

STATE REVENUE NEWSLETTER

ISSN 0883-6760

Vol. 25, No. 6

November - December, 1987

Whole No. 179

NORTH CAROLINA HUNTING AND FISHING STAMP UPDATE

By Timothy M. McRee

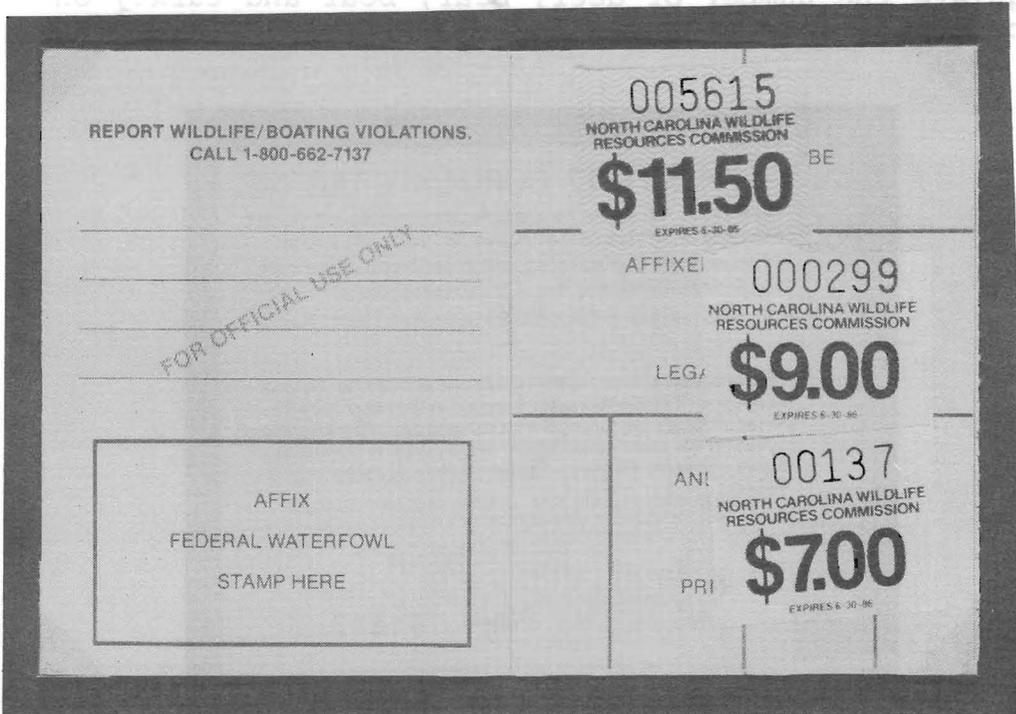


Figure 1. Back side of North Carolina 1985-86 license showing state fishing, resident trout and game lands use.

This is an annual continuation of the article and listing of North Carolina hunting and fishing stamps from SRN, vol. 24, # 3, pages 36-40. No major changes for the 1985-86 license year were noted from the previous years. License sales over the period ending 30 June 1986 netted the state over \$10 million. There were no value changes or additions on the 24 stamps sold. Passbook forms for annual licenses are green, while the short term passbooks are yellow. Colors for the 21 denominated stamps, listed in the accompanying catalog listing, are very light, packet sales of all 24 stamps issued for the 1985-86 year dropped to an all time low of 52. These figures are not included in the sales figures given in the catalog section.

Midwest Marketing of Sullivan, IL once again supplied the waterfowl stamp. Sportsman stamps were supplied by Weldon Williams

and Lick, Inc. of Arkansas. The denominated stamps were printed by Denney - Reyburn Co. of West Chester, PA.

