

State Revenue Newsletter

Vol. 31, No. 6—Whole No. 215

Official Publication of The State Revenue Society

November-December 1993

Alabama Selling New Varieties Of Cigarette, Playing Card Stamps

by Harold Effner Jr. and Peter Martin

At least three new varieties of Alabama tax stamps are currently available from the state's Department of Revenue.

Currently on sale are new 20 and 25 cigarette taxpaid stamps and a new 10-cent playing card tax stamp.

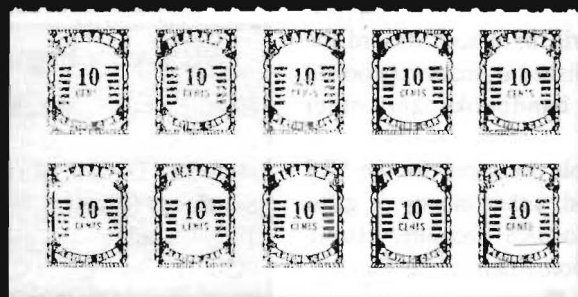
The stamps have been on sale for about the last two years. The designs were changed when the contract for Alabama revenue stamps was awarded to a new firm. That firm has now lost the contract and a new printer will start printing Alabama's tax stamps in 1994.

The current stamps will remain on sale until supplies are exhausted sometime this year. Stamps printed by the new firm, with a different design, will then be sold. Orders for 1994 stamps have already been placed with the new contractor.

Collectors that want copies of the current stamps can obtain them directly from the state or order them from the SRS Sales Service. Because the stamps are going off sale soon and because of the state's sales policy, the SRS Sales Service purchased an extra quantity of the stamps for members.

The stamps are available in panes of ten. The 20 cigarette stamps cost \$1.65, the 25 cigarettes panes are \$2.07 and a pane of ten playing card stamps is \$1.

For these and other stamps available from the SRS Sales Service see page 18.



Shown are panes of 10 of Alabama's new 20 and 25 cigarette taxpaid stamps and the 10-cent playing card stamps still on sale from the Alabama Department of Revenue.

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President's Notebook

By Peter Martin

Annual Meeting

The SRS held its first annual meeting in recent memory at CHICAGOPEX '93 on November 14. The members present discussed initiatives under way to expand the interest in state revenues.

Discussions with ARA President Ron Leshar Sr. led to plans for joint participation at SEPAD 94, scheduled September 30 to October 2 in King of Prussia, Pa., outside of Philadelphia.

The ARA and SRS will hold their annual meetings there, will encourage revenue exhibits, sponsor talks and hold a joint ARA/SRS dinner. Plan now to attend.

I need a volunteer to coordinate our activities at the show in order to make sure everything runs smoothly. Anyone interested should contact me as soon as possible.

SRS Auction #3

SRS Auction #3, appears in this issue starting on page 6. There are a delightful variety of 335 lots to pick from. The SRS auction keeps growing in popularity, in terms of the number of consignors, bidders, variety, quality and prices realized. SRS Auction #3 may contain the largest number of state revenue lots ever offered in one auction.

There will be one more auction in 1994. The consignment deadline is July 15. For details, see page 5. Consider submitting your duplicates and turning them into cash.

SRS Logo

As you can see in our cover story, the SRS has received outstanding designs for our logo contest. Be sure to pick your favorite and mail your postcard ballot today.

Publications Fund

Dr. John Crook, Concord, N.C., has made the first cash contribution to our recently instituted Publications Fund. His \$100 donation will be placed toward the \$5,000 goal established to finance upcoming SRS catalogs, handbooks and other publications.

Tax-deductible donations for the SRS Publications Fund, either money or gifts, should be sent to SRS Treasurer Harold Effner Jr., Attention: Publications Fund.

Dues

The September-October *SRN* noted the dues increase in effect for 1994. Due to a

delay in mailing that issue, the deadline for receiving a \$2 on-time payment discount has been extended to January 31.

Also note that all new members sponsored during 1994 receive a \$2 dues credit toward 1995 dues.

Membership Form

To aid members in recruiting new members a new membership form is being printed and should be available by the time this issue reaches you. The form, available from Secretary Scott Henault, has information about the society on one side and a membership application with room for a sponsor's name and SRS number, on the reverse. Fill in your name and number and give them to revenue friends and place them at stamp shows you attend. You receive a \$2 credit for every member you sponsor that is approved for membership.

Service Award Nominations

The deadline for nominations for the SRS Distinguished Service Award announced in the September-October *SRN* has been extended to February 26 to allow members more time to submit nominations.

The award will recognize philatelists that have made significant, long-term contributions to the State Revenue Society and/or state revenue collecting.

