

# State Revenue News

Official Journal of the State Revenue Society



Fourth Quarter 1996  
Vol. 34, No. 4, Whole Number 229

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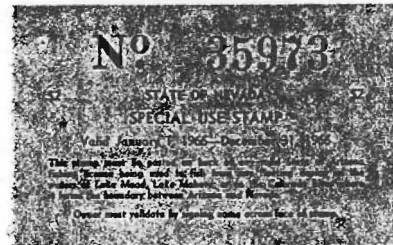
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## Nevada



*SRS Ballot Enclosed*



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*State Revenue News* is published quarterly by Paragon Publishing Co. for The State Revenue Society. Printing is done by Pacific Press. Subscriptions cost \$12 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 1996 Paragon Publishing Co.

**Fourth Quarter 1996**

**Vol. 34, No. 4**

**Whole No. 229**

**ISSN 0883-6760**

## State of the Society

Professional obligations will not allow me the time to I feel is needed to properly execute the duties of president and editor, so I have decided to step down from these positions. I will continue to support the society and advance state revenue collecting at every opportunity.

As I turn the gavel over to new leadership here is my report on the state of the society and a review of what has been accomplished during the past four years.

As most of you are aware, interest in all parts of the revenue field continues to grow. We are starting to see more collectors add at least a part of state revenues to their collections. Judging by the increasing dealer prices, they too have seen this trend.

### **State Revenue News**

The *State Revenue News* has received a lot of attention in the philatelic and non philatelic media and this has added a spark to the hobby. The new journal format has been universally well received and has brought new authors, more research articles and new members to the society.

The "Free For All" column has also been a hit and items offered here can easily pay the cost of SRS membership.

Beginning with the First Quarter 1997 *SRN* Scott Troutman will assume the editorial reigns. Scott has been a frequent contributor and has assisted with the indexing of the *SRN* to ensure that *SRN* articles are included in the updated Riley index expected in 1997.

With my editorial hat, I want to thank all the members that have continued to support the journal with articles and news reports.

### **Publications**

We have made strides to increase the number of SRS catalogs and handbooks, an essential element to a thriving state revenue field. Catalog excerpts have been provided in the *SRN* and separate publications for several states and topical areas are in the works. M.E. Matesen's catalog of Utah revenues will appear in 1997, the first new SRS catalog in a decade. Others are in the works.

To assist in producing new publications, we established a publications fund and that fund is slowly growing. The fund will need to continue to grow if members expect to see more publications in the future.

### **Communication**

To facilitate the opportunity for SRS members to get together we have reestablished annual meetings at various APS shows. Many SRS members also belong to the ARA, so we have attempted to hold annual meetings at the same locales. This has proven popular and will likely continue with the new administration. In addition *SRN* columns like *President's Notebook* and *Letters to the Editor* have encouraged dissemination of information and opinions.

### **Services**

Society services have continued to expand. Society auctions have been a big hit and have become one of the premier methods of obtaining scarce state revenue material while also offering members the opportunity to dispose of duplicates.

Harold Effner has continued to obtain popular and hard to get material for the SRS Sales Service. The list of offerings is impressive.

SRS Publication Sales has grown tremendously offering titles related to state revenues, all at a discount to members.

The SRS Library has grown and provides members the opportunity to further their research. An updated library listing will be published in a future *SRN*. In addition, the library has offered an archival service that will allow members to submit research material that they may no longer have room for or want to make available to all members.

### **Promotions**

To date, I have appointed four representatives for different parts of the country to promote the SRS and act as liaisons in their areas. All states are not covered so additional help is needed to make the SRS voice heard throughout the United States.

We also have produced new application and membership forms to facilitate recruitment.

### **Finance and Administration**

To ensure the long-term financial stability of the society several actions were taken. Membership dues was raised to \$12, separate life membership and publications funds were established and programs were designed to be self supporting and cost effective. Society auctions and advertising has brought additional revenue. With the

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positive efforts of SRS Treasurer Harold Effner the SRS continues to be fiscally sound.

Our administrative procedure have been refined. We have firmly established the calendar year as a basis for dues, have scrubbed our membership files and have appointed a society attorney to assist us with legal guidance and to review the benefits of incorporating. We also have a new society logo. Membership rose slightly during the past four years.

#### Awards

The SRS awards program has allowed us to recognize contributions to state revenue collecting. The Distinguished Service Award now recognizes long-term service to the SRS, and awards for research articles in the *SRN* and for state revenue exhibits have also been provided.

#### SRS Elections

The 1997 SRS ballot is enclosed with this issue. While only the governor positions will be contested I ask that every member submit his or her ballot in support of the nominees.

Thank you for your support of the SRS and best wishes for continued success in your collecting endeavors.

## Nevada Real Estate Stamps Discovered

By Terence Hines

Way back in the September 1969 *State Revenue Newsletter* (Vol. 9, No. 5, whole # 84, page 57), I reported a Nevada real estate tax meter design.

In that report, I mentioned that stamps as well as meters were in use, but that I could get no details on the stamps from the state's Tax Commission.

As I recall, about ten years later I wrote to the Nevada Tax Commission again and inquired about the stamps, as opposed to the meters.

Their reply told me that the stamps had been discontinued and, since they were no longer valid, they had been destroyed.

But, to my delight, they had a few panes of each value still around and sent me full panes of ten of each of the 17 denominations in the set.

Unfortunately, these panes went missing on me and I've only recently found them again, almost 17 years later. Thus, I can now report the details of these interesting stamps.

The stamps are die-cut in the shape of the state, as shown in Figure 1. The 17 denominations are: 55¢, \$1.10, \$1.65, \$2.20, \$2.75, \$3.30, \$3.85, \$4.40, \$4.95, \$5.50, \$11, \$22, \$33, \$44, \$55, \$110, and \$550.

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## SRS Service Award To Hines

Terence Hines is the 1996 recipient of the SRS Distinguished Service Award.

Hines served as SRS president for 18 years, the longest term of any president. He also edited *The State Revenue News*, the society journal, from 1987 through 1990.

Hines has also been at the forefront of promoting state revenues with the publications of numerous articles in revenue

and non-revenue publications. He also wrote the popular *Revenue Stamps of the New England States*, published by the SRS in 1984. The society presented him with an honorary life membership in 1995.

Hines becomes the eighth person to be honored with the Distinguished Service Award, initiated in 1994 to recognize outstanding long-term service to the SRS.

## Martin Article Tops in 1995 SRN

Peter Martin's "State Drug Stamps" has been named as the top 1995 research article published in the *State Revenue News*.

The article, an attempt to present a catalog listing of all U.S. state drug stamps, appeared in the Third Quarter 1995 *SRN*. The *SRN* drug issue has received attention in the major philatelic media and drawn new members to the SRS.

This is the second year that the award, intended to encourage research article submissions to the *SRN*, has been made.

Mike Mahler's "A Preliminary Census of Bills of Exchange Bearing California Revenues" won the 1994 inaugural award.

Bill Smiley's "Ohio Beer Taxation has Strange History" was runner-up in 1994.

Selected by the SRS Board of Governors, the award comes with a \$50 prize. Martin has donated his prize to the SRS Publications Fund.

Runner-up in a close vote for the 1995 award was Scott Troutman's "Abuses by Manufacturers Spurred North Carolina Linseed Oil Inspection Stamps," a full listing and history of the state's linseed oil stamps.

Articles by M.E. Matesen, Tony Crumbley and Merlin K. Malehorn also received votes, as did other articles by Martin and Troutman.



Figure 1. Nevada's set of 17 real estate documentary stamps.

The stamps are self-adhesive. Printing is in black with a black outline around a blue state map. The oval in which the denomination is printed is white.

The two lowest denominations, the 55-cent and \$1.10, are printed in a much brighter

blue than the higher values.

Apparently these stamps were in use for only a relatively short period and were then replaced by meter tapes and imprints. Thus, the actual stamps will be scarce, but so will documents showing their usage.

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# Nevada Documentary Stamp Taxes, 1865-1873

By Michael Mahler

Nevada attained statehood November 1, 1864. The First Session of its State Legislature commenced Dec. 12, 1864, and lasted until March 11, 1865. Near its close, on March 9, the legislature approved Chapter 85 of the Session, "*An Act to provide Revenue for the support for the Government of the State of Nevada*," Sections 126 through 139 of which enacted a broad schedule of documentary stamp taxes, to take effect the first Monday in May, 1865, which fell on May 1.

Nevada's stamp taxes were closely patterned after the contemporaneous U.S. taxes, which had taken effect Aug. 1, 1864. Before discussing the schedule of stamp taxes in Nevada's Statutes, it is instructive to digress briefly on the federal schedule.

The statement of stamp duties in the U.S. Statutes is simple and direct, without embellishment or interpretation. The Office of Internal Revenue, however, printed a series of official Schedules of Stamp Duties that included many clarifications and interpretations for the benefit of the stamp-using public. They were furnished to government collectors and assessors for "judicious distribution among Notaries Public, Justices of the Peace, Clerks of Courts, Registers, Conveyancers and others who have frequent occasion to use stamps, and especially to Editors, who it is thought will be found willing to publish extracts from it for the good of their readers as well as the public revenue." (Mahler, 1988, p. 308; this reference also contains the relevant U.S. Statutes and an 1866 Schedule of Stamp Duties.)

It was these Schedules, rather than the U.S. Statutes, that the stamp duties in the Nevada Statutes of 1865 and 1866 were patterned after. For example, consider the Agreement tax. The U.S. Statutes specify only that any agreement or contract was taxed at five cents for each sheet of paper. The Office of Internal Revenue 1866 Schedule supplements this with the entry, "Pawner's checks, five cents." This was not a separate tax, but a special case of the Agreement tax. The Nevada Statutes contain this same entry, also "Bill of sale of personal property, five cents," another special case of the Agreement tax. In the following listings I have separated the entries from the Nevada Statutes into two groups: essential entries that define the taxes, and non-essential ones that interpret them.

## Schedule of May 1, 1865

•Agreement or appraisalment, for each piece of paper,	.05
•Assignment or transfer of mortgage, lease, or policy of insurance, the same duty as the original instrument.	
•Bank check, draft or order, at sight or on demand, made and payable in the state, exempt.	
•Bill of exchange drawn in but payable out of the state of Nevada, for each \$100 or fraction thereof,	.02
•Bill of exchange payable out of the U.S., if made singly or in duplicate, same rates as inland bill of exchange.	
•Bill of exchange (inland), draft or note payable otherwise than at sight or on demand, or any promissory note, for each \$100 or fraction,	.05
•Bill of exchange or order for payment drawn out of but payable in the state, taxable before acceptance or payment [tax rate not specified!].	
•Bond, official,	1.00

•Bond for indemnifying any person for the payment of any sum of money, for each \$1000 or fraction,	.50
•Bond, general, except as required in legal proceedings, and not otherwise charged in this schedule,	.25
•Certificate of deposit, for each \$100 or fraction,	.02
•Certificate of profits in any incorporated company, amount exceeding \$10 and not exceeding \$50,	.10
Exceeding \$50 and not exceeding \$1000,	.25
Exceeding \$1000, for each \$1000 or fraction,	.25
•Certificate of stock in any incorporated company,	.25
•Certificate of birth, marriage, or death, exempt.	
•Certificate of record on the instrument recorded or entered upon book, exempt.	
•Certificate of weight of animals, coal, wood or other articles (except ores), exempt.	
•Certificate, general, not otherwise charged in this schedule,	.05
•Check, draft or order payable at sight or on demand, drawn otherwise than on a bank, banker, or trust company, amount over \$100,	.02
•Contract, broker's,	.10
•Conveyance, deed, or other instrument for sale of lands, tenements, or other realty, for each \$500 or fraction,	.50
•Insurance, Fire, premium not exceeding \$10,	.10
Exceeding \$10 and not exceeding \$50,	.25
Exceeding \$50,	.50
•Insurance, Life, amount not exceeding \$1000,	.25
Exceeding \$1000 and not exceeding \$5000,	.50
Exceeding \$5000,	1.00
•Lease, rent not exceeding \$300 per month,	.50
Exceeding \$300, for each additional \$200 or fraction,	.50
•Mortgage, trust deed, bill of sale or personal bond for the payment of money, amount exceeding \$100, for each \$500 or fraction,	.50
•Power of attorney to receive or collect rent,	.25
•Power of attorney to sell or transfer stock, or collect dividends thereon,	.25
•Power of attorney to vote at election of stockholders of any incorporated company,	.10
•Power of attorney to sell, convey, rent, or lease real estate,	1.00
•The warrant of attorney to confess judgment on a note or bond is exempt from stamp duty if the note or bond is properly stamped.	
•Power of attorney for any other purpose,	.50
•Probate of will or letters or administration, amount not exceeding \$2000,	1.00
Exceeding \$2000, for each additional \$1000 or fraction,	.50
•Protest upon bill, note, check, or draft,	.25
•Receipt for payment of money, amount exceeding \$20, or for delivery of personal property,	.02
•Warehouse receipt for any goods, wares or merchandise, value not exceeding \$500,	.10
Exceeding \$500 and not exceeding \$1000,	.20
Exceeding \$1000, for each additional \$1000 or fraction,	.10
For goods not otherwise provided for,	.25
•Writs and legal documents:	
•Summons issued from any court of record or Justice of the Peace court,	.50





Memorandum of an Agreement made  
and concluded this third day of October 1865 by  
and between Edward G. Savage party of the first  
part and C. R. Raymond Agent party of the second  
part - Witnesseth - That said Savage hereby  
agrees and binds himself to chop, deliver, and cord up  
at the Eureka Mill in Canyon City Seven Hundred  
and fifty Cords of good sound fire wood in the  
manner following, namely, to chop the wood on  
the Wood Ranch of 15 1/2 acres on or near Reed  
Canyon, which Wood Ranch was lately purchased  
by John W. Barker Esq from C. F. Sager Esq both  
of Austin, Nevada, and lies next to and is bounded  
on its lower side by the boundary of Capron's Vige-  
table Ranch on said Reed Canyon - And said  
Savage is to begin on said boundary and to cut  
all the good-wood trees from said boundary along  
its entire line and over the entire width of said  
Wood Ranch upward on the hill so as to clear  
entirely the timber (Sound wood) from said  
Wood Ranch in a regular area parallel  
along its upper line to its lower (base) line and to the

Figure 1. Nevada 5¢ imperforate, U.S. 5¢ Express, on 1865 agreement to chop, deliver, and cord up wood at the Eureka Mill in Canyon City, Lander County.  
State Revenue News

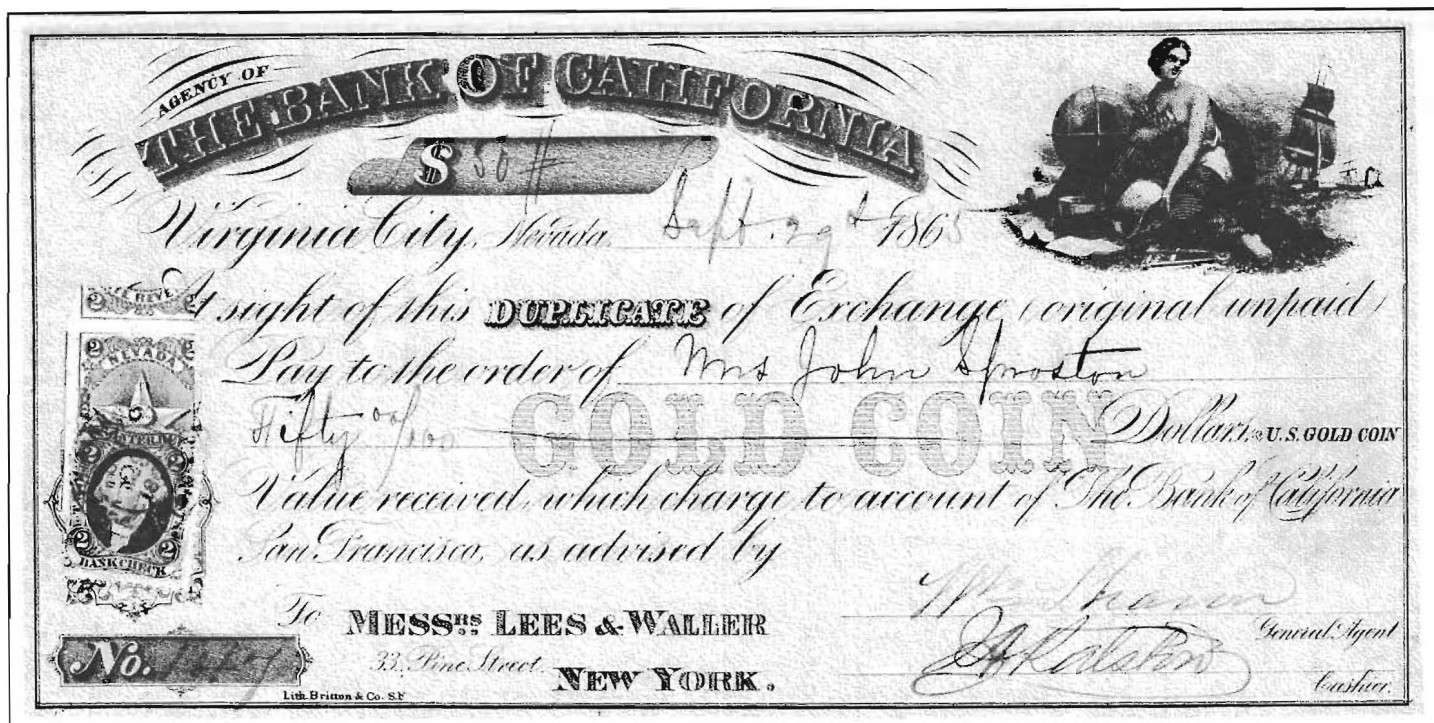


Figure 2. Nevada 2¢ imperforate, U.S. 2¢ Bank Check, on 1865 bill of exchange of the Bank of California Agency at Virginia City, payable in New York, amount \$50, a scarce example of the short-lived 1865 rate of 2¢ per \$100 on bills payable out of the State. Signed as Agent by William Sharon, the “cock of the walk” on the Comstock during the late 1860s and early 1870s.

- When voluntary appearance is made, the complaint or action filed with the Justice shall be stamped the same as a summons.
- Confession of judgment or cognovit, no previous tax for a summons or upon the account having been paid, .50
- Notice of appeal from court of inferior jurisdiction to a higher court of record, .50
- Writ or other process in criminal case, exempt.
- All papers in tax suits, exempt.
- Official documents, instruments and papers issued by officers of the State, exempt.