Shown in Figure 2 is a portion of the pane of 1985-86 North Carolina big game labels. The entire pane consists of an additional 6 labels for, in order, "TURKEY", "ANTLERED DEER", "ANTLERED DEER", "HUNTER'S CHOICE DEER", "HUNTER'S CHOICE DEER" and "ANTLERLESS DEER". Inscriptions on the pane are black and the strip at the left of the pane is green. These labels have been used by big game hunters for over 10 years. They have never been popular with collectors and are very scarce. They are included with the purchase of the sportsman or big game license. State regulations require that these big game stamps be validated by cutting out the date of the kill (from dates printed on the reverse) and attaching the label to the animal. For 1985-86 these regulate the number of deer, bear, boar and turkey one is allowed to kill.

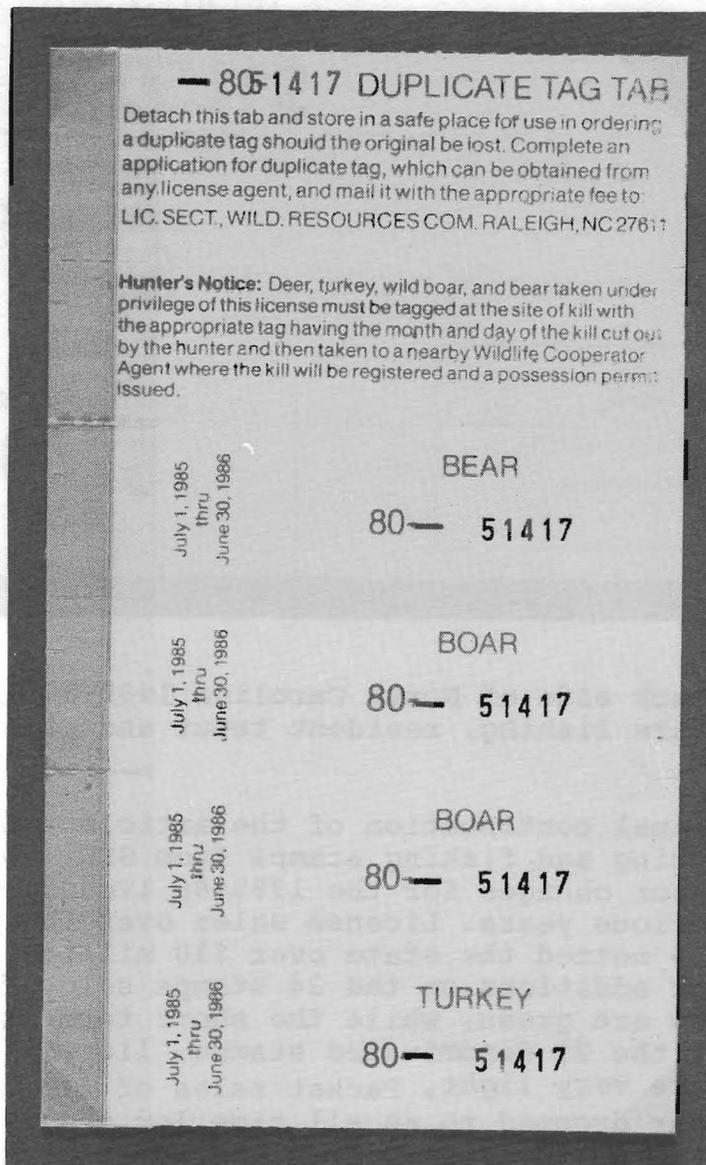


Figure 2.

An oversight from the 1984-85 listing requires the addition of a third design in the denominated series of 21 stamps, here given the designation "L3". The L2 design is inscribed "EXPIRES 6-30-86 / OR EFFECTIVE DATES" and is used on 10 of the 21 denominated stamps. These stamps are used to pay the fees on short term licenses. However, several denominations so inscribed can also be used on annual licenses. The L3 design, reading "EXPIRES 6-30-86" is used only on annual licenses.

I. SPORTSMAN'S STAMPS.



S3

1985-86, perf. 12½.

