

# STATE REVENUE NEWSLETTER

ISSN 0883-6760

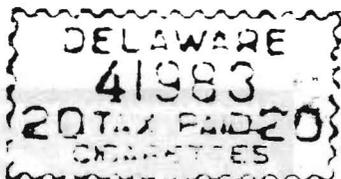
Volume 28, No. 2

March - April, 1990

Whole No. 193

## DELAWARE CIGARETTE AND CIGAR STAMPS

By Ronald E. Leshner, Sr.



The tax stamps from the small state of Delaware are not all that frequently encountered. There are two reasons for this. First, there is the obvious small size of the state and population. Second, is the generally favorable tax climate in the state with few taxes and low rates for those taxes that are imposed. This article will examine the laws, tax rates, and stamps for the two tobacco products, cigarettes and cigars, that have been taxed in Delaware.

### Cigarettes.

The Cigarette Tax Act of 1943 was approved on January 27, 1943 and became effective June 1, 1943. The rate of tax was 1¢ per ten cigarettes. Three engraved decals (1¢ brown, 2¢ blue and 5¢ orange) were issued for use on packs of 10, 20 and 50 cigarettes, respectively. These three stamps were listed as #s C1-3 in Hubbard's 1960 "State Revenue Catalog" although the catalog gives 1944 as the year of issue, rather than the correct year, 1943. In the addenda to Hubbard's catalog published later by the State Revenue Society, a 3¢ red decal was inserted as C3 and the 5¢ orange was changed to C4. This, too, was an error as the 3¢ red decal is a much later issue. This 3¢ decal was of the same design as the 1943 set but was issued to meet the tax rate increase approved December 20, 1957 (Chapter 302, 1957). The new rate was 1½¢ per ten cigarettes. Thus, the 3¢ stamp paid the tax on packs of 20 cigarettes. It is not known if stamps were issued under this rate for packs of 10 and 50 cigarettes. The stamps would have had face values of 1½¢ and 7½¢, respectively. Neither has been reported, so neither may have been printed.

Another tax rate change took place in 1961, effective November 1, 1961 (Chapter 99). The new rate was 2½¢ per ten cigarettes. Like many other states, Delaware switched to a tax stamp that only indicated the number of cigarettes in the package the stamp was to be affixed to, not the monetary value of the stamp. This is the orange decal listed in the SRS Addenda to Hubbard's catalog that was published

as part of the January, 1967 issue of the State Revenue Newsletter (whole # 67). This stamp continued in use for over 20 years, especially on the thinner packs, although cigarette meters are more frequently encountered on standard size packs of cigarettes.

Shown at the top of this article are the 2¢ 1943 decal, the orange 20 cigarette decal and a purple 20 cigarette meter imprint. These are enlarged to 140% of actual size.

Delaware has also issued a heat transfer decal for the recently marketed 25 cigarette packs. This blue on white decal with red safety was illustrated in the May-June, 1986 issue of the State Revenue Newsletter (whole # 170, p. 7).

Cigars.



The Delaware cigar stamps form an interesting and infrequently encountered series. In contrast to the straight forward cigarette stamps, the situation regarding the tax rates for cigars is rather unusual.

Chapter 235 of the 1949 Delaware laws was approved June 8, 1949 and the effective date for the cigar tax it imposed was July 1, 1949. There were three cigar tax rates depending on the weight of the cigars in question. Cigars weighing less than 3 pounds per 1000 were taxed at the rate of 2¢ per 20 cigars or fraction thereof. These cigars are none other than those known by their designation on the federal taxpaid stamps as "small cigars," although there is no mention of this term in the Delaware law. Twenty small cigars is a peculiar unit to base the tax on since small cigars were primarily packaged in packs of 10. The listing of federal small cigar stamps in Springer's 1985 Handbook shows only 9 federal stamps, out of 128 total, in the 20 cigar denomination.

A second cigar tax rate was for cigars retailing at more than 6¢ each. Such cigars were taxed 1¢ each. The third rate was 2¢ per cigar for cigars retailing for more than 20¢ each. By comparing these rates to the known federal cigar classes, one can see that the second rate covered the federal retail price or tax class of D, E, and F cigars. The third rate was for class G cigars. The rather surprising feature of the Delaware law is that there apparently was no tax on cigars of class A, B or C. It very well may be that no cigars of these classes were marketed in Delaware at the time.