Send nominations to POB 505, Springfield, Va. 22150.

Constitutional Review

SRS attorney Bill Smiley is heading a review of the SRS constitution and bylaws. It has been more than 20 years since any major changes have been made. Anyone who would like assist with suggestions or comments should contact Smiley at Box 361, Portage, Wis. 53901.

SRS Area Representatives

Northeast (CT, MA, ME, NH, RI, VT)

Peter Pierce

POB 560, Oxford, Mass. 01540

Southeast (FL, GA, NC, SC, VA)

Tony Crumbly

POB 219, Newell, N.C. 28126

Southwest (AZ, CA, NM)

Bert Hubbard

POB 9128, San Jose, Calif. 95157

Secretary's Report

By Scott Henault

The State Revenue Society membership report is listed below.

Previous Total: 210
New Members 6
Reinstatements 0
Dropped NPD 0
Current Total: 216

New Members

1060 Edward Seianas
2806 Jean Ave.
Racine, WI 53404

Interests: All states; fishing & hunting, ducks

Proposed by: Ron Bouse

1061 Richard Fischer
7151 Warner Ave.
Huntington Beach, CA 92647

Proposed by: Secretary

1062 Mark Baker
902 Charbonneau
Columbia, SC 29210

Proposed by: Secretary

1063 Frank Bocavich
7296 South Sherman St.
Littleton, CO 80122

Proposed by: Secretary

1064 Laurence L. Winum
POB 247
Walden, N.Y. 12586

Interests: Dealer

Proposed by: Peter Martin

1065 John Hotchner
POB 1125
Falls Church, VA 22041

Interests: Bedding, customs baggage stickers
and consular revenues.

Proposed by: Peter Martin

ARA

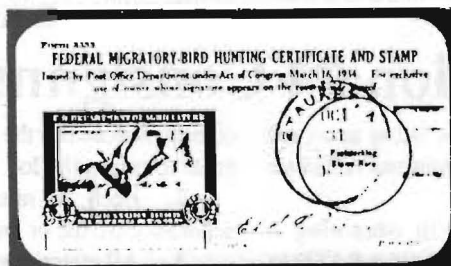
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SRS

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Bob Dumaine - APS-ASDA Life Member

**Reminder
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to :

SRS Secretary Scott Henault
22 Denmark St.
Dedham, MA 02026

State Revenue News

Jackson's April State Revenue Auction A Big Hit

By Peter Martin

Eric Jackson's Mail Auction Number 80, which was listed in *The American Revenuer*, included 159 lots of state revenue material.

The Leesport, Pa., based Jackson, one of the leading revenue dealers in the United States, said the lots were part of a collection and that he was extremely pleased with the results of the April auction.

Jackson listed estimates based on catalog prices from the 1960 Hubbard catalog and others by Hines, Preuss, Matesen and Bellinghausen. Since the most recent of these catalogs was published in the 1970s the listed prices were low by today's market for most items. Many dealers are charging four to ten times the prices listed in the Hubbard catalog.

Based on the sale results, collectors picked up some real bargains. Of the lots 38 percent were unpriced and 42 percent sold above the catalog or estimate.

Larger state lots offered the best buys. Lot 119, a collection of 87 different Kansas cigarette stamps with a catalog value of \$105.35 sold for \$52.50; Lot 103, a group of 250 different Indiana Intangibles tax stamps from 1933-1964 with a \$250 estimate sold for \$77.50 and Lot 168, which consisted of 34 different New Hampshire cigarette and Tobacco stamps with a Hines catalog value of \$105.10 sold for \$52.50.

Some states did better than others. Alabama stamps sold extremely well with all lots selling for two to three times their estimate. Other states lots that did well were Lot 77, California documentaries with a

catalog of \$12.85, sold for \$42 and Lot 87, a set of 11 different District of Columbia liquor stamps with a catalog of \$2, sold for \$12.50.

In all seven lots sold for \$50 or more. The best seller was lot 139, a rare Maryland lottery (LY1) stamp with no estimate that was creased and repaired but sold for \$105.

Other lots that did well: Lot 101, Idaho malt product stamps sold for \$10.50 (\$2.25 catalog); Lot 102, 13 different Illinois liquor stamps sold for \$32 (\$15.90); Lot 178, North Carolina, 31 stamps including wine and dog food stamps went for \$46 (\$6.52); Lot 98 a Georgia FR5 fruit inspection stamp sold for \$18.50 (\$4); and Lot 99, a Georgia Oyster tax stamp sold for \$26, (\$2.95).

This was Jackson's first major offering of state revenues in several years, although he does have occasional lots in his sales.

SRS Auction #4 Consignments Now Being Accepted

Consignments are now being accepted for SRS Auction #4. Consignments will close on July 15.

