1,641	1,736	1,589	1,236
Res/Nonres. Turkey	8,322		*Lice	ense Incre	ease Year	s		
Res/Nonres. Muzzle	1,900					esident Fis	shing/Con	nb. Only



## Virginia County Bear-Deer Damage Stamps Updated

#### By Peter Martin

Virginia's county bear-deer damage hunting stamps provide a challenging group to complete.

The stamps were required to be affixed to resident and nonresident licenses to hunt bear or deer within county boundaries. Funds from the sale of the stamps were used to reimburse farmers for bear and deer crop depredation.

Bath and Buchanan Counties issued the first stamps in 1944-45, followed by 18 other counties. Buchanan and Warren Counties form the smallest collections with four; Grayson County has the most with 78. Details about individual issues have been reported in the *SRN* and other state revenue columns over the years, but background data is scarce.

Vanderford's *Handbook of Fish* and *Game Stamps* was the first to list these issues. Vanderford's catalog was published by the SRS in 1973 and covers county issues through the 1972-73 hunting season.

Dealer Barry Porter has continued research in this field and his draft Virginia revenue stamp catalog updates Vanderford's listings through 1990-91.

Porter reports that 1990-91 was the last year of stamp usage by most counties, but he has not received a lot of cooperation from county government officials to confirm this. The chart below extrapolates data from Vanderford's and Porter's listings. The number of stamps column reflects the resident and nonresident stamps issued by that county. Errors and varieties are not included.

County	First Year	Last Year	YRS	# Stamps
Alleghany	1974-75	1990-91	17	22
Bath	1944-45	1973-74	30	52
Bland	1950-51	1988-89	39	45
Botetort	1952-53	1987-88	36	40
<b>Botetort-Unauthorized</b>	1954-55	1959-60	6	6
Buchanan	1944-45	1947-48	4	4
Craig	1949-50	1988-89	40	46
Floyd	1969-70	1990-91	22	20
Giles	1949-50	1987-88	39	35
Grayson	1950-51	1990-91	41	78
Highland	1946-47	1990-91	45	57
Patrick	1962-63	1986-87	25	21
Rockbridge	1946-47	1988-89	43	53
Russell	1975-76	1989-90	15	13
Scott	1975-76	1979-80	5	5
Smyth	1952-53	1988-89	37	70
Tazewell	1956-57	1985-86	30	25
Warren	1958-59	1961-62	4	4
Washington	1950-51	1989-90	40	50
Wise	1945-46	1978-79	34	34
Wythe	1952-53	1989-90	38	76

10/Second Quarter 1995

# Featured Usage

Fee \$ Th ing lice game the las issued Addres Addres By  By Under Signati	$6$ $\frac{N_{\odot}^{0}}{\text{SOUTH DAKOTA}}$ 1945
SOUTH D. HU Fee \$20.00 The undersing licenses to game birds in the last day of issued to	Migratory Waterfowl Coupon Good for the shipment or transportation of 5 or less Migratory Waterfowl
OUTH DAKOT HUNTIN HUNTIN The undersigned, I big licenses to non-res ame birds in this state last day of Februa students  Street & lige	Date, 19
have side with a ry	(Signature of Licensee) (Use ink)
CENSE  complied wo of the Stater regulation lowing the  Weight  A GAME, J  A GAME, J  A Trandulent	29800 1945 SOUTH DAKOTA Migratory Waterfowl Coupon Good for the shipment or transportation of 5 or less Migratory Waterfowl
SIDENT  1945  vith the laws te of South Ins prescribed issuance ther City or To Color Ey  FISH AND P  FISH AND P  Add  Co. Treas. Lice	Date, 19
ws ws been been been been been been been bee	(Signature of Licensee) (Use ink)
horizing tota is her law. Th	8 Nº 29800 1945 SOUTH DAKOTA
	Migratory Waterfowl Coupon Good for the shipment or transportation of 5 or less Migratory Waterfowl Date
ce of hunted to huntexpires on State	(Signature of Licensee) (Use ink)
Read These Instructions CAREFULLY THEY ARE IMPORTANT! This license is not transferable and must be in licensee's possession, ready to be exhibited for inspection, and, to be valid, must be signed by licensee. The coupons attached are a part of this license, may be used by licensee, only, and may be used only	No. 29800 1945 SOUTH DAKOTA Migratory Waterfowl Coupon Good for the shipment or transportation of 5 or less Migratory Waterfowl Date
The coupons on this license must be attached to birds placed in storage and must be signed and	(Signature of Licensee) (Use ink)
dated in ink at the time such birds are placed in storage.  The coupons on this license must be attached to birds shipped or transported and must be signed and dated in ink, whether such birds are shipped by	$\mathbf{I0}^{N_2}$ 29800 $_{ ext{1945}}$

The front of a 1945 South Dakota nonresident hunting license with five migratory waterfowl coupons attached. This item, along with its issued pouch, will be in SRS Auction #5.

Migratory Waterfowl Coupon Good for the shipment or transportation of 5 or less Migratory Waterfowl

Date....., 19......

(Signature of Licensee) (Use ink)

mode of conveyance.

common carrier or transported as personal baggage

by private automobile, bus, railway train, or other

(Continued on Reverse Side)

## SRS Auction # 4 Again Sets Records

## Results Indicate What's Hot, What's Not in State Revenues

#### By Peter Martin

Continuing a trend, SRS Auction #4, which closed May 13, set new records for number of lots, number of consignors, number of bidders, number of successful bidders and total prices realized.

Consignors have found the auction a good way to dispose of duplicates and bidders seem to like the variety and the opportunity to pick up items not readily found elsewhere.

There were 395 lots of material in Auction # 4 and all but 27 lots (seven percent) received bids. Material from nine consignors brought 41 bidders from more than 20 states. 37 bidders successful bid a record \$1,593.55. There was great interest generated by many of the auction items and 56 lots received five or more bids. The 33 tie bids were broken by the earliest postmarks.

Alaska sport fishing licenses generated the most interest as lots 14, 15, 17 each had nine bids and lot 16 had eight. The South Carolina provisional marijuana and controlled substance stamps also drew intense interest with all receiving at least five bids. Lot 282, the Type I and II \$1 stamps brought nine bids and realized \$16.

Lot 357 also received nine bids, lot 93 received eight bids and lots 1, 5, 61, 73, 74 and 352 received seven.

Highest prices realized of \$50 went to lots 64 and 65, which were bought back by their owner. The best prices for sold lots were: lot 73, a nice selection of 13 different DC liquor stamps (\$41); lot 83 (\$28); lot 14 (\$26); lots 5 and 84 (\$25); lots 15 and 16 (\$21) and lot 359 (\$20).

