



# State Revenue Newsletter

Vol. 30, No. 4—Whole No. 207 Official Publication of The State Revenue Society July-August 1992

## Society News

### Dues News

Members who have not paid their 1992 dues will be receiving a reminder letter from Secretary Scott Henault instead of the July-August issue. There were 97 members that did not respond to previous calls to renew. SRS members that would like to be reinstated can do so by sending their \$4 dues to the secretary. Members that renew by August 15 will receive the July-August and September-October issues together. This will ensure that members have an uninterrupted run of the *SRN* and will save on postage costs.

### Survey Deadline Extended

There's still time to return the SRS survey included in the May-June *SRN* to be eligible to win one of three Maine 1984 migratory waterfowl stamps. Because of mailing delays, the response deadline is extended until July 31.

### Ad Rates Change

Charges for advertisements in the *State Revenue Newsletter* have been revised to reflect the journal's three-column format. For a complete rate card send a SASE to Editor, *State Revenue Newsletter*, POB 505, Springfield, Va. 22150. All ad materials must now be sent to the editor and payment must accompany all ad placement requests.

### Experts Needed

If you've done research on state revenues by state, region or topic the *SRN* needs you on its Expert Advisory Committee. Committee members will assist with technical questions relating to their area of expertise. Send a postcard with your name address, phone number and areas of expertise to the editor.

## SRS Auction To Begin In Fall

Response to the article in the March-April *State Revenue Newsletter* that queried members as to their interest in an SRS auction was completely positive and plans for the first auction are underway.

The first auction will be described in the September-October *SRN* and bids will be accepted until November 15. *SRN* Editor Peter Martin will serve as auctioneer for the first auction.

Only SRS members in good standing

may participate in the auction.

Consignments are now being accepted and all materials must be received by the auctioneer by August 1. Material received after that date will be included in the next auction.

See the SRS Auction rules on page eight of this issue for additional details.

If the auction is well received by consignors and buyers it will become a semi-annual event in 1993.

## Boating Census Under Way

Collectors and dealers that have used copies of the federal boating license stamps (Scott RVB 1-2) are being asked to participate in a census of these stamps sponsored by Paragon Publishing Company.

The census will help revenue collectors determine the number of boating stamps available in used condition and on license.

Readers that own, or have access to, either of the stamps are asked to send a photocopy to: Paragon Publishing Co., POB 505, Springfield, Va. 22150.

Readers without access to a photocopy machine should write on a postcard, the denomination, whether used or on license, the serial number on the stamp, and the city, state and date postmark.

Also, collectors that have unused boating plate blocks or sheets are asked to provide the plate number, block size and whether hinged or unhinged.

Survey results will be made available to participants after the results are compiled at the end of the year.

## Book Nears Approval

The proposal for a joint ARA/SRS Revenue Book, to be published in 1993, is being reviewed by the officers of both organizations.

The initial response has been extremely favorable. After final approval by both groups, manuscripts will begin to be accepted.

*American Revenuer* Editor Ken Trettin and *State Revenue Newsletter* Editor Peter Martin will jointly edit the new publication.

SRS members doing original research that will be completed by December 1992 should make initial contact with the editors now to ensure that their manuscript is considered.

## In This Issue

Letters To Editor	Page 2
Secretary's Report	Page 3
State News	Page 4
Pymatuning Lake	Page 5
NC Update, Part 1	Page 6
Auction Rules	Page 8
Library Notes	Page 9
SRS Pubs	Page 10
AD Corner	Page 11
SRS Sales	Page 12

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### State Revenue News

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# Letters To The Editor

## More Utah Toy Posts

I have read with interest the short article on "Unusual Utah Stamps in Hubbard Collection" (*SRN* November-December 1991) and the follow-up letter to you by T.C. Edmunds (Utah Revisited, *SRN* March-April 1992, page 2) regarding his copies of cinderella stamps from a toy post office game he had when a child.

The list of items identified in these sources were: 2-cent Indian in red, 5-cent Indian in blue and a 5-cent Indian in ultramarine plus a 4-cent Statue of Liberty inscribed "Toy Postage" at top of the stamp.

To these four varieties I can add the following three varieties found in my own collection: 2-cent Statue of Liberty inscribed "Toy Postage" at top in three colors; red, blue and violet. Each of my varieties is in a pair with margin material suggesting a printing or distribution format in a larger multiple of, as yet, unknown dimension.

**Ralph Harnishfeger**  
Lock Haven, Pa.

## Auction Pros

Reference the proposed semi annual actions, I'm all for it.

As you probably know, it's the newsletter of a club that keeps it hanging together and an auction once in a while would be very good for the club, not only for the extra money to be made but also to perk up interest by all members in watching for items that they are looking for.

After all, there are just not that many places to find items from some of the states. I don't think a 25 percent fee would be excessive.

I gathered up a least 25 lots I could send; items that are excess or that I don't collect. I hope you get it going!

**Richard Pierce**  
Albuquerque, N.M.

*(Editor's Note: Pierce's letter represents the comments of many readers that responded to the March-April SRN article. No negative responses were received. For auction details see the stories on pages one and eight.)*

## A Healthy Question

I've spent months trying to track down information on a revenue stamp and would welcome help from readers.

The stamp was issued by the Indiana

State Board of Health for Sanitary Bedding Inspection. The stamps used to be paced on the "Do not remove this label" tags that come with mattresses.

I'd love to know the story behind the design that appears to be one hand passing a torch (or is it an old-fashioned feather duster?) to another hand. This appears to be the seal of the Board of Health of Indiana and the Latin words Fiat Lux (Let there be light) are probably from Genesis 1:14. Does any reader know the history of the design?

**Allan Hauck**  
Somers, Wis.

*(Editor's Note: Hauck posed this question in his "The Magpie Collector" column in the September Global Stamp News.)*

## Fishing For Help

I am a new member of the SRS. Right now, my biggest concern is getting more knowledge. My collecting interest is mainly early California fishing and hunting licenses.