#### Embellishments and Interpretations

- Affidavit, .05
- Affidavits in legal proceedings, exempt.
- Acknowledgments of deeds, exempt.
- Bill of sale of personal property, .05
- Bond, personal, for payment of money, see Mortgage.
- Bond, railroad and other corporation bond or scrip, taxed at Mortgage rate.
- Certificate of qualification or official character of a Justice of the Peace, Commissioner of Deeds, or Notary Public, .05
- Certificate of search of records, .05
- Certificate that certain papers are on file, .05
- Certificate that certain papers cannot be found, .05
- Certificate of redemption of land sold for taxes, .05
- Certificate of qualification of school teacher, .05
- Certificate of transcript of judgment, or satisfaction of judgment, or of any paper or papers recorded or on file, .05
- (N.B. - As a general rule, every certificate which has, or may have, a legal value in any court of law or equity, will require a stamp duty of five cents.)
- Contract, same as Agreement.
- Endorsements of a negotiable instrument, exempt.

- Insurance limited to injury to persons while traveling, exempt.
- Deposit note with insurance company, where policy is subject to stamp duty, exempt.
- Renewal of same, taxed as promissory note.
- Pawners' checks, .05
- [In connection with Probate of Will]:
- Bond of executor, administrator, guardian or trustee, 1.00
- Certificate of appointment, .05
- Quit claim deed to be stamped as a conveyance, except when given as a release of a mortgage, by the mortgagee or his assignee or assignors to the mortgagor, or successor in interest, in which case it is exempt.
- Satisfaction of any mortgage, judgment or decree of any court, exempt.
- Sheriff's return on writ or other process, exempt.
- Trust deed, made to satisfy a debt, to be stamped as a mortgage.
- Trust deed, conveying estate to uses, to be stamped as a conveyance.

Many of these non-essential listings were based on Decisions or Rulings of the Commissioner of Internal Revenue, most of which were made in response to questions raised by the public.

As noted above, bills of sale of personal property and pawners' checks were ruled to be Agreements. An affidavit is in essence, a certificate, and was thus subject to the general Certificate tax. In other cases, for example the many specific types of certificates enumerated above, the proper tax was more obvious, but was evidently stated to be sure no mistakes were made.

Of the usages listed above as exempt, most were exempt simply because no tax was specified in the U.S. Statutes, either explicitly or implicitly.

For example, the U.S. Statutes tax fire and life insurance policies, but make no mention of insurance against injury while traveling; thus, strictly speaking, there was no need to state that such policies were exempt from tax.

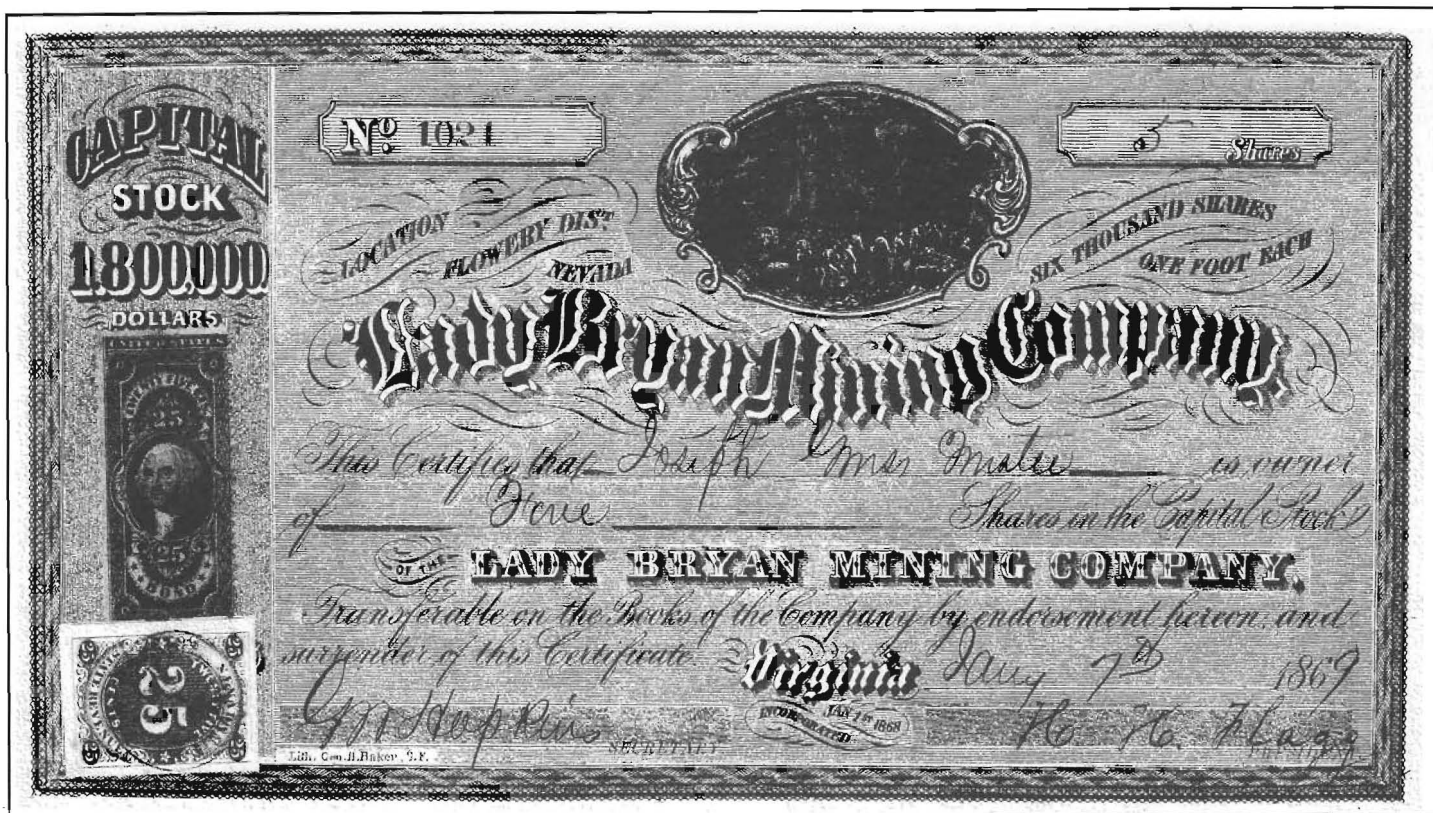


Figure 3. Nevada 25¢. imperforate, U.S. 25¢. Bond, on 1869 stock certificate of Lady Bryan Mining Co., location Flowery District, executed at Virginia. Signed as President by Comstock banker and financier H.H. Flagg.

Nevertheless, the question of taxability could arise, and the statement of exemption answers them. In other cases, exemptions cited are special cases of general exemptions.

For example, all official documents issued or used by officers of the State were exempt; it follows that a sheriff's return on a writ was exempt, but again, this was evidently spelled out to remove any doubts.

In still other cases an exemption was not so obvious, for example that on a deposit note to an insurance company when the policy itself was stamped. In this case the commissioner made the interpretation that the intent of the law was to impose just one tax, not two. For a fuller treatment of the rulings and decisions of the commissioner, see Mahler (1988).

These Nevada taxes of 1865 were identical to the U.S. taxes with a few exceptions. Bank checks payable within the State were subject to 2¢ federal tax, but exempt from state tax. "Foreign" bills of exchange payable out of the state if payable at sight (as was almost always the case), were taxed at only 2¢ by the U.S. regardless of amount, but at 2¢ per \$100 by Nevada.

Certificates of deposit for amounts over \$100 were taxed at a flat 5¢ by the U.S., but at 2¢ per \$100 by Nevada. Certificates of birth, marriage, or death, subject to the 5¢ general certificate tax by the U.S., were exempt from state tax.

Leases with rents to \$300 per year were taxed by the U.S. at 50¢, and for rents exceeding \$300, for each additional \$200 or fraction, an additional 50¢.

The Nevada schedule was identical except that the word "year" in reference to the rent, was changed to "month." This was evidently a clerical error; it persisted in the 1866 schedule, but was corrected in 1871.

The U.S. tax on receipts for delivery of property by express companies had been rescinded March 3, 1865, effective May 1, 1865.

1865, no doubt unbeknownst to the Nevada legislators, who retained this tax until 1871.

#### Schedule of March 1, 1866

The Second Session of the State Legislature met January 1 through March 1, 1866, and on its last day enacted Chapter 35 of the Session, "An Act to further amend an Act entitled 'An Act to provide Revenue for the support of the Government of the State of Nevada,'" which evidently took effect immediately on passage. This Act included a complete Schedule of Stamp Duties, which was identical to that already in effect, with the following exceptions:

- Bank check, draft or order, at sight or on demand, made and payable in the State, .02
- Bill of exchange drawn in but payable out of the State of Nevada, .05
- Certificate of deposit, amount not exceeding \$100, .02
- Not exceeding \$100, for each \$100 or fraction, .02
- Certificate of assay, .05
- Certificate of marriage, 1.00
- Mortgage ... [the following clause added] ... but mortgages shall not be stamped; *provided*, the note for which the mortgage was given to secure has been stamped.

In the statement of the rates for Certificates of deposit, the word "Not" (italicizing mine) was obviously added inadvertently, since it destroys the logic of the clause; with this addition, there was no stated rate for amounts over \$100.

Strictly speaking, the tax on assay certificates need not have been stated, as it was subsumed under the general Certificate tax; evidently it was included because of the large number of assay



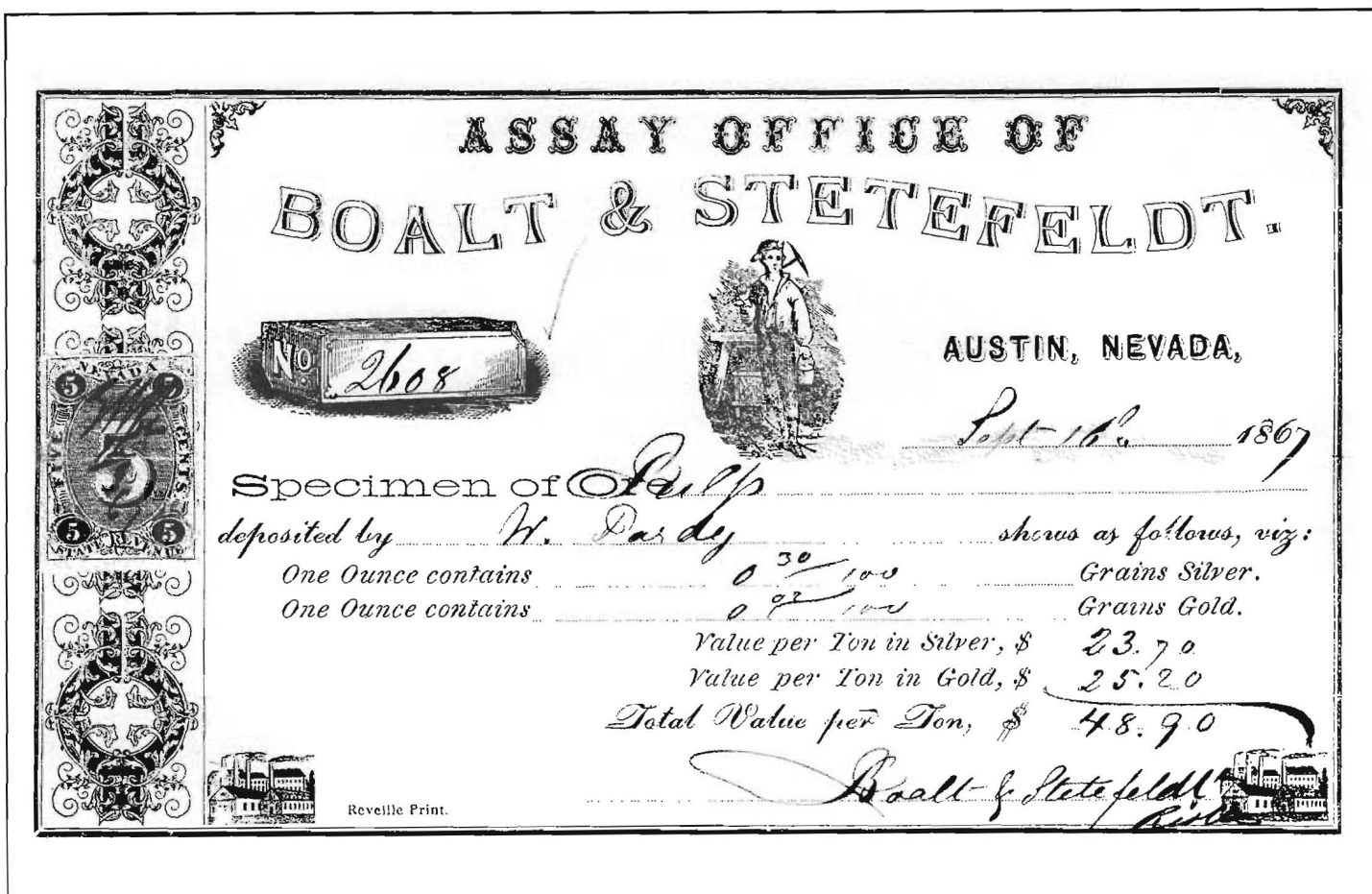


Figure 4. Nevada 5¢ imperforate on 1867 assay report of Boalt & Stetefeldt, Austin. Note the “Reveille Print” imprint of the Reese River Reveille.

reports generated in Nevada, to call attention to the fact that they were taxable.

After these changes the Nevada stamp taxes remained nearly identical to those of the U.S. A new similarity was that bank checks, drafts or orders payable in the state, previously exempt from state tax, were now taxed at the same rate by the federal and state schedules.

Bills of exchange drawn out of the state, if payable at sight, were now taxed at a flat 5¢ rather than the previous 2¢ per \$100, but this still differed from the federal rate of a flat 2¢

Certificates of deposit for amounts over \$100, taxed by the U.S. at 5¢, were strictly speaking not subject to state tax, since the clerical error discussed above eliminated any mention of such certificates. (In practice, such bills were stamped at 2¢.)

Marriage certificates, now taxed at \$1, constituted a new point of variance, the U.S. tax being only 5¢

#### Schedule of March 4, 1871

The Fifth Session of the State Legislature enacted its Chapter 71, “An Act to amend an Act entitled ‘An Act to provide Revenue for the Support of the Government of the State of Nevada,’” approved March 4, 1871, and effective immediately, which included yet another full schedule of stamp taxes.

This one differs from its predecessors of 1865 and 1866 in that it was patterned, not after the Schedules of the Office of Internal Revenue, but after the U.S. Statutes themselves, which they mimic almost word for word. Gone are the helpful clarifications and interpretations; only the letter of the law is present. The duties

expressed in this new schedule are nearly all identical to those already in force, with the following exceptions:

- Check, draft or order payable at sight or on demand, whether drawn on a bank, banker or trust company, or on any other person or persons, exempt.
- Certificate of deposit, amount not exceeding \$100, .02  
Exceeding \$100, .05
- Certificate of birth, marriage, or death, .05
- Certificate of weight of animals, coal, wood or other articles, .05
- Bill of exchange drawn in but payable out of the State of Nevada, if drawn singly or in duplicate, .05  
If drawn in set of three or more, for each bill, for each \$200 or fraction, .02
- Lease, rent not exceeding \$300 per year, .50  
Exceeding \$300, for each additional \$200 or fraction, .50
- Protest upon bill, note, check, or draft, exempt.
- Receipt, exempt.
- Warehouse receipt, exempt.
- Writs and legal documents, exempt.

All documents listed above as exempt were previously taxed, but no mention of them is made in the new schedule, which was comprehensive, from which it follows that these taxes were rescinded.

Similarly, no mention is made of certificates of marriage, previously taxed at \$1, or of certificates of birth or death, previously exempt, or of certificates of weight, also previously exempt, from which it follows that all of these were now subject to the 5¢ general certificate tax.



**WELLS, FARGO & CO'S EXPRESS.**  
 No 51.52.53.54.60.61.62.63.64.65.66.67.  
 Value, \$ 14910<sup>96</sup> Sept 6<sup>1</sup> 1867  
 Received of A. A. Courtis Agh  
12 Bars Package 970<sup>00</sup> Value Fourteen Thousand  
Nine Hundred Ten and <sup>96</sup>/<sub>100</sub> Dollars  
 Addressed John Sims and Co  
 which we agree to forward to San Fran by usual conveyance,  
 subject to the following conditions: "Uninsured"  
 In no event to be liable beyond our Route as herein receipted; not to be responsible except as and in the capacity of forwarders, we not owning or being interested in the means or vehicles of transportation. Nor liable for any loss or damage arising from the dangers of railroad, ocean or river navigation, explosion, fire, etc., unless specially insured by us, and so specified herein. Nor for the negligence or misconduct of the owners of said means or vehicles of transportation, or of their agents or others in charge thereof. And not to be liable in any respect except under this contract.  
 Charges, \$ 291 Coll For the Proprietors, J. A. St. Laughey  
 Towne & Bacon, Printers, San Francisco.

Figure 5. Nevada 2¢ imperforate on 1867 receipt of Wells, Fargo & Co., Austin, for silver bars valued at some \$15,000, to be delivered to San Francisco. There was no U.S. tax on such receipts (see text).

The repeal of the state taxes on receipts, warehouse receipts, and writs was consistent with the repeal of the corresponding federal tax schedule since passage of Nevada's 1866 schedule.

The U.S. tax on warehouse receipts had been rescinded effective Aug. 1, 1866; that on writs, on March 1, 1867; and that on receipts for payment of money, on Oct. 1, 1870.

#### Repeal of the Stamp Taxes

At the Sixth Session of the State Legislature, Chapter 22, "An Act to abolish the use of State stamps, and to provide for the

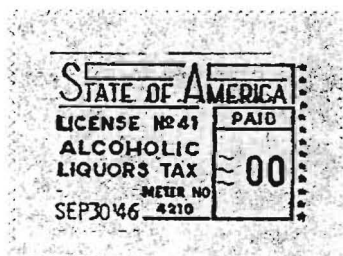
settlement of outstanding stamps," approved Feb. 22, 1873, and effective immediately, rescinded all Nevada documentary stamp taxes.

#### References

Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.

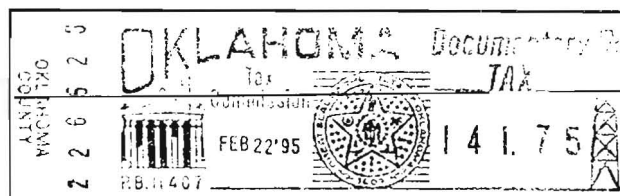
Matesen, M. E. "Historical References Shed New Light on Nevada Documentary Stamps," *State Revenue Newsletter*, January-February 1993; Whole number 210, pp. 8-9.