NCS3	S3	30.00 resident	136,174
NCS4	"	95.00 non-resident	849

II. VOLUNTARY WATERFOWL CONSERVATION STAMP.

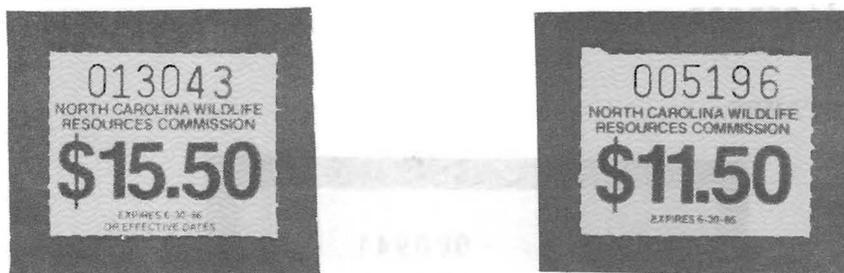


W3

1985-86, perf. 12½.

NCW3 W3 5.50 11,884

III. DENOMINATED STAMPS.



L2

L3

1985-86, roul. 9½.

NC85-1	L2	3.25	blue	60,177
NC85-2	L3	5.25	blue	6,054
NC85-3	L2	5.50	blue	30,344
NC85-4	L3	6.00	blue	43,596
NC85-5	L2	6.50	green	4,162
NC85-6	L3	7.00	green	23,423
NC85-7	L2	7.50	green	779
NC85-8	L3	8.00	green	81,254
NC85-9	L2	8.50	yellow	17,205
NC85-10	L3	9.00	yellow	13,700
NC85-11	L2	9.50	yellow	2,465
NC85-12	L2	10.50	yellow	5,367
NC85-13	L3	11.50	brown	202,517
NC85-14	L2	12.50	brown	4,302
NC85-15	L3	13.00	brown	32
NC85-16	L3	15.00	brown	1,583
NC85-16a			double print	
NC85-17	L2	15.50	orange	100,425
NC85-18	L3	20.50	orange	9,768
NC85-19	L2	25.00	orange	3,984
NC85-20	L3	30.00	orange	3,653
NC85-21	L3	41.00	orange	3,939

MISSOURI TAX TOKENS. The April-June issue of the American Tax Token Society Newsletter was issued with a 15 page supplement listing Missouri tax tokens. These are round and printed on cardboard, plastic or metal. There are 33 cardboard and plastic types and 16 metal types. The SRS Library takes the ATTS Newsletter. Information on the ATTS is available from Tim Davenport, Box 614, Corvallis, OR 97339

OREGON CIGARETTE INDICIA

By Harold A. Effner, Jr.

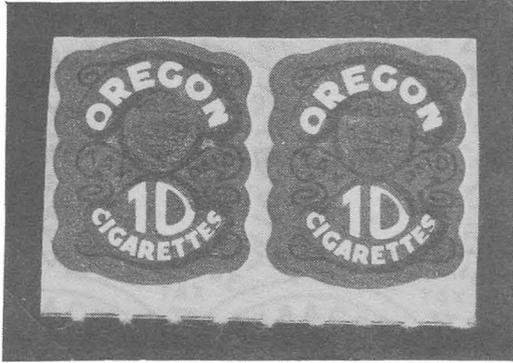


Figure 1.



Figure 2.



Figure 3.

Tax rate in effect as of February 17, 1972: 9¢ per pack of 20.

- OR1 10 cig. (4½¢) red and black, water transfer decal, Fig. 1
- OR2 20 cig. (9¢) green and black, heat transfer decal, Fig. 2
- OR3 20 cig. (9¢) green and red, water transfer decal, Fig. 3
- OR4 20 cig. (9¢) orange, meter imprint, Fig. 4



Figure 4.

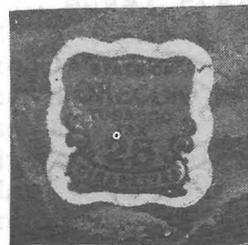


Figure 5.

Tax rate in effect as of December 1, 1981: 16¢ per pack of 20.

This resulted in no change in any of the indicia.

Tax rate in effect as of June 1, 1982: 19¢ per pack of 20.

This resulted in no change in any of the indicia.

Packs of 25 cigarettes introduced early in 1984.