I am also interested in hunting and fishing licenses from other states as well as trout stamps and "cinderella" type stamps that show fish or fishing. Okay, let's say anything related to fishing.

I also want to locate pocket tobacco tins that show fish or fishing scenes. Does anyone have a similar interest in fishing?

**Bruce Sahagian**  
Santa Barbara, Calif.

## Hunting For Food

I collect revenue stamps and revenue collateral items for food products.

Currently, I am working on state revenues for apples (from California, Georgia, Michigan, Missouri and Washington.) I'm building a collection of these in preparation for the Lincoln Stamp Show's LINPEX '93, next February. The collecting-research-exhibiting experience will most definitely result in an article for the *SRN*.

Do any SRS members have information about food related revenue stamps?

**Michael Florer**  
Lincoln, Neb.

*(Editor's Note: Areas open for original research in the state revenue field are unlimited. Let's hear from other members seeking information and follow Florer's lead and send an article to the SRN.)*

# Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

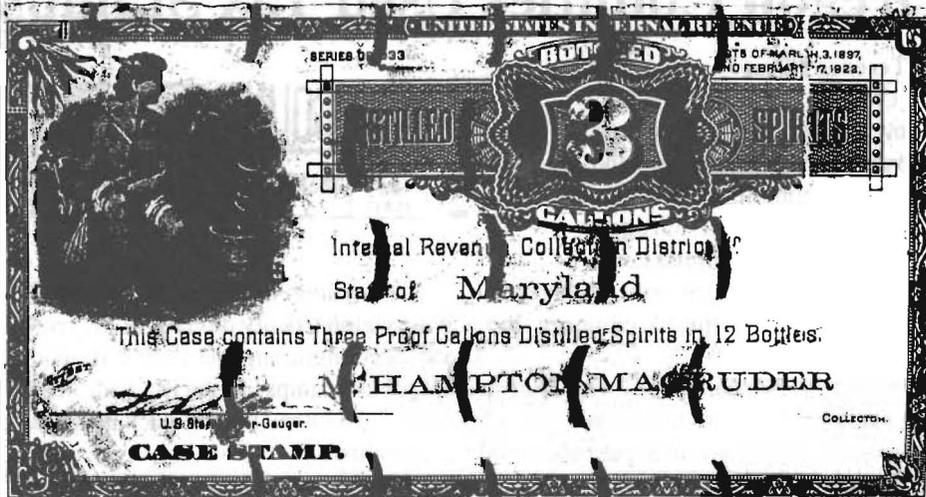
March Total: 298  
 Dropped NPD 97  
 New Members: 2  
 July Total: 203

**New Members**

- 1030 J. Ponzio  
 RD #2, Box 81  
 Delhi, NY 13753  
 Box 21108
- 1031 John M. Nadig  
 7508 Morningside Drive N.  
 Ellenton, FL 34222-3746

Members who did not submit their 1992 dues were dropped from the rolls. Reminder letters have been sent to everyone affected. SRS dues are still one of the best bargains available.

## Maryland Distilled Spirits



Shown slightly reduced is a Maryland series 1933 three gallon distilled spirits case stamp from the collection of Dr. Edward H. Miles.

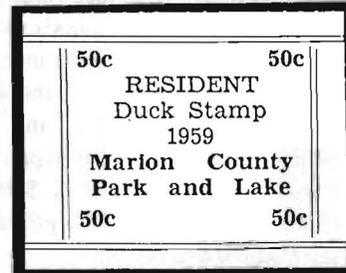
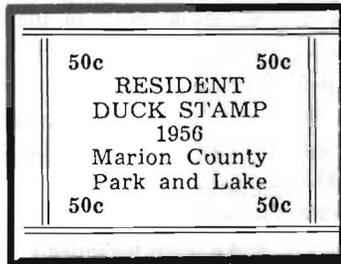
# WANTED - EARLY DUCKS

### Illinois Daily Usage Duck Stamps

	Used	Mint
1953	50.	200.
1945-55	40.	100.
1956-64	30.	75.
1965-72	15.	50.

### Kansas - Marion County

	Used	Mint
1943	25.	125.
1944-47	15.	50.
1948-65	10.	25.
1966-73	5.	15.



**Other Printed Text Stamps Wanted  
 CA, KS, MN, ND, OH, SD**

Prices are for sound stamps with light signatures on used; mint stamps are for F-VF, never hinged examples. Prices quoted on others. Trout, salmon and fishing stamps also wanted; top prices paid promptly.

**Bob Dumaine, SRS, ARA  
 1-800-231-5926**

*Sam Houston Duck Co.*

P.O. Box 820087 Houston, TX 77282 713-493-6386

Subscribe now to *The Duck Report*. Informative and entertaining. The only quarterly newsletter for duck stamp collectors!

**Just \$12 per year!**

Would you be interested in joining the National Duck Stamp Collectors Society? Organization forming now! Write today for membership information.

# State Revenue News

## Oregon Counties Used Tax Stamps

By Terence Hines

Oregon counties issued county revenue stamps from time to time. When, on Jan. 1, 1968, the federal documentary tax was eliminated, several Oregon counties instituted a similar tax of their own. It seems that only Multnomah County issued stamps to evidence the payment of this tax.

However, Washington County had a documentary stamp for a few months. It was discontinued by petition in September 1968 and voted out completely in the November 1968 elections.



According to Roger Thomssen, the Washington County director of the records and elections during the 1970's, the county did not use stamps like the IRS had. Instead, they used a Pitney Bowes machine to stamp documents.

An example of the meter stamps is shown above.

## New Jersey Sells Fish And Game Stamps

New Jersey is once again making its fish and game stamps available to collectors. The 1987 woodcock hunting stamp and the 1986 trout (resident and non-resident) and pheasant stamps are now available from the state.

Order directly from the state by writing to: Expired Stamps, Division of Fish, Game and Wildlife, CN 400, Trenton, N.J. 08625. The state sells the stamps in singles (\$1 each); blocks of 4 (\$2); and sheets of 10 (\$5).

The SRS is selling these same stamps at 50 cents each with a limit of two of each. (By Harold Effner Jr.)