Six denominations of Delaware cigar stamps are listed in

the SRS addenda to the Hubbard catalog. These are 2¢ light brown, 5¢ light blue, 25¢ brown, 50¢ light blue, \$1 magenta and \$2 orange. Illustrated, actual size, on the previous page, at examples of the 5¢ and 25¢ values. The 2¢ value is similar in format to the 5¢ while the other values are like the 25¢. The denominations are in black and the serial numbers are red, a fact not mentioned in the addenda. The addenda lists the color of the 5¢ stamp as light blue, but the illustrated copy is close to turquoise, perhaps the result of a color change during soaking.

A comparison of the listed denominations with the rate structures described above shows that the 2¢ value was intended for use on packets of small cigars. The 5¢, 25¢ and 50¢ denominations were probably used on packs of 5, 25 and 50 class D, E or F cigars. The 50¢ denomination could also have been used on a box of 25 class G cigars. Finally, the \$1 and \$2 stamps were probably used on boxes of 50 and 100 class G cigars.

A comparison of the above package sizes for cigars and small cigars shows that federal stamps of the appropriate size are known for every year the Delaware taxes on cigars were in effect. This spans federal series 119 (1949) through series 125 (1955 and later). There is only one exception. The federal stamp for the box of 100 class G cigars (which would have required the \$2 Delaware stamp) has only been recorded for one year, 1953. This may account for the rarity of the Delaware \$2 cigar stamp.

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#### CURTIS PRODUCES PRICE LIST.

SRS member David H. Curtis (1806 Sycamore Drive, Killeen, TX, 76543-3239), a dealer in state fish and game stamps, has produced a comprehensive 40 page price list of state fish and game stamps. Some very unusual material is listed, including errors such as the Florida 1981-82 waterfowl stamp with the red color missing. Individual copies of the price list, which is in 5½ x 8½ inch format and bound in card covers, are \$1. An annual subscription is \$5.

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#### BARRY PORTER BEGINS STATE FISH AND GAME MAIL BID SALES.

Another SRS dealer member, Barry Porter (107 Southern Dr., Hendersonville, TN 37075) produces a bimonthly price list/catalog of state revenues, mostly fish and game stamps that was noted in the last issue of the Newsletter (p. 19). Porter also runs periodic mail bid sales which contain mostly state fish and game stamps, although some other state revenues are included. His sale # 90-2 closed on Feb. 17, too late to be of interest to readers of this issue. But drop him a note if you're interested in receiving copies of future mail bid sale listings. By the way, the SRS Library needs a copy of the listing for Porter's sale # 1. He doesn't have any left himself.

VIRGINIA LOCAL TOBACCO TAX DECALS

By Harold A. Effner, Jr.

Listed and illustrated below are the decals currently used by eight Virginia cities and towns. The listing is probably not complete - such listings almost never are! These stamps are available for sale at face value from the SRS, along with other Virginia revenues. See the full listing on pages 13-16 in the last issue of the Newsletter. Illustrations in this article are twice actual size.

CHESAPEAKE. 15¢ cigarette tax, apple green on yellow safety card, black roul. 6½.

CLIFTON FORGE. 20 cig., dark green on blue card. Pays 4¢ tax.

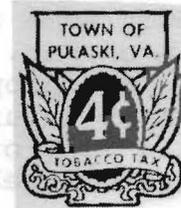
NEWPORT NEWS. 20 cig., apple green, yellow safety card, black roul. 6½. Design like 25 cig. stamp illustrated.  
25 cig., dark blue, yellow safety card, black roul. 6½. Pays 18 3/4¢ tax. (The 20 cig. value pays 15¢ tax).  
20 cig. "MUNICIPAL," blue green on yellow safety card, black roul. 6½. Pays 22½¢ tax.



NORFOLK. 15¢ cigarette tax, red on white fusion decal.

PORTSMOUTH. 15¢ cigarette tax, brown on blue card.  
18 3/4¢ cigarette tax, brown on blue card.

PULASKI. 4¢ tobacco tax, red on white, blue card.





(actual size)

SUFFOLK. 20 cig. red, yellow safety card, black roul. 6½, 20¢ tax.  
25 cig. on 20 cig. red, yellow safety card, black  
roul. 6½, 25¢ tax

VIRGINIA BEACH. 20¢ tobacco tax, green on white, fusion decal.  
25(¢) tobacco tax, red on white, fusion decal.