OR5 25 cig. (23.75¢) red, water transfer decal, Fig. 5

Color of 20 cig. heat transfer decal changed in late 1984.

OR6 20 cig. (19¢) blue and black

Tax rate in effect as of October 1, 1985: 27¢ per pack of 20.

This resulted in no change in any of the indicia.

My special thanks to John B. Norton for his help in the preparation of this listing.

SALE OF NEW JERSEY TROUT AND WOODCOCK STAMPS:

AMOUNT OF INCOME GENERATED, 1971-1981

By Terence Hines

New Jersey started selling obsolete trout stamps to collectors in 1959. That year the 1953 set, containing one resident and one non-resident stamp, was offered at 50¢ per set, \$2 for a set of blocks of 4 and \$5 for a set of sheets. In 1972 the price of a set was increased to \$1 but the price of blocks and sheets did not change. In 1973 the price was increased to \$1 per stamp (\$2 per set), \$2 per block and \$5 per sheet.

In 1972 the state began selling obsolete woodcock stamps, offering the 1967 issue, the first, at \$1 per stamp, \$2 for a block of 4 and \$5 for a sheet.

In the March, 1975 issue of the Newsletter (whole # 117, page 27), I reported the number of sets of New Jersey trout stamps sold for each year from 1959 through 1970. This information was derived from data on the gross income generated by these sales for these years. The data was kindly provided by the state. I have now received gross income figures for the years 1971 through 1981. Unfortunately, after 1971 there is no way to derive the number of stamps sold as remainders since the price of the stamp depended on whether one purchased a single, a block or four or a sheet. Nonetheless, the figures are of interest to collectors as they give a rough idea of the popularity of these issues. The actual data appear below.

Year of Sale	Year of Stamps Sold	Total Income
1971	1965 trout	\$2459.00 (equals 4918 sets)
1972	1966 trout	\$5281.50
1973	1967 woodcock	
	1967 trout	\$5026.50
	1968 woodcock	
1974-1976	No figures available.	

1977	1971 trout	\$4746.00
	1972 woodcock	
1978	1972 trout	\$3731.00
	1973 woodcock	
1979	1973 trout	\$3469.00
	1974 woodcock	
1980	1974 trout	\$2740.00
	1975 woodcock	
1981	1975 trout	\$3498.00
	1976 woodcock	

1987 MASSACHUSETTS ARCHERY AND WATERFOWL STAMPS

By Terence Hines



Figure 1.



Figure 2.



Figure 3.

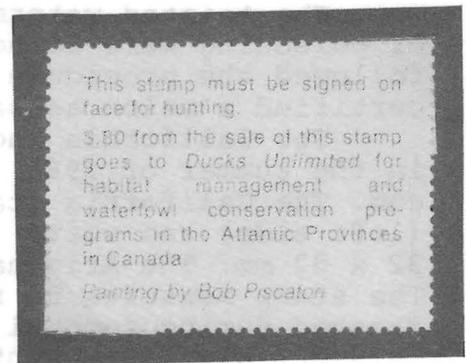


Figure 4.

Shown in Figure 1 is the 1987 Massachusetts Archery and Primitive Firearms stamp. This is multicolored, perf. 12 x 11½. The 1987 waterfowl stamp (Figure 2) shows, as usual, a carved decoy. The stamp is perf. 12. The stamp is unusual in that it has a special commemorative inscription on the reverse (Figure 3) noting the 50th year of Ducks Unlimited. Previous years' waterfowl stamps bore a more descriptive inscription (Figure 4). Both 1987 stamps, and those of some previous years, are available from the Massachusetts Division of Fisheries and Wildlife, 100 Cambridge St., Boston, MA 02202.

THE WATERMELON STAMPS

By Earl Stritzinger

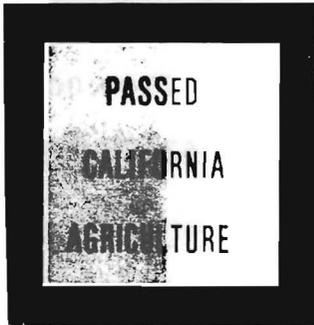


Figure 1.