## Six States, D.C. Change Cigarette Tax Laws

Six states and the District of Columbia have changed their cigarette tax laws recently. These changes are extracted from *State Tax Review*, published weekly by the Commerce Clearing House, Chicago, Ill.

### Arizona

Arizona has changed its cigarette tax stamp discount. The stamps can now be purchased at 96 percent of face value for the first \$36,000 (formerly \$30,000) worth of stamps purchased by a taxpayer in any month, at 97 percent of face value for the second \$36,000 (formerly \$30,000), and at 98 percent of face value for all stamps purchased in excess of \$72,000 (formerly \$60,000.) (Ch. 55, Laws 1992, (S.B. 1405), effective 90 days after adjournment)

### California

The California State Board of Equalization announced that the tax rate on all distributions of tobacco products other than cigarettes is decreased from 29.35 cents to 26.82 cents per wholesale dollar effective July 1, 1992 through June 30, 1993. The tax rate, which is determined annually by the Board, is equivalent to the combined tax rate imposed on cigarettes.

### District of Columbia

The District of Columbia has enacted emergency legislation that increases the tax on cigarettes from 1.5 cents to 2.5 cents per cigarette (from 30 cent to 50 cents per pack of 20 cigarettes) effective June 1. (Emergency Act 9-203, Laws 1992, effective as noted above for a 90-day period.)

### Minnesota

Minnesota has repealed its cigarette tax credit for distributors of tobacco products. The tax credit was previously allowed for any distributor of tobacco products having in possession on July 1, 1961, any tobacco products that were subject to tax at the rate of 20 percent of the wholesale price. The credit was computed at the rate of 10 percent of the wholesale price of the tobacco products. (CH. 511, Laws 1992 (H. F. 2940), effective April 25, 1992.)

### Montana

Montana has amended, added and repealed a variety of cigarette tax regulation to implement CH. 130, Laws 1991, and to make nonsubstantive changes.

Unstamped cigarettes must be obtained directly from cigarette manufacturers or licensed wholesalers (previously cigarette manufacturers.) All cigarettes sold in Montana must have a tax stamp, except those sold to the U.S. government, U.S. military, or Indian purchasers or to licensed wholesalers. Formerly all cases of unstamped cigarettes had to be marked immediately after receipt to indicate the date of receipt.

Tobacco products include cigars (large and small) and smoking, chewing and snuff tobaccos. A new rule provides that cigarettes stamped with other state stamps must be segregated from Montana-stamped cigarettes in order to avoid the possibility of distributing other state-stamped cigarettes in Montana. Another new rule provides that metered

cigarettes tax units must be purchased at designated county treasurer offices on either a cash or credit basis. Rules relating to the use of stamping equipment and to the examination of cigarettes have been repealed. (ARM 42.31.101 and others, Montana Department of Revenue, effective March 27, 1992.)

### Ohio

Ohio has revised its discount on sales of tobacco tax stamps. Effective May 1, the discount on sales of Ohio tobacco tax stamps and meter impressions to licensed wholesale dealers is #.6 percent of their tax value, irrespective of the amount of the sale. Formerly, the discount was 3.6 percent of seventeen-eighteenth of the tax value. The administrative rule providing for credit sales of stamps and meter impressions was rescinded April 8. (Release, Ohio State Tax Department, May 12, 1992)

### Wisconsin

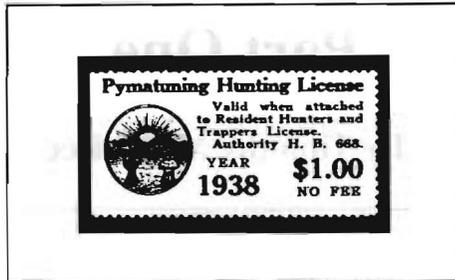
Effective May 1, the Wisconsin cigarette tax rate is increased from 15 mills to 19 mills per cigarette and from 30 cents to 38 cents per pack of 20 cigarettes weighing not more than three pounds per thousand and from 30 mills to 38 mills per cigarettes weighing more than three pounds per thousand. The Wisconsin Department of Revenue has announced that an inventory tax equal to eight cents per pack is due by May 15 (Act 269, Laws 1992 (S.B. 483), effective as noted above, and News Release, Wisconsin Department of revenue, April 29, 1992)

# Unique 1938 Pymatuning Lake Duck Stamp Discovered In 1971

By Terence Hines

The 1938 Pymatuning Lake duck stamp is one of the rarest of all state issued duck stamps. Only one copy is known to exist. The Scott federal/state duck stamp catalog lists another Pymatuning stamp from a later year and this, too, may be unique. Pymatuning Lake is a reservoir on the Ohio Pennsylvania border.

I discovered the 1938 stamp in Washington, D.C. in May 1971. My sophomore year at Duke University had just ended and I was flying back from Durham, N.C., to my parents' home in Hanover, N.H. I spent the day visiting friends and sight-seeing in Washington. It was, as I recall, a lovely, warm, sunny day. I happened to pass a small stamp shop and, of course, went in



and asked if they had any back of the book type of material. I do not remember either the name or address of the shop. I was handed a cigar box full of miscellaneous revenue and cinderella material. In this mess I noticed an odd hunting stamp with no state name, but a familiar state seal. I paid 25 cents for the stamp and left.

When I got home I unpacked and found

the stamp. A brief check in the back issues of the *State Revenue Newsletter* and relevant catalogs showed that it had not been previously reported. So I sent it to E. L. Vanderford, even then the acknowledged dean of state hunting and fishing stamp collectors. He had never seen the stamp before and offered me several mint federal duck stamps that I needed in trade. I was happy to accept the trade.

*(Editor's Note: To date, no additional copies of the 1938 Pymatuning Lake duck stamp have been found. The stamp is in the David Torre collection that will be exhibited at the APS STaMpsHOW in Oakland, Calif., August 27-30. According to Torre, at least five other varieties of Pymatuning hunting and fishing stamps are known.)*

## South Carolina Sells Cigarette, Documentary Stamps

The South Carolina Tax Commission's Michael Dawes reports that all South Carolina stamps must be purchased in sheets of 100 stamps. No singles or sets are sold.