Based on auction results, in alphabetical order, here's what's hot:

- •Anything related to Alaska, especially items on license
- •California tomato stamps
- •DC liquor stamps
- •Idaho egg stamps
- •Michigan beer and wine
- •Missouri gas and kerosene
- •South Carolina drug stamps
- •Virginia beer-dear damage
- ·Wisconsin beer and wine
- •Cinderellas and unusual labels
- •Collections and accumulations
- •Fish and game stamps
- •Municipal beer stamps
- •US. revenues and taxpaids,

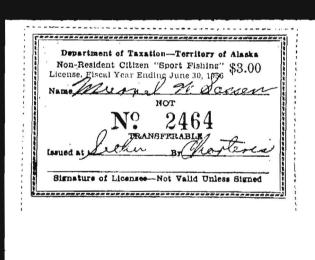
especially liquor strips with company names

Here's what's not hot:

- •Louisiana insecticide stamps
- •Massachusetts archery stamps
- •North Carolina licenses
- •Oklahoma liquor stamps
- •Cigarette stamps
- Meters

SRS Secretary Scott Troutman has agreed to take over the auction gavel beginning with Auction #5, which will appear in the third quarter *SRN*. The consignment deadline for that auction is closed. Address all inquiries for future auctions to: POB 270184, Oklahoma City, OK 73137.

## **Auction #4 Highlights**



Lot 16 realized \$21. The top part of the back of the blue license. The stamp has dark blue text and a red serial number.



Lot 86 realized \$4.25.

## **SRS Auction #4 Results**

May 13, 1995

-	D' 1	- 1	n: 1	<b>T</b>	n.i	<b>T</b> _ <b>L</b>	n i a	<b>T</b> _ <b>L</b>	D. 1. 1
Lot	Bid		Bid		Bid				
1	2.25	52	1.00	103	5.00	154	1.25	205	6.25
2	4.50	53 54	1.00	104 105	1.00 1.25	155 156	8.25 5.50	206 207	3.75 2.00
3 4	1.50 5.50	55	-	105	1.75	157	1.00	208	6.00
5	25.00	56	3.25	107	2.00	158	1.00	209	8.00
6	2.25	57	5.00	108	<b>2.00</b>	159	1.00	210	4.25
7	6.00	58	-	109	_	160	1.00	211	2.75
8	5.25	59	1.00	110	4.25	161	1.00	212	3.00
9	2.25	60	3.00	111	4.25	162	3.00	213	12.00
10	2.25	61	3.00	112	4.25	163	3.00	214	3.00
11	2.00	62	2.25	113	3.00	164	3.25	215	3.00
12	1.25	63	_	114	2.25	165	3.25	216	1.00
13	5.00	64	50.00	115	_	166	2.75	217	_
14	26.00	65	50.00	116	-	167	3.25	218	3.00
15	21.00	66	5.00	117	2.50	168	8.25	219	4.00
16	21.00	67	5.25	118	1.00	169	3.50	220	4.00
17	14.00	68	1.25	119	3.00	170	8.25	221	2.50
18	4.25	69	1.50	120	8.25	171	2.75	222	1.50
19	4.00	70	1.00	121	6.25	172	3.25	223	1.50
20	4.50	71	1.00	122	2.00	173	5.25	224	1.00
21	3.75	72	1.25	123	1.50	174	7.00	225	1.00
22	6.25	73	41.00	124	2.00	175	5.25	226	-
23	1.50	74	4.25	125	2.00	176	5.25	227	5.00
24 25	5.75 1.00	75 76	5.00 -	126 127	2.00 3.50	177 178	1.00 5.25	228 229	6.00 -
26	2.00	77	3.25	128	3.25	179	2.50	230	1.50
27	3.00	78	11.00	129	1.00	180	1.75	231	7.50
28	1.25	79	1.25	130	1.00	181	12.00	232	1.00
29	1.50	80	1.50	131	1.00	182	6.75	233	2.25
30	1.00	81	1.50	132	1.00	183	1.00	234	7.50
31	_	82	19.00	133	1.00	184	1.50	235	2.25
32	2.75	83	16.00	134	4.50	185	3.50	236	2.50
33	2.75	84	25.00	135	3.00	186	1.00	237	1.00
34	1.25	85	2.00	136	3.25	187	1.25	238	3.25
35	1.00	86	4.25	137	1.00	188	1.25	239	1.25
36	1.50	87	6.50	138	2.00	189	1.25	240	1.25
37	11.00	88	4.25	139	_	190	2.75	241	6.25
38	8.00	89	4.25	140	5.00	191	2.50	242	3.75
39	4.25	90	11.00	141	-	192	3.75	243	5.00
40	2.00	91	2.00	142	1 00	193	3.75	244	1.25
41 42	1.25	92 93	5.25	143	1.00	194	4.50	245	1.25
43	2.25 1.25	94	4.00	144 145	1.00 1.00	195 196	3.75 4.25	246 247	1.50 10.00
44	2.00	95	1.25	146	1.00	197	4.25	247	6.00
45	2.00	96	1.25	147	1.00	198	4.50	249	6.00
46	1.50	97	3.25	148	1.00	199	13.00	250	-
47	4.50	98	3.25	149	1.00	200	2.50	251	1.25
48	3.00	99	15.00	150	1.00	201	2.75	252	-
49	2.25	100	1.25	151	1.00	202	2.50	253	7.75
50	1.00	101	2.00	152	1.25	203	2.50	254	1.25
51	1.00	102	3.75	153	1.25	204	2.75	255	1.00

## **SRS Auction #4 Results**

May 13, 1995

Lot 256 257	Bid 3.25 4.00	Lor 286 287	Bid 4.00 6.25	Lot 316 317	Bid 3.25 3.50	Lot 346 347	Bid 6.25 3.25	Lot 376 377	Bid 2.25 2.75
258 259	1.75 1.50	288 289	5.25 1.25	318 319	1.00	348 349	4.25 1.50	378 379	1.25 1.00
260	2.75	290	-	320	5.25	350	2.75	380	1.50
261	2.75	291	2.75	321	3.25	351	3.25	381	_
262	-	292	3.75	322	3.25	352	19.00	382	1.25
263	11 <b>—</b>	293	2.00	323	2.75	353	5.25	383	
264	4.75	294	1.00	324	3.25	354	2.25	384	1.75
265	5.25	295	3.75	325	3.25	355	5.25	385	1.00
266	5.00	296	3.25	326	10.00	356	2.25	386	1.25
267	3.00	297	1.50	327	1.00	357	2.75	387	16.00
268	1.00	298	2.00	328	6.25	358	2.25	388	6.00
269	_	299	2.25	329	4.25	359	20.00	389	1.00
270	3.25	300	4.75	330	5.25	360	5.25	390	2.00
271	2.50	301	3.25	331	3.25	361	1.50	391	4.50
272	3.25	302	4.25	332	2.25	362	7.25	392	-
273	4.00	303	4.25	333	3.75	363	1.00	393	3.00
274	-	304	4.25	334	4.25	364	2.50	394	3.00
275	2.50	305	2.25	335	3.25	365	4.25	395	2.25
276	_	306	3.75	336	3.25	366	3.50		
277	1.00	307	2.00	337	3.75	367	2.00		
278	4.75	308	1.00	338	1.25	368	3.25		
279	11.00	309	1.50	339	1.50	369	2.00		
280	8.50	310	1.25	340	11.00	370	2.00		
281	13.00	311	2.00	341	2.75	371	2.00		
282	16.00	312	13.00	342	2.25	372	2.00		
283	6.25	313	16.00	343	1.50	373	1.25		
284	6.25	314	5.75	344	2.00	374	3.75		
285	10.00	315	3.50	345	4.25	375	2.00		

# TOWN OF HELEN GEORGIA \$5.00 Beer Tax

Per 15.5 Gal. Keg

00750

Lot 78 realized \$11.

