

STATE REVENUE NEWSLETTER

ISSN 0883-6760

Volume 27, No. 4

July - August, 1989

Whole No. 189

WATERFOWL STAMP "PUBLICITY PROOFS"

By Terence Hines

Shown below in Figure 1, at left, is what appears to be a copy of the Maine 1984 waterfowl stamp. But a brief comparison with the actual stamp, shown at right in Figure 1, reveals several differences. First, the inscriptions at the right differ. Second, the item on the left is printed on imperforated stock with simulated perforations. While it is not evident from the illustration, the item on the left is printed on thick white card stock. So, just what is this thing?

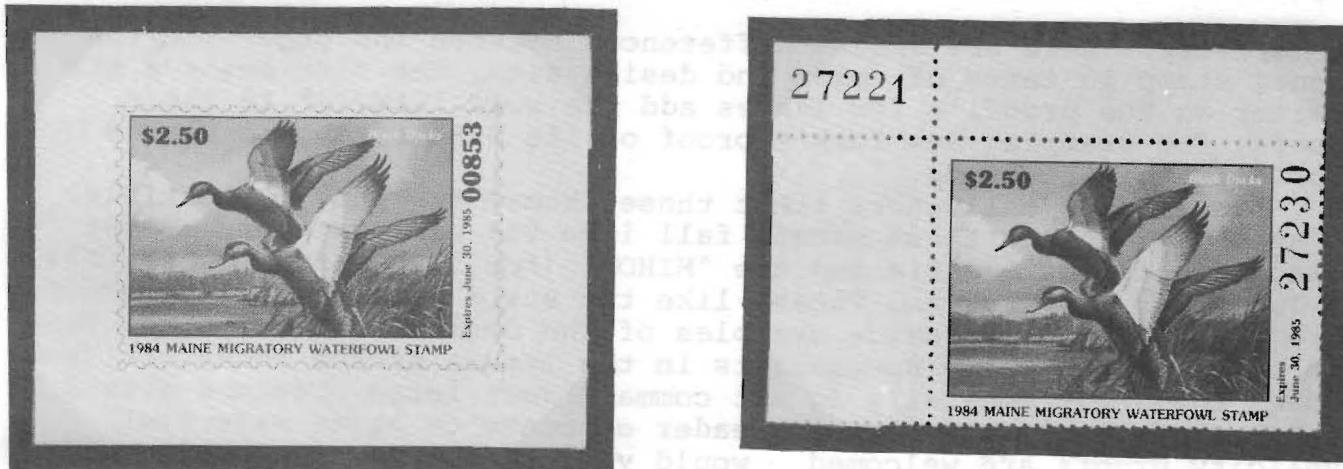


Figure 1.

It might best be described as a "publicity proof." These are impressions of the stamp design, or some part of it, that are printed on card stock and distributed to dealers in stamps and prints for use in advertising. The basic idea is to provide an example of the design or artwork on the stamp, presumably before the actual stamp has been printed or has been made available for sale. These have been issued by some states since at least 1984. Dave Cutris, for example, lists 26 different in one of his price lists, the earliest for 1984. Others, however, must exist. Little is known about how many are issued, what format they are printed in, etc. Those I've seen suggest that they are individually printed.

In the example shown in Figure 1, the only difference between the proof and the issued stamp is in the inscription. Other publicity proofs

show greater or lesser changes from the actual issued design. Shown below in Figure 2 are the proof and actual stamp for Vermont's 1987 issue. The proof is totally devoid of any inscriptions. It shows just



Figure 2.

the artwork. There are slight differences between the proof and the issued stamp in terms of color and design size, the size being a bit greater on the proof. A few states add the word "SAMPLE" to their proofs, for example, New York's proof of its 1985 stamp and Utah's proof of its 1986 stamp.

How should collectors treat these items? Are they collectible? It seems to me that these proofs fall into the same category as the "black proofs" of Austria and the "MIHON" (for "SPECIMEN") overprints of Japan and the Ryukyus. These, like the state waterfowl stamp proofs, were distributed to provide examples of the design of new issues. They are collected by a few specialists in the issues of the countries that issued them, but generally do not command very large premiums over the cost of the issued stamps. Reader comments on state waterfowl publicity proofs are welcomed - would you add them to your collection?