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### AN OHIO STORY

Editor's note: The following is reprinted, with kind permission,  
from Justin L. Bacharach's "Sees All" column in the Feb. 2,  
1990 issue of Mekeel's Weekly Stamp News, page 4.

The November-December, 1989 Newsletter of the State Revenue Society illustrated a \$15 Ohio Sales Tax Stamp in the lead story. It brings back very interesting memories.

In the mid-1940's Eugene Costales offered complete uncut sheets of these stamps and the proofs. At the time Costales edited the U.S. Scott Specialized Catalog, and had an untold inventory of all kinds of U.S. stamps as well as a tremendous holding of foreign materials.

No one was interested in the purchase of the Ohio Sales Tax holding, and Costales eventually decided to hold it for future sale. He was living in Garden City, Long Island, at the time. For some unknown reason, the story of the holding reached the West Coast.

In that area, there were several revenue collectors whose interests went beyond just those items in Scott's "Bible." They included a collector in Hollister, California, a dealer in Hawthorne, and two or three collectors in Los Angeles.

The story evidently hit several of them at the same time. Unbeknownst to each other, they were using the same auction agent in New York. He received a request from more than one of them to try and acquire the holding.

Costales was encouraged to break the lot into several parts. It was eventually divided. Because of its size, three duplicate collections were made. All of them went to the West Coast. Their present whereabouts is unknown.

Editor's note, part 2: Any information on the present locations or fate of any of these collections would be appreciated.

NEW YORK STATE ALCOHOL PERMITS

By Terence Hines

**STATE LIQUOR AUTHORITY**

NUMBER AP 25511 FEE \$1.00

**ALCOHOL PERMIT**

EXPIRES **1938**  
**DECEMBER 31,** ~~1934~~

PERMISSION IS GRANTED TO THE PERMITEE HEREINAFTER DESIGNATED, UNDER SECTION 92 OF THE ALCOHOLIC BEVERAGE CONTROL LAW, TO PURCHASE AND USE ALCOHOL FOR THE PURPOSE HEREIN DESIGNATED.

*Wm. M. Lang*  
(NAME OF PERMITEE)

*57 Dove St.*  
(STREET ADDRESS)

*Albany*  
(CITY, TOWN OR VILLAGE)

*Albany*  
(COUNTY)

*U.S.P. Preparations*  
(PURPOSE FOR WHICH ALCOHOL IS TO BE USED)

IN ACCORDANCE WITH THE TERMS AND CONDITIONS HEREOF AND ANY RULES OF THE LIQUOR AUTHORITY NOW OR HEREAFTER PROMULGATED.

DATED *Jan. 1, 1938*

*Edward P. Mulvihill*  
CHAIRMAN

*[Signature]*  
COUNTERSIGNED

Shown in this article are two examples of New York State Alcohol Permits. Both were issued to pharmacist Wm. Lang of Albany who used alcohol in the preparation of the prescriptions he filled. The permit shown above, reduced from its actual size of 9½ x 6½", is printed in black with a blue border. The word "ALCOHOL" is in blue and the year "1934" is in yellow-orange. The serial number and "\$1.00" is also in blue. This permit is interesting in that, while the large printed date reads "1934," the permit was actually issued for the year 1938, as can be seen from the date at the lower left and the fact that the "1934" at the upper right has been crossed out and replaced by a rubber stamped "1938." Presumably, so many 1934 permits were printed that they lasted through 1938! Further, the fact that "ALCOHOL," the serial number and the fee were printed separately suggests, but does not prove, that the same basic form was used for other types of permits. At this point, I have no idea what other types of permits these might have been.

Apparently by 1939 the supply of "1934" dated permits had expired and new permits, with slightly modified design, came into use. An example is shown on the next page. The border is again blue with the basic printing black. The "1939" is yellow but the serial

number and the "\$1.00" is printed in red. Both permits bear the embossed seal of the New York State Liquor Authority. These permits may be the successors to the special-tax stamp like New York liquor tax certificates described by Shedrowitz (1975) although the history of these items is far from clear.



# ALCOHOL PERMIT

## NEW YORK STATE LIQUOR AUTHORITY

NUMBER

THIS PERMIT EXPIRES DECEMBER 31, 1939

FEE

AP 2031

PERMISSION IS HEREBY GRANTED TO THE PERMITTEE  
HEREINAFTER DESIGNATED, UNDER SECTION 92 OF  
ALCOHOLIC BEVERAGE CONTROL LAW, TO PURCHASE AND USE ALCOHOL FOR THE PURPOSE  
HEREIN DESIGNATED.