# State Duck Stamps 1994-1995

Illustrated on the following pages are the 1994 state duck stamps. Which are the most popular? Which have the best design? The worst design? Make your selections and then turn to page 26 to compare your picks with the results from the first nationwide poll sponsored by the National Duck Stamp Collectors Society. 1995 Stamp designs and designers are listed on page 18.



New Mexico

## 1994 State Duck Stamps



# 1994 State Duck Stamps



Wisconsin

WASHINGTON WATERFOWL \$6 expires 3-31-95

West Virginia

Washington

Wyoming

## 1995 State Duck Stamps

Compiled	Rv	Michael	Jaffe
Complica	Ly	MILLIACI	valle

64-4-	Tanna #		Sy Michael Jaire	Dagiamam
State	Issue #	Denom.	<u>Design</u>	<u>Designer</u>
Alabama	17	\$5 \$5	Canada Geese	Neil Blackwell
Alaska	11	\$5	Pacific Brant	Cynthie Fisher
Arizona	9	\$5.50	Widgeon	Sherrie Russell Meline
Arkansas	15	\$7	Mallards	Larry Hayden
California	25	\$10.50	Snow Geese	Robert Steiner
Colorado	6	\$5	Buffleheads	Cynthie Fisher
Connecticut	3	\$5	Mallards	Phillip Crowe
Delaware	16	\$5	Scaup	Michael Ashman
Florida	17	\$3.50	Fulvous Whistling Duck	Kenneth Nanney
Georgia	11	\$5.50	Widgeons/Black Lab	Phillip Crowe
Idaho	9	\$6	Wood Ducks	David Gressard
Illinois	21	\$10	Green-winged Teal/C. Lab	Phillip Crowe
Indiana	20	\$6.75	Goldeneyes	Ken Bucklew
Iowa	24	\$5	Canada Geese	Cynthie Fisher
Kansas	9	\$3	Barrow's Goldeneyes	Neal Anderson
Kentucky	11	\$7.50	Ring-necks/Black Lab	Jim Killen
Louisiana	7	\$5/\$7.50	Speckled Belly Goose	John Bertrand
Maine	12	\$2.50	White-winged Scoter	Richard Alley
Maryland	22	\$6	Mallards	Charles Schauck
Massachusetts	22	\$5	Hooded Merganser	Joe Lincoln
Michigan	20	\$4.35	Blue-winged Teal	Rod Lawrence
Minnesota	19	\$5	Gadwalls	Bruce Miller
Mississippi	20	\$5	Blue-winged Teal	Emitt Thames
Missouri	17	\$5	Goldeneyes	Ryan Peterson
Montana	10	\$5	Tundra Swans	Wayne Dowdy
Nebraska	5	\$6	Wood Ducks	Neal Anderson
Nevada	17	\$5	Wood Ducks	Ted Taknakemura
New Hampshire	13	\$4	Pintails	Mathew Scharle
New Jersey	12	\$2.50/\$5	Widgeon/Lighthouse	Joe Hautman
New Mexico	5	\$7.50	White Fronted geese	Robert Steiner
New York	11	\$5.50	Goldeneyes	Frederick Szatkowski
North Carolina	13	\$5	Brant/Lighthouse	Jim Killen
North Dakota	14	\$6	Widgeon	Richard Clifton
Ohio	14	\$11	Pintails	Ron Kleiber
Oklahoma	16	\$4	Ruddy Duck	Richard Clifton
Oregon	12	\$5	Wood Ducks	Robert Steiner
Pennsylvania	13	\$5.50	Buffleheads	Mark Bray
Rhode Island	7	\$7.50	Hooded Mergansers	Robert Steiner
South Carolina	15	\$5.50	Shovelers/Lighthouse	Rodney Huckaby
South Dakota	13	\$2	Wood Ducks	Russell Duerkson
Tennessee	17	\$16	Ring-necked Ducks	Richard Clifton
Texas	15	\$7	Buffleheads	David Maass
Utah	10	\$3.30	Green-winged Teal	Robert Steiner
Vermont	10	\$5	Buffleheads	Robert Mullen
Virginia	8	\$5	Snow Geese	Richard Clifton
Washington	10	\$6	Mallards	Cynthie Fisher
West Virginia	9	\$5/\$5	Wood Duck	Fran Sweet
Wisconsin	18	\$5.25	Mallards	Les Didier
Wyoming	12	\$5	Moose	Peter Eades
Johning	1-	40		Total Educa

18/Second Quarter 1995

## **State Duck Agencies**

## Compiled By Bob Dumaine

- Alabama, (10) Accounting Section, Duck Stamp Dept. of Conservation & Natural Resources, 64 N. Union, Montgomery, AL 36130, (205)261-3151.
- Alaska, (7) State of Alaska, Dept. of Fish & Game, Licensing Section, P.O. Box 25525, Juneau, AK 99802-5525, (907)465-2376.
- Arizona, (7) Game & Fish Dept., 2222 W. Greenway Rd., Phoenix, AZ 85023, (602)942-3000.
- Arkansas, (7) Game & Fish Commission, 2 Natural Resources Dr., Little Rock, AR 72205, (501)223-6300.
- California, (9) Dept. of Fish & 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) Divison of Fish & Wildlife, 89 King's Highway, Box 1401, Dover, DE 19903, (302)739-4431.
- Florida, (6) Game & Fish Commission, Farris Bryant Building, 620 S. Meridian, Rm. 204, Tallahassee, FL 32399-1600.
- 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 & Wildlife, 1151 Punch Bowl St., Honolulu, HI 96813, (808)548-8850.
- Idaho, (9) Collector Stamps, Idaho Dept. of Fish & Game, Box 25, Boise, ID 83707, (208)334-3700.
- Illinois, (3) Illinois Dept. of Conservation, Spring field, 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 Buildling, Des Moines, IA 50319, (515)281-5145.
- Kansas, 1987-91 Issues (9) Dept. of Wildlife & Parks, RR2 Box 54-A, Pratt, KS 67124, (316)672-5911. OR 1992 Issues, Flnishing Touch, ATTN: Stamp, 622 N. Broadway, Pittsburg, KS 66762, (316)231-2041.
- Kentucky, (1) Dept. of Fish & Wildlife Resources, Division of Fiscal Control, 1 Game Farm Rd., Frankfort, KY 40601, (502)564-4406.
- Louisiana, (5) Dept. of Widlife & Fisheries, P.O. Box 98000, ATTN: Licensing Section, Baton Rouge, LA 70898-9000, (504)765-2346.
- Maine, (8) Dept. of Inland Fisheries & Wildlife, 284 State St., State House Station 41, Augusta, ME 04333, (207)289-5207.
- Maryland, (7) Dept. of Natural Resources, Licensing & Consumer Services, 580 Taylor Ave., Box 1869, Annapolis, MD 21404, (410)974-3218.
- Massachusetts, (1) Division of Fisheries & 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 & Fish Commission, Dept. of Wildlife Conservation, License Dept., Box 451, Jackson, MS 39205-0451.
- Missouri, (8) Dept. of Conservation, Fiscal Section, Box 180, Jefferson, MO 65102, (314)751-4115.
- Montana, (5) Fish & Game Commission, 1420 E. 6th Ave., Helena, MT 59620, (406)444-2535.
- Nebraska, (7) Game & 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 & Game Dept., 2 Hazen Dr., Concord, NH 03301, (603)271-3421.
- New Jersey, (7) Divison of Fish, Game & Wildlife, Waterfowl Stamp, CN 400, Trenton, NJ 08625, (609)292-4980.
- New Mexico, (8) Dept. of Game & Fish, State Capitol, Villagra Bldg., Santa Fe, NM 87503, (505)827-7899.
- New York, (1) Division of Fish & Wildlife, License & 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 & Fish Dept., 100 N. Bismark Expressway, Bismark, ND 58501, (701)221-6300.
- Ohio, (8) Division of Wildlife, Survey & 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 & 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.
- South Carolina, (7) Wildlife & Marine Resources Dept., Rembert C. Dennis Bldg., Box 167, Columbia, SC 29202, (803)734-3847.
- South Dakota, (1) Game, Fish & Parks, License Division, 412 W. Missouri, Pierre, SD 57501, (605)773-3393.
- Tennessee, (3) Dept. of Wildlife Resources, Information & Education Division, Box 40747, Nashville, TN 37204, (615)781-6500.
- Texas, (9) Parks & 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 & Fish Dept., 5440 Bishop Blvd., Cheyenne, WY 82202, (307)777-4534.