Anyone interested in obtaining a consignment sheet should send a SASE to SRS Auction #4, POB 505, Springfield, Va. 22150.

Consignment rules are:

1. 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.

2. Each lot must be packaged in a separate glassine or envelope.

3. 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.

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

5. 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.

6. Auction Abbreviations:

MNH	Mint Never Hinged
M	Mint
U	Used
PMK	Postmarked
CXL	Cancel
Lic	License
CAT	Catalog value (specify catalog)
EST	Estimated value

To identify states, use their two digit postal abbreviation.



Featured Usage

This month's usage is provided courtesy of Peter S. Lemmo, Whippany, N.J. Lemmo reports that, "It is a one-cent 'tax-paid' printed on the top of a metal soft drink can. I purchased the can from a South Carolina store in 1971 or 1972. Perhaps the tax was designated for litter cleanup. Now that recycling is mandatory in many areas, bottle deposits are in effect, and society is more environmentally conscious. I think this is an ideal item for the 1990s." If you have an interesting state revenue usage that you would like to see featured here, send a clear photocopy or halftone with your name, address and phone number to the editor.

Hubbard Reflects On SRS's Founding

Story and Photo By Peter Martin

It isn't often that the founder of a major philatelic organization gets to see his creation reach maturity. It's even rarer that someone who has created two major societies can get that opportunity.

It has taken many years of hard work, but Elbert Snowden Amsler (Bert) Hubbard can look back with pride as The American Revenue Association and the State Revenue Society continue to flourish.

During the next several years the ARA, which he started in 1947, will turn 50 and the SRS 40. Hubbard founded both and also, not surprisingly, is member number one in both organizations.

Hubbard, a San Jose, Calif. resident, is most frequently associated with state revenues. He has what most people consider the largest collection and the largest stock of state revenue stamps in the world. He also has published several editions of the state revenue catalog which bears his name. After 30 years it is still the only comprehensive catalog of state revenue stamps.

How did the SRS get started in 1955?

"Actually it was while I was a member of the ARA," Hubbard said. "They were averse to printing data on state revenues and I finally decided that the only alternative was to form another group that would print data on state revenue stamps. That meant a State Revenue Society. It was all done through the mails, the same way that the ARA was founded."

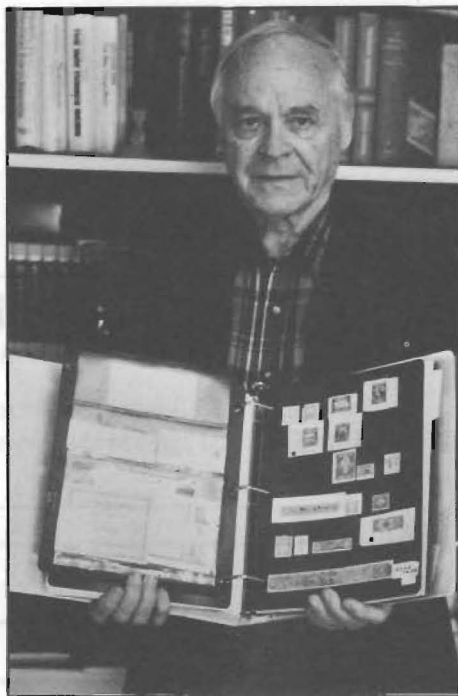
Hubbard communicated with people that he thought would join the society. The first reaction by many people was that they didn't think there should be a splinter group to the ARA. He started with a group of less than 10 people and gradually got more revenue collectors interested.

When he started the *State Revenue Newsletter* in 1959, the group really got going. The newsletter, which was initiated to communicate with members in order to make the SRS a cohesive group, began as a one-page sheet and evolved from there.

"No group is effective without some form of communication," Hubbard noted.

"Initially I had many hats until I could get others to fill some positions.

"I financed most of the beginning of the SRS, just like I did with the ARA. Dues initially were \$1 per year, just a token amount."



Hubbard displays some of the favorite items from his massive state revenue collection.

Hubbard said that one of the prime drivers of the new society was Charles Hermann, who became the organization's secretary-treasurer.

"About two years after we were formed we had enough interest and held our first elections," Hubbard said.

Morton Dean Joyce was also one of the initial members. Joyce, who assembled what is considered the best collection of the United States revenue material, was also involved with the ARA's founding. Hubbard added that Ken Preuss, one of the early newsletter editors, was also dominant in the society.

Initially, the prime SRS goal was the state revenue catalog, which Hubbard was already compiling.

The *State Revenue Catalog* remains Hubbard's pride and joy. Begun in the 1940s as a successor to the Cabot catalog, it was finally printed in 1960 by Portland, Maine, based Severn Wylie and Jewett, which published Mekeel's at that time.