\$1.00

William M. Lange (NAME OF PERMITTEE)      57 Dove Street (STREET ADDRESS OF PREMISES)

Albany, New York (CITY, TOWN OR VILLAGE)      Albany (COUNTY)

For procuring prescriptions (PURPOSE FOR WHICH ALCOHOL IS TO BE USED)

IN ACCORDANCE WITH THE TERMS AND CONDITIONS HEREOF AND ANY RULES OF THE LIQUOR  
AUTHORITY NOW OR HEREAFTER PROMULGATED.

DATED 1-24-39

A.F. 31

John E. Kelly  
COUNTERSIGNED

Amey B. Quattman  
CHAIRMAN

REFERENCE

Shedrowitz, S. (1975). New York State special tax-paid revenues.  
State Revenue Newsletter, 15 (January), supplement 1.



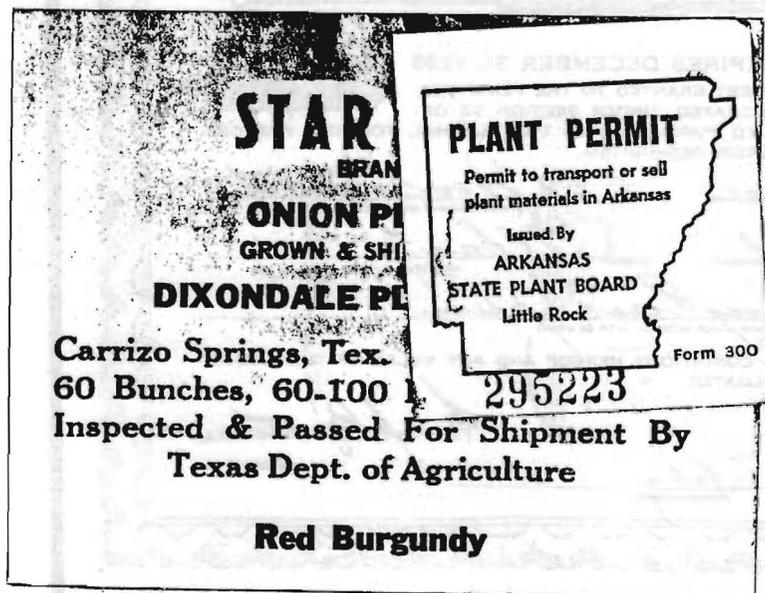
Shown at left, actual size, are three recent Wisconsin liquor tax decals. The strip of three shows two different errors. The stamp at left is numbered "03900143" but the "3" should be a "2." The middle stamp is missing the leading "0". The strip is provided courtesy of El Hubbard.

ROSEMONT, IL TOBACCO TAX DECALS.



This community currently uses two tobacco tax decals. One is 1¢ brown on cream card, black roul. 6½. The other is a 5¢ orange decal, which is illustrated at right twice actual size. The design is the same as that of the 1¢ value. The 5¢ stamp is on cream safety card. The safety design is "REVENUE STAMP TAX" reversed and inverted, printed in grey. Panes are black roul. 6½ between. Available from the SRS.

ARKANSAS "PLANT PERMIT" STAMP.



Shown actual size is a current example of this stamp. It is black on white with a red serial number. It is affixed to a packing card apparently for onions. Can anyone supply details of the use of these stamps? Do they represent the payment of any type of inspection and/or transportation fee or tax?

--- I.L.Pfalser

FISH AND GAME STAMPS AVAILABLE FROM STATE AGENCIES

By Harold A. Effner, Jr.

ALASKA

Waterfowl stamps, 1989, \$5.00 each, corner block of 4, \$20, full sheet of 30, \$150, hunter's booklet of 5, \$25.

King salmon/steelhead trout stamps, 1980, 1981, 1982 regular stamps, \$5 each; 1980 fee exempt stamp, \$1.00 each.

Send check or money order to Licensing Section, Division of Administration, Alaska Dept. of Fish and Game, 1111 West 8th St., # 108, Juneau, AL 99801.

continued next page...

Available stamps, continued...