STATE REVENUE ESTATE SALE

The collection of a prominent Northwest collector is now being brought on the market. This material has not been "cherry picked" and is being sold intact on a state-by-state basis. States included are ALASKA (including numerous unlisted LS's); MONTANA (unlisted egg seals plus rare LS); OREGON (has to be seen to be believed); IDAHO (fine beer and LS selection); WASHINGTON (colossal would be an understatement). Full details available for a # 10 (or larger) SASE. M. E. MATESEN, 19828 80TH PLACE, WEST, EDMONDS, WA 98020-2414.

EIGHT STATES TO ISSUE GOVERNOR'S EDITION WATERFOWL STAMPS IN 1989

COLLECTORS CAN PURCHASE ONLY TWO

Nine different governor's edition waterfowl stamps will be issued by a total of eight different states in 1989. New Hampshire issued the first such stamp in 1987. In 1988 New Hampshire again issued the only such stamp. This year, however, Alaska, Arizona, Louisiana, Montana, New Hampshire, Oklahoma, Rhode Island, and West Virginia will issue governor's edition stamps. Louisiana will issue two stamps, a resident and non-resident governor's edition. Out of these issues, collectors will be able to purchase copies of only two from the states issuing the stamps, Arizona and Rhode Island. The face value of the Arizona stamp is \$5.50 + \$50 and the face value of the Rhode Island stamp is \$7.50 + \$50. New Hampshire will set aside 100 of its stamps, with a face value of \$4 + \$50, for sale to state resident only, on a first-come first-served basis. Non-New Hampshire residents will not be able to purchase the stamp from the state. They will have to purchase from dealers. As in the past, the stamp's "publisher," Steiner Prints, will offer the stamps at substantial discounts from "face value" to dealers. If 100 or more stamps are ordered, the cost per stamp will be \$29, a 46% discount. If 30 to 99 stamps are ordered, the cost will be \$34 per stamp. If 5 to 29 stamps are ordered, the cost will be \$39 per stamp. Orders for less than five stamps appear, from the order form I've seen, not to be accepted.

The Arizona and the Rhode Island stamps will also be available to dealers from Steiner Prints at discounts. For the Rhode Island stamps, orders of 150 or more will cost \$34.50 per stamp. Orders for 30 to 149 stamps will be \$42.50 per stamp. Orders for 5 to 29 stamps will be \$47.50 per stamp. For Arizona, the discounted prices are as follows: 120 or more, \$34.50 per stamp; 30 to 119, \$39.50 per stamp; 5 to 29 stamps, \$44.50 each. In short, for the Arizona, Rhode Island and a few of the New Hampshire stamps, the only people who will pay the actual "face value" will be collectors. The dealers will get huge discounts. Do you think that dealers blessed with these discounts will sell these stamps at less than the "face value?"

Five of the states issuing governor's edition stamps this year won't sell their stamps at all. The stamps will be available only through the publisher and then only via auction. It appears at this time that these auctioned governor's editions will not have excessive face values. Rather, they will bear the same face values as the regular stamps, with the governors' signatures printed, or actually signed, on the face of the stamp. Of course, the face value on these stamps, usually in the \$4 to \$8 range, is meaningless, as all the stamps will be sold only at auction. Details of the auctions are unclear at present, but it appears that they will follow the format of the auction of the two Louisiana governor's edition stamps described in the last issue of the Newsletter. That is, the auction lots will consist of at least full sheets of stamps. It will not be possible to bid on single stamps. Thus, once again, only dealers will be able to participate in the auctions.

What does the future hold for governor's edition stamps? I suspect that the next year or two will see additional states issuing such stamps. Soon, however, even the most naive collector, spending \$500++ a year

for these contrived issues will realize that he or she is being ripped off. Sales will plummet. Collectors will not only stop collecting the governor's edition stamps, but state waterfowl stamps in general. The net result will be a great decrease in the amount of revenue generated even by the legitimate state waterfowl stamps and, in the long run, the cause of wetland and waterfowl conservation will suffer.

----- Terence Hines

FREEBIE

I have a large number of panes of 24 (2 x 12) 5¢ black on red excise tax decals from the city of Griffin, Georgia. Anyone who would like a full, mint pane can send a small-sized SASE to me and I'll send the pane. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629.