Revenue stamps currently available for sale are cigarette stamps and documentary stamps. Cigarette stamps are the only business license stamp still used in the Palmetto state.

The eleven-cent hand stamp currently offered by the SRS sales service is no longer sold by the state. It was dropped about a year ago.

There is a five percent discount on any type of cigarette stamp order totaling \$25 or more.

Cigarette stamps are in the following

denominations: Hand-one-cent, seven-cent, and nine cent; Machine-seven-cent; 10 Across-nine-cent; 12 Across-nine cent; and Units-70-cent and 90 cent.

The machine stamp can only be purchased in roles of 30,000 and the 10 across (called Century) and 12-across (called Marlboro) only come in rolls of 7,200.

The unit issues are meters.

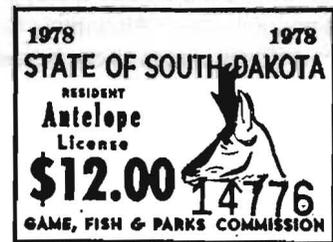
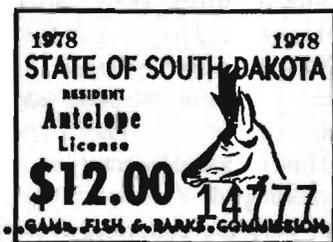
Documentary stamps are available in these denominations: 10-cent, 20-cent; 50-cent; \$1, \$5, \$10, \$30, \$50, \$100, and \$500.

Stamps can be ordered from: South Carolina Tax Commission, POB 125, Columbia, S.C. 29214-0138. The tax commission can be reached by calling (803) 737-4905. (By Peter Martin)



1945 South Carolina \$1 Case Stamp from the E.S.A. Hubbard Collection.

## South Dakota Misperfs



A number of misperforated varieties of South Dakota hunting license stamps are known. Shown above are 1978 and 1979 varieties from the collection of Tennessee revenue dealer Barry Porter.

# North Carolina Hunting And Fishing Stamp Update: 1988-1991

## Part One

By Timothy M. McRee

*(Editor's Note: This is the first of a two-part feature updating the North Carolina hunting and fishing stamp scene. The second part, also by Tim McRee, will show the different designs and list the quantities sold. It will appear in the September-October SRN.)*

The clock continues to tick and as it does the interest in hunting and fishing stamps grows. With an ever increasing number of states issuing these stamps today's collector is forced to work overtime. North Carolina has been in this business since 1982 and this is my fourth update for the Tar Heel States emissions. Previous articles appeared in September-October 1986, November-December 1987 and July-August 1989 issues of the *State Revenue Newsletter*.

Having stood on the other side of the counter for more years than I choose to admit, I find it personally gratifying to see an ever increasing tide of interest in these issues.

Not only are collectors chasing the stamps, but more and more of us are pursuing these items on license. Attempting to show as many different usages as can be obtained no easy task. This has become our postal history (Figure 2).

After being carried for a year, in a sportsman's pocket or wallet, in temperatures ranging from 0 to 100 degrees most licenses come back in pieces at renewal time. Should a local health inspector glance their way he would probably order them to be burned. It is a safe assumption that few pristine licenses are to be found.

Of the denominated series, both the Resident State Fishing and Combination Hunting and Fishing are relatively easy to obtain. All others are a different matter. Most of the nonresident are extremely difficult to locate on license.

With that said, we will now cover the North Carolina emissions for 1988-89, 1989-90 and 1990-91.



Figure 1. The 1989-90 \$20 denominated combination hunting and fishing; \$15 denominated game lands use; \$5 state waterfowl stamp and \$12.50 federal migratory bird hunting and conservations stamp on a North Carolina license.

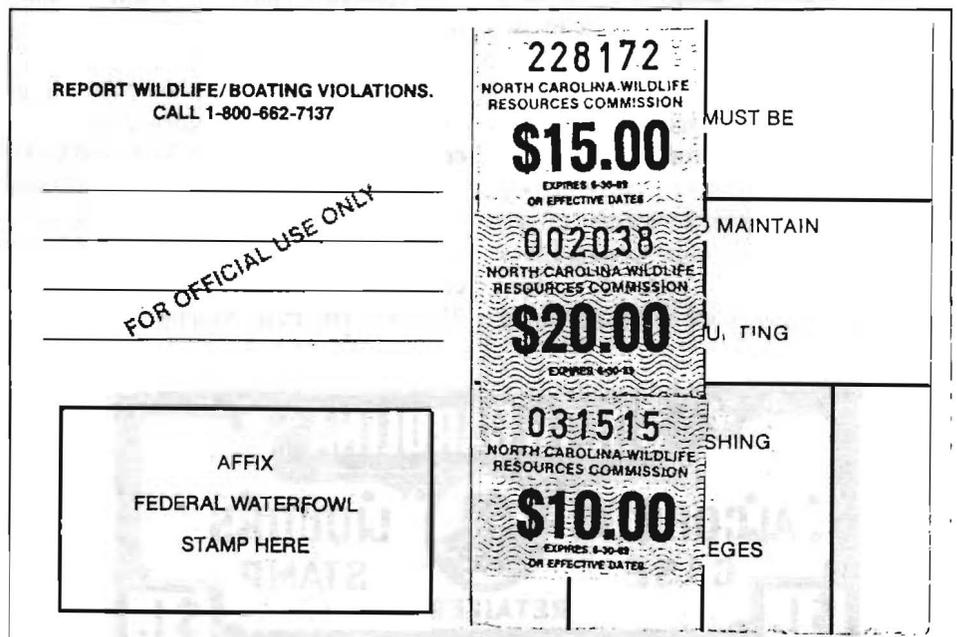


Figure 2. A 1988-89 license with denominated stamps showing: \$20 combination hunting and fishing; \$15 game lands use and \$10 big game stamps.