### State of America



A sample liquor tax revenue meter for use by state governments printed by the Pitney-Bowes Company on Sept. 30, 1946. (Peter Martin)

### Oklahoma



An Oklahoma documentary tax revenue meter used by Oklahoma counties for real estate transactions. A few counties still use stamps, but most have gone to meters. (Peter Martin)

# Nevada Hunting and Fishing Stamps

By Charles Souder

(Editor's Note: This is the third of a multi-part SRN series featuring state hunting and fishing stamps from a forthcoming catalog by Charles Souder. This issues features Nevada. The author welcomes comments. Write: Charles Souder, 14321 SE 49th St., Bellevue, WA 98006)

## NEVADA MIGRATORY WATERFOWL

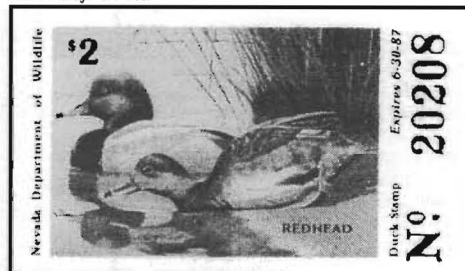
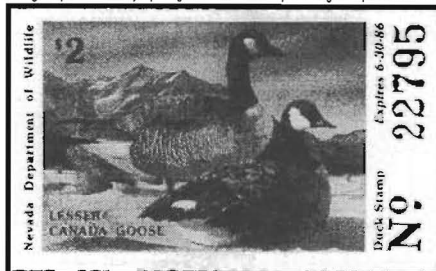
- Nevada's Migratory Waterfowl Stamp (NVW) is required in addition to a valid hunting license for all hunters to hunt waterfowl in Nevada. To be valid, stamp must be signed in ink and in hunter's possession while hunting.
- The first attempt at securing the needed legislation to allow the sale of an annual Nevada State Duck Stamp came in 1977. The Nevada Organization for Wildlife (NOW), a Reno based Sportsman's club, requested state Senator Cliff Young introduce a bill before the 59th session of the Nevada State Legislature that would establish a \$2.00 State Duck Stamp. This legislation was introduced but died shortly afterward in committee. The proposal again was introduced in 1979, this time by Assemblywoman Sue Wagner of Reno. The Duck Stamp legislation passed this time and was finally signed into law by Governor Robert List on April 24, 1979. The law authorized the sale of a Duck Stamp beginning in 1979 and a nationwide contest to solicit art work to determine the stamp design. The waterfowl species to be used each year is determined by NOW. Design competition judging is normally conducted in the first week of April in Reno.
- Monies derived from stamp sales is used on projects "providing protection and propagation of migratory game birds and for the development, acquisition and preservation of wetlands in Nevada."
- Stamps are issued with dry-gum adhesive; and with back inscription "State duck stamp to be unexpired, signed in ink across face and carried on person while hunting designated species." The 1979-1981 stamps were serialized on stamp's tab (tab normally remaining in book). The 1982 and subsequent stamps have been serialized on stamp's face as well as the attached tab.
- \* first number of hunters from Nevada Department of Wildlife; second number based on estimates by the Migratory Bird Management Office, U.S. Fish and Wildlife Service.



dates	no.	fee	design	artist	printer	format	expired	printed	hunters*	destroyed
1979-80	NVW1	\$2.00	Canvasback "Tule Decoy"	Larry Hayden	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/80	26,016	9,500 / 11,000	—
	NVW1a		no serial number (est. 1,000 copies exist) note: Nevada's first state Duck Stamp featured the 1,000 year old Canvasback Duck (Tule Decoy) unearthed from Nevada's Lovelock Caves in 1924. The Northern Paiute Indian Tule Decoy was selected by the Nevada Organization for Wildlife committee because it is synonymous with waterfowl and Nevada. Design contestants were supplied with a picture of the subject and were required to utilize it as the predominant feature of the artwork submitted. Larry Hayden's design was chosen out of 32 entries from 14 states (nine submitted by Nevada artists).							
1980-81	NVW2	\$2.00	Drake & Hen Cinnamon Teal	Dick McRill	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/81	25,000	9,200 / 11,400	—
	NVW2a		red lilac shade							
	NVW2cb		slate blue shade							
			note: The 2nd design was chosen out of 64 entries, 11 of which were from Nevada artists. A reversed set of internegatives was supplied to the Nevada State Printing Office resulting in the Cinnamon Teal painting being printed backwards. The Drake Teal in the stamp points to the right and to the left on the artist's painting.							
1981-82	NVW3	\$2.00	Whistling Swans	Phil Scholer	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/82	25,000	8,900 / 10,200	—
	NVW3a		black & brown 8mm color shift (est. < 10 copies)							
			note: This was Phil Scholer's first winning state Duck Stamp design, having finished in third place for the previous two years in Minnesota's design competition. A total of 111 entries (11 were from Nevada artists) were received from throughout the United States.							

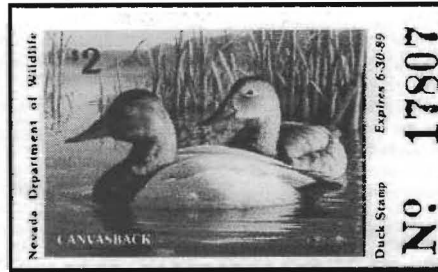


dates	no.	fee	design	artist	printer	format	expired	printed	hunters*	destroyed
1982-83	NVW4	\$2.00	Drake & Hen Shovelers	Richard Timm	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/83	25,000	10,150 / 11,700	—
	NVW3a		deep green color omitted (est. 100+ copies)							
			note: A total of 163 entries were received for Nevada's 3rd Duck Stamp issue. Richard Timm, a former commercial artist who has pursued a career in wildlife art since 1971, placed 1st in a similar Duck Stamp contest in his home state of Michigan in 1978 as well as having placed 2nd in 1979 and 7th in 1980 in Nevada's competition. This was the first year a Shoveler had been represented on a state Duck Stamp.							
1983-84	NVW5	\$2.00	Drake & Hen Gadwalls	Charles Allen	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/84	25,000	8,700 / 11,600	—
	NVW5a		yellow color shift (est. < 5 copies)							
	NVW5b		deep rich blue shade							
			note: 156 entries were received (13 from Nevada artists) for Nevada's 4th Duck Stamp contest. As well as Nevada's contest, Charles Allen also won California's 1983 contest with his painting of a pair of Green-winged Teal.							
1984-85	NVW6	\$2.00	Drake & Hen Pintails	Robert Steiner	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/85	25,000	10,250 / 12,500	—
			note: Design depicts Pintails preparing to land in the early morning on a pond in Stillwater Wildlife Management Area.							



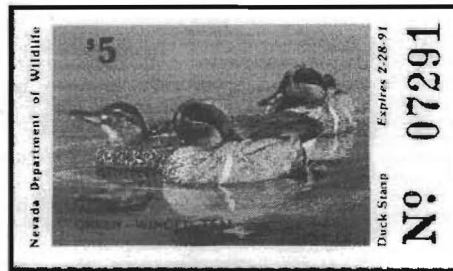
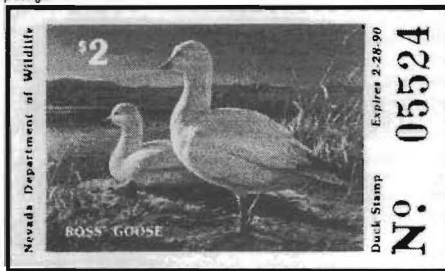
dates	no.	fee	design	artist	printer	format	expired	printed	hunters*	destroyed
1985-86	NVW7	\$2.00	Lesser Canada Geese	Richard Wilson	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/86	25,000	8,870 / 11,800	—
			note: Design depicts geese resting on a wind-blown snow covered sagebrush flat below Slide Mountain.							
1986-87	NVW8	\$2.00	Redheads	Nolan Haan	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/87	25,000	8,360 / 11,200	—
	NVW8a		gutter pr							
			note: Total of 183 entries were received (17 from Nevada artists) to compete for Nevada's 8th Duck Stamp design.							

# Nevada Hunting and Fishing Stamps



1987-88	NVW9	\$2.00	Buffleheads	Sherrie Russell	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/88	30,000	6,850 / 9,500	___
	NVW9a		deep yellow color (est. 100+ copies)							
	NVW9b		gutter print							
1988-89	NVW10	\$2.00	Canvasbacks	James Hautman	State Printing Office	bp4(1x4x5) roul. 9.5	6/30/89	45,000	4,000 / 7,200	___
	NVW10a		2mm black color shift							
	NVW10b		deep blue color shade							

note: There were two stamp printings for the 1988-89 stamps: 30,000 in the 1st printing and 15,000 in the 2nd. Total of 113 entries were received (12 from Nevada artists) to compete for Nevada's 10th Duck Stamp design.

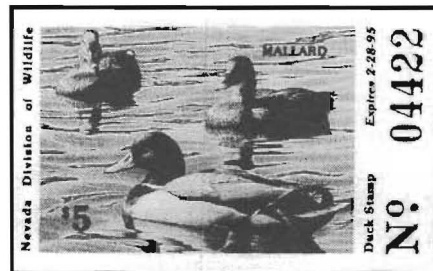


1989-90	NVW11	\$2.00	Ross Geese	Robert Hautman	State Printing Office	bp4(1x4x5) roul. 9.5	2/28/90	75,000	___ / 6,200	___
1990-91	NVW12	\$5.00	Green-winged Teal	Nolan Haan	State Printing Office	bp4(1x4x5) roul. 7.5	2/28/91	75,000	___ / 6,000	___

note: Total of 84 entries were received (8 from Nevada artists) to compete for Nevada's 11th Duck Stamp design. The 1989-90 through present stamps with serial numbers 50,001-75,000 are used for hunter sales.



1991-92	NVW13	\$5.00	White-faced Ibis	Tak Nakamura	State Printing Office	bp4(1x4x5) roul. 9.5	2/29/92	75,000	___ / 5,500	___
1992-93	NVW14	\$5.00	American Widgeon	Richard Clifton	State Printing Office	bp4(1x4x5) roul. 7.5	2/28/93	___	___ / ___	___



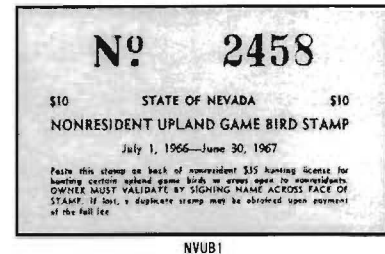
1993-94	NVW15	\$5.00	Common Goldeneye	Steve Hopkins	State Printing Office	bp4(1x4x5) roul. 7	2/28/94	___	___ / ___	___
1994-95	NVW16	\$5.00	Mallard	Mark Mueller	State Printing Office	bp4(1x4x5) roul. 7	2/28/95	___	___ / ___	___
1995-96	NVW17	\$5.00	Wood Ducks	Mark Mueller	State Printing Office	bp4(1x4x5) roul. 7	2/28/96	___	___ / ___	___

# Nevada Hunting and Fishing Stamps

## NEVADA NONRESIDENT UPLAND GAME BIRD

- Nevada's Upland Game Bird Stamp (NVUB) was required in addition to a valid hunting license for nonresidents to hunt upland game birds from the 1966-67 through 1972-73 seasons. Discontinued after the 1972-73 season. To be valid, stamp had to be signed across stamp's face in ink, affixed to license and in hunter's possession while hunting.
- Stamps were printed by the State Printing Office; were issued with dry-gum adhesive; and are serialized on stamp's front.

dates	no.	fee	design	format	expired	printed	hunters	destroyed
1966-67	NVUBN1	\$10.00	Text (black)(black)(dk yellow)	bp2(1x2x5) roul. 6.25x6.5	6/30/67	[2458]	unknown	unknown
1967-68	NVUBN2	\$10.00	Text (black)(black)(pink)	bp2(1x2x5) roul. 6.5	6/30/68	[1553]	unknown	unknown
1968-69	NVUBN3	\$10.00	Text (black)(black)(green)	bp2(1x2x5) perf. 12.5	6/30/69	[1944]	unknown	unknown
1969-70	NVUBN4	\$1.00	Text (red)(red)(white)	bp2(1x2x5) perf. 12.5	6/30/70	[2190]	unknown	unknown
1970-71	NVUBN5	\$1.00	Text (black)(black)(dk yellow)	bp2(1x2x5) perf. 12.5	6/30/71	[1924]	unknown	unknown
1971-72	NVUBN6	\$1.00	Text (black)(black)(dk yellow)	bp2(1x2x5) perf. 12.5	6/30/72	[2408]	unknown	unknown
1972-73	NVUBN7	\$1.00	Text (black)(black)(blue)	bp2(1x2x5) perf. 12.5	6/30/73	[2899]	unknown	unknown



## NEVADA RESIDENT PHEASANT

- Nevada's Resident Pheasant Stamp (NVP) was required in addition to a valid hunting license from the 1971 through 1980 seasons for residents (nonresidents were not eligible to hunt pheasant) to hunt pheasant. Discontinued after the 1980 pheasant season. To be valid, stamp had to be signed across stamp's face in ink, affixed to license and in hunter's possession while hunting.
- Stamps were printed by the State Printing Office; were issued with dry-gum adhesive; and are serialized on stamp's front.

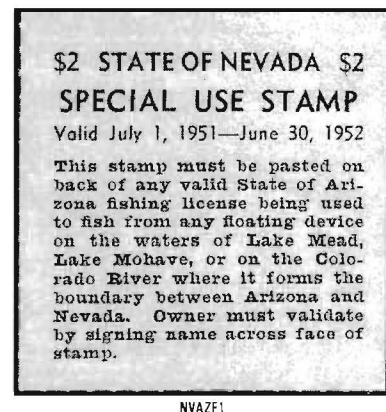
dates	no.	fee	design	format	expired	printed	hunters	destroyed
1971-72	NVP1	\$2.00	cock & hen Pheasant (black)(black)(green)	bp4(2x2x_) perf. 12.5	6/30/72	[8016]	unknown	unknown
1972-73	NVP2	\$2.00	cock & hen Pheasant (black)(black)(dk yellow)	bp2(1x2x_) perf. 12.5	6/30/73	[9808]	unknown	unknown
1973-74	NVP3	\$2.00	cock & hen Pheasant	roul. _	6/30/74	[6918]	unknown	unknown
1974-75	NVP4	\$2.00	cock & hen Pheasant (black)(black)(yellow)	roul. 8.5	6/30/75	[4001]	unknown	unknown
1975-76	NVP5	\$2.00	cock & hen Pheasant	roul. _	6/30/76	[202]	unknown	unknown
1976-77	NVP6	\$2.00	cock & hen Pheasant (black)(black)(pink)	roul. 6.25	6/30/77	[6162]	unknown	unknown
1977	NVP7	\$2.00	cock & hen Pheasant	roul. _	10/77-11/77	unknown	unknown	unknown
1978	NVP8	\$2.00	cock & hen Pheasant (black)(black)(dk yellow)	roul. 6.25	10/78-11/78	[5617]	unknown	unknown
1979	NVP9	\$2.00	cock & hen Pheasant	roul. _	10/79-11/79	[6992]	unknown	unknown
1980	NVP10	\$2.00	cock & hen Pheasant	roul. _	10/79-11/80	[2256]	unknown	unknown



## NEVADA/ARIZONA COLORADO RIVER FISHING

- Nevada's Colorado River Special Use Stamp (NVAZF) is required on any valid Arizona State Fishing License used to fish from any floating device on Lake Mead, Lake Mojave, or on the Colorado River where it forms the boundary between Arizona and Nevada. To be valid, stamp had to be signed across stamp's face in ink, affixed to license and in angler's possession while hunting.
- Stamps have been printed by the State Printing Office; and are issued with dry-gum adhesive. Prior to the 1959-60 season stamps were not serialized.

dates	no.	fee	design	format	expired	printed	anglers	destroyed
1951-52	NVAZF1	\$2.00	Text (black)(green)	bp4(2x2x25) roul. 6.25	6/30/52	unknown	unknown	unknown
1952-53	NVAZF2	\$2.00	Text (black)(lt green)	bp4(2x2x25) roul. 6.5	6/30/53	unknown	unknown	unknown
1953-54	NVAZF3	\$2.00	Text (black)(pink)	bp4(2x2x25) roul. 6.25	6/30/54	unknown	unknown	unknown
1954-55	NVAZF4	\$2.00	Text (black)(green)	bp4(2x2x25) roul. 6.5	6/30/55	unknown	unknown	unknown
1955-56	NVAZF5	\$2.00	Text (black)(pink)	bp4(2x2x25) roul. 13.5	6/30/56	unknown	unknown	unknown
1956-57	NVAZF6	\$2.00	Text (black)(blue)	bp4(2x2x25) roul. 6.5	6/30/57	unknown	unknown	unknown
1957-58	NVAZF7	\$2.00	Text (black)(dk yellow)	bp4(2x2x25) roul. 6.5	6/30/58	unknown	unknown	unknown
1958-59	NVAZF8	\$2.00	Text (black)(blue)	bp4(2x2x25) roul. 6.5	6/30/59	unknown	unknown	unknown
1959-60	NVAZF9	\$2.00	Text (black)(red)(dk yellow)	bp4(2x2x25) perf. 12.5	6/30/60	[19498]	unknown	unknown
1960-61	NVAZF10	\$2.00	Text (black)(red)(green)	bp4(2x2x25) perf. 12.5	6/30/61	[8848]	unknown	unknown
1961-62	NVAZF11	\$2.00	Text (black)(red)(pink)	bp4(2x2x25) perf. 12.5	6/30/62	[17642]	unknown	unknown
1962-63	NVAZF12	\$2.00	Text (black)(red)(white)	bp4(2x2x25) perf. 12.5	6/30/63	[32942]	unknown	unknown
1963	NVAZF13	\$2.00	Text (black)(black)(red)	bp4(2x2x25) perf. 12.5	12/31/63	[14977]	unknown	unknown
1964	NVAZF14	\$2.00	Text (black)(red)(blue)	bp4(2x2x25) perf. 12.5	12/31/64	[35970]	unknown	unknown
1965	NVAZF15	\$2.00	Text (black)(red)(pink)	bp4(2x2x25) perf. 12.5	12/31/65	[24990]	unknown	unknown
1966	NVAZF16	\$2.00	Text (black)(black)(green)	bp4(2x2x25) perf. 12.5	12/31/66	[35959]	unknown	unknown
1967	NVAZF17	\$2.00	Text (black)(red)(yellow)	perf. 12.5	12/31/67	[35731]	unknown	unknown
1968	NVAZF18	\$2.00	Text (black)(red)(white)	bp4(2x2x_) perf. 12.5	12/31/68	[31003]	unknown	unknown
1969	NVAZF19	\$2.00	Text (black)(red)(blue)	bp4(2x2x_) perf. 12.5	12/31/69	[34991]	unknown	unknown
1970	NVAZF20	\$2.00	Text (black)(red)(white)	bp4(2x2x_) perf. 12.5	12/31/70	[40643]	unknown	unknown
1971	NVAZF21	\$2.00	Text (blue)(red)(yellow)	perf. 12.5	12/31/71	[45818]	unknown	unknown
1972	NVAZF22	\$2.00	Text (blue)(red)(white)	perf. 12.5	12/31/72	[45936]	unknown	unknown
1973	NVAZF23	\$2.00	Text (black)(red)(yellow)	perf. 12.5	12/31/73	[40504]	unknown	unknown
1974	NVAZF24	\$2.00	Text (black)(red)(green)	roul. 6.25	12/31/74	[49543]	unknown	unknown
1975	NVAZF25	\$2.00	Text (black)(red)(pink)	roul. 6.25	12/31/75	[28071]	unknown	unknown
1976	NVAZF26	\$2.00	Text (black)(red)(green)	roul. 6.25	12/31/76	[39953]	unknown	unknown
1977	NVAZF27	\$3.00	Text (black)(red)(white)	roul. 6.25	12/31/77	[44894]	unknown	unknown
1978	NVAZF28	\$3.00	Text (black)(red)(green)	roul. 6.25	12/31/78	[46352]	unknown	unknown
1979	NVAZF29	\$3.00	Text (black)(red)(white)	roul. 6.25	12/31/79	[51605]	unknown	unknown
1980	NVAZF30	\$3.00	Text (black)(?) (blue)	_____	12/31/80	_____	_____	_____
1981	NVAZF31	\$3.00	Text (black)(?) (white)	_____	12/31/81	_____	_____	_____
1982	NVAZF32	\$3.00	Text (black)(?) (green)	_____	12/31/82	_____	_____	_____
1983	NVAZF33	\$3.00	Text (black)(?) (white)	_____	12/31/83	_____	_____	_____
1984	NVAZF34	\$3.00	Text (black)(?) (blue)	_____	12/31/84	_____	_____	_____
1985	NVAZF35	\$3.00	Text (black)(?) (lt blue)	_____	12/31/85	_____	_____	_____
1986	NVAZF36	\$3.00	Text (black)(?) (pink)	_____	12/31/86	_____	_____	_____
1987	NVAZF37	\$3.00	Text (black)(?) (white)	_____	12/31/87	_____	_____	_____
1988	NVAZF38	\$3.00	Text (black)(?) (pink)	_____	12/31/88	_____	_____	_____
1989	NVAZF39	\$3.00	Text (black)(?) (green)	_____	12/31/89	_____	_____	_____
1990	NVAZF40	\$3.00	Text	_____	12/31/90	_____	_____	_____
1991	NVAZF41	\$3.00	Text	_____	12/31/91	_____	_____	_____
1992	NVAZF42	\$3.00	Text (black)(blue)	roul. 9.75	12/31/92	_____	_____	_____
1993	NVAZF43	\$3.00	Text	_____	12/31/93	_____	_____	_____
1994	NVAZF44	\$3.00	Text (black)(white)	roul. 9.5	12/31/94	_____	_____	_____
1995	NVAZF45	\$	Text	_____	12/31/95	_____	_____	_____
1996	NVAZF46	\$	Text	_____	12/31/96	_____	_____	_____