HUNTING AND FISHING BADGES - YEARS OF ISSUE

By Terry Martin

To my knowledge, at least 21 states have, at one time or another, issued badges hunting and/or fishing. The following list gives the years of issue that I am aware of.

Arkansas	1937-1940
California	1934 only
Connecticut	1926-1940
Delaware	1928-1941
Florida	1927 only
Georgia	1934-1937
Maryland	1927-1939
Michigan	1928-1935
Minnesota	1927 only
Mississippi	1935-1941
New Jersey	1928-1939
New Mexico	1931 only
New York	1917-1941
North Carolina	1927-1939
Ohio	1913-????
Pennsylvania	1923-1959, 1974-1975
South Carolina	1928-1942
Tennessee	1933-1941
Virginia	1928-1935
West Virginia	1934-1940
Wisconsin	1928-1932

Illustrated on the following page are some of the earlier badges of

some of these states.



AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5¢ per word over 25. 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 all ad copy and payment to SRS TREASURER HAROLD A. EFFNER, JR., 425 SYLVANIA AVE., AVON-BY-THE-SEA, NJ 07717-1133.

WANTED: 1969-1979 Missouri trout stamps in mint condition. Have numerous state duck and trout stamps to trade, or will buy outright.
HERMAN HOLT, 4008 MAPLE, FAIRMONT CITY, IL 62201 (4).

DOCUMENTARY and other NON-HUNTING and FISHING stamps WANTED for purchase or trade. Name your state and your interest. Giving double for state and federal playing card stamps that I need.
ANDREW COOPER, 142 DOGWOOD DR., LOVELAND, OH 45140 (4).

COLLECTOR SETTING COLLECTION of federal revenues, both Scott listed and taxpaids, 45¢ postage for full listing at below dealer prices.
TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514--0629 (0).

LICENSE PLATES, CHAUFFEURS' badges, disabled veterans keychain tags, automobile registration windshield stickers, bicycle sidepath licenses, auto related items WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019 (11).

BEGINNING COLLECTION of revenues and cinderellas. Need help with inexpensive lots. What have you to offer? R. J. SAMOLY, 620 WHITNEY WAY, COSTA MESA, CA 92626 (1).

WANTED TO BUY: 1983 Arkansas; 1982 thru 1985 North Dakota; 1987 and 1988 West Virginia duck stamps. Prefer on license if possible. Will answer all letters with a complimentary N.C. hunting license with stamp for your trouble. BOB LANDRETH, 200 WARD RD., GREENSBORO, NC 27405 (3).

ALABAMA PLAYING CARD REVENUES WANTED for purchase or trade. Also seeking federal and foreign playing card stamps. PETER MARTIN, 7657 SOUTHERN OAK DRIVE, SPRINGFIELD, VA 22153 (1).

ILLINOIS DAILY USAGE STAMPS wanted. Also Illinois used duck stamps. Also Illinois salmon stamps, mint or used. Please write first. Thank you. BOB BERGSTROM, BOX 338, WHEATON, IL 60189 (1).

U.S. possession revenues, Danish West Indies revenues - I will buy, sell, trade. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (3).

INSECTICIDE OR FUNGICIDE tax stamps from Georgia, Louisiana, and North Carolina wanted. Paying top prices. BOB CHAPUT, 30 LAKESHORE, APT. 206, POINTE-CLAIRES, QUEBEC, H9S 4H2, CANADA (3).

AD CORNER, continued.

NORTH CAROLINA PICTORIAL SPORTSMAN STAMP for 1987-88, \$4; \$15 and \$20 denominational stamps, \$1 each. All three for \$5. Same available for 1986-87 and 1985-86 stamps. All three years, nine stamps, \$12.50. McREE, BOX 388, CLAREMONT, NC 28610 (2).

LIQUOR TAX STAMPS WANTED. All kinds, most \$1-\$10. Send priced with SASE, or photocopy. Elbert S. A. HUBBARD, BOX 9128, SAN JOSE, CA 95157 (0).

YOUR EDITOR APOLOGIZES for the lateness of this issue. He has recently purchased and moved into a new house and that took up a fair amount of time! The move will also mean that the mailing address of the SRS will change, probably by the next issue, to a post office box in Croton-on-Hudson, NY. But the Chappaqua box will remain the address until then.