About 985 license agents are currently pushing these wares. For their services compensation ranges from 50 cents to \$2.00 for each usage sold. This is largely a service offered to customers in sporting goods establishments, roadside stores and the like. However, in recent years I have observed that chain stores are getting into this action.

The license rate structure instituted in 1987-88 has basically remained in place for this entire period. Currently two denominated (L2, L3) emissions are available. Also a pictorial resident sportsman and duck stamp are issued.

In previous years a voluntary waterfowl conservation stamp was available for \$5.50. Following five of these issues, 1988-89 marked the first mandatory duck issue. Selling for \$5, regulations require its use by residents or nonresidents hunting waterfowl in the state of North Carolina (Figure 3). This requirement is in addition to that of a valid hunting license and federal duck stamp.

Weldon, Williams and Lick of Fort Smith, Ark., have printed all values of the North Carolina stamps.

Packet sales containing unused sets of surplus stamps are down once again. The total of packets sold for 1988-89 numbered 28, while 21 were sold in 1989-90 and 25 in 1990-91. These packets include one of each stamp issued and their numbers are not included in the quantities sold list.

Midwest Marketing of Sullivan, Ill., is marketing prints of both the sportsman and duck stamps. Quantities of these stamps are supplied to this vender on a consignment basis to accompany each print sold. Additional copies are used for artist signed copies and additional sales to clients by Midwest Marketing. Of the preceding three



Figure 3. The first required North Carolina duck stamp for 1988-89 with a \$40 resident sportsman's stamp and \$10 Federal duck stamp.

categories, none are included in the quantities sold, however, they are included in a following column.

All stamps, passbooks and prints on hand on January 1 of the year following their expiration are destroyed. Unsold prints and stamps provided to Midwest Marketing are returned to Raleigh, N.C., to be destroyed. This destruction is done by a shredder and ensures the integrity of the program.

Passbooks on which stamps are affixed for 1988-89 are blue for residents and orange for nonresidents. Big game kill tags are white with a blue stripe. For 1989-90 and 1990-91 resident passbooks are green and yellow respectfully. Nonresident passbooks are yellow and blue for these years.

A format change in the big game kill tags (Figure 4) takes place with the 1989-90

issue. The long 1 tag wide strip being replaced with a 4 x 3 tag. Tags for 1989-90 are green and red while 1990-91 tags are black. Both have a white background.

A tip of the hat to the North Carolina Wildlife Resources Commission and to Bob Dumaine from the Sam Houston Duck Company for their assistance with this article.

Readers with additional information or questions about North Carolina hunting and fishing emissions can contact me by writing to: P.O. Box 388, Claremont, N.C. 28610.

**Next Issue:  
NC Designs And  
Quantities Sold**

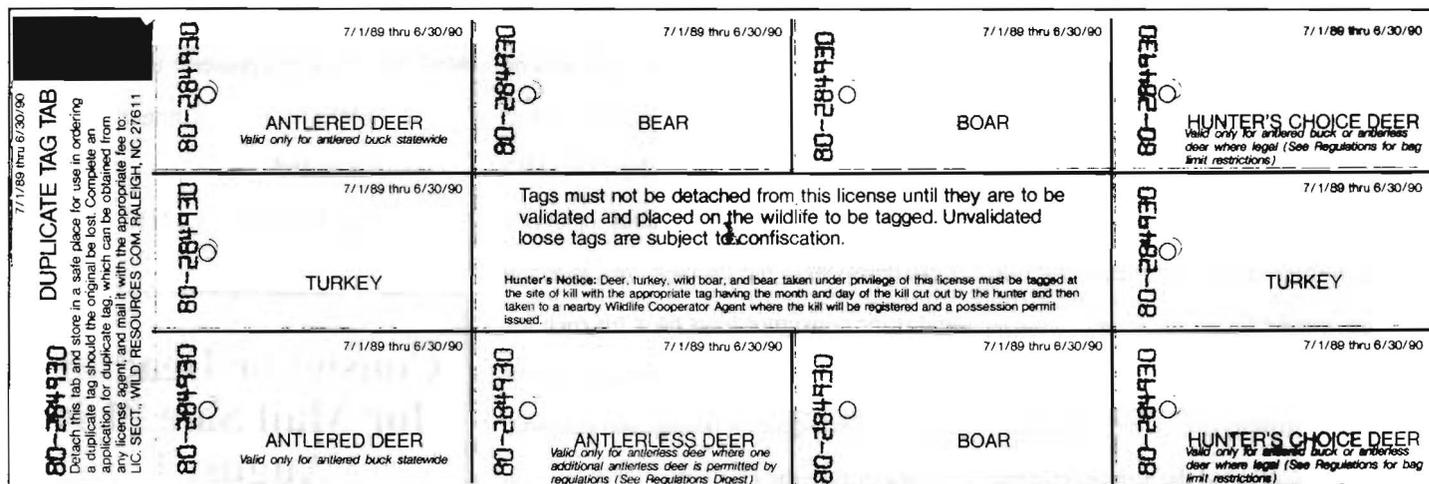


Figure 4. Shown reduced is the new format game kill tags first used in 1989-90.

# SRS Mail Auction Rules

1. Only SRS members in good standing are eligible to participate in the auction.

2. All lots are sold to the highest bidder at one bidding interval over the second highest bid. Bidding is done in the following intervals:

\$1-\$10	\$0.50
\$10-\$29	\$1.00
\$30-\$74	\$2.00
\$75-\$195	\$5.00
\$200 and over	\$10.00

On identical bids, the earliest postmark will win. If only one bid on a lot is received it will be sold at the amount bid or the catalog or estimated value, whichever is lower. Bids received in increments other than those above will be adjusted downward. Buy bids or bids under \$1 will not be accepted.

3. The Auction manager reserves the right to withdraw any lot prior to the sale and to reject any bid believed not to have been made in good faith or that is unrealistic or not commensurate with the value of the offering.

4. Terms of sale are cash or check in US funds. Make checks payable to the SRS. Successful bidders will be notified of lots purchased and payment must be received before lots are sent. Bidders who do not remit promptly may have their auction privileges revoked.