#### FEDERAL & INTERNATIONAL AGENCIES

- U.S. Dept. of Widlife, (7) 18th & "C" Streets, N.W. Room 2058, Washington, D.C. 20240, (202)208-5508.
- Alberta, R.D. Miner Philatelics, Box 1109, Cochrane, AB Canada TOL 0W0, (403)932-5268.
- Argentina, National Art Publishing Corp., 11000 Metro Pkwy. Ste #32, Ft. Myers, FL 33912-1293, (813)939-7518.
- Australia, (9) Australian Wildlife Fund Ltd., P.O. 653, N. Sidney, NSW 2059 Australia, 61-2-957-3304.
- Canada, (8) Wildlife Habitat Canada, 9 Hinton Ave. North Ste #200, Ottawa Ontario Canada K1Y 4P1.
- Costa Rica, (4) National Art Publishing Corp., 11000 Metro Pkwy. Ste #32, Ft. Myers, FL 33912-1293, (813)939-7518.
- Iceland, (8) Grisham's Publishing, 2808 E.
  Matthews, Jonesboro, AR 72401, (613)722-2090.
- Mexico, Duck Stamp Fulfillment Center, 1015 West Jackson, Sullivan, IL 61951, (217)728-8321.
- New Zealand, (9) Duck Stamp Fulfillment Center, 1015 West Jackson, Sullivan, IL 61951, (217)728-8321.
- Quebec, (4) Foundation De La Faune Du Quebec 140, rue Grande Allee Est, bureau 860 Quebec, Canada G1R 5M8, (418)644-7926.
- Russia, (4) Fleetwood, #1 Unicover Center, Cheyenne, WY 82008, (307)634-5911.
- United Kingdom, (7) Duck Stamp Fulfillment Center, 1015 West Jackson, Sullivan, IL 61951, (217)728-8321.
- Venezuela, National Art Publishing Corp., 11000 Metro Pkwy. Ste #32, Ft. Myers, FL 33912-1293, (813)939-7518.

All the following have the same contact: Hines-Proguide, 50 Eglinton Ave. W. Ste #1009, Mississauga, Ontario Canada L5R 3P5.

Saskatchewan
Ontario (8)
Prince Edward Island
Manitoba (9)
New Brunswick (9)
Nova Scotia (1)
Newfoundland & Labrador (10)

## **New Washington Apple Stamp** Discovered; Use Extended to 1979

By Michael R. Florer

23, 1961, the On Aug. Washington State Apple Commission adopted new regulations demonetizing the stamps it had issued since 1937. In place of these stamps the commission introduced "variable stamps" that had pertinent information filled in by hand.

The variable stamps were printed in triplicate with carbon paper between the copies. The original copy was affixed to the inspection permit for truck shipments or the bill of lading for rail shipments.

The second copy was retained by the shipper, and the third copy was sent to the Commission along Figure 1. 1961 Washington "variable" apple with payment. (The apple advertising stamp (original copy). advertising assessment rate was the same as 1960, 10 cents per 100 pounds gross billing weight.) These stamps were serially numbered and issued in booklets of 50. No information about the booklet covers exists today.

The late Fred E. Carver, Inspector-at-Large for the commission and himself a stamp collector, made copies of both the 1961 (Figure 1) and 1962 (Figure 2) issues available to collectors. He was required to charge 10 cents per stamp and, for audit purposes, fill them in with his name as the "shipper."

ones available to collectors today. A mint copy of each of these stamps and an example of the 1962 issue used on an inspection permit do exist

Discovery Bay

WASHINGTON STATE APPLE COMMISSION
APPLE ADVERTISING STAMP
DATE 11/1/62 STAMP NO. 14443
SHIPPER F.E. Cerver
CITY TAKINA  CHECK ONE  RAIL CAR OF  TRUCK PERMIT NO. X
GROSS BILLING WGT at 10c per c.w.t.
TOTAL AMOUNT \$0.10
ATTACH TO SHIPPING DOCUMENT

WASHINGTON STATE APPLE COMMISSION P.O. Box 18, Wenatchee
APPLE ADVERTISING STAMP
DATE/1/17/62 STAMP NO.A 23
SHIPPER F.E. Carver
CITY Yak, ma  RAIL GAR DT  TRUCK PERMIT No.
GROSS BILLING WGT. X at 10c per c.w.t.
TOTAL AMOUNT \$0.10
Attach to Bill of Lading for rail shipment or Inspection Permit for truck shipment.

Stamps canceled in this (original copy). Note the address added at the top reversed, pink with green apple manner are most likely the only and the expanded instructions at the bottom.

in a private collection, however.

The two variable stamps are cataloged as numbers A76 and A77 in the Washington State, Cities

Revenue Catalog by Mack E. Matesen. They are not included in Elbert S.A. Hubbard's USA State

revenue Catalog. Not mentioned in Matesen's listing is the fact that both stamps are rouletted 2 1/3 at the top and 4 at the bottom.

For three decades collectors believed that the story ended in 1962 when variable stamps stopped being used. Undoubtedly this belief is tied to Carver's retirement during the 1960s and subsequent passing away in the early 1970s.

It is my distinct pleasure to announce that the story was far from over in 1962! While actively collecting and researching this area, I contacted the Washington State Apple Commission directly in the fall of 1992. Not only is the Commission still in existence but it has an extensive operation that even includes a public visitor center at its headquarters in Wanatchee, Washington.

I was informed that the variable stamps were actually used until the 1978-79 season! To my utter delight I found enclosed with the letter an example of one of the stamps from one of the last books used!!

The stamp (Figure 3) is similar in appearance to the 1961 and 1962 issues. However the Figure 2. 1962 Washington "variable" stamp background design has the colors design, and it is rouletted 2 at the top and 3 3/4 at the bottom.

> Also there is more text because a Research Commission assessment was added. The second copy is on a

more intense shade of pink paper and is rouletted 1 1/2 at the top and 3 3/4 at the bottom.