One thousand looseleaf-format copies were printed. Joyce, who was then president of the ARA, was instrumental in helping with the catalog and in financing the final printing.

While the catalog was Hubbard's main objective there were other early projects.

One goal was to get the states to sell revenue stamps to collectors, an objective that Hubbard says never really reached

fruition. Another effort called for dividing the states among the most prominent dealers and having them as contacts for those states. Frank Applegate, George Cabot, James Seville and Hubbard made the effort, which achieved modest success.

"Eventually, I bought all, or nearly all, of the stocks of the three other dealers," Hubbard said. "My best guess as to the number of stamps in my collections is 20,000, but stamps overall I have millions. I have no doubt that it is the largest in the world. There's nothing that compares to my holdings. I have the best collection of every state with maybe one or two exceptions. Some of the small states, like Connecticut, someone may have a better collection."

"When you're talking about a good collection, you're talking of one of each kind. Some collections may be more expansive, like they have sheets or panes or blocks, but of one of each kind it's impossible that anyone can have a better collection."

What's he proudest of?

"I'm proudest of the fact that it's (SRS) an ongoing thing. It still exists. There are so many small groups that started like this that don't exist anymore."

Hubbard would like to see the society continue to grow and to be more productive in terms of obtaining data on stamps.

Why has Hubbard been so avid about state revenue collecting?

Hubbard says that state revenue collecting is one of the more unusual phases of what he calls "the Paper Chase," which he defined as searching for historical papers such as documents, newspapers and stamps.

"Of course, stamps are easier to collect because they don't take up as much space," Hubbard said.

"The real thrill of the Paper Chase is in owning something that is unusual, rare or unique. Surprisingly about state revenue collecting, nearly everyone that collects assiduously for any length of time at all has something in his collection that is unique and it's hard to do in almost any other field of the Paper Chase, or any kind of collecting."

What's in Hubbard's future?

"My prime goal is the catalog. Everything else is secondary to that. My desire is to learn more about what was issued, about dates. My next goal is to consolidate the catalog and to place some of my collections with deserving collectors."

[illegible]

<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
1	AK	1954-55 sport fishing, \$1 pink, AK territory, M	\$5
2	AK	1980 king salmon fee exempt, M	\$3
3	AK	1981 king salmon, M	\$3
4	AK	1986 waterfowl, \$5, M	\$5
5	AR	1974 trout, \$2, U	\$2
6	AR	1974 trout, \$3, U	\$2
7	AR	Liquor, 1-Ford sig (1937); 2-diff Wiseman sig.; 1-other	\$2
8	AR	Wine, Ford sig 1/5 gal & 1 pint stamps, unlisted	\$2
9	AZ	1938 12¢ malt liquor, B4, U, VF, small thin	\$1
10	AZ	1955 special use stamp for Lake Meade, Lake Mohave, U	\$3
11	AZ	1958 special use stamp for CO River, small piece missing bot center, M	\$2
12	AZ	1964 CA Colorado River special use stamp, \$2, M	\$2
13	AZ	1965 CA Colorado River special use stamp, \$2, M	\$2
14	AZ	1967 Utah res (\$1) and non res (\$2) Lake Powell fishing, M	\$3
15	CA	1935 5¢ distilled spirits (5/1/35) L2 & 100 lb feed, F8, U, F	\$1
16	CA	1935 feed inspection (8) F1-9, M, VG	\$4
17	CA	1958 trout \$1, U	\$2
18	CA	1959 trout (2) large and small \$1, U	\$4
19	CA	1962 hunting \$4, unused	\$4
20	CA	1966 hunting res junior \$1 on license (tape marks), U	\$3
21	CA	1968 hunting res junior \$1, U	\$1
22	CA	1974 duck, \$1, F, MNH	\$5
23	CA	1983-84 duck stamp, \$5 on lincense w/ 1985 \$14 hunting lic stamp	\$10
24	CA	Doc \$1 yellow (D201) & R32c on piece of insurance policy, U	\$10
25	CA	Hunting (3) 1964, 1966, 1968, \$4 values, U	\$6
26	CA	Trout (3) 1960 and 1961 (stamp #1 & 2), U	\$6
27	CA	Trout (4) 1962, 63, 64, 65, U	\$4
28	CA	Trout (4) 1966, 67, 68, 69, U	\$4
29	CO	1977 conservation \$5, M	\$5
30	CO	1979 conservation \$1, M	\$1
31	DC	1946 liquor (3), L3,6 7 (L6 is M), U	\$1
32	DC	1946 wine (3) W5,6,7, U	\$2
33	DC	Liquor L19 1/4 gal, U	\$2
34	DE	1958 trout \$2.10, M	\$4
35	DE	1967 trout \$2.10, M	\$3
36	FL	1946 Doc (5) Gay sig, 10¢, 50¢, \$1, \$3, D21,D23(2),D24,D25, U, VG-F	\$2
37	FL	1955 Doc. \$10 purple (D46),U	\$10
38	FL	1955 Doc. \$10 purple (D46),U	\$10
39	FL	1955 Doc (13) Green sig 10¢, 50¢, \$1, D31 (2),D35(9),D37(2),D40, U, F	\$7
40	FL	1955 Doc (5) Green sig 10¢, 50¢, 75¢, \$1, \$3, D31,D35-37, D40, U, F	\$5
41	FL	1970 Doc \$3 lilac, D70, U	\$2
42	FL	1970 Doc \$5 green, D7, U	\$3
43	FL	Doc (3), Dickenson sig, 15¢, \$3, \$10, D58, D61, D63 (rare) U, F	\$12
44	FL	Doc, \$5 green, Roy Green sig, U	\$3
45	FL	Doc (8), Lee sig, 10¢ D12 (5 incl 1 pr), 30¢ D67 & \$1 D69 (2) U, F	\$2
46	FL	Doc, Dickenson sig, \$10, D63 (rare) U, F	\$10
47	FL	Doc, Dickenson sig, \$3, D61, 3 copies, perfined, U, F	\$6
48	FL	Doc, Dickenson sig, \$3, D61, 3 copies, perfined, U, F	\$6