ARIZONA FEED AND FERTILIZER INSPECTION.

Shown at left are Hubbard #s F9 and FT10, both parts of sets issued in 1940. Examples of neither sets are illustrated in Hubbard's (1960) State Revenue Catalog. Higher values of both sets are larger, being 37 x 25mm, as opposed to the 19 x 25mm size of the illustrated stamps.



MASSACHUSETTS DEED TAX CASH REGISTER TAPES REPLACE STAMPS AND METERS.

It was noted in the Jan.-Feb., 1989 Newsletter (whole # 186, p. 1) that the use of stamps and Pitney-Bowes metering machines to collect this tax had been replaced. Details on what had replaced the stamps and meters was fuzzy. Now we know. Shown at left is one of the cash register tape type receipts that is used. These are on gummed paper and are, presumably, affixed to the deed. Present on the tape in light blue, which won't illustrate well, is the Massachusetts state seal. The printing is in purple or black.

----- Terence Hines

UTAH BEER NECK LABEL STICKER

By M. E. Matesen



Figure 1.

I stated in my earlier article on Utah beer stamps (Matesen, 1987, p. 17) that "The 1935 Act provided that labels, although not necessarily the neck label, had to have an inscription denoting the 'percentage of alcohol contained herein.' With the legislation enacted in 1937, this requirement was expanded so that the inscription had to read 'the percentage of alcohol contained therein is not over 3.2 per cent by weight (or) is over 3.2 per cent by weight.'" I also stated in that article that the compliance provisions as they applied to the alcohol content were "somewhat of a mixed bag." By this I meant that the inscriptions were not always part of the printed label affixed to the bottle. I provided several illustrations to substantiate this fact. These showed post 1937 neck labels without any inscription noting alcohol contents. Other illustrations showed neck labels with the required inscription. Why the difference? The supposition was that some secondary sticker was being used in conjunction with the labels that appeared without the alcohol content notation. Figure 1 shows a simple paper sticker that was discovered to have been used in conjunction with a post-1937 Walter's neck label. This rather non-descript little sticker is enlightening in that it demonstrates the ingenuity some companies (in this case Walter's) used to both comply with the new regulation and retain their distinctive label design in use at the time.

REFERENCE

Matesen, M. (1987). Utah beer stamps. State Revenue Newsletter, 25 (# 175), 13-23.

WHY WAIT FOR CIRCUITS???

U.S., STATE, FOREIGN REVENUE APPROVALS.

World's Best "U.S. State" Stock!

—Also handstamped cancels and Cinderellas.

Prices frozen until sold out!!!!!!!

Bimonthly Cin/Rev paper \$10 a year.

State Revenue Catalog \$25, supplement \$25.

Litchfield Oleo stamp catalog/book \$27.50

All postpaid, satisfaction guaranteed.

PHIL-AMER

(ELBERT S.A. HUBBARD, ARA 1)

BOX 9128, SAN JOSE, CA 95157

STATE FISH AND GAME BADGES

By Terence Hines

Judging from the number of reports of additional information on these that I've received and the number of letters expressing an interest in more information on these items, there is a considerable amount of collector interest out there regarding these. Members Gerald Krupnikoff, Les Lebo, and Elmer Oehlke have all provided information on the badges in their collections. That information is listed below, by state.

I. PENNSYLVANIA

- 1927 "Resident Citizen's Fishing License," 44mm.
- 1941 as above.
- 1953 as above, color is brown on cream with black serial #.
- 1975 Fishing license, 44 mm.

II. VIRGINIA

- 1930 Special non-resident elk license, 44mm, black lettering on fire engine red.

III. WISCONSIN

- 1928 Resident hunting, 33mm, green.
Resident trapping, 33mm, orange.
Non-resident fishing, 33mm, red.
- 1930 Resident hunting, 44mm yellow.
same, with "DUPLICATE" imprint.
Resident trapping, 44mm, white.
Non-resident fishing, 44mm, yellow.
- 1931 Non-resident fishing, 44mm, red.
- 1932 Resident hunting, 36mm, white.
same, "DUPLICATE" imprint.
Resident trapping, 36mm, grey with red letters.
Non-resident fishing, 36mm light green.