The third copy is on bright yellow paper and is rouletted 1 1/2 at the bottom only. The text on all three copies is in green ink, except for the instructions at the bottom and the serial number that are red.

The imprint on the first copy is also in green. This imprint reads: "Speediset [registered trademark symbol] Moore Business Forms, Inc." Note the series of large holes through the bottom selvage leading one to assume that the top margin was similar and that the stamp was fed through a tractor-fed computer printer.

Further information can be gleaned from the stamp itself. First, by 1978 the apple advertising assessment rate was 14 cents per 100 pounds gross billing weight and a research assessment for the Washington Tree Fruit Research Commission was also collected at 1 1/4 cents per 100 pounds. Second, with this issue, the second copy was sent to the commission with payment and the third copy was kept by the shipper.

The Washington State Apple Commission discontinued the use of stamps altogether as explained in the Commission's letter:

"In the 1979-80 season we went to computerized invoicing of the assessment. We receive our information for invoicing from the three Washington State Departments of Agriculture in the state. Shippers are required to fill out a certificate of compliance or a permit listing by variety, pack and number of boxes each shipment. These compliances must be mailed to the WSDA within 24 hours of shipment. The WSDA enters the apple shipment information into their computer

system and sends us the diskettes with all the apple shipments for the week. We process the diskettes in our computer system and bill the shippers every two weeks."

The commission is also the collecting agency for the Washington Tree Fruit Research Commission. While the advertising assessment is collected solely on fresh apples, the research assessment applies to both fresh and processed apples. In 1992 the rates for the apple advertising and research assessments were 54.3 cents per 100 pounds gross billing weight and 2 1/2 cents per 100 pounds, respectively.

The stamp featured in this article, the circa 1978 issue, is the only one in collectors' hands at this time. Moreover, variable stamps issued between 1962 and 1978 have not been seen by collectors. I have been unable to obtain more stamps (mint or used), booklet covers, or an example of the certificate of compliance or permit.

Extensive attempts by proven Matesen have unsuccessful as well. He was told by a commission employee that all of the remaining stamps were destroyed years ago, except for at least two that have been archived. Thus the mint stamp shown here is likely the only one that will ever be in any philatelic collection. But used copies must exist somewhere!

This new find and information raises a number questions. When did the Figure 3. The circa 1978 three-part apple stamp.

No. Period		ADVER	APPLE COM	TAMP	10.55E
DAT		ST	AMP NO.	830	01
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	150		W 252	Va	4
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	CK []	FENNI	INO.		240-1
AND RESIDENCE	S BILLING WE	IGHT			
SPECIAL DES	SSMENT (14	per Cwt. )		48	
RESE	ARCH COMMIS	SION		A	
ASSE	SSMENT (11/4	per Cwt.)	5	A TOTAL COMME	The second
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	ARACE	ADVER	TISING S		m 1
DA	APRILE	ADVER	TISING AMP NO		101
DA:		ADVER	TISING S		101
- DA	APPLE	ADVER	TISING S		101
DA	APPLE	ADVER	TISING S		101

WASHINGTON STATE APPLE COMMISSION APPLE ADVERTISING STAMP
DATESTAMP NO. 183001
SHIPPER
CITYCHECK ONE RAIL
GROSS BILLING WEIGHT
TOTAL AMOUNT \$
AGENT'S (OR SHIPPER'S) COPY

commission start collecting a research assessment in addition to the advertising assessment? How many different stamp designs were issued between 1962 and 1978-79? What were the assessment rates during these years and when did they change?

If you can provide further information about these elusive

Washington variable apple stamps, write to: Michael R. Florer, 602 1/2 Carson Avenue, La Junta, Colo. 81050-2228.

## **Bibliography**

Carver, Fred E. "Washington State Apple Tax Stamps." *State Revenue Newsletter*, Vol. 3, No. 2 (September 1961): 11-12.

Matesen, Mack E. <u>Washington</u>
<u>State. Cities Revenue Catalog.</u>
Lincoln, Neb.: State Revenue
Society, 1973.

Matesen, Mack E. Letters to author. 5 October 1992-25 February 1995.

Washington Apple Commission. Letter to author. 18 November 1992.



## 1936 Lockhart-Signed Texas Beer Stamp Variety Recently Found

#### By Scott Troutman

Shown is the newly discovered Texas liquor stamp apparently used in 1936.

The design is the same as the 1936 beer stamp with the Lockhart signature (Hubbard B29), except that the word "LIQUOR" replaces the

word "BEER." The discovered stamp is used and imperforate on the ends, indicating the stamps came in strips. It is perforated 12 ½ on the top and bottom.

The stamp is green with the values 5 cents and  $\frac{1}{2}$  pint. The design is 72mm by 22mm.



## North Carolina 1987 Seed Stamp Believed Issued in Coils

#### By Scott Troutman

Recently, while visiting Tony Crumbly in Winston-Salem, N.C., he showed me the strip of 1987 North Carolina Seed stamps shown above.

This stamp, NCS3, was known to be a die cut self adhesive, however, we had assumed they were sold in sheets.

The Crumbly find conclusively shows that the stamps were sold in strips, or more likely, coils.

The first North Carolina seed stamp appeared in 1963. Sheets of 25 were printed, rouletted 9 ½, by the Winston-Salem Printing Co.

Since 1986, all seed stamps issued by North Carolina have been various die cut self adhesives. Our speculation is that all of these come on rolls.

If anyone can prove or disprove these conclusions, write the author at POB 270184, OKC, OK 73137.

## **SRN** Back Issues

Back issues of the *State Revenue News* are available for \$1 or 6 for \$5 (postpaid). Special: One copy of each available issue for \$35.

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	206	5-6/92
161 *	3-6/83	207	7-8/92
162 *	7-10/83	208	9-10/92
163	11-12/83	209	11-12/92
164 *	1-4/84	210	1-2/93
166 *	7-10/84	211	3-4/93
167	11-12/84	212	5-6/93
170	5-6/86	213	7-8/93
182	5-6/88	214	9-10-93
185	11-12/88	215	11-12/93
186	1-2/89		
187	3-4/89	\$2 eacl	n
188	5-6/89	216	1-2/94
189	7-8/89	217	3-4/94
190	9-10/89	218	5-6/94
191	11-12/89	219	7-10/94
192	1-2/90	221	11-12/94
193	3-4/90		
194	5-6/90	\$3 eacl	n
195	7-8/90	222	1/95
196	9-10/90		
197	11-12/90	* dou	ble issue,
198	1-2/91	counts	as two
199	3-4/91		
200	5-6/91		
201	7-8/91		
202	9-10/91		
203	11-12/91		
204	1-2/92		
205	3-4/92		

## Ohio Sales Tax Stamps Turn 60

## Ohio Sales Tax Act Brought On By Great Depression

By David V. Stivison

If you live in Ohio, you have taken a few turns around the track if you can remember the brightly colored squares of paper you received whenever you bought something costing more than 16 cents—the threshold for the first cent of sales tax you owed to Ohio. Instituted in 1935, Ohio's sales tax turned sixty this year.