#### OREGON

Waterfowl stamps, 1989, \$5 each; \$20 for corner block of 4; book of 25 stamps, \$125.00; sheet of 30 stamps, \$150. Postage & handling fees: 1-12 stamps, \$2.50; 13-24 stamps, \$5, over 25 stamps, call 503-229-5551. Make check or money order payable to "State of Oregon" and send to Waterfowl Stamps, Oregon Dept. of Fish & Wildlife, Box 59, Portland, OR 97207.

#### WYOMING

Conservation stamps, 1984, 1985, 1986, 1987, 1988, and 1989, \$5 each. Send check or money order to Wyoming Game & Fish Dept., Alternative Enterprises, 5400 Bishop Rd., Cheyenne, WY 82006. VISA and Mastercard orders accepted by phone, call 1-800-LIV-WILD. Order by Dec. 31, 1990.

#### MAINE

Duck stamps, 1989, \$2.50 each; sheets of 10, \$25.00. Signed single stamps, \$5; signed sheets of 10, \$27.50. Available until June 30, 1990, after which date all remainders will be destroyed. Pheasant stamps, 1989, \$1 each. Muzzle-loader stamps, 1989 resident, non-resident, and alien stamps, \$1 each (set of 3 for \$3). Send check or money order to Maine Dept. of Inland Fisheries and Wildlife, Stamp Order Dept., Station 41, Augusta, ME 04333.

#### VERMONT

Duck stamp, 1989, \$5 each; plate block of 4, \$20, half sheet of 15, \$75; full sheet of 30, \$150. Available until June 30, 1990. Send check or money order to Vermont Fish & Wildlife Dept. License Division, 103 S. Main St., Waterbury, VT 05676.

#### FLORIDA

Waterfowl stamp, 1988-89, \$3 each. Turkey stamp, 1988-89, \$5 each. Available until May 31, 1990. Send check or money order to Florida Game & Fresh Water Fish Commission, Farris Bryant Building, 620 South Meridian St., Tallahassee, FL 32399-1600. Checks must be payable to Florida Game & Fresh Water Fish Comm. Florida residents add 7% sales tax.

#### WEST VIRGINIA

The state Department of Natural Resources has a list of almost 100 different fish and game stamps that are available for sale to collectors. The list is too long to print here. Write for a copy, enclosing a large SASE. The address is License Section, Room 830, Dept. of Natural Resources, 1800 Washington St., E. Charleston, WV 25305.

Continued on page 30...

ANNUAL STATEMENT OF THE STATE REVENUE SOCIETY

JAN. 1, 1989 - DEC. 31, 1989

Beginning balance, savings account: \$3472.77

INCOME		EXPENSES	
Dues	1140.00	President/Secretary	52.01
Stamp sales	1881.64	Librarian	82.90
Advertising	168.55	Editor	327.87
Donations	17.50	Printer	856.53
Back issue sales	177.75	Treasurer	392.11
Interest	124.23	Overpayments	229.49
Overpayments	229.49	Stamp purchases	3442.73
Catalog sales	95.30	Donation to APRL	1000.00
		Bank charges	12.04
<b>TOTAL INCOME</b>	<b>3834.46</b>	<b>TOTAL EXPENSES</b>	<b>6395.68</b>

NET FOR 1989: -2561.22

Net balance as of December 31, 1989: \$ 911.55

Signed, Harold A. Effner, Jr.  
Treasurer, State Revenue Society  
January 3, 1990

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Available stamps, continued...

MASSACHUSETTS

Waterfowl Stamps. 1990 issue available at face value of \$1.25 per stamp from Museum Shop, Peabody Museum. East India Square, Salem, MA 01970. Also available from the same address are 1974-1989 stamps at prices above face value. Send for full list. Make checks payable to "Peabody Muesum."

NEW JERSEY

Waterfowl Stamps, 1989, resident stamps, \$2.50 each, block of 4, \$10, full sheet of 30, \$75, pane of 10, \$25, book of three panes of 10, \$75. Non-resident stamps, \$5 each, black of 4, \$20, full sheet of 30, \$150, pane of 10, \$50, book of three panes of 10, \$150. Orders for less than \$50, payment by check. Orders of \$50 or more, payment by money order or bank check. Payment in either case to NJ Division of Fish, Game, and Wildlife, Waterfowl Stamp, CN 400, Trenton, NJ 08625. Last day of sale is Dec. 31, 1990.

## 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.

STATE DUCK STAMPS. New issues for \$1.00 over state agency cost - no minimum. Send SASE for information and complete comprehensive price list. Satisfaction guaranteed. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (1).