Given the obvious amount of interest in these items, I would like to propose that the State Revenue Society undertake to publish a catalog of these items sometime in the future. The catalog would list the items of each state, giving period of use, type of badge, color, description or illustration and other descriptive information. The preparation of such a catalog would require someone to coordinate the effort and, in effect, be the catalog's author. Anyone interested in taking on this project should contact me. The volunteer or volunteers can count on the support of the SRS, both financial and otherwise. I would expect that the final catalog would be well illustrated and, of course, the SRS would provide funds for photography and printing, etc. I would be happy to help in any way with the mechanics of editing, typing, etc. The volunteers would serve as the collection point for information and research on these interesting badges. Anyone interested in taking on this project, please contact me at BOX 629, CHAPPAQUA, NY 10514-0629.

PUBLICATION REVIEWS

WILDLIFE STAMP NEWSLETTER. Published monthly and edited by David V. Tilton, Box 151179, Cape Coral, FL 33915. Twelve month subscription is \$8.88. Format is loose-leaf (punched) 8½ x 11.

This small (two pages per issue, usually) newsletter provides information on state and federal wildlife stamps, with the emphasis being on waterfowl stamps. It is unillustrated, but gives details of new issues including face value, address and method for ordering, information on the design, artists, etc. Being a monthly, this is more current than the State Revenue Newsletter and serious collectors would be well advised to subscribe. Back issues are available. The first issue was dated November, 1988. The SRS Library has a complete, to date, run of this publication.

HISTORY OF THE MASSACHUSETTS WATERFOWL STAMPS AND PRINTS. By C.G. Rice. Published under the auspices of the Peabody Museum and sold by the Peabody Museum Shop, East India Square, Salem, MA 01970. Basic publication dated 1981 with annual supplements. Loose-leaf 8½ x 11 inch pages, high quality card stock used. Cost is \$39 for pages up to and including 1989 supplement, with \$3.50 for postage. Special binder for same, \$5.95 plus \$2.50 postage.

Although this book is produced in loose-leaf format with annual supplements, it is not a stamp album. It is, rather, a detailed history of the Massachusetts waterfowl stamp program and the yearly stamps that have been issued to support that program. Considerable information is given on the background of the design, artist and printing of each individual stamp since the first issue in 1974. The artwork for each year, and the stamp itself, is illustrated and printing statistics on the stamp and associated print are given. This book will be a valuable addition to the library of anyone interested in the history and stamps of this non-exploitive (the face value is \$1.25) series of lovely waterfowl stamps. A copy of this publication is in the SRS library. It should be noted that the Peabody Museum Shop also sells mint copies of Massachusetts waterfowl stamps. At present, the 1987-89 issues are available at face value, with older issues costing more. Request a price list before ordering.

WINNER! Long-time SRS member Carter Litchfield took a gold medal at the 13th Annual Cardinal Spellman Philatelic Museum Philatelic Literature Fair, held in April, for his excellent book "History of Oleomargarine Tax Stamps and Licenses in the United States." This book was reviewed in the July-August, 1988 issue of the State Revenue Newsletter. As I said then, this book belongs in the library of any serious state revenue philatelist. It is available for \$27.50 plus \$1.50 postage and handling from OLEARIUS EDITIONS, DRAWER H-3, KEMBLESVILLE, PA 19347.

--- Terence Hines

UTAH CIGARETTE STAMPS

By M. E. Matesen and Ken Fee



Figure 1.



Figure 2.

The fall, 1984 issue of the State Revenue Newsletter contained an article (Hines, 1984) outlining the necessity for new cigarette tax stamps to be used on the then newly introduced packages of 25 cigarettes. Utah's 25 cigarette fusion decal is shown above in Figure 1. In fact, two 25 cigarette decals have been seen. They are of the same design, but differ in background color. One is light brown while the other is light blue. Both have the usual yellow corona found on some fusion decals. The lettering is black. Each has been in use for a sufficient period of time that it is possible to exclude the possibility that one color was being replaced by the other. Yet, we have been unable to obtain clarification from the state on this matter. Collectors who inquire with the Utah Tax Commission have been told, incorrectly, that "we have a light blue stamp which is a water decal ... the light brown (stamps) are applied with heat and pressure." Can anyone assist with an explanation for this?