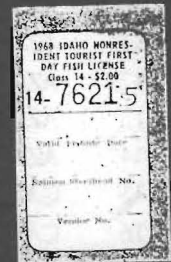
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MICHIGAN DEPARTMENT OF PUBLIC HEALTH 

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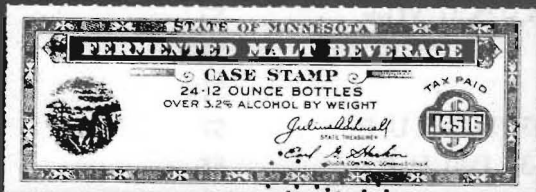
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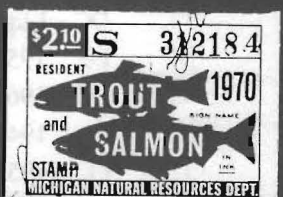
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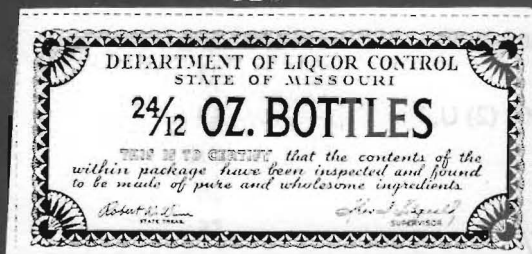
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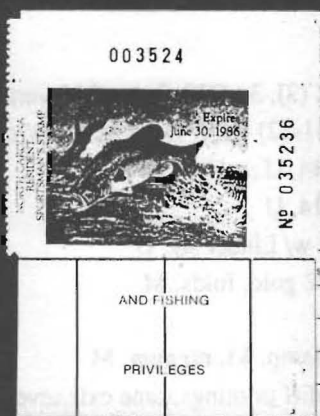