During the Great Depression, Ohio was one of many states resorting to a sales tax to "meet the needs of the state for poor relief in the existing economic crisis," as the Ohio Sales Tax Act of 1934 (H.B. 134) put it. This Act fills only three pages in the legislative record for that year (Vol. 115 Ohio Laws, Part 2, pages 306-308). Approved Dec. 13, 1934, by Governor George White and approved by Attorney General John W. Bricker, the law went into effect Jan. 1, 1935, right after the Christmas shopping season ended.

Merchants were largely unprepared to collect the new tax. The Ohio Council of Retail Merchants distributed a bulletin warning that no one could sell anything as a retail vendor after Jan. 14, 1935, unless the seller had a state license to do so.

Applications were made to the county auditor and cost \$1. Newspapers warned that those failing to comply faced a misdemeanor charge and a substantial fine, plus an assessment and penalty of 150 per cent of the tax not collected.

Ohio alone among all the states, however, instituted a comprehensive system to distribute sales tax receipts as evidence that the tax had been





1935



1961

paid. From 1935 to 1961, Ohio issued stamps in a variety of designs and colors, in a dozen denominations (see the related article on page 24).

Each stamp was attached to a "vendor's stub" that the merchant retained. The colorful tax stamps were redeemed by the state from charitable organizations for one-one-thousandth of their face value.

What a thrill it was to have a \$15 stamp to turn in to the Boy Scouts for new tents or to the PTA for a school outing or new band uniforms! Many of us "of a certain age" fondly remember sitting around the dining room table counting out the stamps and bundling them into stacks of 100.

The tax revenue substantially helped Ohio get through the depression. Collections of \$55 million were estimated for 1936, with 45 per cent going to schools, 18 per cent for poor relief, 30 percent for local government and the remaining seven percent used for discounts and administration.

The designs used for sales tax stamps were all elaborate, to foil counterfeiters. Many different printers obtained contracts through the years, leading to a great number of varieties.

There are more than 200 separate

Ohio sales tax stamps and when watermark, paper color and stamp color variations are added in, there are easily over 1,000 collectible varieties.

One of the first issues, the 1935 Colombian Bank Note Company set, had vendors' stubs that were even more elaborate than the stamp. The first sets were printed in only one color but, in 1936, two-color designs were introduced with these combinations: one cent, blue with red Ohio seal inset; two cent red and green; three cent brown and green; six cent green and lilac; nine cent gray and orange-red; twelve cent orange or lilac and black.

Also; fifteen cent orange and green; thirty cent olive and redorange; sixty cent magenta and blue; \$1.50 lilac and green; \$3 black and orange; and \$15 blue and carmine. These color combinations were used frequently during the next two decades. The first major design change occurred in 1939, when the stub design was reduced to a simple printed "Vendor's Stub" plus denomination.

The design was changed again in 1953 to include the warning "Always obtain from vendor State of Ohio prepaid sales tax consumers' receipt on all taxable purchases."

The final design change, in 1961, slashed the size of the stamp from its traditional 1 1/2 inch x 1 3/8 inch size to 1 1/2 inch by 11/16 inch in an effort to cut printing costs. The stamps were soon abandoned altogether, but the tax lives on.

When you run into these stamps in old records, do not just treat them as a nostalgic memento but as a part of Ohio's and the nation's history.

23/Second Quarter 1995

State Revenue News

## **Ohio Sales Tax Usage Listed**

The figures below, reported by the Ohio treasurer in 1962, are the amount of sales tax stamps issued by the state from Jan. 1, 1935, through Dec. 31, 1961, when they were discontinued. More than \$3 billion in sales tax was collected over the 27-year period. The chart is reprinted, with permission, from *U.S. Tax-State Review*.



Denomination	Quantity
1¢	20,264,417,507
2¢	9,557,071,549
3¢	9,713,776,845
6¢	3,358,748,046
9¢	1,719,387,932
12¢	1,142,670,885
15¢	1,780,105,843
30¢	931,490,975
60¢	481,997,053
\$1.50	199,166,865
\$3.00	138,838,584
\$15.00	40,627,806

# **ARA Offers State Revenue Sales Books**

ARA Sales Circuit Manager Paul Weidhaas sent a note that he has a good quantity of state revenue circuit books.

SRS members who also belong to the ARA can ask to be added to the circuit list and can submit circuit books to sell.

Requests for circuits and details about how to submit material should be addressed to Weidhaas at: 7705 Lakeside Ave., Manhattan, Kansas 66502.

# AT THE HEART OF STATE LIQUOR LAW ENFORCEMENT...





- Maximum protection for Tax Revenue or State Store profit is provided by our Steel Engraved Decalcomania Stamps and Seals.
- Minimum stamp application cost for the Bottler is attained by American Bank Note's uniformly made, easy-to-apply composite film Decalcomania Stamps and Seals.



For over a century manufacturers of protected monetary documents for governmental agencies all over the world

[71]

This advertisement appeared in Monopoly State Review an obscure 1940s publication devoted exclusively to the study of monopoly state liquor administration. As noted, the advertisement touts the quality of state revenue stamps- identification seals that could be produced by the American Bank Note Co. What makes the insert unusual is an "actual specimen stamp affixed to the page in the upper right hand corner. The burgundy-colored specimen is printed on the familiar rose scored card. In fine print under the illustration the reader is prompted to "examine the attached specimen stamp under a magnifying glass and observe the precision and delicacy of hard engraved lines...." (By M. E. Matesen)

## License News

By Dr. Edward Miles

## **New York Auto Registrations**

In 1901, New York became the first state to register automobiles. The fee was \$1. Car owners were required to make their own license plates. Most plates were made out of leather, wood, metal or other durable material and usually had the owner's initials or house number. Starting in 1904, and continuing until 1910, the state issued a radiator seal (dashboard disc) for registrations. Owners were then responsible for obtaining license plates with that number. Some owners continued to manufacture their own plates

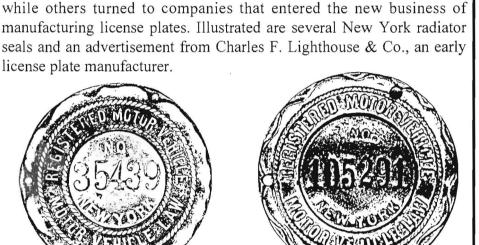


1904

1905







1909

## Automobile License Numbers



The Lighthouse License Number Pads are made of hard fibre, bound around the edge with German ailver, furnished in any color desired, and has raised metal numbers, nickel plated or japanned. We can deliver on the shortest possible notice—will make them while you wait, if need be.

Most automobilists have found, when wishing to accure a license number pad, that they have met with delay, poor work, inferior material, clumsiness, and exorbitant price.

We will do better by you by furnishing you with

AUTOMOBILE LICENSE NUMBERS

that are beautifully made, durable, inexpensive, and in the quickest possible time. We will fill orders for any quantity without delay, and ship within an hour of receipt of order.

Price, complete, and ready to strach to a car, \$3 net. Delivered to any part of the United States, charges prepaid. Orders by mail, telephone, or telegraph receive prompt attention.

LIGHTHOUSE

Manufacturers of Leather and Metal Novelties

1769 Broadway, Cor. 57th Street

NEW YORK CITY



## **Library Notes**

By Peter Martin

#### **Duck Tracks**

The Second Quarter, 1995 *Duck Tracks*, journal of the National Duck Stamp Collectors Society, had a feature article about Tennessee duck stamp license varieties.