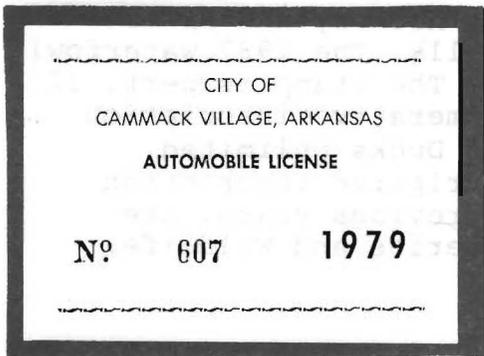


Figure 2.

During the first week of July, 1985, many people in California and surrounding states became very ill after eating watermelons that had been contaminated when a few growers in the state used an illegal toxic pesticide in the fields. The California Department of Health Services recorded 1175 cases of poisoning. Within a few hours of the first reported cases, the sale of all watermelons was officially banned throughout the state. Millions of melons were gathered from produce markets and distribution centers and destroyed. Inspectors from the Department of Food and Agriculture were sent into the fields and if crops were found to be safe, the new shipments were certified before being marketed. A stamp (Figure 1) was applied to the rind of each melon found to be safe and people were warned not to purchase any melon without the stamp.

The tainted watermelons were not confined to California and cases of poisoning were found throughout the seven western states. Arizona followed the procedure of California and issued a stamp (Figure 2) that certified a melon as safe.

The California and Arizona melon inspection stamps were issued in the summer of 1985. They are both die cut with pressure sensitive gum. The California stamp is printed in black (the lettering) on a green (left side) and white (right side) background. The stamp measures 32 x 32 mm. The Arizona stamp is printed in black on a white background. The stamp shown in Figure 2 was badly damaged during removal from the melon and has been reconstructed for this article. The printing will, therefore, appear slightly distorted.



Cammack Village, Arkansas Automobile License Stamp. This stamp is shown, half actual size, at left. It is printed in black on light orange yellow paper. The City had a vehicle tax for six years, 1978 to 1983. The tax was \$5 per year and the stamp was to be affixed to the windshield. Colors of the stamps for the others years is not known.

-- Terence Hines

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ each additional word. No charge for name and address. Three insertions for the price of two, five for the price of three. Short trade ads accepted free for one insertion. These may be resubmitted. Send ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE. AVON BY THE SEA, NJ 07717.

PLEASE SEND your duplicate state revenues or hunting and fishing licenses on approval. I collect all states. Also want National Park windshield stickers. Thanks! BILL SMILEY, BOX 361, PORTAGE, WI 53901. (4)

STATE AND FEDERAL DUCK STAMPS. Buying, selling and trading. Special!!! First TENNESSEE set of 2 (no backing), \$99.00. Write for your free pricelist today. HOWARD R. LUTZ, BOX 108 WARREN, OH 44482. Phone 216-856-2229. (3)

DISABLED VETERANS KEY CHAINS, tags, B. F. Goodrich key chains, tags, automobile registration and inspection windshield stickers, chauffeurs' badges, license plates WANTED. DR. EDWARD H. MILES, 888 8TH AVENUE, NEW YORK, NY 10019. (2)

NORTH CAROLINA 1985-86 or 1986-87 pictorial sportsman stamps in fine condition on license, \$3 each. Also 1985-86 or 1986-87 \$15.50 and \$11.50 denominated stamps on license, \$1 each. All three items from either year, \$4, both years (6 items), \$7.50. Other North Carolina items for sale or trade. TIMOTHY M. McRFE, RT. 3, BOX 336, CLAREMONT, NC 28610. (1)

J. MAURICE FOX. Looking for his address if living, or for his Philadelphia city sales tax ticket (White Tower), shown in the July, 1970 issue of the State Revenue Newsletter. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003. (0)