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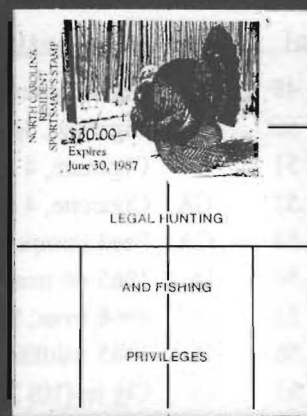
<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
49	GA	Cigar/cig tax 1.5¢ C12 (2), 3¢ C30, 3¢ perf 10 vert (unlisted, like C44), U	\$2
50	GA	Cigarette, 3¢ & 4¢ (C31-32) 4¢ w/ Oct 1931 JBW cancel, U	\$1
51	GA	Cigarette, 4 diff. C11-14, U	\$1
52	GA	Cigarette, 4 diff. C11-14, U	\$1
53	GA	Feed stamps, 2 diff. 1¢ w/ Linder sig, U	\$1
54	IA	1965-66 trout stamp, \$2 gold, folds, M	\$10
55	IA	1968 trout, \$8, M	\$8
56	IA	1983 wildlife habitat stamp, \$3, no gum, M	\$10
57	IA	Cig tax(10) 2¢ cig tax,diff printings,same cxls,several stuck together, U, F	\$1
58	ID	1968 fishing (text), 3 diff., \$1, \$2, \$5, M	\$8
59	IL	1934 liquor, L1a, M; card w/10 (scuff on back) CV \$10	\$5
60	IL	1950 Oswego auto tax decal, round	\$1.50
61	IL	Beer case stamp, blue, B79, perfin G.B. Co. 7/28/54, 2 small holes, U	\$2
62	IN	10¢ pheasant legal food sale, M	\$2
63	IN	1933 intangible tax, 25¢, \$1, D3,5, U	\$1
64	IN	1933 malt 2¢ M1 & 2-25¢ liquor L1 & 12 oz case stamp, U, F	\$1
65	IN	1935 intangible tax, 25¢, 50¢, \$1, D20-22, U	\$2.50
66	IN	1946 case stamp, 24 btl, 12 oz, Dufendorf sig., B17, perfin 11/15/46, U	\$1
67	IN	1950 case stamp, 24 btl, 12 oz, no sig., red #, B21, perfin 3/28/50, U	\$6
68	IN	1952 case stamp, 24 btl, 12 oz, ovpt VOID(white), B24, perfin 10/13/52, U	\$3
69	IN	Case stamp, 24 btl, 12 oz, small tear, perfin P.B. Co 5/1/59, F, U	\$1
70	IN	Intangibles tax (6); 1933 25¢ 1936 25¢, 50¢, 1943 5¢, 10¢, 25¢, U	\$2
71	KS	1938 quail 50¢ green, M	\$3
72	KS	1947-48 quail stamp, 50¢ blue, no gum	\$10
73	KS	1954-55 quail stamp, 50¢ yellow, spur variety, U	\$10
74	KS	1957 quail 50¢ pink, U	\$1
75	KS	1958-59 quail stamp, 50¢ red-brown, white feather, gutter copy, no gum	\$10
76	KS	1959-60 quail stamp, 50¢ yellow, white feather, gutter copy, no gum	\$10
77	KS	1961 upland game, \$1, F, U	\$5
78	KS	1965 upland game, \$1, small crease, F, U	\$1
79	KS	Cig tax (3) 1927 2¢ C2 with Permit 119 cxl & 2-1¢ red C7, U	\$1
80	KS	Cigarette, C6 (rough) & strip/3 # C20, rough	\$1
81	KS	Upland game 1961 & 1962 \$1, U	\$3
82	KS	Upland game 1967 & 1968 \$1, U	\$2
83	KY	1988 waterfowl w/tab \$5.25, M	\$5.25
84	LA	1932 tobacco tax 1¢ blue T12 & 4¢ green T15 with 5mm missing bot rt, U	\$2
85	MA	1988 waterfowl \$1.25 mallard drake, MNH	\$2
86	MA	Stock transfer (26) 2¢, 4¢, 10¢, 20¢, 50¢, \$1, \$2, U, F	\$3
87	MD	1947 Doc., \$2 (D12), U, F	\$3
88	MD	1947 Doc., \$5 (D13), U, F	\$10
89	MD	1947 Doc., \$5 (D13), U, F	\$10
90	MD	1978 trout stamp, \$3.50 on partial license, fold	\$10
91	MI	1937 wine 1 7/8 ¢, green, W7, rre, U, F	\$10
92	MI	1950 Trout, \$1, brown trout, brown, U, F	\$5
93	MI	1951 Trout, \$1, lake trout, blue, U, F	\$5
94	MI	1952 Trout, \$1, Au Sable River, green, U, F	\$5
95	MI	1953 Trout, \$1, Monangon River, blue, U, F	\$5
96	MI	1953 wine domestic/imported 2 4/10 gal red w/blk print W102, F	\$3