There is a water transfer decal in use in Utah. It is inscribed "tax paid" and "20 cigarettes" and has been in use for a considerable number of years, being first reported in 1969 (Matesen, 1969). These water transfer decals are issued for application to odd sized and shaped packs of cigarettes that can not be machine stamped with the fusion decals. The first issue of these water decals was pink. Current issues are blue. The design shows a honey-comb, as does the current 20 cigarette fusion decal (shown above in Figure 2) which is green with black lettering.

Besides the stamps described above, a 6¢ water transfer decal, carmine rose in color, is used. This pays the tax on packs of 10 cigarettes. These small packs are not often stocked with the "mail line" brands and are found tucked away with the speciality tobacco items like snuff, plug tobacco, etc.

The current tax rate in Utah is 6 mills per cigarette. Thus, the tax on packs of 10 is 6¢, on packs of 20, 12¢ and on packs of 25, 15¢.

REFERENCES

- Hines, T. (1984). New packs of 25 cigarettes require new stamps. State Revenue Newsletter, 23 (# 166), 62.
Matesen, M. (1969). Bees buzz in Utah. State Revenue Newsletter, 6 (#85), 82.

NORTH CAROLINA HUNTING AND FISHING STAMPS, 1986-87 AND 1987-88

By Timothy M. McRee



Figure 1. Back side of 1986-87 North Carolina license showing-resident sportsman's stamp, \$5.25 denominated stamp and \$7.50 federal duck stamp, RW53.

With hunting and fishing stamps enjoying an ever increasing popularity, I am pleased to offer this update of my previous articles on North Carolina hunting and fishing stamps. Those previous articles appeared in the Sept.-Oct., 1986 (McRee, 1986) and the Nov.-Dec., 1987 (McRee, 1987) issues of the Newsletter.

Fees in North Carolina for hunting and fishing had remained constant from 1983 until July, 1987. Everyone expected a restructuring of the rates at this time. Only the amounts of the new rates were in question. Depending upon the source of one's information, delays arose either in the submitting of the rate increase from the Wildlife Commission or within the state legislature. At any rate, the stamps for the new fees were not available for shipment to the numerous state licensing agents until late in July, 1987. Because of this, everyone was allowed, during the month of July, to hunt or fish without a license. The state recorded a drop in total license sales from 750,563 for the 1986-87 license year to 623,395 for the 1987-88 year. However, given the increased rates for the 1987-88 year, gross revenues increased by \$1.7 million.

The drop in license sales was due to three factors. One, the late delivery of stamps, was mentioned above. The second was the sale of a newly created "comprehensive" license. Available for both fishing and hunting, a sportsman who only hunts or fishes can now

purchase this type of license instead of the individual privilege licenses.

The third reason for the drop in sales was that sales of lifetime licenses nearly doubled prior to the increased fees going into effect. From the conception of the lifetime license program in May, 1981 until July, 1986, 25,374 such licenses were sold. During the period from July 1, 1986 through August 31, 1987, 21,474 licenses were sold.

Stamps issued for 1986-87 follow the same format as stamps for previous years. Annual license passbooks were white while short term passbooks were blue. Big game tag strips are white with a blue gutter on the right.

Weldon, Williams, and Lick, Inc. of Arkansas were the low bidders for the printing of the stamps for both the 1986-87 and 1987-88 years.

A rate change and numerous other changes took place with the stamp program for the 1987-88 license year. The number of stamps, in a move well received by the license agents, was reduced from 21 to 11. While in previous years, a pictorial sportsman stamp was issued for non-residents, in 1987-88 it was replaced with a non-pictorial denominated stamp. Minor restructuring was also done with the passbooks, with resident passbooks being yellow and those of non-residents being green. The big game tag retained the same format as previously with a red gutter on the right side.

The North Carolina Voluntary Waterfowl Conservation Stamp was last issued for the 1987-88 license year. Beginning with the 1988-89 year, it is being replaced with a mandatory duck stamp. Of particular interest is the low number of these voluntary stamps sold during the 1987-88 year, the final year. This quantity reflected a 60% reduction in quantity sold from that for the first issue, of the 1983-84 year.