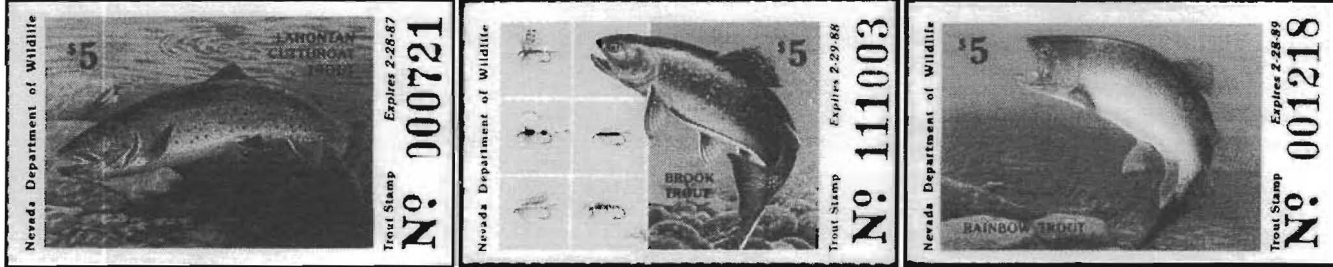




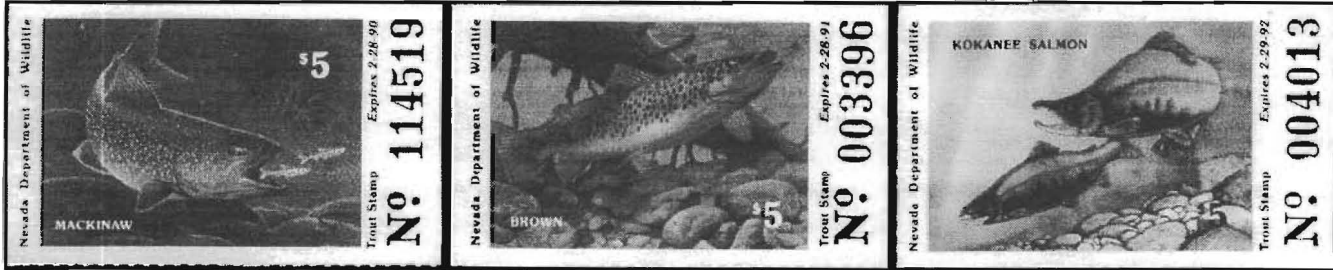
# Nevada Hunting and Fishing Stamps

## NEVADA TROUT

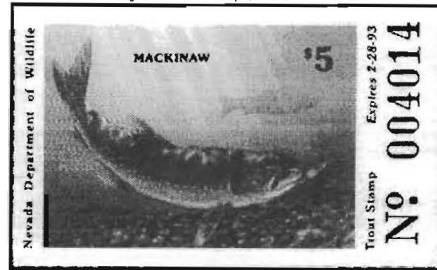
- Nevada's Trout Stamp (NVT) is required in addition to a valid fishing license for all anglers 12 years of age and older to take trout in Nevada waters. To be valid, stamp must be signed in ink and in angler's possession while fishing.
- Stamp design is commissioned.
- Stamps are issued with dry-gum adhesive; are serialized on stamp's front and angler's data tabs (the tabs normally remaining in the book); and with back inscription "It is unlawful for any person, except a person under the age of 12, to take or possess trout unless at the time he is fishing, he carries on his person a state stamp affixed to his fishing license and validated by his signature in ink across the face of the stamp."



NVT1				NVT2				NVT3			
dates	no.	fee	design	artist	printer	format	expired	printed	anglers	destroyed	
1986-87	NVT1	\$5.00	Lahontan Cutthroat Trout	Al Agnew	State Printing Office	bp4(1x4x5) roul. 9.5	2/28/87	125,000	_____	_____	
1987-88	NVT2	\$5.00	Eastern Brook Trout	Fred Boyce	State Printing Office	bp4(1x4x5) roul. 9.5	2/29/88	125,000	_____	_____	
1988-89	NVT3	\$5.00	Rainbow Trout	Udell Roberts	State Printing Office	bp4(1x4x5) roul. 9.5	2/28/89	125,000	_____	_____	



NVT4				NVT5				NVT6			
dates	no.	fee	design	artist	printer	format	expired	printed	anglers	destroyed	
1989-90	NVT4	\$5.00	Mackinaw (Lake Trout)	Tak Nakamura	State Printing Office	bp4(1x4x5) roul. 9.5	2/28/90	125,000	_____	_____	
1990-91	NVT5	\$5.00	Brown Trout	Mark Susinno	State Printing Office	bp4(1x4x5) roul. 9.5	2/28/91	125,000	_____	_____	
1991-92	NVT6	\$5.00	Kokanee Salmon	Jani Kreutzjans	State Printing Office	bp4(1x4x5) roul. 9.5	2/29/92	125,000	_____	_____	



NVT7				NVT8				NVT9			
dates	no.	fee	design	artist	printer	format	expired	printed	anglers	destroyed	
1992-93	NVT7	\$5.00	Mackinaw	William Weston	State Printing Office	bp4(1x4x5) roul. 9.5	2/28/93	125,000	_____	_____	
1993-94	NVT8	\$5.00	Rainbow Trout	Michael Gelina	State Printing Office	bp4(1x4x5) roul. 9.5	2/28/94	125,000	_____	_____	
1994-95	NVT9	\$5.00	Fishing Scene	Becky McCall	State Printing Office	bp4(1x4x5) roul. 9.5	2/28/95	125,000	_____	_____	
1995-96	NVT10	\$5.00					2/28/96		_____	_____	
1996-97	NVT11	\$5.00					2/28/97		_____	_____	

# Early Nevada Reproductions Found in 1971 Auction

By Kenneth Pruess

In the November 1971 *The American Revenuer* I reported on a lot that had appeared in the February 1971 ARA Auction.

Lot number 2 was described as "Nevada and Calif. Docs, cut squares, grn on white (proofs?) 30 dif." Only the "?" saved this description.

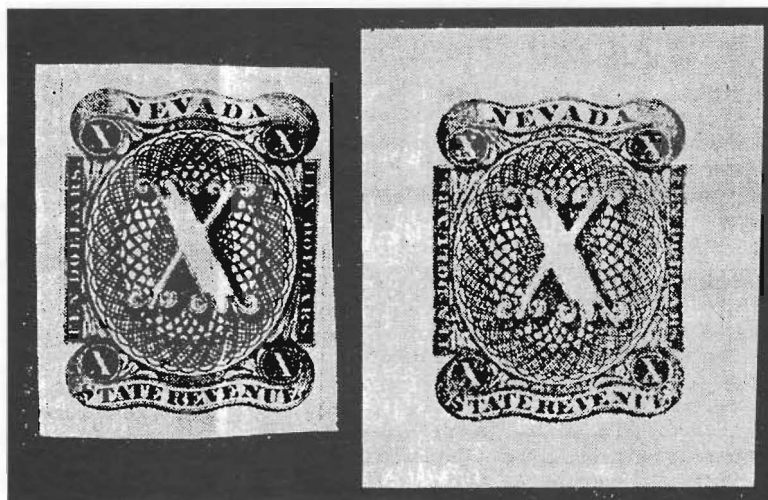
The lot realized \$23 suggesting that some bidders felt these might be proofs. Anyone familiar with the history of these stamps would have realized the improbability of such a combination of proofs.

Had comparison with originals been possible, unlikelihood would have increased to impossibility.

Unfortunately many collectors have neither the literature nor the stamps needed for reaching a decision. With the help of the anonymous successful bidder, I described the reproductions to assist future buyers. A portion of that article is presented here.

Perhaps the best historical reference for these stamps is Kenyon's *Documentary State Revenue Stamps of the United States* (1920). Reference is made in this book to known proofs and reprints of the stamps involved.

Genuine proofs are very rare and would have been a bargain at the price realized. But proofs or reprints in green are unknown for any of the stamps of these states. Since at



The \$10 Nevada original (left) and reproduction.

least three different printers produced these stamps over a span of almost 10 years, I would certainly be surprised to discover at this late date that all had made proofs using the identical green ink on the same kind of paper.

Only a casual inspection of these items, in comparison with the original stamps, is sufficient to reveal their true nature.

Except for two items, they are identical to originals in size. But in every case the fine details of the originals are lacking or badly blurred.

A clincher that precludes them from being reprints from even badly worn plates are the partial controller's overprints seen on some of the circular California stamps. The \$2-12 Months insurance shows a complete and clearly legible

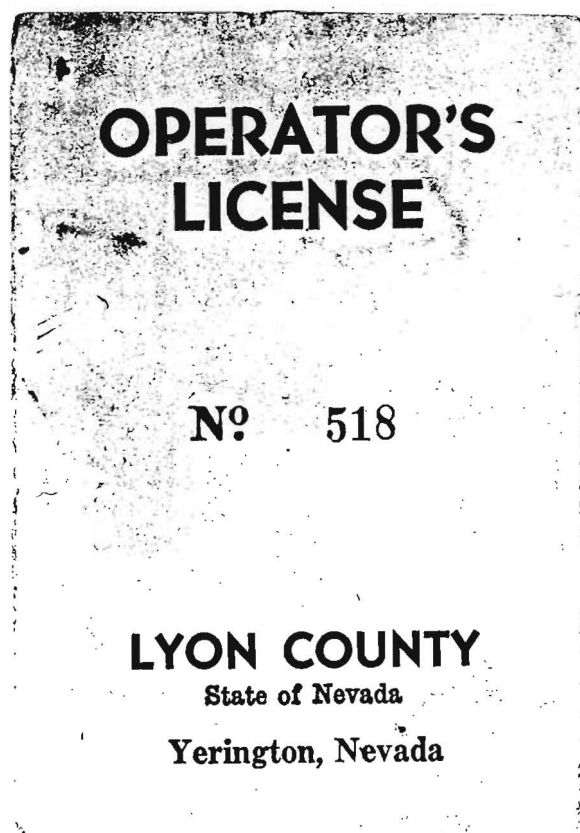
"A.R.M." surcharge in the same green ink!

This surcharge would be impossible on a proof or reprint but exactly what one would expect in a photo-reproduction made from a stamp on which this had been hand stamped. Thus, these items can at best be considered "reproductions," "reprints" being far too generous.

Only one of these reproductions comes close to the originals in color, this being the \$1.40 California.

Thus it seems unlikely that the originator had any intent of perpetrating a fraud. More likely they were prepared as space fillers simply to show the designs of these interesting stamps.

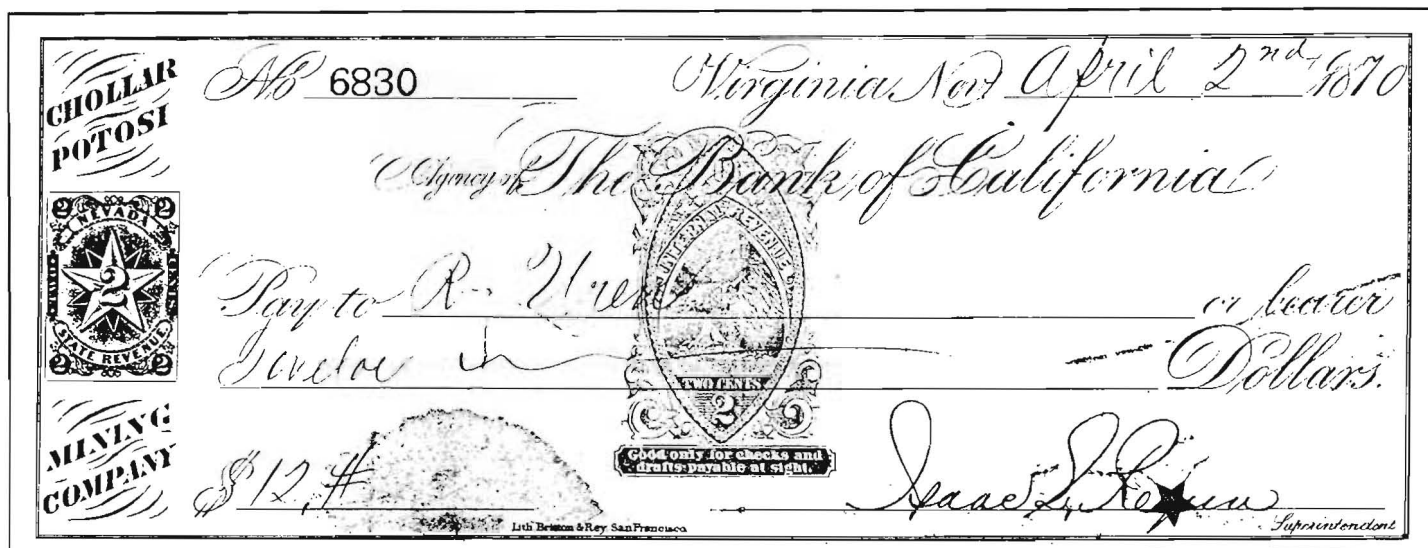
The following Nevada reproductions in green are known to me: 2¢ double star type, 4¢, \$1, \$5, \$10, \$20. The \$10 original and reproduction is shown.



## Nevada Operator's License

A 1931 operator's license issued in Yerington, Nevada, to Emma Loftus of Dayton. (Peter Martin)

Operator's License	
THIS CERTIFIES, THAT THE PERSON DESCRIBED AND NAMED	
BELOW AS ON <u>April 16,</u> 193 <u>1</u> BEEN	
LICENSED TO OPERATE MOTOR VEHICLES IN ACCORDANCE WITH	
PROVISIONS OF THE MOTOR VEHICLE LAWS OF THE STATE OF	
NEVADA.	
DESCRIPTION	
AGE <u>56</u>	SEX <u>Female</u> HEIGHT <u>5 Ft. 5</u>
WEIGHT <u>174</u>	COLOR OF EYES <u>Brown</u> COLOR HAIR <u>Brown</u>
NAME <u>Emma N. Loftus</u>	
ADDRESS <u>Dayton, Nevada</u>	
YERINGTON, NEVADA	
N° <u>518</u>	<u>Emma N. Loftus</u>
	SIGNATURE OF OPERATOR



RN-B17d, Chollar Potosi Mining Company. This check has a \$1,500 catalog value.

# Nevada Revenue Imprints on Checks

By Douglas McDonald

After the federal government instituted a new series of taxes on various documents in 1862, in an attempt to generate additional revenue to offset the horrendous expenditures then being incurred during the Civil War, several states also passed similar laws to increase their own tax revenues.

California had begun a documentary tax as early as 1857, and other states eventually issued documentary revenue stamps. Nevada, however, was the only state to actually allow their stamps to be printed directly onto bank checks.

In the Act of March 9, 1865, Nevada began to tax various checks, drafts, bills of exchange, promissory notes and certificates of deposit.

However, checks "made and made payable in the state" were exempt from this tax, as were checks issued by a bank, banker or trust company for more than \$100. All checks or drafts drawn by any other person or firm for more than \$100 were taxed at the rate of two cents.

A year later Nevada's tax law was amended, and a two-cent tax was now applied to all checks made and made payable in the state, as well as to all checks drawn for more than \$10.

Finally, on Feb. 21, 1873, all of the state's stamp taxes were abolished.

Only 16 different varieties of checks are known bearing imprinted Nevada revenues. All were drawn against accounts in the Virginia City branch of the Bank of California.

Thus the two-cent tax on these instruments would have been applicable only

from 1866 until 1873.

In fact, all known examples date from 1867 to 1874, although the latter usage is probably a case of simply using up previously printed checks after the stamp tax had been abolished.

The majority of these checks were drawn by companies owned or controlled by James Fair and John Mackay, the famous "Bonanza Kings" of Virginia City.