PAYING TOP PRICES for Nebraska Upland Game Bird stamps, 1958, 1959, 1960 and 1962. Also buying and selling all Nebraska hunting and fishing stamps, plus all state duck stamps. DAVID T. ZIKMUND, DUCKS 'N' STUFF, 734 NORTH 116TH ST., OMAHA, NE 68154 (1).

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 (0).

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 (0).

LICENSE PLATES, CHAUFFEURS' badges, disabled veterans keychain tags, automobile registration windshield stickers, bicycle sidepath license, auto related items WANTED. DR. EDWARD H. MILES, 888 8TH AVE., NEW YORK, NY 10019 (7).

WANTED - I am interested in expanding my Ohio revenue collection to include PA, WV, KY, IN, & MI. Have good trade material & am willing to buy. BRUCE WHYTE, 7577 FEDER RD., GALLOWAY, OH 43119 (0).

FOR SALE: New CATALOG OF OHIO R5 SCRATCH MARKS. Shows 160 different varieties of scratch marks on this sales tax receipt from 1935. Approximately 1/3 never before reported. 26pp, 8½ x 11", spiral bound, \$4 postpaid. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (2).

BEGINNER NEEDS to build collection with inexpensive seals, revenues, etc. - all "back-of-the-book" items. Send lists, or submit on approval if possible. DAN MAGRINO, 11 DEACON PLACE, CRESSKILL, NJ 07626 (3).

UTAH DEER TAGS. Six different for sale. Over \$90 face, \$5. Sheets of 10 each, \$45.00. Buying used state duck stamps. STEVE POTTER, 310 STATE STREET, LEMONT, IL 60439 (1).

INDIANA WANTED. Single copy of 1961, 1963, 1964, and 1966 trout stamps for my collection. Mint or used. Will pay cash. JACK STEWART, 2404 LAUREL DRIVE, CINNAMINSON, NJ 08077 (3).

## MISSOURI LOCAL TOBACCO TAX DECALS

By Harold A. Effner, Jr.

After Alabama and Georgia, the cities and towns of Missouri are probably the most prolific producers of local tax stamps in the nation. The Missouri local stamps are apparently issued only for taxes on tobacco products. None have been seen for use on liquors, wines or beers. Previous listings of local Missouri stamps have been published by Effner (1989), Hines (1983), and Thill (1967). The present listing is of stamps currently in use and is probably not complete. All stamps listed are available for sale at face value from the State Revenue Society in complete sets only. A full order form appeared in the last issue of the Newsletter. All illustrations in this article are 140% of actual size.

### REFERENCES

- Effner, H. (1989). Missouri pressure sensitive cigarette tax stamps. State Revenue Newsletter, 27 (3, whole # 188), 38.
- Hines, T. (1983). The Brundage collection of local revenue stamps. State Revenue Newsletter, 22 (4 & 5, whole # 162), 42-61.
- Thill, A. (1967). Missouri city cigarette taxes. State Revenue Newsletter, 7 (6, whole # 70), 64.

NOTE: In the following listing, all stamps are pressure sensitive unless otherwise noted and all are cigarette tax stamps unless otherwise noted. All are illustrated unless otherwise noted. Illustrations appear at the end of this article.

Albany: 2¢ purple  
Belton: 5¢ orange, 6½¢ green  
Blue Springs: 4¢ red  
Braymer: 2¢ red, water transfer decal, tobacco leaf design, not illustrated  
Buckner: 4¢ blue  
Clarence: 2¢ blue  
Columbia: 5¢ red, 10¢ orange  
Fairfax: 4¢ green  
Grandview: 5¢ orange (there may also be a 4¢ value)  
Green City: 3¢ green  
Hamilton: 2¢ green  
Higginsville: 3¢ pale red, 3 3/4¢ green  
Independence: 5¢ red, 6½¢ green (there may also be a 2¢ stamp)  
Joplin: 4¢ blue, occupational license tax  
Kennett: 5¢ green, 6½¢ orange  
La Plata: 2¢ orange, 2½¢ purple  
Lebanon: 2¢ green  
Lee's Summit: 6½¢ green, 10¢ blue, 12½¢ orange  
Liberty: 6¢ blue, 7½¢ red  
Louisiana: 2¢ orange  
Macon: 2¢ dark blue