For information, write NDSCS, POB 43, Harleysville, Pa. 19438.

## U.S. Tax-Stamp Review

The June 1995 *U.S. Tax- Stamp Review* contained articles about Alaska territorial game and fish licenses, state excise commodity stamps and an SRN reprint about the SRS logo

U.S. Tax-Stamp Review is the

new name for the ICAR Newsletter.

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

#### Carto-Philatelist

The June 1995 Carto-Philatelist, published by The Carto-Philatelists, an international society of map stamp collectors, featured a six-page Terence Hines article titled, "Maps on State Revenue Stamps." The well-illustrated article discusses how cartophilately can trace its roots to revenue stamps and how states have often used map designs with their state revenue stamps.

Hines donated a copy of the issue to the SRS Library. For additional information about The Carto-Philatelists, write the society secretary: Clifford Mugnier, Dept. of Civil Engineering, University of New Orleans, New Orleans, La 70122.

#### State Revenoor

The SRS Library recently acquired several issues of the *State Revenoor* published by Bert Hubbard in 1955 and 1956. These issues, full of useful information, were the forerunner of the *State Revenue News*, which started in 1959. I'll provide more data in the next *SRN*.

## **NDSCS 1994 Duck Stamp Poll Results**







## Favorite Stamp

- 1. New Jersey
- 2. Connecticut
- 3. Utah
- 4. Maryland
- 5. New Mexico

## Best Design

- 1. Alaska
- 2. Connecticut
- 3. Maryland
- 4. Rhode Island
- 5. South Carolina

## Worst Design

- 1. Washington
- 2. Massachusetts
- 3. New Mexico
- 4. Georgia
- 5. Oregon

## Secretary's Report

R۱	Sen	itt "	Fron	tman
LA				

Th	e State Revenue S	Society membership	1084	Carl H. Warchkow	362	Dropped -No Address
report is listed below:			64 Whipple Lane	1034	Sid Blank	
•				Rochester, NY 14622	1062	Mark Baker
Pr	evious Total	210	Propos	ed by: Scott Troutman		
Ne	w Members	5	Interes	ts: NY and Federal revenues.		Address Changes
Re	einstatements	1			152	Carter Litchfield
De	eaths	0		Reinstatements		POB 906
Re	esignations	0	912	David Stivison, Philadelphia, PA		Arlington, VA 22216
Dr	opped NPD	16				
	opped Other	2		Deaths	429	William Gerlach
Cu	irrent Total	198		None		POB 580
				Tione		Westerville, OH 43086
	New Men	nbers.		Resignations		
1080	Craig M. Shea				644	M.C. Morgan
	325 Foxcroft D	Drive		None		23 Larin Loop
	Ivyland, PA 18	3974	ъ	137 D . CD		Sheriden, MT 19112
Propose	ed by: Scott Trou	utman		pped-Non Payment of Dues		
	s: State and US S	cott listed revenues.	338	Glen Morton	807	T.C. Edmunds Jr.
1081	Don Herndon		369	Dorothy Clifton		POB 330
	5601 NW 72nd	d St., Suite 178C	448	S. Rothenberger		Cohocton, NY 14826
	Oklahoma City	, OK 73132	606	Milt Cohen		
Propose	ed by: Scott Trou	utman	687	Charles Souder	927	Donald W. Jathro
Interest	ts: Dealer- genera	al stamps.	695	Scott Henault		Box 3183
1082	Louis B. Forste	er	761	George Skundrich		Austin, TX 87864
	7561 East 24th	Court	824	T. E Highland		
	Wichita, KS 67		897	E.G. Squires	1007	David Schaeubroeck
Propose	ed by: Peter Mar	tin	969	Allen Gordon		203 Breckenridge Rd.
Interest	is: Dealer-state re	venues, cinderellas.	1050	George J. Reynolds		Franklin, TN 37067
1083	Charles Soter		1055	Julius Nagy		
	6790 E. Paseo	Penoso	1056	Bernard Glennon	1040	Kent Gray
	Tucson, AZ 8:	5715	1059	John Kennedy		1001 Tramway NE #93,
Propose	ed by: Secretary		1064	Donn Lueck		Albuquerque, NM 87112
Interest	ts: Dealer-revenu	ies and taxpaids.	1069	Andrew Hall		
İ	~				1056	Bernard R. Glennon

## Southeastern Area Report

#### By Tony Crumbly

I recently agreed to take on the role of reporting about activities pertaining to state revenue collecting that are happening in my region.

I agreed to take on this task knowing full well that my area is as void of state revenue activity as the desert is void of water.

Perhaps the biggest event of the year took place at WINPEX. Scott Troutman, Tim McRee and I were all together for a brief time to discuss North Carolina state revenues. Luckily, I had brought my collection along, because without it there

would have been no material to look at, which is the norm for shows in the South.

If it weren't for an occasional run in with Barry Porter or Joel Rind, there would never be any state revenues for picking.

If I'm to continue as the regional updater, I'll need your support. Please forward to me any happening you feel worthy of mentioning: a nice exhibit, or the lack of one; a nice new find of material; an update about fellow collectors or any special needs you may have. I can be reached POB 219, Newell, N.C. 28126

#### Thank you to the following for donations to the SRS:

2610 E. Section St. #30 Mt. Vernon, WA 98273

Dr. John Crook David Doernberg David Schaeubroeck

#### 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

West (AZ, CA, NM, OR, WA)

Bert Hubbard

POB 9128, San Jose, Calif. 91517

27/Second Quarter 1995

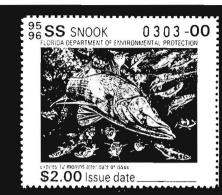
State Revenue News

# State Revenue Society Publications

Publicat	tions available from:	Add 75 cents per item for postage.
SRS Publ	ication Sales	
Harold E	ffner Jr.	
27 Pine S	treet	
Lincroft,	N.J. 07738	
1.	Washington State/Cities Revenue Catalog	
	M.E. Matesen, 1973, 27 pp.	
	\$2.25 (Non-member price \$4)	
2.	Kansas State Revenue Catalog	
2.	Charles J. Bellinghausen, 1972, 18 pp.	
	\$2.25 (Non-member price \$4)	
2	Nebraska Revenue Stamps	
3.	Kenneth P. Pruess, 1972, 18 pp.	
	\$1.75 (Non-member price \$3)	
4.	Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog	
	E. S. A. Hubbard, 1960, 24 pp.	
	\$1 (Non-member price \$2)	
5.	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.	
	See "Free For All" Column	
6.	History of Oleomargarine Tax Stamps and Licenses in the United States	S
	Carter Litchfield, 1988, 128 pp., hardbound	
	\$22 plus \$1.50 postage (Non-member price \$27.50)	
7.	U.S. A. State Revenue Stamps Catalog, Volume 1	
	(Reprint/reformat of the 1960 catalog)	
	Elbert S.A Hubbard, 1960, illus., three-hole punched	
	\$20 plus \$1.50 postage (Non-member pric1e \$25.)	
8.	U.S. A. State Revenue Stamps Catalog, Volume 2 (1950-1991 issues)	
0.	Elbert S.A Hubbard, 1992, illus., three-hole punched	
	\$30 plus \$1.50 postage (Non-member price \$35.)	
	\$30 plus \$1.30 postage (Non-member price \$33.)	
	POSTAGE	
	mom i t	
	TOTAL	
Name		
<b>Address</b>		

## **SRS Sales Service**

At press time, the following stamps were available for purchase from the SRS Sales Service. Sales are on a first order basis. Sold out items will be refunded by check or postage. Return postage is required on all orders (minimum of 55 cents). New arrivals are marked with an \*. make checks payable to the State Revenue Society. Mail orders to SRS Sales Service Director Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.