Beginning as humble miners, both men rose to powerful positions in the West. Following the 1873 discovery of the rich "Big Bonanza," the largest single deposit of silver ore in North America, in their Consolidated Virginia mine, Mackay went on to eventually own the Postal Telegraph Co. and fund a trans-Atlantic cable, while Fair became a U.S. senator and a powerful California capitalist.

Both men were busy establishing their hold on Comstock mining interests during the late 1860s and early 1870s, and their companies undoubtedly drew hundreds of checks per month on various accounts.

It was this huge volume of checks, possibly the largest in Nevada at that time, that prompted the Bank of California to offer these pre-printed stamped instruments.

Surprisingly, the Bank of California was at that time controlled by William Sharon, arch rival of Mackay and Fair. Throughout the late 1860s Sharon acquired control of the major silver producing mines of the region, as well as many of the necessary ore reduction mills, and his "Bank Crowd" were constantly vying for power with Mackay and Fair. The Bank of California also built and operated the Virginia &

Truckee Railroad, and used its ownership of the powerful *Territorial Enterprise* newspaper to great advantage.

But eventually Mackay and Fair's "Bonanza Firm" gained the upper hand in controlling the major mines and mills of the Comstock Lode. Since this rivalry was at its peak during the late 1860s and early 1870s, it seems strange that the bank would have made this service available to its business enemies.

The following table, which first appeared in *A Catalogue of Nevada Checks, 1860-1933*, has been updated as new reports were made available.

Each listing, categorized by revenue imprint as listed in Scott's *Specialized Catalogue of U.S. Stamps*, describes the name of the account holder (if applicable), the earliest reported date of that variety, ink and paper colors, size in millimeters, printer (if listed on the check), any additional noteworthy features (such as signatures), rarity, and value as listed in the latest edition of Castenholz's *Field Guide to Revenue Stamped Paper, Part I The Western States*.

For those unfamiliar with Dave Bowers' "Universal Rarity Scale," the rarity codes reflect the following:

URS-1	1 known
URS-2	2 known
URS-3	3-4 known
URS-4	5-8 known
URS-5	9-16 known
URS-6	17-32 known
URS-7	33-64 known
URS-8	65-124 known
URS-9	125-249 known

Further numbers can progress infinitely.

# RN-B16a

**Check, 187X** (unissued only; unknown used), black on white, 68 x 209, URS-3, \$300.00

**Mariposa Mill Company** (vertical at left), check, 3/2/1870, blue and brown on white, 70 x 206, appears with signatures of either mining magnate John Mackay or U.S. Senator James G. Fair, URS-8, \$175.00

**Ophir Mill** (upper left), W. S. Hobart (vertical along left edge), check, 12/4/1871, red and blue on white, 690 x 198, appears with signatures of either U.S. Senator James G. Fair, mining magnate John Mackay or lumber baron W. S. Hobart, URS-7, \$175.00

# RN-B17b

**Check, 7/21/1870**, black on white, 68 x 203, URS-1, \$75.00

**Gould & Curry Silver Mining Company** (at top center), check, 10/3/1870, green on white, 80 x 200, URS-9, \$35.00

**Hale & Norcross Silver Mining Company** (curving across upper left), check, 7/11/1870, red on white, 82 x 211, signed by U.S. Senator James G. Fair, URS-2, \$100.00

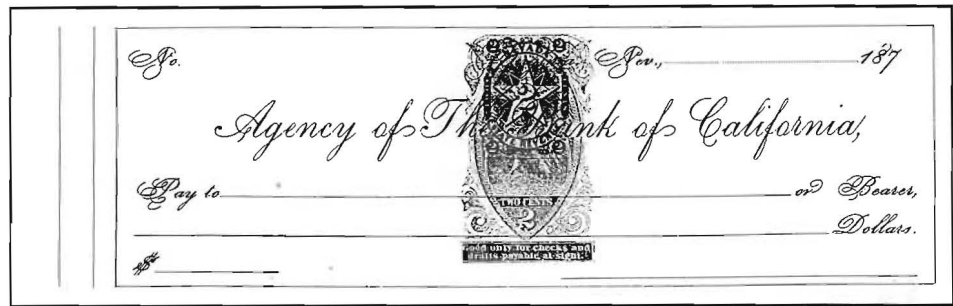
**Sapphire Mill** (upper left), W. S. Hobart (vertical at left), check, 11/8/1871, blue on white, 69 x 197, URS-5, \$75.00

# RN-B17c

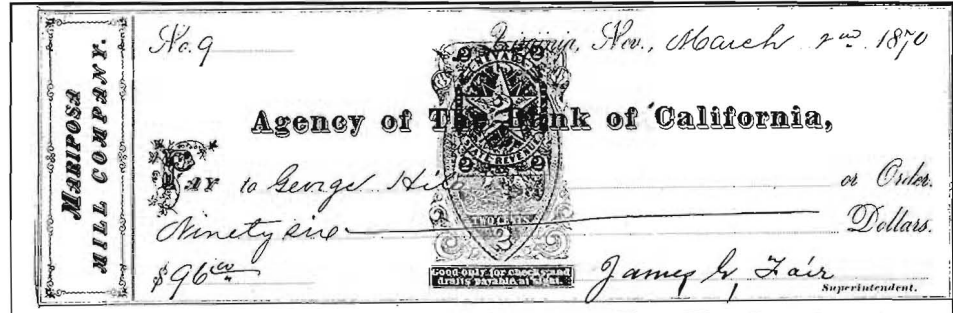
**Gould & Curry Silver Mining Company** (at top center), check, 9/3/1869, green on white, 83 x 210, URS-8, \$35.00

# RN-B17d

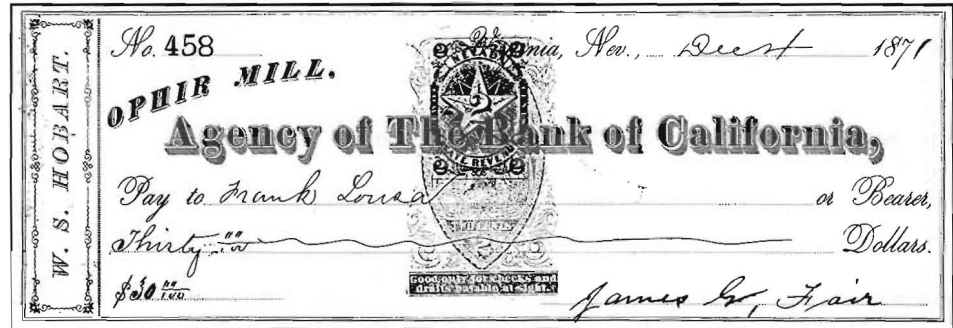
**Chollar Potosi Mining Company** (horizontal at left with imprinted revenue stamp), check, 2/2/1870, violet on white, 82 x 218, Lith. Britton & Rey, URS-4, \$1,500.00



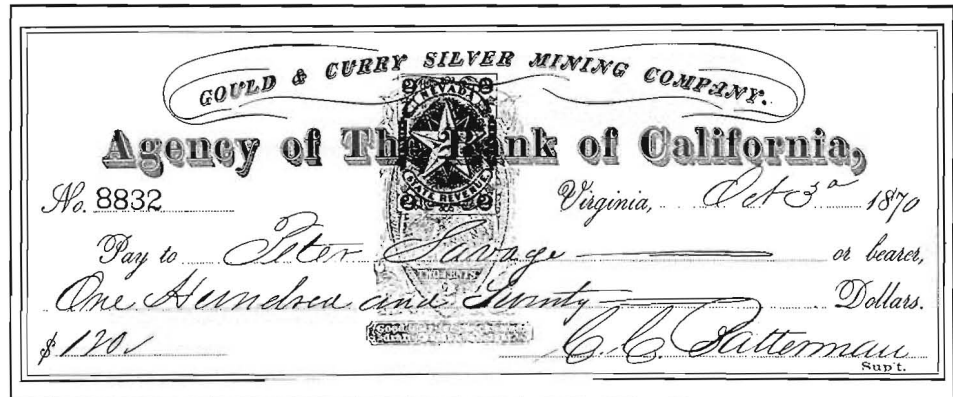
RN-B16a, unused check.



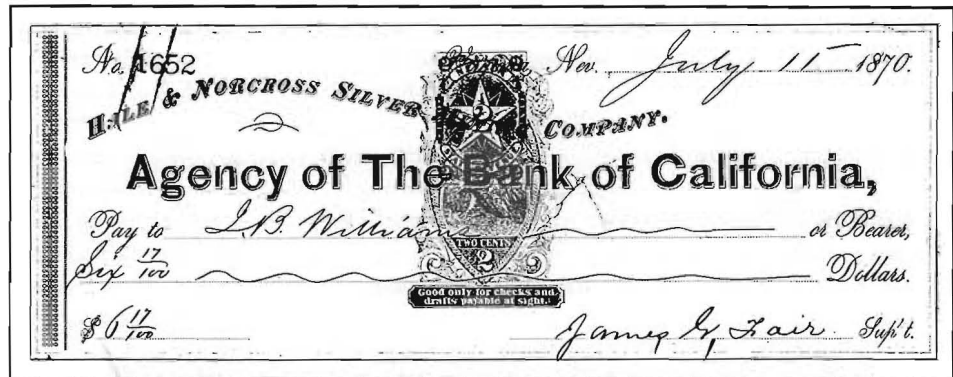
RN-B16a, Mariposa Mill Company.



RN-B16a, Ophir Mill.



RN-B17b, Gould & Curry Silver Mining Company.



RN-B17b, Hale & Norcross Silver Mining Company.



**Gould & Curry Silver Mining Company** (at top center), check, 12/2/1871, green on white, 80 x 201, URS-8, \$65.00

**Hale & Norcross Silver Mining Company** (curving across upper left), check, 1 1/2/1871, red on white, 80 x 210, signed by mining magnate John Mackay, URS-2 [unlisted in Castenholz, value probably \$150.00]

**Imperial Silver Mining Co.** (curving across upper left), check, 8/5/1872, green on white, 84 x 200, URS-5, \$75.00

**Occidental Mill** (vertical at left), check, 8/2/1872, blue on white, 82 x 198, signature of either U.S. Senator James G. Fair or mining magnate John Mackay, URS-4, \$75.00

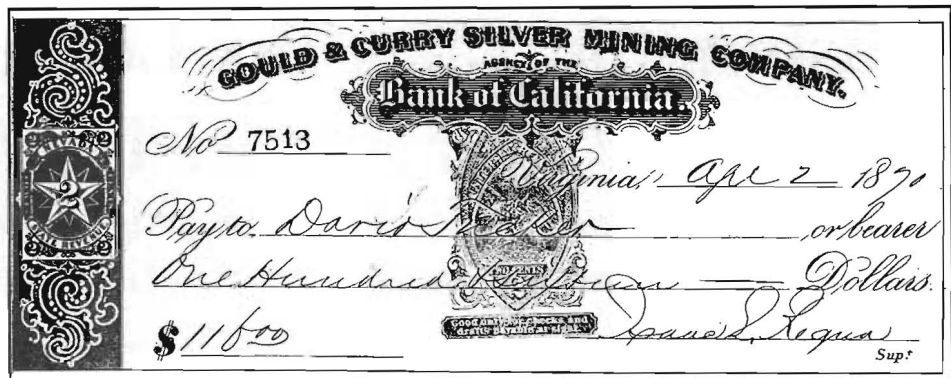
**Pac. Mill & Mng. Co.** (handwritten at bottom to left of signature element; Occidental Mill lined through vertical at extreme left), check, 12/4/1874, red and blue on white, 81 x 200, signature of mining magnate John Mackay, URS-4, \$75.00 [unused, URS-2, \$140.00]

**Sapphire Mill** (upper left), W. S. Hobart (vertical at left), check, 8/6/1872, blue on white, 70 x 197, URS-7, \$75.00

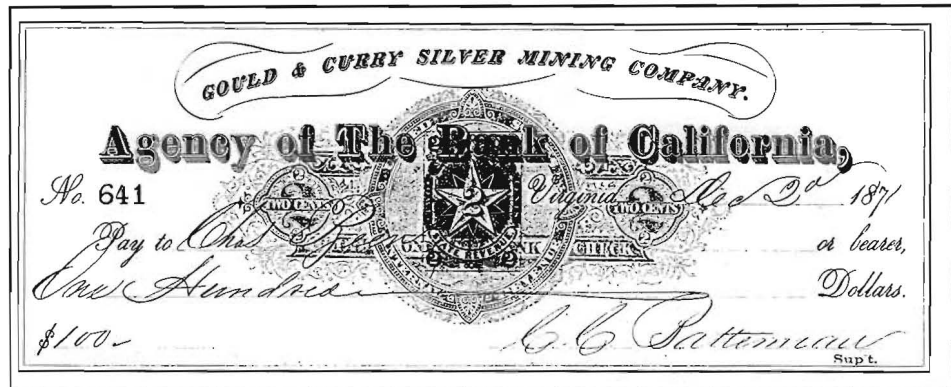
**Union Iron Works** (at upper left), Tyrrell & Cummings (vertical at left), check, 2/27/1872, red and blue on white, 67 x 197, signature element cut away, URS- 1, \$90.00

**(Editor's Note:** For additional information about Nevada revenue stamped paper consult McDonald's comprehensive *A Catalogue of Nevada Checks 1860-1933* and the revised edition of B.J. Castenholz's *Field Guide to Revenue Stamped Paper Part 1 The Western States*. The original edition, published in 1989 was ground breaking. The revised edition, published in 1996, is even better, with the inclusion of nearly 1,000 new listings.

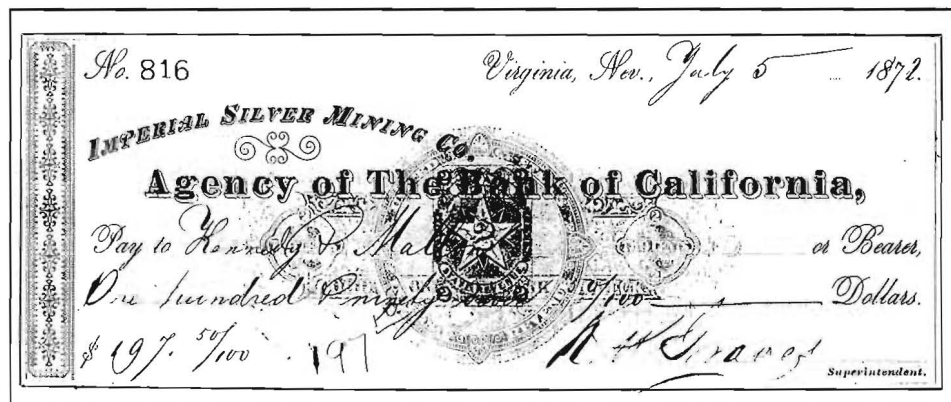
Both are available through SRS Publication Sales.)



RN-B17c, Gould and Curry Silver Mining Company.



RN-C21b, Gould and Curry Silver Mining Company.



RN-C21b, Imperial Silver Mining Company.



RN-C21b, Pac. Mill &amp; Mng. Company, unused.

# Washington Sales Tax Local Cardboard Revenues Offer Surprising Variety

*Cardboards Used to Ease Token Shortage Caused by Government Snafu When Lawmakers Hastened to Generate Significant Revenues*

By M. K. Malehorn

Like many other states in the mid- 1930s, the State of Washington found it necessary to develop a new source of a significant amount of revenue, and to do so quickly. And like many other states, a general sales tax was chosen as the method.

On March 25, 1935, legislation established a two percent tax, to become effective May 1, 1935. Furthermore, instead of setting up "penny brackets," which the majority of other state legislatures had or would define, Washington's lawmakers decided to go with tokens. Basically, a token would serve as a pseudo-coin so that citizens could pay the tax in smaller increments than pennies.

The State Tax Commission had about five weeks to get tokens manufactured and distributed throughout the state. A contract was quickly let for two million aluminum tokens, with another million to be delivered later.

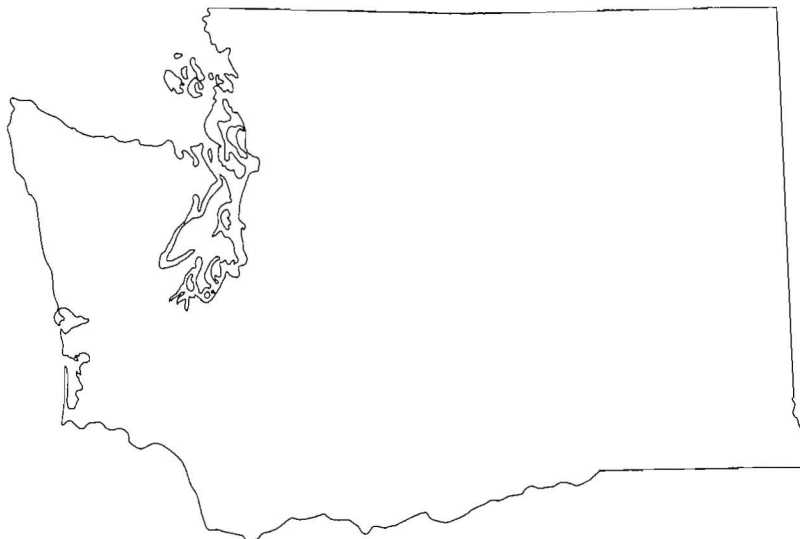
But, consider the logistics of the matter. The tokens had to be produced, packaged in bulk quantities, mailed throughout the state for distribution through some means not defined (local banks were usually chosen, since merchants had to deal with them anyhow), broken down into smaller "retailer-sized" packages, and sold through the distribution agent to the retailers.

There were variations from state to state, but the general idea was to make every retailer in every little corner of every little crossroads, as well as the big cities, purchase the tokens from the distribution agents.

This was to "encourage" the retailer in turn to sell the tokens to customers in order to recoup the investment, and would also guarantee that the state got its revenue more quickly.

It seems obvious in retrospect that the State Tax Commission was faced with a formidable, if not impossible, task.

And such turned out to be the case. Only 600,000 tokens were available on May 1, and they were not equitably distributed around the state.



On the other hand, there was no relief from the requirement to collect the sales tax. Merchants were confused, and the State Tax Commission did not offer a great deal of useful advice. One official remarked that there was no objection to any reasonable system. Another charged that collection of a full penny was not reasonable; "good common sense" was his suggestion. In the interim, permission was granted to merchants to issue their own tokens "for use only in that store."

The majority of merchants went ahead and collected on their own penny-bracket basis, often exempting some lower portion of the dollar. But some decided to implement the "make your own token" option.

In some communities, the Chamber of Commerce or local businessmen's association created a token for use by all the merchants, although that wasn't exactly in keeping with the "guidance" from the state.

Local tokens did, however, follow the state's intent to collect the tax in 1/5-cent increments - i.e., the tax on each 10 cents of a purchase (This meant that a customer had to have previously or at the time given the vendor a penny and received five tokens in return, one of which would be turned in to the vendor for each dime in the purchase).