Marceline: 5¢ orange, 6½¢ green (The Marceline cigarette tax has recently been repealed).  
 Maryville: 5¢ blue  
 Maysville: 2¢ red  
 Mexico: 5¢ red  
 Milan: 2¢ green  
 Moberly: 7¢ dark blue (a 2¢ stamp may also exist)  
 Monroe City: 4¢ green  
 Mound City: 2¢ green  
 Mountain Grove: 2¢ red  
 New Franklin: 3¢ purple  
 Norborne: 2¢ orange  
 North Kansas City: 1¢ red  
 Odessa: 5¢ blue  
 Palmyra: 4¢ green - issued in rolls, 2 stamps across  
 Plattsburg: 2¢ green  
 Poplar Bluff: 2¢ blue, 2½¢ green  
 Princeton: 2¢ orange  
 Raytown: 3¢ green, 3 3/4¢ red  
 Republic: 3¢ red  
 Richmond: 4¢ green  
 Rock Port: 4¢ orange  
 Rolla: 5¢ black, 6½¢ orange  
 St. Charles: "Tax paid" (10¢) green  
 St. Joseph: 5¢ green, 6½¢ red  
 St. Peters: "Tax paid" (5¢) red, not illustrated. Same, (6½¢) brown.  
 Both are water transfer decals on yellow safety card.  
 Savannah: 6¢ blue  
 Slater: 3¢ blue  
 Springfield: 5¢ purple, 6½¢ green, occupation tax. (A 3¢ stamp may also exist).  
 Trenton: 2¢ red  
 Vowdalia: 20 cig. (4¢) blue, 5¢ orange  
 Warrensburg: 1¢ blue, 2¢ blue  
 Warrenton: 2½¢ red. (A 2¢ stamp is available only in rolls of 1000).  
 Webb City: 2¢ red, 4¢ blue, 5¢ blue. The 2¢ value is obsolete.  
 Windsor: 2¢ orange, 2½¢ green





AD CORNER, continued.

STATE DUCKS BOUGHT AND SOLD, new issue service. Specializing in state ducks since 1983. Free list - postage appreciated. No souvenir stamps. Contact MICHAEL LANG, 1613 16TH AVE., NW, WILLMAR, MN 56201 (612)-235-7690 (4).

NEW ENGLAND STATE REVENUES WANTED. Always looking for New England state stamps I need. Send list with asking price or for offer. Especially interested in documentary stamps on documents and hunting and fishing stamps on licenses. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (4).

ALABAMA, GEORGIA LOCAL tobacco and liquor decals for sale from Brundage collection. State interests for approval selection. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (4).

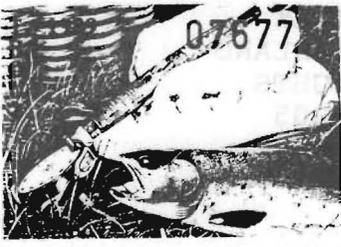
HANOVER, HANOVER CENTER AND ETNA, NH postal history wanted. I need covers from these three towns from all eras, but especially more modern (1900 to date) covers, including advertising and metered covers. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (4).

WATERFOWL STAMPS AVAILABLE FROM THE SRS

Alaska Department of Revenue		039336	
Application for 1989 Waterfowl Conservation Stamp			
Name _____			
Street _____			
City and Zip Code _____		Date _____ Mon Day Year	
(Return this stub to Department)			
		\$5	
			
		1989 Alaska Waterfowl Stamp	

1989 Alaska Waterfowl Conservation Stamp. These are from the vendor's booklet and are \$5 each. There is a limit of two per member. The stamp is attached to the stub and is interesting in that it has the serial number printed on the face of the stub, but on the reverse of the stamp.

071711		DATE _____	
NAME _____			
STREET ADDRESS _____			
CITY _____		STATE _____ ZIP _____	
DO NOT REMOVE			
		071711 Waterfowl 1989	
			
		Void after January 31, 1990	

076771			
NAME _____			
STREET ADDRESS _____			
CITY _____		STATE _____ ZIP _____	
DO NOT REMOVE			
		076771	
			
		© 1988 by the Conservation Commission of the State of Missouri	

1989 Missouri waterfowl and trout stamps, face values \$3 and \$5, respectively. Both available (limit of 2 per member) for \$2.50 each. Stub attached. Order from HAROLD A. EFFNER, JR. 425 SYLVANIA AVE., AVON BY THE SEA, NJ 07717-1133. Make checks payable to the State Revenue Society.

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

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