FALL SPECIAL: West Virginia property tax stamps, plate blocks of four of the \$1.10, \$3.30, \$8.80, \$14.30 and \$34.10 denominations at 10% over face. Postage and handling included. Large stock of Hubbard listed material at two times Hubbard catalog value. SERRA STAMP SERVICE, 5410 WILSHIRE BLVD., # 706, LOS ANGELES, CA 90036. (2)

HANOVER, HANOVER CENTER AND ETNA, NEW HAMPSHIRE covers wanted. I can use covers from all eras, stampless to present. Especially interested in advertising covers from these towns and covers with auxilliary postal markings. Pay minimum of \$10 for any cover I need. TERENCE HINES, BOX 258, THORNOOD, NY 10594-0258. (4)

NEW ENGLAND fish and game stamps wanted on license (except New Hampshire). Send photocopy with price or for offer. TERENCE HINES BOX 258, THORNOOD, NY 10594-0258. (4)

OREGON UNOFFICIAL TROUT STAMP CORRECTION. These cost \$3.00 each, NOT \$30 each as was incorrectly stated in the Sept.-Oct. issue, p. 52.

HUBBARD (1960) CATALOG KANSAS SECTION PUZZLE. Carter Litchfield and I have both noted that the Kansas section in our copies of Hubbard's (1960) State Revenue Catalog appear to be incomplete. The section contains only two pages. But at the bottom of the second page is an illustration of a cigarette tax decal with no accompanying listing. This suggests that at least one additional page of the Kansas section was supposed to be in the catalog. I got my copy in 1968 from the publisher and Carter got his from the author directly. Does anyone have a copy with more than 2 pages in the Kansas section? Hubbard did publish a longer (10 pages) Kansas catalog in the April, 1964 issue of the American Revenues. This was also produced as a separate pamphlet. It is this longer section that is bound into the copies of the Hubbard catalog in the SRS Library. Will anyone who can shed any light on this minor bibliographic mystery please write? - Terence Hines

OUR STATE REVENUES

By R. E. Venue

I doubt if there are many collectors who have ever heard of this branch of philately, State Revenues. They represent the tax imposed upon the citizens by the State government in addition to the regular tax imposed by the United States government. Only a few States have ever issued revenue stamps. They are Alabama, California, Louisiana, Oregon and Nevada. All of these revenues are obsolete except those of the State of Alabama, and the Law stamps of Louisiana, which are still being used. Those of Alabama have arms in the center and are printed in vermillion, red and dark blue. Their values are \$1 and \$2.

The California stamps have figures of value in center with various surcharges. They range in denomination from 4 cents to \$56, and their colors are orange, yellow, brown, blue, dark blue, rose, carmine, violet, purple, puce, lemon, green, dark green, lilac, claret brown, and light brown. Some of them are rouletted and others cut out with die in circular form.

Of the California Bill of Lading stamps there are four series.

All are circular with value in center and imperforated. The denominations range from thirty cents to one dollar. There are 161 varieties of the California State tax stamps, in denominations from 2 cents (sic - ed.) to \$56. They are all imperforated and are of numerous designs, to give each would make this article too lengthy. The State telegraph stamps have the date in oval and are perforated. This completes the list of California revenues.

The revenues of Louisiana consist of the Lottery stamps and Law stamps. The lottery stamps are printed in blue, green, light green and dark green, and the denominations range from 7½ to 12½ cents.

The Law stamps have the head of Governor Witz in center with pelican feeding her young at the base. The values range from 5 cents to \$5. They are all perforated.

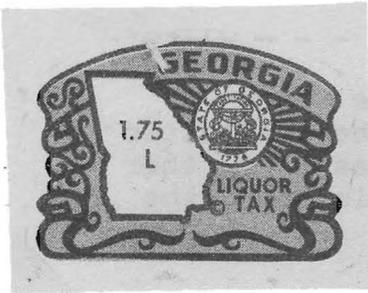
The Nevada State revenue stamps all have figure of value in center. Some are perforated and some are rouletted, and the denominations

are from 2c to \$20; are printed in colors of orange, carmine; green, dark green, pale green, blue dark blue, red vermillion, pounce brown, crimson, purple, crimson, carmine, brown, and pounce.