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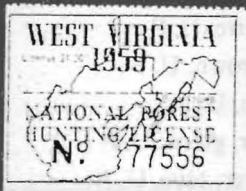
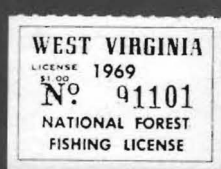
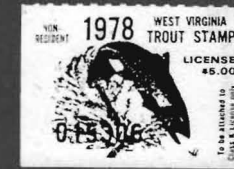
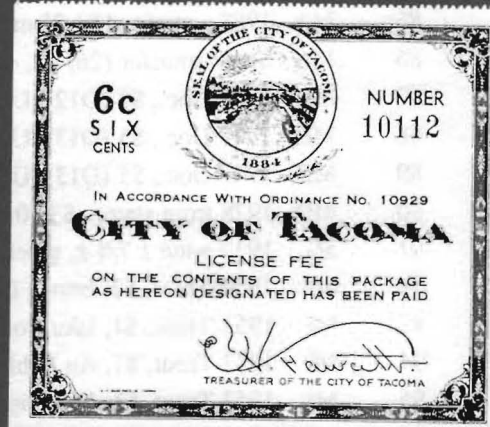
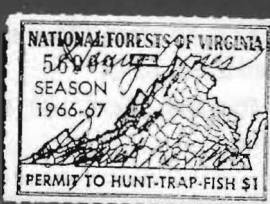
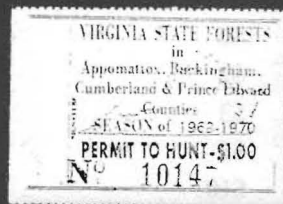
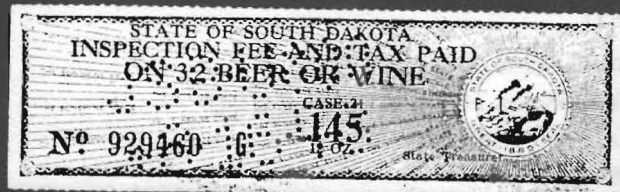
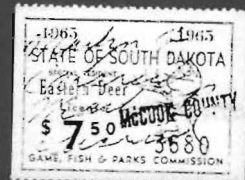
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150



277 ex.

<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
97	MI	1953 wine domestic/imported 3 gal red w/blk print W103, F	\$8
98	MI	1953 wine State 2 4/10 gal, blue w/red print W100, F	\$2
99	MI	1961 Trout, \$2, The Adams, slate, U, F	\$5
100	MI	1962 Trout, \$2, trout lakes, blue, U, F	\$5
101	MI	1966 Trout, \$2, Kokanoe trout, red, U, F	\$5
102	MI	1969 \$2.10 Trout on worn license, folds, F	\$10
103	MI	1970 Trout & Salmon \$2.10 red, U, F	\$5
104	MI	1971 Trout & Salmon \$2.10 blue, U, F	\$5
105	MI	1972 Trout & Salmon on 1/2 license, stamp torn, U, F	\$5
106	MI	1972 Trout & Salmon on piece of license, U, F	\$5
107	MI	1973 Trout & Salmon \$3.25 blue, U, F	\$5
108	MI	1973 Trout & Salmon on license, fold, F	\$10
109	MI	1973 Trout & Salmon on piece of license, U, F	\$5
110	MI	1974 Trout & Salmon \$3.25 green, U, F	\$5
111	MI	1975 Trout & Salmon \$3.25 red, U, F	\$5
112	MI	1976 Trout & Salmon \$5.25 blue, U, F	\$6
113	MI	1976 Waterfowl \$2.10, MNH	\$3
114	MI	1977 Trout & Salmon \$5.25 red, U, F	\$6
115	MI	2-Apple 6¢ brown on white card, AC 13, Williams Red & Jonathin cxi, F	\$2
116	MI	Apple 4¢ dark green buff card, AC 12, MacIntosh cxi, F	\$1
117	MI	Apple 4¢ green, 6¢ brown buff card stamp, AC 12-13, Golden Delicious cxi	\$2
118	MI	Label-Health warning-fish from some MI waters contain mercury...	\$1
119	MN	1986 Waterfowl \$5, lesser scaup, MNH	\$5
120	MN	Fermented malt beverage, very clean, B73	\$3
121	MO	1926 option stamp 25¢ LD Thompson sig ST8, U	\$1
122	MO	1937 export beer, 24-12 oz btl, EB2, thins, F, U	\$1
123	MO	Liquor control red, 5%, 4 1/2¢, B101 KM pair, U, F	\$10
124	MT	1990 waterfowl \$5, MNH	\$5
125	NC	1938 wine tax, 1 3/4¢, 16¢ (clipped) W22,25, U, VG	\$3
126	NC	1983-84 res sportsman stamp, \$30 on license, 3-part	\$10
127	NC	1984-85 \$15.50 hunt/fish & \$8 res big game non pictorials on license	\$10
128	NC	1985-86 \$11.50 res hunt & \$8 res big game non pictorials on license	\$10
129	NC	1985-86 \$30 res sportsman stamp on license w/game tabs	\$10
130	NC	1985-86 res sportsman stamp, \$30 on license	\$10
131	NC	1985-86 res sportsman stamp, \$30 on license	\$10
132	NC	1986-87 \$30 res sportsman stamp on license	\$10
133	NC	1986-87 \$30 res sportsman stamp on license w/game tabs	\$10
134	NC	1987-88 \$40 res sportsman stamp on license	\$10
135	NC	1987-88 \$40 res sportsman stamp on license w/game tabs	\$10
136	NC	1988-89 \$40 res sportsman stamp on license	\$10
137	NC	1988-89 \$40 res sportsman stamp on license w/game tabs	\$10
138	NC	1989-90 \$40 res sportsman stamp on license	\$10
139	NC	1989-90 \$40 res sportsman stamp on license w/game tabs	\$10
140	NC	1990-91 \$40 res sportsman stamp on license	\$10
141	NC	1990-91 \$40 res sportsman stamp on license w/game tabs	\$10
142	NC	1991-92 \$40 res sportsman stamp on license w/game tabs	\$10
143	NC	1992-93 \$40 res sportsman stamp on license	\$10
144	ND	1990 small game \$6, MNH	\$6