5. Bids must be submitted on the bid sheet accompanying the auction. Reproductions of the bid sheet are acceptable. No buyers premium will be added to the

sales price. The SRS is not responsible for bidder errors or omissions. Check your bid sheets carefully before mailing them in.

6. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.

7. Claims for errors in description must be made within three days of receipt of lots. Claims made after that time will not be considered. Lots described as collections, mixtures, "As Is", etc. are not returnable, nor are photographed lots. Lots described as defective or having faults cannot be returned because of such defects or faults.

8. The placing of a bid shall constitute full acceptance of these terms of sale. Prices realized will be published as soon as possible after the sale.

## Consignor Information

1. Consignments are now being accepted for Auction #1 and will be listed in the September-October *State Revenue Newsletter*. The auction will close November 15. Material will be accepted until August 1. All material received after that date will be held for Mail Auction #2.

2. A ten percent commission will be deducted from the final bid price when payment is made to the seller. The SRS auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot, he will be charged only a ten percent seller's commission and for the postage and insurance costs to return the lot.

3. Each lot must be packaged in a

separate glassine or envelope.

4. All material submitted must have a detailed inventory using the consignor inventory sheet available by sending a SASE to the auction manager. Material received without inventory will be returned to the sender at the sender's expense. The auction manager will not set estimated prices.

5. The auction manager reserves the right to reject any consignment.

6. Unsold lots will be returned to the owner following the close of the auction. Postage for returned lots is the responsibility of the seller. Payment for lots sold will be made after all payments from buyers are received.

7. Auction Abbreviations

MNH Mint Never Hinged

MH Mint Hinged

U Used

PMK Postmarked

CAT Catalog value (specify catalog)

EST Estimated value

To identify states, use their two digit postal abbreviation.

Mail bids and consignments to:

**SRS Auction Manager**

**POB 505**

**Springfield, VA 22150**

**Consignor Deadline  
for Mail Sale #1 is  
August 1**

# Library Notes

By Peter Martin

## Duck Report

The Sam Houston Duck Co., has released their Winter 1992 *Duck Report*. The well designed quarterly journal contains articles about the duck stamp collector card market, brief articles about West Virginia, South Carolina, Iowa, Kansas, Missouri, Nebraska and Minnesota duck stamps, photographs of some of the new 1992 state duck stamps as well as a variety of other national and international features.

Subscriptions are \$12 per year. Write the company at: POB 820087, Houston, Texas 77282.

## ATTS News

Prices realized in the November 1991 Superior Galleries auction are reviewed in the January- March issue of the American Tax Token Society Newsletter. The commentary reviews the Ohio sales tax receipts included in the auction.

For additional information write *The ATTS Newsletter*, 6837 Murray Lane, Annandale, Va. 22003.

## International Revenuer

The April 1992 issue of *The International Revenuer* features articles about Italian municipals, Angola Estampilha overprints, Portugal consular stamps, Spain private die medicine stamps, Macau Stamp duty set of 1889 and Timor tobacco stamps.

For information write: *The International Revenuer*, Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal.

## Wisconsin Marijuana Dealers Taxed \$1,000

Wisconsin has established a \$1,000 tax on dealers for each marijuana plant, regardless of weight, in their possession.

A "dealer" is defined as a person who possesses, manufactures, produces, ships, transports, delivers, imports, sells or transfers to another person more than five marijuana plants. (*Act 208, Laws 1992 (A. B. 770) effective July 1, 1992.*) (*State Tax Review*)

# Oklahoma Has Stamp And Meter Documentary Issues

By Linda K. Chance

## Oklahoma Tax Commission

Oklahoma does not make available the purchase of mint condition documentary stamps. Documentary stamps may be purchased, for use on conveyance instruments, from any of the 77 county clerks in the state.

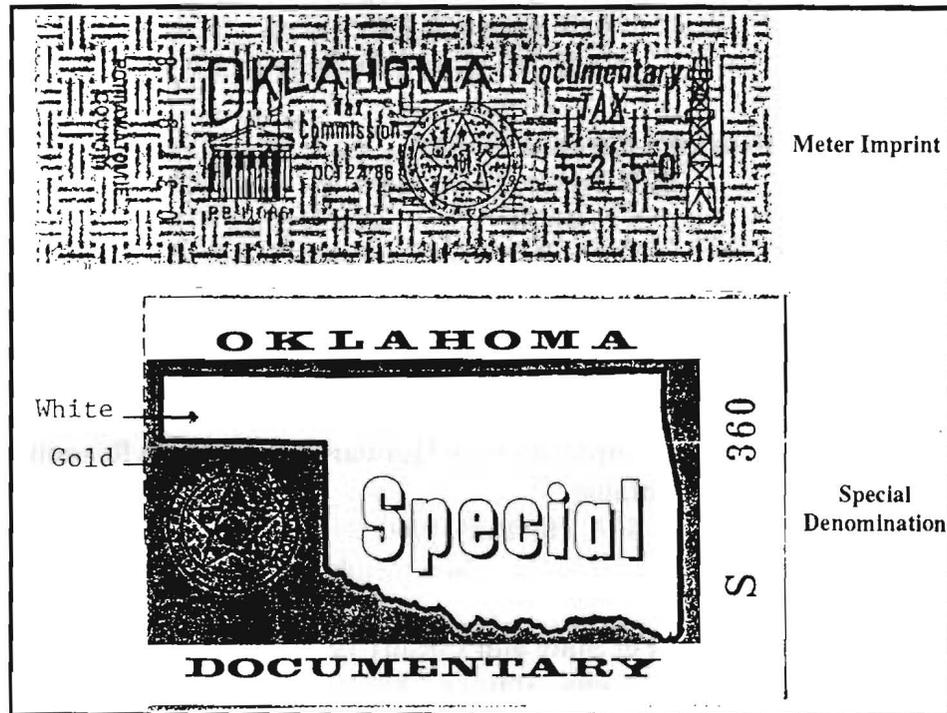
The meter imprints are black ink on a goldenrod paper tape (gummed).

The special denomination stamp uses black ink on a white and gold background.