Almost all of these locally developed tokens were cardboard rectangles or squares, printed by some local printer, intended for short-term use pending arrival of the state's metal pieces.

Most of these state revenue cardboards were printed in limited quantities, were worn out by local usage and were discarded when no longer needed. After six decades they are not commonly available to collectors.

Here are some examples from the approximately 65 different cardboards known to exist.

In Colfax, the Retail Trade Bureau created the black on light green revenue cardboard in Figure 1.



Figure 1

Centralia businessmen chose to advertise an annual community event (Figure 2), with a cardboard revenue in black on orange, on light green, and on brown.

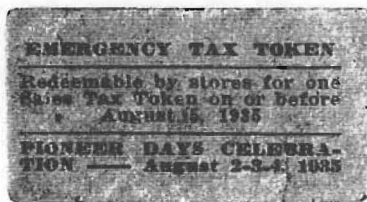


Figure 2

In Edmonds, a local merchant issued his own, using rubber stamps on paper and inking in the value (Figure 3).



Figure 3

A somewhat more formal approach was taken in Everett by a local cafe, with a revenue that is black print on green cardboard (Figure 4).

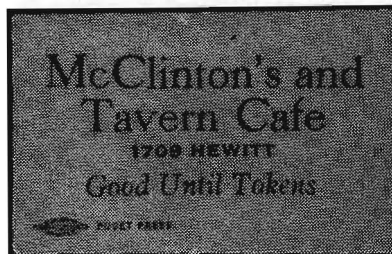


Figure 4

In Seattle, on the other hand, the Farwest Lithograph & Printing Company apparently managed to sell a "standard" cardboard revenue to a handful of merchants, resulting in a series of ten in which only the name changes (Figures 5A, 5B, 5C). These are all black on variegated green cardboard, with the merchant's name in red.

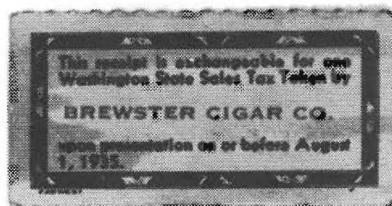


Figure 5A



Figure 5B

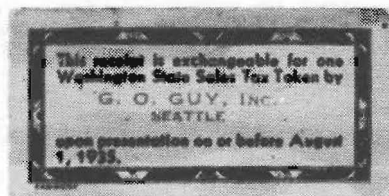


Figure 5C

Some of the merchants in Tacoma evidently agreed on a common format, but each chose his own cardboard color and one rubber stamped the name of his business rather than having the printer include it.

Figures 6 and 6A illustrate the common format and the "rubber stamp" option. The nine known revenues from Tacoma in this format include yellow, pink rose, manila, tan and wine-red cardboard.

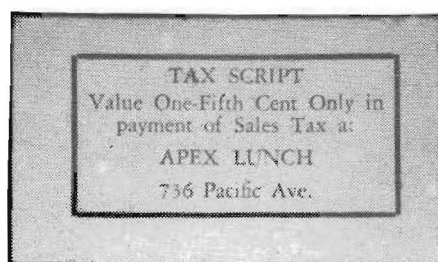


Figure 6

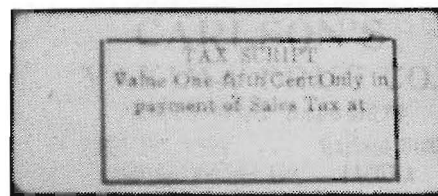


Figure 6A

The Wilbur Commercial Club took advantage of a geographic opportunity by issuing a local manila cardboard revenue with black print (Figure 7).

The construction of Grand Coulee Dam had begun (but wasn't completed until 1942), so perhaps there was an intent to appeal to the many men who were becoming involved in the project and needed a place to live, house their families, if any, engage in leisure activities, and so on.

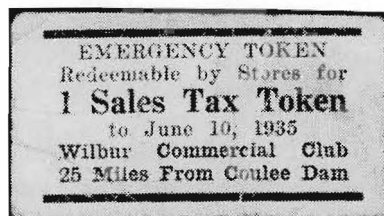


Figure 7

Most of the locally-issued cardboard revenues had an expiration date. The assumption was that the state's metal tokens would be available shortly. However, by the middle of May many merchants around the state were complaining about the state of affairs.

The State Tax Commission decided to try to reduce the anger by issuing a state-wide cardboard revenue. Five lithography firms in the state were contracted to produce five million pieces of blue scrip with black print. (Figure 8). These were produced and put into initial circulation within 48 hours, and an additional two million were released four days later.



Figure 8

By the first of June, 31/2 million aluminum tokens had been placed in circulation alongside the state's cardboard revenue, and the crisis was over for the time being.

However, this was not the end of the matter. Although the circumstances are uncertain, a second state-issued revenue, black on yellow cardboard, was produced, possibly for use to relieve a Christmas-induced shortage of metal tokens.

Further, in 1941, the sales tax was increased to three percent and there seems to have been a temporary shortage here and there of the new state-issued fiber tokens, which led the Retail Trade Bureau in Spokane to produce another cardboard revenue (Figure 9), black on white, which may have been the last of the Washington cardboard revenues.

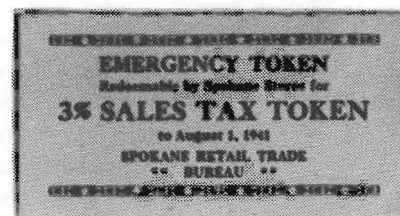
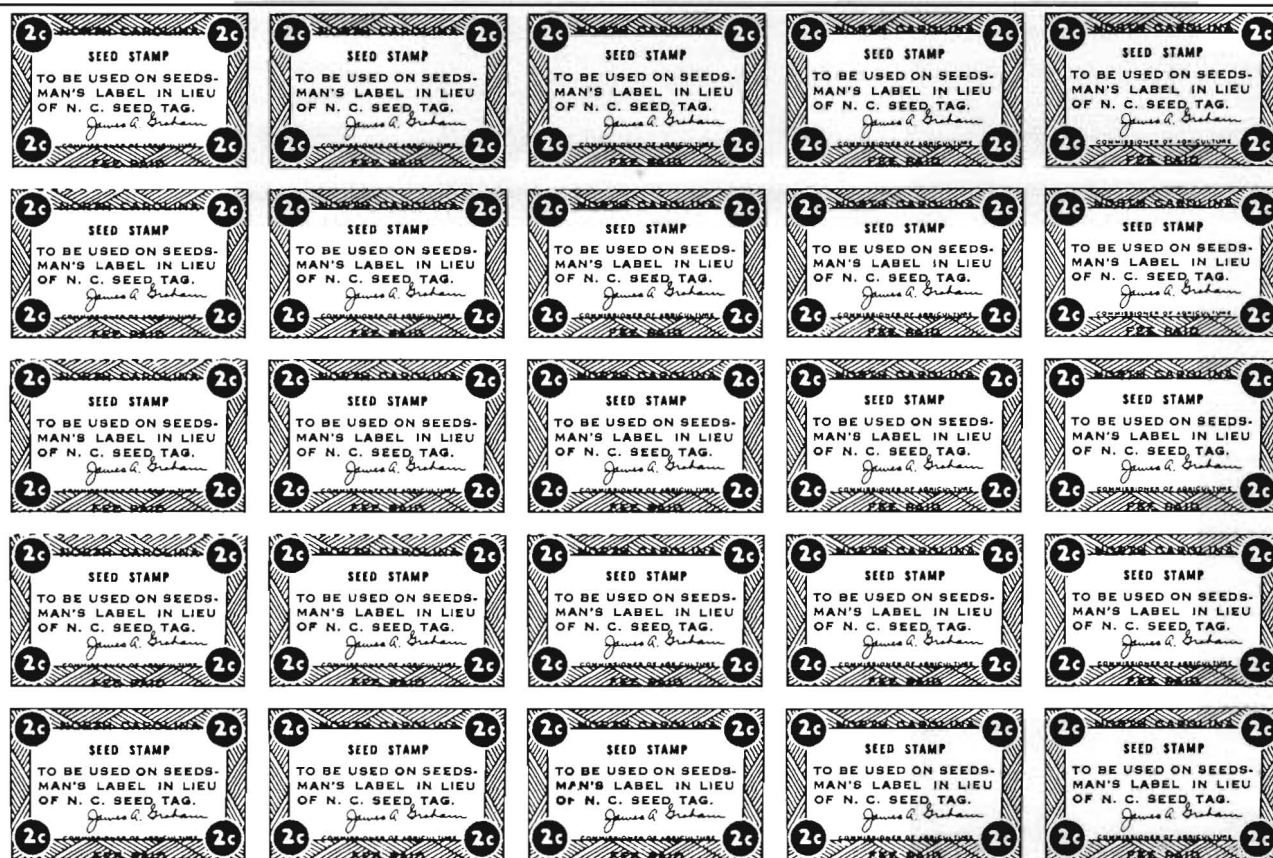


Figure 9

(Editor's Note: Merlin Malehorn is editor of the *American Tax Token Newsletter*, journal of the American Tax Token Society.)





## North Carolina Seed Stamp Issues Reclarified

By Tony Crumbley and Scott Troutman

Apparently Mr. Warren's memory (*SRN* 4/95) was not quite up to par when he responded to Tim McRee stating there was only one North Carolina seed stamp. We figure most likely he is not a stamp collector and did not notice the differences. To date, we have logged six different stamps. Tags also existed.

Seed stamp taxes began in 1947 (and we are excluding vegetable seed which is another story) when a law was put in place to require seed analysis by the N.C. Department of Agriculture. The analysis was to determine the percentage of seed, percentage of inert matter, percentage of weed seed, establish if noxious weed seeds were present and determine an expected germination rate.

A fee was put in place charging two cents on each 10 pounds of seed, effective July 1, 1947. A tag was to be used to indicate payment. It is possible that the analysis tag represented this without having the two cents on it. We have seen none from this period.

In 1949 the law was amended to say that a tag marked as from the "N.C. Crop Improvement Association" was to be used to indicate the payment of the tax and was to be given out at the time the tax was paid. Again, we have never seen these.

In 1963 the law was changed again to

use a stamp, this being Hubbard's S1. These stamps were to be used on bags of seed of ten pounds or more. A full sheet in Tony Crumbley's collection is shown above.

These stamps are black and blue-green printed on a pale yellow paper. They came 25 to a sheet, hyphen-hole rouletted 9 1/2. The sheet has four staple holes indicating it had been in a booklet form, and the selvedge has the imprint of the Winston Printing Company, Winston-Salem, N.C. The stamp's James Graham signature is quite legible.

In 1964 the law was changed to require that the stamps be put on the analysis tags. This law is still in effect. Stamp usage is not required as a reporting system can be used.

As early as 1986 a die cut stamp (probably a coil) was found. This stamp is smaller, and is black and a bright green on a very yellow waxy paper. Hubbard calls these Scotchcals. Graham's signature is little more than a J followed by some squiggles. This is Hubbard's S2. Hubbard also records a variation on a bright-orange yellow paper (S2a). We have not seen this stamp and do not know when it was used.

A 1987 tag in Scott Troutman's possession features another die cut variety. This one is blue-green and black on a very yellow waxy paper. The signature is very short and his first name is just a J and a

straight line. The words "Fee Paid" in black at the bottom are tiny.

In 1988 another variety turned up. This die cut is easily distinguished by rounded corners. The colors are very similar to the first seed stamp and the stamp is blue-green and black on a surface colored pale yellow paper. The signature is small but more legible. We do not know when this stamp was used.

The last variety is still in use and is known on a tag used in 1991. This die cut coil comes in rolls of 500. The yellow has a brown cast to it and the green is a true green, not a blue green. The same die as the 1987 stamp may have been used. This is the variety Crumbley had mentioned (*SRN* 4/95). One company is known to still be using these stamps.

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*State Revenue News*



# First Vanderford Auction Offered Surprises

By Ken Pruess

Sam Houston Philatelics sold the first part of the E. L. Vanderford collection September 21. Van sold many of his scarcer items prior to his death, but what appeared in this auction provides evidence for what is rare, and in demand. Both seemed factors in the realizations.

Contrary to a report in the October 14 issue of *Linn's Stamp News*, there were over 500 mail bidders. Bob Dumaine informed me that the ridiculous figure of 12 was actually the number of bidders represented by agents. I will report only a few of the prices realized (with estimate or catalog value in parenthesis). Catalog prices refer to the Wooton Catalog. Realized prices do not include the 10 percent buyer's fee.

Alaska is a popular state with a well established market. Every lot brought near Wooton catalog prices. A group of Arizona special game bird stamps (\$150-200) brought \$260, not bad for stamps given free to licensed hunters, but which up to now have not been listed. But most special use fishing stamps for Lake Powell for Utah licenses brought small fractions of estimates. Many of these had been remaindered at \$1 each.

It was evident that popularity, rather than price at which a stamp was once available, ruled the market. On older issues it is likely that few collectors purchased, or even knew about the availability of obsolete stamps. A nearly complete set of California Colorado River stamps for Arizona licenses (\$125) realized \$950. Many of these were also remaindered at only 50 cents each.

California seemed a popular state and the scarce "No Fee" overprints of various

types on plain typeset stamps brought unexpectedly high prices. Some examples are a lot of 4 1964 hunting licenses (\$50-75) \$525, a lot of 5 1971 (\$75-100) \$625, 1969 (\$50-60) \$525, 1978 lot of 2 (\$50) \$425, and a mixed lot of 6 "Disabled Veterans/No Fee" (\$75-100) \$725.

Even the regular typeset hunting stamps sold well. To me, most surprising was a set of 10 Hunter Safety Validation stamps (\$20-30) which brought \$260! Previously unrecorded, a set of 1986-93 non-refundable waterfowl application stamps (\$75-100) was hammered down at \$450.

But pictorial duck stamps of almost all states sold under catalog and estimate, to be expected at auction for material readily available from dealers.

Two rare, but damaged, stamps were offered. The unlisted Montana 1953 Archery with a corner missing (\$100-200) brought \$105. At least two better copies are known to exist. The damaged 1977 New Jersey non-resident trout (\$40-50) brought \$165. This is a key item, exemplified by the fact that a complete set of remainders except for that stamp (\$400) brought only \$115.

Delaware trout were popular with the early issues outstanding. The 1956 (\$100) brought \$240 and 1957 (\$75) \$220, with more modern issues bringing near catalog. Illinois Salmon on the other hand sold well under catalog.

Indiana trout mostly sold well above estimates with the rare 1957 with \$2 overprint (\$200) bringing \$700. But modern issues still available at face from the state sold for less than face value, a situation generally true for those states still offering old stamps.

Early Iowa trout mostly sold for well under catalog values. Missouri trout brought 1/2 to 2/3 of catalog, \$20-125 each, not bad considering these were also once remaindered.

Kansas quail sold near catalog except for the 'white feather' and other varieties, which did poorly. Maryland had mixed prices with the big game hunting bringing modest prices relative to catalog while the early trout mostly sold for nearly double catalog. The 1975 public lands (\$80) \$210 and the 1978 (\$80-125) \$240 surprised me, with other years also above estimate.

Popular Michigan bears seem to have stabilized at \$60-95 each. The much scarcer Cisco Netting did well. The 1964 (\$200) brought \$360, with others bringing \$155-260.

The Utah grouse, which Van and I discovered, has obviously shown up in some quantity. A strip of 5 (\$100) brought \$115, but you could have gotten the next lot with 3 strips of 5 (\$300) for only \$155.

I bid well over estimate on a number of lots and got only one (below my bid). Throughout, it was apparent that estimates were just that. Considering how little of the material offered is available from dealers, prices will be based almost solely on the number of people interested in any lot. It was apparent that a few serious collectors competed strongly for "once in a lifetime" material while stamps readily available from dealers brought well below retail.

The catalog, with prices realized, can be obtained for \$10 from Sam Houston Philatelics, 13310 Westheimer, Suite 150, Houston, TX 77077. The next auction of Vanderford material will be in May 1997.

## Kansas Wine Stamps Identified

Figure 1 (top) shows a Kansas wine identification stamp which is not pictured in the Hubbard catalog. This may be the red WC3 which is listed. The stamp shown is rouletted 5 3/4 on three sides and is 73x34 mm in size. This stamp is very similar in design to the WC4 stamp except that the all the writing and design inside the stamp is at the top instead of centered in the middle and it contains a line "OVER 14% ALCOHOL BY VOLUME." Little is known on these stamps. It is thought they were in use only for a about a year starting in 1956. Initially the existing wine stamp stocks were used as identification or control labels when the wine stamps were phased out. Figure 2 shows an example of WC1, in which the old wine stamp was simply X'd over and used. Many people seeing the WC1 assume it is just a wine stamp with an unusually heavy cancellation. All of the Kansas wine control stamps seem to be quite scarce. (Scott Troutman)



# Kansas Motor Vehicle Dealer Inventory Tax Stamps Reported by Stamp Dealer

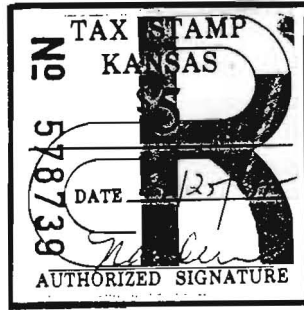
By Hugh L. Smiley

A previously reported series of Kansas tax stamps (SRN Nov-Dec. 1986) is probably one of the most difficult state revenue sets to obtain. These motor vehicle dealer inventory tax stamps first came to my attention several years ago after buying a car and seeing the stamps attached to documents being sent to Topeka, Kansas.

The stamps could only be purchased by a certified dealer from the treasurer of the county where his dealership was located. The stamp or stamps were affixed by the dealer, to necessary documents at the time of a sale. These documents were then sent to the State Vehicle Division where a title was prepared and sent to the buyer.

Under this procedure documents with the state tax stamps attached were retained by the state and presumed destroyed when title was issued. Mint stamps were not available to the public at county treasurer's offices.

Charts were furnished to dealers showing the tax to be charged according to weight and whether the vehicle was used or new. The tax, effective Jan. 1, 1979, varied from \$1 to \$30. Not more than two stamps were to be attached to a document. The stamps would self destruct if an error was made and an attempt was made to remove



them.