	• •	, s -s -s -s
Alabama		
Cigarette		
20 cig	.165	10/1.65
25 cig	.20625	10/2.07
Muscle Shoals	.25	5/\$1.25
\$	1.00	10/\$10.
Sheffield	.50	5/\$2.50
*Playing cards	.10	10/\$1
Arizona		
Cigarette Stamps	, heat fusi	on decal
	.225	10/\$2.25
1935-12¢ malt liq	uor, used	(Cat B2)
Red on pink, Moo		. 50 ea.
Connecticut		
1993 Wildlife		
Sheet variety (# <		\$5.30
Hunter variety (#	>50000)	\$5.30
Arizona		
Bisbee Occupatio	nal Lic.	.50
Arkansas		
Waterfowl (from	booklet)-	1989 \$7
Florida		
Documentary		
	.15, .30, .	75, \$1, \$3
Snook-1992, 93		\$2 ea.
Crawfish-1993		\$2
Georgia		
City of Griffin .0	5 Excise	Tax
		Free
Idaho		
Upland Game-19	88	\$5.50
Iowa		
Marijuana		\$5
Kentucky		
Marijuana		\$3.50
Louisiana		
Res-Waterfowl-1		\$5.25
Non-res Wtrfowl-	-1992, 93	\$7.75
Maryland		
Cigarette Tax	.36	10/\$3.60
Massachusetts		
E. E. SS		4.4 -0

Missouri		
Trout-1990, 91, 92	03	\$4 ea.
Waterfowl-1990, 9		The car observed
New Hampshire	1, 12, 13	фч са.
Cigarette		.22
Property transfer	motor	.50
New Jersey	meter	.50
St. And Administration of the Control of the Contro		¢1
1988 Trout		\$1 \$1
1988 Non-Res. Tro	out	
1988 Woodcock		\$1
1988 Pheasant		\$1
New Mexico		<b>4= =</b> 0
Waterfowl-1991		\$7.50
Waterfowl-1993 Se	ouvenir S	
10.5 5 54 66		\$37.50
North Carolina		
Marijuana		\$3.50
Oklahoma		
1964-1 pint liquor		
Block of 4, unuse		\$5
Plate block of 4,	unused	\$7.50
Pennsylvania		
Stock Transfer .10	, .20	Free
Rhode Island		
Cigarette-10 cig	.185	10/\$1.85
-20 cig		10/\$3.70
-50 cig		10/\$9.25
Waterfowl-1993 Se		Sheet
		\$37.50
South Carolina		
Marijuana stamp		\$3.50
South Dakota		40.00
Fishing and Senior	r Fichina	License
stamp-1988	risming	Free
0 3 I ▲ X X		rree
Tennessee		10
*Ammunition Tax	(	.10
Vermont		10/02 20
Cigarette	.22	10/\$2.20
Virginia		_
Local Cigarette, p		
	.15	10/\$1.50
Clifton Forge	.04	10/.40
	.05	10/.50
	.06	10/.60

<b>Newport News</b>		
20 cig	.15	10/\$1.50
25 cig	.1875	10/\$1.88
Municipal	.225	10/\$2.25
Norfolk	.15	10/\$1.50
Portsmouth	.1	
	.1875	
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		
1989 \$8 Res. Ant	lerless De	eer.50
1988 \$10 Res. Ad	d'l Deer	.50
Bingo Cards-\$1.50 ea	. (plus .75	5 postage)
1987, 88, 89, 90, 91, 93	3	
***Thanks to Bert Hu	bbard, Ke	en Preuss and
Charles Souder for the	ei <mark>r dona</mark> ti	ons to benefit
the SRS.		
CDC Solor I	Dhiloson	h.

#### 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.

Marijuana

Marijuana

Minnesota

\$3.50

\$3.50

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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 45553, OKLAHOMA CITY, OK 73145 (3)

BUY-SELL-TRADE HUNTING AND FISHING stamps and licenses. Ducks-troutfishing, etc. Price list for LSASE. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (2)

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 (0)

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WANTED: BANK CHECKS, DRAFTS, exchanges, money orders (postal or express), postal notes, just about anything fiscal; also western mining certificates. DOUGLAS McDONALD, BOX 5833. HELENA, MT 59604 (3)

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

UNION MEMBERSHIP CARDS with dues and assessment stamps. Also, loose stamps wanted. BILL PIETERSE, 106 ELM STREET, PETERBOROUGH, NH 03458 (2)

WANTED TO TRADE-used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other states to offer; can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404. (3)

TRADE 10 USED LOTTERY TICKETS From MI for 10 from your state. Will purchase any used, sample, void tickets of the 1970s and early 1980s from any state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201. (3)

WANTED: ALASKA SPORT FISHING; Indiana trout; Virginia big game, National Forest and elk; Maryland big game, deer/turkey. Ship with asking price or for my prompt, generous offer. Many other hunting/fishing stamps wanted for personal collection. What can you offer? J.R. WOOTEN, BOX 172, TALKING ROCK, GA 30175. (1)

WANTED: FEDERAL RED LIQUOR STRIPS with state liquor control board cancellations. States of interest are OR, UT, WA. Send selection for my immediate offer. M.E. MATESEN, 19828 80TH PL W., EDMONDS, WA 98026-6406 (0)

### **SRS Sales New Issues**

Two new items are available from SRS Sales.

Alabama has a new 10-cent playing card stamp and Tennessee has a new variety of its 10-cent ammunition tax stamp using the usual design with a different shade of green.

See page 29 for ordering details.

## Correction

Page 28 of the First Quarter, 1995 *SRN* showed the latest Oklahoma fusion decal used on cigarettes. The correct date for this decal is 1994, not the 1984 listed.

Also in that issue, the headline on Mack Matesen's article should have read, "Bright Yellow Washington Liquor Identification Decal Believed Counterfeit."

## The American Revenue Association

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For an application write to:
The American Revenue Association
The Secretary
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## Free For All

The Second Quarter 1995 *SRN* "Free For All" is the Michigan 1976 first-of-state duck stamp.

The green and white lithographed Michigan stamp has a black letterpress serial number and a \$2.10 face value. The stamp catalogues for \$10 in the 1991 Scott Federal and State Duck Stamp Catalogue.

Designed by Oscar Warbach of Michigan, the stamp features a wood duck profile. Allied Printing, Lansing, Mich., produced 250,000 stamps in sheets of 10. Sheets contain five stamps down each side with a large gutter in the center that provides accounting information space.

The Michigan stamps were donated to the SRS by Bob Dumaine, who operates Sam Houston Duck Co., Houston, Texas, the nation's largest duck stamp dealer.

Single requests from SRS members will be filled until November 1 or while supplies last. Send a SASE with 32 cents postage and your SRS number to: SRS Michigan Free For All, POB 45553, Oklahoma City, OK 73145.



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