Gummed stamps are issued in the

following denominations and colors:

Denom.	Color
.25	Magenta
.50	Orange
.75	Brown
\$1	Salmon
\$1.50	Dark Green
\$3	Olive
\$5	Salmon
\$10	Light Salmon
\$20	Red
\$50	Sienna Brown
\$100	Light Green



## Newsletter Back Issues Available

Back issues of the *State Revenue Newsletter* are available for \$1 or 6 for \$5 (postpaid). Special: One copy of each available issue for \$20.

Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first, and send a SASE.

Send all requests to Harold A. Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

The following back issues are available:

Issue	Date	Issue	Date
160	1-2/83	164 *	1-4/84
161 *	3-6/83	166 *	7-10/84
162 *	7-10/83	167	11-12/84
163	11-12/83	170	5-6/86
182	5-6/88	198	1-2/91
185	11-12/88	199	3-4/91
186	1-2/89	200	5-6/91
187	3-4/89	201	7-8/91
188	5-6/89	202	9-10/91
189	7-8/89	203	11-12/91
190	9-10/89	204	1-2/92
191	11-12/89	205	3-4/92
192	1-2/90	206	5-6/92
193	3-4/90	207	7-8/92
194	5-6/90		
195	7-8/90		
196	9-10/90		
197	11-12/90		

\* double issue, counts as two issues

# State Revenue Society Publications

Publications available from:

SRS Sales

Harold Effner Jr.

27 Pine Street

Lincroft, N.J. 07738

Prices include first class postage

1. **Washington State/Cities Revenue Catalog**  
M.E. Matesen, 1973, 27 pp.  
\$2.25 (Non-member price \$4)

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2. **Kansas State Revenue Catalog**  
C. J. Bellinghausen, 1972, 18 pp.  
\$2.25 (Non-member price \$4)

\_\_\_\_\_

3. **Nebraska Revenue Stamps**  
K. P. Pruess, 1972, 18 pp.  
\$1.75 (Non-member price \$3)

\_\_\_\_\_

4. **Revenue Stamps of the New England States**  
T. Hines, 1984, 76 pp.  
\$11.50 (Non-member price \$14.50)

\_\_\_\_\_

5. **Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog**  
E. S. A. Hubbard, 1960, 24 pp.  
\$1 (Non-member price \$2)

\_\_\_\_\_

6. **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)

\_\_\_\_\_

7. **Master List of Cigarette Meters**  
H. Effner Jr, 1990, 207 pp.  
\$5 (Non-member price \$7)

\_\_\_\_\_

Name \_\_\_\_\_

TOTAL \_\_\_\_\_

Address \_\_\_\_\_

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# 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. Send all Ad Corner copy and payment to State Revenue Society Treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

**WANTED: ALABAMA PLAYING CARD** revenue stamps. Will buy or trade. Send details to PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (3)

**FREE SOUTH DAKOTA** 1987, 1988 or 1989 (your choice) Resident and Senior Fishing stamps on license when requesting approvals of South Dakota hunting and fishing stamps on license. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (5)

**WANTED: RAILROAD CINDERELLAS**, Baggage Service, Excess Valuc, Hand Baggage, Newspaper, Package, Parcel, Registration Labels, Registered Package, Storage, Trunk and similar items actually used by American railroads. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (0)

**FREE MINT NEVER-HINGED** South Dakota 1975 \$35.00 Non-Resident Big Game stamp when requesting South Dakota Hunting and Fishing stamps on approval. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (10)

**WANTED: 1959 NEBRASKA UPLAND GAME BIRD** stamps. I need fully perforated in mint, never hinged (original gum) condition. DAVID T ZIKMUND, DUCKS N' STUFF, 734 NORTH 116TH STREET, OMAHA, NE 68154 (0)

**WANTED: NEVADA DOCUMENTS** (especially with Nevada revenues.) Also checks, stock certificates, billheads, etc. from all Western states. DOUGLAS McDONALD, BOX 20443, RENO, NV 95115 (1)

**CHAUFFEURS BADGES WANTED.** Also license plates, Disabled Veterans and B. F. Goodrich key chain tags, paper licenses and auto registrations, inspection and registration windshield stickers. DR. EDWARD H. MILES, 888-8TH AVE., NEW YORK, NY 10019 (7)

**HAVE MANY EXTRA MINT** state ducks. Would like to trade for other state ducks. Also have federal ducks, hunting and fishing and tax stamps for swap or sale. DORANCE BBS, 223 N. 20TH, LACROSSE, WI 601 (2)

**CHAUFFEURS BADGES WANTED.** Also License Plates, Disabled Veterans and B. F. Goodrich Key Chain Tags, Paper Licenses and Auto Registrations, Inspection and Registration Windshield Stickers. DR. EDWARD H. MILES, 888-8TH AVE., NEW YORK, NY 10019 (8)

**HAVE MANY EXTRA MINT** state ducks. Would like to swap for other state ducks. Also have Federal Ducks, Hunting and Fishing and Tax Stamps for swap or sale. DORANCE GIBBS, 223 N 20TH, LACROSSE, WI 54601 (3)

**WANTED: ALL HUNTING AND FISHING STAMPS** — all states. Will pay cash or trade my U.S. or Latin America postage stamps. RON BOUSE, PO BOX 71, SULLIVAN, MO 63080 (3)

**TRADE MY STATE FISH AND GAME** stamps or RW's for Canadian fish and game (especially Alberta), recent signed state ducks, or baseball cards. ROG BEALS, BOX 195, HENNING, MN 56551 (4).

**\$105 FACE VALUE** mint 1990 South Dakota Hunting and Fishing stamps for \$10 postpaid: \$9 Fishing, \$15 Furbearer, \$25 Nonresident Predator, \$6 Resident and \$50 Nonresident Small Game. First 25 responses receive a bonus Senior Fishing stamp. BARRY L PORTER, 107 SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012 (4).