Effective July 1, 1985, motor vehicle inventory tax rates were changed to a range of \$2 to \$45, usually at least double the previous rates. The rates were:

(1) For new motorcycles and motorized bicycles, \$2; (2) For used motorcycles and motorized bicycles, \$2; (3) For all other used motor vehicles having a gross weight of 3,000 pounds or less, \$7; (4) For all other new motor vehicles having a gross weight of 3,000 pounds or less, \$9; (5) For used motor vehicles having a gross weight of more than 3,000 pounds but not more than 4,000 pounds, \$8; (6) For new motor vehicles having a gross weight of more than 3,000 pounds but not more than 4,000 pounds, \$11; (7) For used motor vehicles having a gross weight of more than 4,000 pounds but not more than 4,500 pounds, \$11; (8) For new motor vehicles having a gross weight

of more than 4,000 pounds but not more than 4,500 pounds, \$14; (9) For used motor vehicles having a gross weight of more than 4,500 pounds but not more than 8,000 pounds, \$14; (10) For new motor vehicles having a gross weight of more than 4,500 pounds but not more than 8,000 pounds, \$16; (11) For used motor vehicles having a gross weight of more than 8,000 pounds, \$25; (12) For new motor vehicles having a gross weight of more than 8,000 pounds, \$45.

It is unknown at this time as to the exact time this law was cancelled, however, it is thought to be the end of 1987.

If tax stamps were issued for each rate, there should be 16 different values. 12 different values have been seen. At the present time 107 stamps are known to exist in collectors hands. The stamps are believed to have been printed in panes of 10 (2x5).

Other than the ending date for these stamps one big question remains: If a collector couldn't buy the stamps from the county court house, dealers were not supposed to sell them (only exchange with other dealers in the same county) and those actually used were supposed to be attached to documents sent in to the state (the state was supposed to destroy them when titles were issued to buyers) how did any get into collectors hands?

## Utah's 1951 Game Bird Stamps: Are They Ducks?

By M. E. Matesen

During the peer review process for my forthcoming Utah revenue catalog the question was posed "the stamp(s) show ducks in flight, was it possible they were required to hunt ducks?"

I recall that my response was something to the effect that to my knowledge usage requirements had been limited to quail, partridge and sage hens etc., but I was certain "ducks" were not included. It was suggested that some additional research might be appropriate since if they were required to hunt ducks it could have an impact on the way other collectors might view these issues.

A trip to the law library at the University of Washington was my primary research location. I reviewed pertinent laws of the state from the early 1950s along with applicable sections of the states annotated codes. My analysis revealed the following:

"Game Birds" defined -...For the purpose of this title the following birds are defined as game birds: sage grouse, pinnated grouse or prairie chicken...wild goose, wild duck...<sup>1</sup>

In retrospect, my certainty was predicated on faulty assumptions which, to me at least, reinforces the idea that whenever possible, nothing substitutes for solid factual research when such information is available.

An additional question that needs to be addressed is can these two stamps now be considered "ducks stamps?"

Let me answer this by seeking the assistance of the late E. L. Vanderford. In an article he authored which appeared in the (Jul-Aug 1986 SRN) Van stated that:

Most collectors will agree that anyone is entitled to collect whatever he or she desires. But it is also true that a buyer is entitled to an honest description of what is

being purchased. It is hoped that the following classification for these stamps will be of assistance in identifying these often confused and misrepresented stamps.

### 1. Waterfowl Stamp Requirements

3. The major purpose of the stamp must be to permit the hunting of waterfowl. Small game, "game bird" (author's emphasis) ...that incidentally permit the hunting of waterfowl do not qualify as duck or waterfowl stamps.

The bottom line remains that you are the one who makes the decision to collect or not to collection these issues. To reiterate Vanderford's comments, my intent is to provide you with certain additional "facts" to assist in your decision making process to collect and "categorize" these issues.

<sup>1</sup> Summary of Contents of Utah Code Annotated 1953, Volume 3, Title 23 - Fish and Game - 23-3-34. P. 242

# New York State and City Cigarette Decals Confusing

By Terence Hines

These decals make up one of the most confusing series of state revenue decals known. There are numerous different designs and many of these designs exist in different colors.

Unreported varieties come to light frequently. This short article reports some additional previously unreported varieties. A few comments are made following each listing.

The listing is divided into two sections, the first for decals for New York City, inscribed "RELIEF." These were first issued in 1938 and ten varieties are listed in Cabot's 1940 catalog.

The second section lists a few new, or unillustrated, decals issued for New York State. \* items are illustrated.

## New York City "For Relief" Decals

1. 1¢ black on orange, black serial number, Cabot C7.

\*2. Same as number 1, but black on olive green, red serial number, Cabot C8.

\*3. 1¢ steel blue on very light pink, serial number (471 on the illustrated stamp) in the same color as the stamp itself. ABNC imprint at base. The illustrated stamp has a purple handstamp "129."

\*4. 1¢ black on deep yellow.

\*5. 1¢ black, lilac and white, black number with "A" preceding and following number.

6. 1¢ black, lilac and white, black number with letter "A."

\*7. 1¢ black, light green and white, black number with letter "B." Design like number 6.

8. 1¢ black, yellow and white, number with letter "C." Design like number 6.

9. 1¢ black, blue and white, number with letter "D." Design like number 6.

10. 1¢ black, red and white, number with letter "E." Design like number 6.

11. Oval design, 1¢ black, lilac and white, black number with letter "A."

\*12. 1¢ black, very light green and white, number with letter "B." Design like number 11.

13. 1¢ black, yellow and white, number with letter "C." Design like number 11.

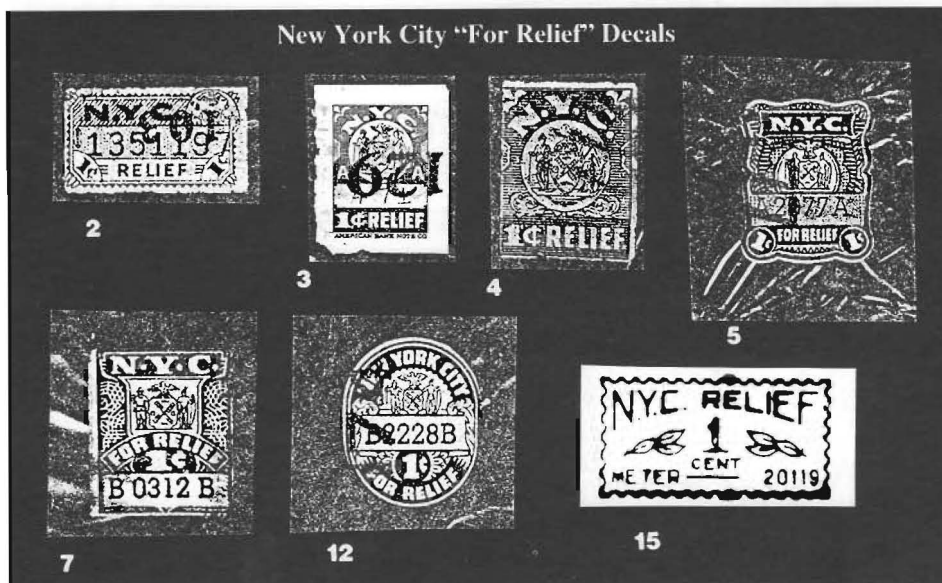
14. 1¢ black, blue and white, number with letter "D." Design like number 11.

\*15. 1¢ purple meter imprint, shown actual size.

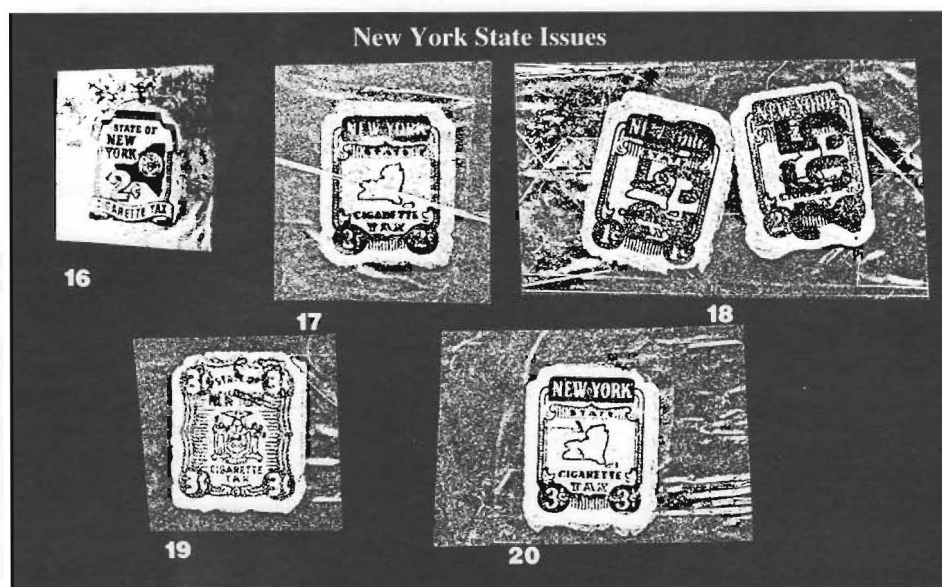
## New York State Issues

\*16. 2¢ black on orange. Illustrated actual size, this is either Hubbard C4 or C6. *State Revenue News*

## New York City "For Relief" Decals



## New York State Issues



Since Hubbard did not illustrate or describe the design of C4 and the state map on the illustrated stamp is solid, unlike the illustration in Hubbard for C6, this stamp is probably C4.

\*17. 2¢ black on light purple.

\*18. 1¢ black on blue and 2¢ black on light purple (same design and number 17) showing hand stamped black numeral overprint.

\*19. 3¢ green.

\*20. 3¢ red.

21. Like number 20, but 3¢ black on orange.

Several things are worth commenting on in the above listings. First, concerning items 5 through 14, there is a clear pattern linking the color of the stamp with the letter in the number on the stamp. Letter "A" is found on lilac stamps, "B" on green stamps, etc. The meaning of this relationship is

unknown.

Also, while these stamps bear numbers, they are certainly not serial numbers in the usual sense. The numbers are too low to be serial numbers. Perhaps they are sheet numbers or some other type of code. Only state records will tell for sure.

Second, it is common to find both city and state stamps with what appear to be handstamp overprints of large numerals, although these stamps are found without these as well. What these numbers mean is also not clear, but a good guess is that they represent the distributor who actually affixed the stamps. Again, the final answer will have to be found in state records.

Unless otherwise noted, all the illustrations are enlarged to 155 percent of actual size.

I thank George McNamara who lent me these stamps for illustration.



## State Gasoline, Sales and Cigarette Tax Rates as of July 1, 1996



Reprinted with permission from the July 22, 1996, *State Tax Review* published by CCH Inc.

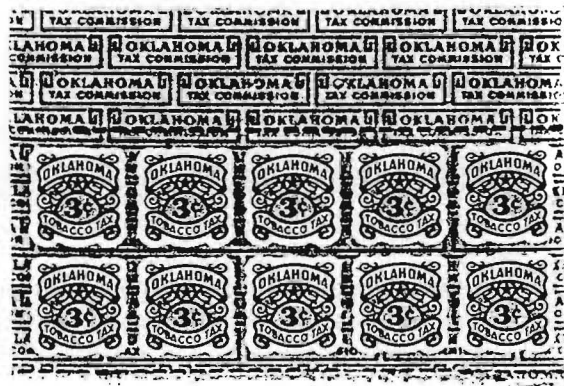
## Dates Determined for Set of Oklahoma Tobaccos

By Scott Troutman

The tobacco stamps or decals, issued by the state of Oklahoma, represent a great challenge. Between roughly 1950 and 1981 when their use was discontinued, the state issued at least thirteen different sets of stamps, however no one kept track of their order of issue.

Unused remainders of these stamps are found, and as such the Hubbard catalog lists the values issued. But as there was no easy way to determine when they were issued, Hubbard took his best guess from what information he could find, and in many instances just gave the entire set one number in the catalog, so we could at least reference them.

Recently I was at the home of an Oklahoman, helping her disburse her late husband's stamp collection. We had nearly completed going over it, when she got up and brought out a cigar box full of stamps. On the box was a 50 cent stamp of the set listed in the Hubbard catalog as T65. The cigar box however, had a federal tobacco strip stamped with a date in 1954. The lady



indicated her husband had been a cigar smoker and had purchased the box in Oklahoma City.

The decals themselves are 12 x 13 mm and came on sheets of a yellow safety card. The Safety cards were rouletted into small blocks of 10 stamps in a five across by two down format. These have a roulette of 8.

In the catalog, Hubbard lists two varieties of the safety card. The first is a yellow paper with OKLAHOMA/TAX COMMISSION in two lines inside gray rectangles 4 x 17 mm which cover the sheet. The rectangles have small curly-q's in the upper left and right

corner. The back of this paper is yellow.

The second variety of safety card is a brighter yellow on the front and is white on the back. The boxes with the Oklahoma Tax Commission are present, but inverted in relation to the stamp and printed in a pale red or orange color.

The following is a table of which values are on which safety and where known, the color of the stamps. The stamps themselves are a single color on a white background.

Value	Safety	Color
1 cent	gray	?
3 cents	gray	purple
3 1/2 cents	gray	brown
4 cents	gray	green
10 cents	gray	?
11 cents	gray	?
15 cents	red	?
24 cents	gray	?
25 cents	red	?
50 cents	gray	yellow
75 cents	gray	?
\$1	red	bistre
\$1.50	gray	?



# License News

By Dr. Edward Miles



## Missouri

A matron's badge for the woman's reformatory in Kansas City.



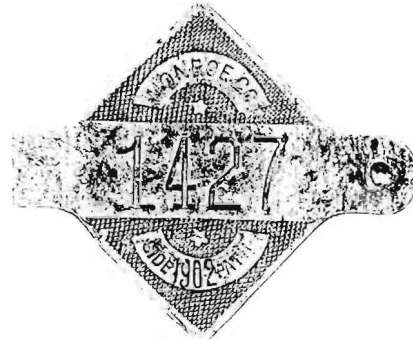
## New York

A New York City Taxi cab medallion. These metal plates were bolted to the hood of the taxi. The shape changes every year. The numbers and letters match the taxicab licence plate.



## Arkansas

A 1910 license for a two horse public wagon issued in Little Rock. The fee was \$12.



## Monroe County

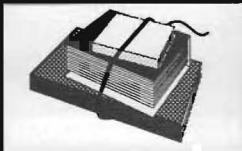
1900 and 1902 bicycle plates issued in Monroe County for "side path."



## Rhode Island

A 1942 East Providence peddler's license and an undated peddlers licence from Newport

## Badges



# Library Notes

By Peter Martin

## ATTS Newsletter

The American Tax Token Society has produced a reprint of *SRN* articles about state sales tax stamps titled *Readings from the State Revenue Newsletter April 1960-April 1990*.

The society also produces a quarterly *American Tax Token Society Newsletter* that frequently includes paper sales tax items.

For additional information write: *ATTS Newsletter*, 6837 Murray Lane, Annandale, VA 22003.

## Duck Tracks

The Fourth Quarter 1996 *Duck Tracks*, journal of the National Duck Stamp Collectors Society, reviews the 1996 federal duck stamp contest, including the controversial second place finish of a computer generated entry. The taxonomy of federal duck stamps is reviewed and a list of state duck stamps that include dogs is also provided.

Dues are \$20. For membership information write: NDSCS, POB 43, Harleysville, PA 19438

## Keychain Tag News

The December 1996 *Keychain Tag News*, newsletter of the mini license plate collectors, features Alaska key chains and license plate and windshield validation stickers. The newsletter is edited by SRS Governor Dr. Edward H. Miles.

Subscriptions are \$10 and available by writing: *Keychain Tag News*, 888 8th Ave., New York, NY 10019.

## U.S. Tax-Stamp Review

The October 1996 *U.S. Tax-Stamp Review* illustrates Wisconsin revenue stamps, reviews the California revenue stamps that were withdrawn from the Superior sales and includes a review of the Vanderford fish and game auction held by Sam Houston Philatelics.

Dues are \$10. To subscribe write: ICAR, Box 9128, San Jose, CA 95157.

## Revenue Index, 2nd. Edition

Work is progressing on the updated second addition of *An Index to Revenue*

Articles which have appeared in *Serial Publications*. Published by the American revenue Association and edited by Richard F. Riley, the index will include a comprehensive list of articles that have appeared in *State Revenue News*.

SRS secretary Scott Toutman assisted with the *SRN* indexing, which was the only major area missing from the first edition that was published in June 1992.

The index is expected to be finished in time for Pacific '97, as part of the ARA's 50th anniversary celebration.

## Chauffeur Badge Books

The first three volumes of Dr. Edward H. Miles' series about chauffeurs and transportation badges are now available through the SRS Sales Service.

*Chauffeurs Badges and Transportation Related Badges of the World: Volume I-New York, Volume II-New England, and Volume III-Illinois* are priced at \$9 per volume for SRS members and \$10 for non members

## Mines of the West, 1863 Aids Nevada Collectors

*Mines of the West, 1863* by Douglas and Gina McDonald. 64 pp, illus., PB, 8 1/2 x 11, saddle stitched. (1996, Gypsyfoot Enterprises, Helena, MT). \$7.95 plus \$2 shipping from: Gypsyfoot Enterprises, Inc., POB 5833, Helena, MT 59604.

*Mines of the West, 1863* is another in an expanding line of Western reference books written by or published by the husband and wife team of Doug and Gina McDonald.

Western Americana has become a popular collecting field scholarly research is increasing.

One of the problems associated with collecting checks, documents, stock certificates and revenue paper from this era is the difficulty in tracking early Western mining companies. The mid-1850s to the 1870s have been the most difficult for researchers.

*Mines of the West, 1863* is a valuable addition to the field. Based on a roster of 2,500 Western mining companies that

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### Mines of the West, 1863



Douglas & Gina McDonald

appeared in an 1863 issue of the prestigious *Mining and Scientific Press*, the authors have expanded the listing with their extensive research from contemporary sources and

independent research that was able to pinpoint the location of more of the companies.

Mining companies located in Arizona, California, Colorado, Nevada, New Mexico and Mexico are included.

An especially helpful addition is the listing of county and state for each of the companies. This information was not included in the original sources because most miners of the time were well familiar with the operations of the time. Today that is not the case.

Another delightful addition is the period accounts of life in the Nevada Territory mining camps by Mark Twain and J. Ross Browne. Illustrations of mining scenes and revenue stamped documents are another added feature.

Collectors of documents from 19th century Nevada should add this title to their library. It is available directly from the publisher or from the SRS Sales Service.

Peter Martin

State Revenue News

# Letters to the Editor

## Michigan Cigarettes

Michigan is one of the few state never to have used tax stamps on cigarettes. But, this may change according to an article in *State News*, the Michigan State University newspaper.

The Nov. 16, 1995, article "State hopes to snuff smugglers" reviews the state's problems from cigarette smuggling that amounts to losses of almost \$150 million per year.

The figure ranks Michigan first in the nation in cigarette smuggling. The smuggling activity ballooned when Michigan raised its cigarette tax to 75 cents in 1994, ranking it the nation's highest tobacco tax at the time.

The article by Jeff McMillan notes that Michigan is one of three state that don't require a tax stamp on cigarette boxes and that state Senate Finance Committee members theorize that an underground railroad exists between Michigan and North Carolina, where the tax is five cents and no tax stamp is put on cigarettes.