The Oregon State tax stamps have upon them a spread eagle and the State coat-of-arms. These stamps are both perforated and imperforated and the colors are pounce, pounce brown, blue, dark blue, crimson, green and red.

This completes the list of State revenues so far as is known, and they are a beautiful and interesting lot of stamps, worthy of a place in any collection.

EDITOR'S NOTE: The above essay was first published in the March, 1887 issue (Vol. 1, # 11, p. 82-83) of the Cumberland Collector of Nashville, TN. SRS member C. W. Ashwell kindly provided a copy. The original spelling and punctuation has been copied, even to obvious typographical errors. The reference to Californis telegraph stamps must be to the stamps of the California State Telegraph Company, issues from 1870 to 1875. This was a private company not run by the state so the stamps are not really state revenues of any sort. The stamps are listed in the telegraph section of Scott's US Specialized Catalogue as numbers 5T1 to 5T8. This company was the first to issue telegraph stamps in the U.S. They are rather valuable, running from \$45 to \$175.



GEORGIA LIQUOR DECALS. Georgia currently uses two series of liquor decals, one for liquor manufactured in Georgia and the other for liquor that must be imported into the state. Shown at left is the 1.75 liter decal for imported liquors. This is shown twice actual size. Values and colors in the imported liquor series are 1.75 liter, lavender; 1 liter, burgundy; 750 ml., red; 500 ml., light gold; 375 ml., tan; 200 ml., gold. The decals for Georgia manufactured liquor are 1.75 liter, turquoise; 1 liter orange; 750 ml., dark blue; 500 ml., light blue; 375 ml., light yellow and 200 ml., grey.

NORTH CAROLINA HUNTING AND FISHING STAMPS AVAILABLE TO COLLECTORS. The State of North Carolina is making available to collectors packets of all 23 1986-87 hunting and fishing stamps. The packets sell for \$35 each, a great reduction from a face value of \$401.00. These packets will remain on sale until sold out (only about 200 have been made up) or until December 31, 1987. Orders should be sent to STAMPS, N.C. Wildlife Resources Commission, 512 N. Salisbury St., Raleigh, N.C. 27611. Also available are the 1986 and 1987 waterfowl conservation stamps, at \$5.50 each, the 1986-87 resident sportsman stamp at \$7.50 and the 1986-87 nonresident sportsman stamp, also at \$7.50. The SRS has several sets of the 1985-86 stamps, a total of 24 items, at \$35.36 for the set. These can be ordered from SRS Treasurer Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717. The SRS has not purchased any of the 1986-87 sets.

THE STATE REVENUE SOCIETY

President Terence Hines, Box 258, Thornwood, NY
10594-0258.

Vice President Harold A. Effner, Jr., 425 Sylvania Ave.
Avon by the Sea, NJ 07717.

Treasurer Harold A. Effner, Jr.

Secretary and Membership Terence Hines

Board of Directors Dr. John Cahoon, Box 391, Grand River,
Ohio 44045.

Dr. Edward H. Miles, 888 8th Ave.,
New York, NY 10019.

Howard D. Nelles, 671 Center St.,
Jamaica Plain, Massachusetts 02130.

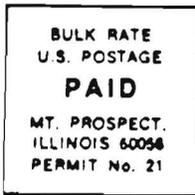
Librarian Terence Hines

NEWSLETTER Editor Terence Hines

The STATE REVENUE NEWSLETTER is published bimonthly by the State Revenue Society. Dues are \$4 per year. Sample copies of the Newsletter are available for \$1 from the Secretary (address above), as is further information on membership applications. Contents of this issue of the Newsletter copyright © 1987, SRS.

(179)

RICHARD M. BILEK
1515 South Highland
ARLINGTON HEIGHTS,
IL 60005



FORWARDING POSTAGE GUARANTEED

ADDRESS CORRECTION REQUESTED