Packet sales of sets of surplus stamps sold following their expiration also dropped. The total number of packets sold for 1986-87 was 36. The figure for the 1987-88 year was 31.

A detailed listing of the 1986-87 and 1987-88 stamps appears below.

I. SPORTSMAN'S STAMPS.



S4



S5

Quantity sold.

1986-87, perf. 12½.

NCS5	S4	30.00 resident	141,349
NCS6	"	95.00 non-resident	833

1987-88, perf. 12½.

NCS7	S5	40.00 resident	118,683
------	----	----------------	---------

II. VOLUNTARY WATERFOWL CONSERVATION STAMPS.



W4



W5

1986-87, perf. 12½.

NCW4	W4	5.50	11,527
------	----	------	--------

1987-88, perf. 12½.

NCW5	W5	5.50	9,663
------	----	------	-------

III. DENOMINATED STAMPS.



L2



L3

1986-87, roul. 9½.

Quantity sold.

NC86-1	L2	3.25	light orange	55,019
NC86-2	L3	5.25	light orange	5,633
NC86-3	L2	5.50	light orange	30,253
NC86-4	L3	6.00	light orange	40,387
NC86-5	L2	6.50	light brown	4,192
NC86-6	L3	7.00	light brown	21,907
NC86-7	L2	7.50	light brown	886
NC86-8	L3	8.00	light brown	79,209
NC86-9	L2	8.50	light blue	16,357
NC86-10	L3	9.00	light blue	12,971
NC86-11	L2	9.50	light blue	2,552
NC86-12	L2	10.50	light blue	5,268
NC86-13	L3	11.50	light green	198,670
NC86-14	L2	12.50	light green	4,201
NC86-15	L3	13.00	light green	127
NC86-16	L3	15.00	light green	1,580
NC86-17	L2	15.50	light yellow	94,553
NC86-18	L3	20.50	light yellow	10,051
NC86-19	L2	25.00	light yellow	4,229
NC86-20	L3	30.00	light yellow	3,910
NC86-21	L2	41.00	light yellow	4,235

1987-88, roul. 9½.

NC87-1	L2	5.00	light yellow	44,881
NC87-2	L2	10.00	light blue	65,592
NC87-3	L2	15.00	light brown	195,966
NC87-4	L3	20.00	light orange	86,038
NC87-5	L2	25.00	light orange	12,419
NC87-6	L3	30.00	light orange	13,263
NC87-7	L2	40.00	light green	3,299
NC87-8	L3	50.00	light green	745
NC87-9	L3	80.00	light green	4,135
NC87-10	L3	130.00	light purple	324
NC87-11	L3	250.00	light grey	47

REFERENCES

McRee, T. (1986). North Carolina hunting and fishing stamps.
State Revenue Newsletter, 24 (# 172), 36-40.

McRee, T. (1987). North Carolina hunting and fishing stamp update.
State Revenue Newsletter, 25 (# 179), 61-64.

THE STATE REVENUE SOCIETY

President	Terence Hines Box 629, Chappaqua, NY 10514-0629
Vice President & Treasurer	Harold A. Effner, Jr. 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133
Secretary	Terence Hines
Board of Directors	Dr. John Cahoon Box 391, Grand River, OH 44045
	Dr. Edward H. Miles 888 8th Ave., New York, NY 10019
	Howard D. Nelles 671 Center St., Jamaica Plain, MA
Librarian	Terence Hines
NEWSLETTER Editor	Terence Hines

The STATE REVENUE NEWSLETTER is published bimonthly by the State Revenue Society. Dues are \$4 a year. Sample copies of the Newsletter are \$1 and are available from the Secretary, whose address appears above. The Secretary will also provide further information and membership applications. Contents of this issue of the STATE REVENUE NEWSLETTER are copyright © 1989 by the State Revenue Society.

(189)

RICHARD M. BILEK
1515 SOUTH HIGHLAND
ARLINGTON HEIGHTS,
IL 60005

BULK RATE
U.S. POSTAGE
PAID
MT PROSPECT,
ILLINOIS 60056
PERMIT No. 21

FORWARDING POSTAGE GUARANTEED

ADDRESS CORRECTION REQUESTED