State Senator Doug Carl was to introduce a bill requiring a tax stamp to be affixed to Michigan cigarette boxes.

**John Funkhouser**  
Okemos, Mich.

## Calling All State Revenue Exhibits

Now that I am retired I am working hard on New York stock transfers, since my exhibit has been accepted for Pacific '97. I am also working with Bernie Glennon on perfins for

these stamps. In time we hope to put out a list.

I hope to meet some SRSers in St. Louis. I completed my APS accreditation and will be one of the judges. It would be nice to see some good state revenue exhibits.

**Kenneth Pruess**  
Lincoln, Neb.

## Correspondents Sought

I am looking to correspond with U.S. collectors of state hunting stamps. Mr. Vanderford told me 10 years ago that my collection was one of the five largest of U.S. hunting stamp (no ducks) but I fear it is no longer in the top class because I am missing a lot of newer material.

**Joachim Hosang**  
Hauptstrasse 50  
D-38387 Soellingen  
Germany

## Bath County Update

Reference the Virginia bear/deer stamp article in the 2/95 SRN, I have stamps from Bath County from 1979-80 through 1983-84. So, that means that the 1973-74 issue was not the last.

**David D. Turnbull Jr.**  
Elyria, Ohio

## Member Comments About the SRN

A bargain at twice the price!

**Peter S. Lemmo**  
Whippany, N.J.

The format is excellent! Would love to see articles, or reprints of old articles, about the "classic" state revenues—California, Nevada, Oregon, Alabama, Virginia—who each issued 19th Century stamps

**John D. Bowman**  
Birmingham, Ala.

Alternating with overviews of different state revenues and state revenue types is very enjoyable.

**T.C. Edmunds**  
Cohocton, N.Y.

Enjoy the write-ups. Great layouts too.

**Ted Pinas**  
Cuyahoga Falls, Ohio

The last issues were great. I especially liked the North Carolina issue as it showed the wide variety of tax stamps.

**Dr. Allan Hauck**  
Somers, Wis.

Sure would appreciate something on Alaska. I never see anything.

**Dorothy Clifton**  
Valdez, Alaska

Much improved and enjoy it more.

**Gerald L. Derksen**  
Denver, Colo.

Congrats on the format and slick professional look to the layout. Great Work.

**M.E. Matesen**  
Edmonds, Wash.

The journal is looking great. Thanks for doing such a great job.

**Betsy and Chuck Berry**  
State College, Pa.

# State News

## Cinderellas

Shown here is a "trading stamp" recently used by the Grand Union near Chappaqua, N.Y. It appears to be on ESPCO watermarked paper, but also seems to be a very recent printing. Further information from Grand Union will be provided as it becomes available. (Terence Hines)



## Nevada

Nevada has asked the U.S. Supreme Court to review a Nevada Supreme Court decision that overturned a criminal

conviction for possession of controlled substances on the ground that the conviction constituted double jeopardy against an individual who had already been assessed, but did not actually pay, the controlled substances tax.

The state court held that the controlled substances tax imposed pursuant to NRS Ch. 372A constitutes punishment and triggers the protections of the Double Jeopardy Clauses of the U.S. and Nevada Constitutions, which prohibit multiple punishments for the same offense.

The state asks the High Court whether (1) the mere entry of an uncontested, uncollected and unpaid default judgment entered in a drug tax proceeding constitutes

punishment under a double jeopardy analysis, (2) jeopardy attaches upon the entry of a default judgment in a drug tax proceeding that is not predicated on any finding of guilt, and (3) if tax liability under Nevada's drug statute rests on elements that are different from those necessary for criminal liability, are failure to pay the tax and illegal possession the same offense. *Desimone*, U.S. Supreme Court, Docket No. 95-1058 (*State Tax Review*)

## New York

Shown is a new variety of the New York State cigarette tax stamp that has not been previously reported. (Terence Hines)



# 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

Cigarette		
Muscle Shoals	.25	.25
	\$1	\$1
Sheffield	.50	5/\$2.50
Playing cards	.10	10/\$1

## Arizona

1935-12¢ malt liquor, used (Cat B2)	
Red on pink, Moore sig.	.50 ea.
Bisbee Occupational Lic.	.50

## Arkansas

Waterfowl (from booklet)-1989	\$7
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## Connecticut

1993 Wildlife	
Sheet variety (# <50001)	\$5.30
Hunter variety (# >50000)	\$5.30

## Florida

Documentary	\$3
Snook-1993, 94, 95	\$2 ea.
Crawfish-1993, 94, 95	\$2 ea.

## Georgia

City of Griffin .05 Excise Tax	
	Free

## Louisiana

Res-Waterfowl-1992, 93	\$5.25
Non-res Wtrfowl-1992, 93	\$7.75

## Maine

Resident Muzzleloader-1986, 87, 88, 89, 90, 91, 92, 93, 94, 95	\$1 ea.
Non-Res. Muzzleloader-1986, 87, 88, 89, 90, 91, 92, 93, 94, 95	\$1 ea.
Alien Muzzleloader-1987, 88, 89, 90, 91, 92, 93, 94, 95	\$1 ea.
Pheasant-1986, 87, 88, 89, 90, 91, 92, 93, 94, 95	\$1 ea.
Very limited supply: limit one of each	

## Maryland

*Duck stamp	\$3
-------------	-----

## Michigan

Duck, 1976	\$2.10
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## Missouri

Trout-1991, 92, 93, 94, 95	\$4 ea.
Waterfowl-1990, 91, 92, 93, 94, 95	\$4 ea.

## New Jersey

Trout-1988, 89, 90	\$1
Non-Res Trout-1988, 89, 90	\$1
Woodcock- 1988, 89, 90	\$1
Pheasant- 1988, 89, 90	\$1

## New Mexico

Waterfowl-1991	\$7.50
----------------	--------

## Oklahoma

1964-1 pint liquor taxpaid (Cat. L4)	
Single	\$1
Block of 4, unused	\$5
Plate block of 4, unused	\$7.50
*Bedding-1990 Series	.75
	10/\$6.50

## Pennsylvania

Stock Transfer .10, .20	Free
-------------------------	------

## Rhode Island

Cigarette-10 cig	.185	10/\$1.85
-20 cig	.37	10/\$3.70
-50 cig	.925	10/\$9.25

## South Carolina

Cigarette	.01	10/10
	.07	10/70
	.09	10/90

All 3 denominations also available in sheets of 100 for \$1, \$7 and \$9 plus \$1.01 postage.

*Documentary	.10
	.20
	.50
	\$1

## South Dakota

Fishing and Senior Fishing License stamp-1988	Free
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## Tennessee

Ammunition Tax	.10
----------------	-----

## Texas

*Bedding-1990 series	.75
	10/\$6.50

## Virginia

Local Cigarette, panes of 10		
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
Suffolk	.20	10/\$2
	.25	10/\$2.50
Virginia Beach	.20	10/\$2

## Washington

Waterfowl-1990	\$5
Waterfowl-1991, 2 diff.	\$6 ea.

## Wisconsin

Liquor stamps	
200 ml	\$2
1 liter	\$2
1.75 liter	\$2

\*Bingo Cards-\$1.50 ea. (plus .78 postage)  
1984, 85, 86, 87, 88, 89, 90, 91, 92, 93  
Very limited supply.

## 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 Society Publications

1. **Washington State/Cities Revenue Catalog**  
M. E. Matesen, 1973, 27 pp.  
\$4 (Non-member price \$6) \_\_\_\_\_
2. **Kansas State Revenue Catalog**  
Charles J. Bellinghausen, 1972, 18 pp.  
\$4 (Non-member price \$6) \_\_\_\_\_
3. **Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog**  
E. S. A. Hubbard, 1960, 24 pp.  
\$1 (Non-member price \$2) \_\_\_\_\_
4. **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) \_\_\_\_\_
5. **History of Oleomargarine Tax Stamps and Licenses in the United States**  
Carter Litchfield, 1988, 128 pp., hardbound  
\$22 plus \$1.50 postage (Non-member price \$27.50) \_\_\_\_\_
6. **U.S.A. State Revenue Stamps Catalog, Volume I**  
(Reprint/reformat of the 1960 catalog)  
Elbert S. A. Hubbard, 1960, illustrated, three-hole punched  
\$20 plus \$1.50 postage (Non-member price \$25) \_\_\_\_\_
7. **U.S.A. State Revenue Stamps Catalog, Volume 2 (1950-1991 issues)**  
Elbert S. A. Hubbard, 1992, illustrated, three-hole punched  
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8. **Second Federal Issue: 1801-1802**  
W. V. Combs, 1988, 142 pp., illustrated, hardbound  
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9. **Third Federal Issue: 1814-1817**  
W. V. Combs, 1994, 224 pp., illustrated, hardbound  
\$23 (Non-member price \$27.50) \_\_\_\_\_
10. **An Index to Revenue Articles which have appeared in Serial Publications**  
R. F. Riley, 1992, 192 pp., perfect bound  
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Douglas and Gina McDonald, 1996, 64 pp., illus., saddle stitched  
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15. **Field Guide to Revenue Stamped Paper, Part 1—The Western States**  
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Back issues of the *State Revenue News*, through whole number 219, are available for \$2 each or 6 for \$10 (postpaid). Issue 220 and later are \$5 each.

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, NJ 07738.

Issue	Date	Issue	Date
160	1-2/83	207	7-8/92
161 *	3-6/83	208	9-10/92
166 *	7-10/84	209	11-12/92
167	11-12/84	210	1-2/93
182	5-6/88	211	3-4/93
185	11-12/88	212	5-6/93
188	5-6/89	213	7-8/93
189	7-8/89	214	9-10-93
190	9-10/89	215	11-12/93
191	11-12/89	216	1-2/94
192	1-2/90	218	5-6/9471
193	3-4/90	219	7-8/94
194	5-6/90		
195	7-8/90	<b>\$5 each</b>	
196	9-10/90	220	9-10/94
197	11-12/90	221	11-12/94
198	1-2/91	222	1/95
199	3-4/91	223	2/95
200	5-6/91	224	3/95
201	7-8/91	225	4/95
202	9-10/91	226	1/96
203	11-12/91	227	2/96
204	1-2/92	228	3/96
205	3-4/92	* double issue,	
206	5-6/92	counts as two	

### SRS Area Representatives

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**Southeast (FL, GA, NC, SC, VA)**  
**Tony Crumbly**, POB 219, Newell, N.C. 28126

**Midwest (IL, IN, KY, MI, OH)**  
**Kenneth Stewart**, 5482 Bunker Hill Rd., Milford, Ohio 45150

**West (AZ, CA, NM, NV, OR, WA)**  
**Bert Hubbard**, POB 9128, San Jose, Calif. 91517

## Secretary's Report

By Scott Troutman

The State Revenue Society membership report is listed below.

<b>Previous Total:</b>	223
<b>New Members</b>	6
<b>Reinstatements</b>	1
<b>Deaths</b>	0
<b>Resignations</b>	0
<b>Dropped NPD</b>	0
<b>Dropped Other</b>	0
<b>Current Total:</b>	230

### New Members

**1113** Mitchell Key Krevor  
 150-38 Ninth Ave.  
 Whitestone, NY 11357

Interests: Not stated.  
 Proposed by: Secretary

**1114** Patrick Heenan  
 15811 W 128 St.  
 Olathe, KS 66062

Interests: Not stated.  
 Proposed by: Sherrie Smith

**1115** T. I. Weintraub  
 5725 Astoria Way  
 Colorado Springs, CO 80909

Interests: CO, U.S. telegraphs.  
 Proposed by: Gerald Derkson

**1116** Richard T. Miller  
 41 New London Turnpike

Uncasville, CT 06382

Interests: Post office seals, all federal revenues.

Proposed by: Secretary

**1117** Charles F. Boubelik  
 Box 40  
 Canon City, CO 81275

Interests: CO, stamp dealer.  
 Proposed by: Lou Forster

**1118** Rocky Mountain Philatelic Library  
 2038 S. Pontiac Way  
 Denver, CO 80224

Interests: Philatelic library.  
 Proposed by: Secretary

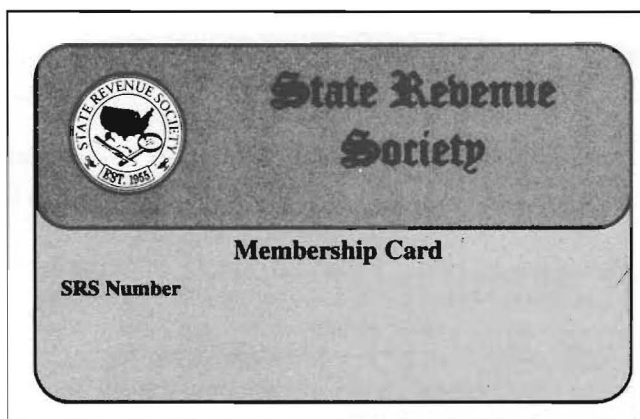
### Reinstatements

**1056** Bernard R. Glennon  
 2610 E. Section #30  
 Mount Vernon, WA 98274

## 1996 Top Recruiters

<b>Secretary</b>	13
<b>Peter Martin</b>	4
<b>Scott Troutman</b>	3
<b>Gerald Derkson</b>	1
<b>Global Stamp News</b>	1
<b>Lou Forster</b>	1
<b>Peter Pierce</b>	1
<b>Sherrie Smith</b>	1
<b>Kenneth Trettin</b>	1

## SRS Membership Card



Shown here is a copy of the new SRS membership card. The cards are free to current SRS membership. To obtain your card, send a stamped, self-addressed envelope to the SRS secretary.

# AD CORNER

**AD CORNER RATES:** Minimum of \$1 for up to 25 words, five 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.

**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 53404-1826. (4)

**BEDDING STAMPS WANTED.** On tag or off, mint or used. Also, historical information about these issues. If you have items for sale or trade, send with your asking price. PETER MARTIN, POB 45553, OKLAHOMA CITY, OK 73145. (11)

**I WILL BUY OR TRADE FOR MICHIGAN** hunting and fishing text type pass book stamps 1981-94. I have TN, IA and IL fish and game to trade. DALE STOVER, 2320 KINGSBURY DR., EAST MOLINE IL 61244. (2)

**TRYING TO COMPLETE** collection on

insecticide and fungicide stamps from: GA, NC and LA—Will buy or trade. BOB CHAPUT, 30 LAKESHORE, APT. 206, POINT-CLAIRE, QUEBEC H9S 4H2 CANADA. (4)

**PLAYING CARDS, AMERICAN INDIANS, MOVIES.** Very serious ATA member wants state and federal revenues relating to these topics. Will buy or trade Italian revenues. Salvatore D'Agata, Casella Postale 289, I-95100 Catania, Italy. (4)

**MINT DUCK STAMPS BELOW FACE!** Call, write or fax for a free price list. Phone (941) 275-0500. FAX (941) 936-2788. NATIONAL WILDLIFE PHILATELICS, 11000-32 METRO PARKWAY, FT. MYERS, FL 33912-1293. (0)

**WANTED: TENNESSEE & SOUTH CAROLINA AMMO** stamps. Will buy or

trade. Particularly interested in stamps on ammunition boxes. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 45553, OKLAHOMA CITY, OK 73145. (11)

**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. (0)

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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:  
ARA Secretary, 701 First Ave. #332  
Arcadia, CA 91006

# Troutman to Become 9th SRN Editor

Scout Troutman will assume editorship of the *State Revenue News* beginning with the First Quarter 1997 issue. He replaces Peter Martin who had served in the post since January 1991.

Troutman becomes only the ninth editor since the journal was started by Bert Hubbard in August 1959. He is no stranger to the publication, having written numerous articles during the past several years. Troutman has also written regularly for *The American Revenuer*, *The North Carolina Postal Historian* and *The American Philatelist*.

He is an active exhibitor whose collecting interests include Oklahoma and North Carolina revenues, the 1914 U.S. proprietary stamps, North Carolina railway post offices and the postal history of the North Carolina shoreline and Harper County, Okla.

He is the former chairman of OKPEX, the Oklahoma City Stamp Club's annual World Series of Philately show, and has

served as an officer of the Winston-Salem (N.C.) Stamp Club, Oklahoma City Stamp Club and the North Carolina Postal History Society, which he headed for two years from 1989 to 1990.

Troutman attended Penn State University and received a masters degree in computer science. While going through school he never realized the American Philatelic Society headquarters was located in nearby State College, but returned there in 1982 to attend a Summer Seminar in Philately that included a special session on writing philatelic articles. He's been writing ever since.

Martin had served as editor for six years, the third longest tenure, and produced 32 issues. Martin changed the format to a professional journal that sparked new interest in the state revenue field. The theme issues he produced have been highly popular and have provided the society additional exposure outside the revenue arena.

## Free For All



The Fourth Quarter 1996 *SRN* "Free For All" is a set of seven stock transfer stamps from Pennsylvania.

Listed as ST1-7 in the *Hubbard State Revenue Catalog* the stamps were part of a set of nine stamps that was in use between 1916 and 1936. Included are the 2¢ (blue), 4¢ (yellow), 10¢ (green), 20¢ (red), 50¢ (brown), \$1 (blue) and \$2 (green) stamps overprinted in blue with the state printery name and value. The \$1 and \$2 stamps are horizontally formatted, the others are vertical. A complete set would include \$10 and \$20 stamps. The stamps were donated to the SRS by Kent Gray of Albuquerque, N.M.

SRS "Free For All" items are provided as a benefit to members to enhance their collecting enjoyment. Stamps are donated to the society and "Free For All" items not requested within the allowed time frame are provided to the SRS Sales Service for sale to members. All Sales benefit the SRS.

Single requests from SRS members will be filled until April 15 or while supplies last. Send a SASE with 32 cents postage and your SRS number to: SRS Pennsylvania Free For All, 27 Pine St., Lincroft, N.J. 07738.

To prevent mail handling damage members may want to include a card stiffener.

## State Revenue News Editors

#	Editor	Last Residence	Issues	# Issues	Dates: From-To	# Mo.
1.	Bert Hubbard	California	1-6	6	Aug. 59-Jan. 60	6
2.	David Strock	Washington	7-59	53	Feb. 60-June 64	53
3.	Nelson Caldwell	Missouri	60-64	5	July 64-Feb. 65	8
4.	Kenneth Pruess	Nebraska	65-107	43	Sep. 66-July 73	83
5.	Ronald Leshner	Pennsylvania	108-119	12	Sep. 73-July 75	23
6.	David Drury	Indiana	120-169	50	Jan. 76-Mar. 85	111
7.	Terence Hines	New York	170-197	28	May 86-Dec. 90	56
8.	Peter Martin	Oklahoma	198-229	32	Jan. 91-Dec. 96	72
9.	Scott Troutman	Oklahoma			Jan. 97-	

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