**CALIFORNIA FISHING LICENSES** (Pre-1935): Does anyone but my wife care that I pay too much for them? Also other states/stamps and fishing Cinderellas. BRUCE SAHAGIAN, PO BOX 21108, SANTA BARBARA, CA 93121 (4)

**FOR SALE: MASSACHUSETTS** Deer Archery 1960-75 mint set. -Kansas Upland Bird 1961-70, 2 signed in set. -Virginia Bear & Deer Damage, Giles, Alleghany, Bland Counties. -Nebraska Upland Game 1955-76 mint, 2 signed, sell as a set. -New Hampshire 1975-76-77-78 Pheasant, mint, sell as a set. -Indiana Trout 1976-9 mint & used. -Iowa trout, 1965-77 mint & used. -Also have some Tennessee, Kentucky, many Michigan Trout, other states. -North Dakota, Non-resident Waterfowl stamps 1976-7, 2 mint, best offer. -Michigan 1976 First issue duck stamp \$14.00 each. FRANK SUNDAY, PO

BOX 83, MIKADO, MI 48745 (0).

**WANTED - CANADA DUCK STAMPS** mint 1986-88-89, please mail price to FRANK SUNDAY, PO BOX 83, MIKADO, MI 48745 (0).

**NEW ENGLAND CIGARETTE METERS WANTED.** Maine 20 cig green, orange & black. Massachusetts 20 cig green. New Hampshire 4 1/2 cent black, 7 cent black, 7 cent orange, 7 1/2 cent black, 7 1/2 cent blue, "A" purple, "B" purple, "b" black. Rhode Island 3 cent red. Vermont 20 cig green. Paying \$1 each. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (0)

**WANTED NY CONSERVATION** Commission and Department items — 1895-1965 Commission Reports, Hunting and Fishing License buttons and/or paper. 1908-1941 New York Guide badges or buttons. 1919-1982 Conservation Officer and Warden badges from any state. JAMES R. PONZIO, RD#2 BOX 81, DELHI, NY 13753 (4)

**BEAUTIFUL \$40** large pictorial 1990-91 Sportsman Stamp from North Carolina, unsigned on license showing raccoons \$5 each. Also, \$20 and \$15 denominated stamps for \$1 each. All three stamps \$6. Same available for 1989-90; 1988-89; 1987-88. All 12 stamps for \$20. TIM McREE, BOX 388, CLAREMONT, NC 28610 (5)

**A/NTPEX A STAMP SHOW** by international world-wide artists October 3rd 1992. For information contact Dominique, 3900 24th Ave South, Seattle, WA 98108-1504 or call (206)-722-9185 (3)

**ILLINOIS DAILY USAGE STAMPS** WANTED. 1953-1972 mint and/or used. Send description or photocopy with price. BOB BERGSTROM, PO BOX 338, WHEATON, IL 60189 (1)

**ILLINOIS SALMON STAMPS** WANTED. 1976-86 mint and used. Write first. Thank you. BOB BERGSTROM, PO BOX 338, WHEATON, IL 60189 (1)

**FOR SALE:** Des Plaines, Ill, new windshield sticker licenses; 1983-84 vehicle; 1986-87 passenger vehicle; 1986-87 transfer vehicle; 1986-87 truck vehicle; 1986-87 motorcycle (plate); \$4 each. SCOTT A McCLUNG, 8381-H; MONTGOMERY RUN ROAD, ELLICOTT CITY, MD 21043 (1)

# SRS SALES

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 will be 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			Non-res. trout-1985, 1986	.50 ea	Norfolk	.15	10/\$1.50
Marijuana	\$3.50		Pheasant-1985, 1986	.50 ea	Portsmouth	.15	10/\$1.50
Muscle Shoals	.25	5/\$1.25	North Carolina			.1875	10/\$1.88
	\$1.00	10/\$10.	Marijuana	\$3.50	Suffolk	.20	10/\$2
Sheffield	.50	5/\$2.50	Oregon			.25	10/\$2.50
Arizona			Cigarette decal	Free	Virginia Beach	.20	10/\$2
Cigarette Stamps, heat fusion decal			Pennsylvania			.25	10/\$2.50
	.225	10/\$2.25	Archery-1988	\$1.50	Washington		
California			Muzzleloader-1988	\$1.50	Waterfowl-1990		\$5
Dept. Motor Vehicle stamps-\$1, \$2			Rhode Island		Waterfowl-1991, 2 diff.		\$6
Georgia			Cigarette-10 cig	.185	West Virginia		
City of Griffin .05 Excise Tax				.37	Hunting and Fishing-1988		\$5.70
		Free		.925	Hunting and Fishing-1989		\$7
Idaho			South Carolina		Wisconsin		
Upland Game-1988	\$5.50		Business License-.01, .07, .09 and .11		Marijuana		\$3.50
Indiana			Sold in sets only, each set	.28	Bingo Cards-1988, 1990, 1991		\$1.50 ea
Real Estate	\$2, \$5		Panec of 10	2.80	(plus .75 postage)		
Kansas			South Dakota				
Wichita Device License	Free		Fishing and Senior Fishing License				
Louisiana			stamp-1988	Free			
Marijuana	\$3.50		Tennessee				
Maryland			Ammunition Tax	.10			
Wine-Taxes	\$2		Panec of 10				
Straight-edge or torn only			Utah				
Minnesota			Marijuana	\$10.50			
Marijuana	\$3.50		Virginia				
Missouri			Local Cigarette, panec of 10				
Trout-1989	\$2.50		Chesapeake	.15			
Trout-1990	\$4		Clifton Forge	.04			
Waterfowl-1990	\$4.			.05			
New Jersey				.06			
1984/85 Pheasant, trout, non-resident			Newport News ,				
trout	.50 ea		20 cig	.15			
Woodcock-1985, 1986, 1987	.50 ea		25 cig	.1875			
Trout-1985, 1986	.50 ea		Municipal	.225			

**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)  
 —there is a minimum purchase requirement  
**Note:** Certain stamps have a purchase limit to give all members an opportunity to obtain these stamps.

State Revenue Society  
 c/o Richard M. Bilek  
 1515 South Highland  
 Arlington Heights, IL 60005

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