320



323



322



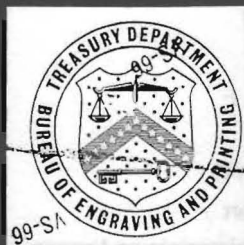
325 ex.



330 ex.



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326 ex.



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327 ex.



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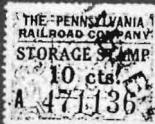
334 ex.



335



314



331 ex.



324



298 ex.



303 ex.

<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
145	ND	1991 small game \$6, MNH	\$6
146	NE	1955 pheasant and quail, worn, U	\$1
147	NE	1955 pheasant-quail \$1, F, U	\$2
148	NE	1960 upland game, \$1, M	\$1
149	NE	1961 upland game \$1, F, used on license	\$4
150	NE	1962 upland game \$1, F, used on license	\$4
151	NE	1966 upland game \$1, F, used on license	\$3
152	NE	1974 upland game, \$1, F, U	\$1
153	NE	Upland game 1959 & 1960, \$1, U	\$1
154	NE	Upland game 1962, 1964 & 1968, U	\$2
155	NH	1988 waterfowl \$4, buffleheads, MNH	\$4
156	NJ	1953 res trout \$1, no sig, F, U	\$2
157	NJ	1954 res trout \$1, F, M	\$4
158	NJ	1956 res trout \$1, F, U	\$1
159	NJ	1957 res trout \$1, crease, f, U	\$1
160	NJ	1959 res trout \$1, F, U	\$2
161	NJ	1961 res trout \$2, F, M	\$2
162	NJ	1963 non resident trout, \$5, M	\$10
163	NJ	1963 non resident trout, \$5, MNH	\$10
164	NJ	1963 trout res \$2 & non res \$5, M	\$7
165	NJ	1964 trout res \$2 & non res \$5, M	\$7
166	NJ	1966 trout stamps, \$2 res & \$5 non res, MNH	\$10
167	NJ	1967 trout stamps, \$2 res & \$5 non res, MNH	\$10
168	NJ	1967 woodcock, \$3, M	\$3
169	NJ	1984 res duck \$2.50, short perf, F, MNH	\$15
170	NM	1974-75 trout stamp, \$3 red, no gum, M	\$10
171	NY	1905 stock transfer (11), rouletted, incl ST1-4, 6-10, U	\$10
172	NY	1905 stock transfer, 4¢ rouletted ST2, U, F	\$5
173	NY	1906 stock transfer (10), perf 12, incl ST 19-25, pair ST24, U, F	\$2
174	NY	1907 stock transfer (7), incl ST 29, 31,32, 35, 36, U, F	\$8
175	NY	1908-11 stock transfer (9), incl ST 39,43,45,47,50,54,56, U, F	\$3
176	NY	1914 stock transfer (13) incl ST 62-66, U	\$1
177	NY	1914 stock transfer, \$20 gray, ST68, M	\$10
178	NY	1914 stock transfer, 7 blocks of 4, ST 60-66, M, F	\$36
179	NY	1914 stock transfer, (7) ST 60-66, M	\$8
180	NY	1916-22 stock transfer, \$100 cut cxlm ST108, U	\$1
181	NY	1916-22 stock transfer(17), perf 11, incl ST 97-106 U	\$2
182	NY	1916-22 stock transfer, perf 12x11, ST 87-90, 92, 95, U	\$1
183	NY	1922-23 stock transfer(10), perf 11 reengraved, incl ST 109-115, U	\$1
184	NY	1930-37 stock transfer(16), perf 11 2nd reengraved, incl ST 117-126, U	\$2
185	NY	1932-39 stock transfer(17), perf 11 ovpt C/D, incl ST 127-136,138-141, U	\$5
186	NY	1940 stock transfer(12), perf 12.5 ovpt C/D, incl ST 142-151,153-54, U	\$1
187	NY	1940 stock transfer, irreg bl/6 \$100 perf 12.5, ST 154a, U	\$10
188	NY	1967 bowhunting stamp \$3.25 on licnese, U	\$3
189	NY	1968 bowhunting stamp \$3.25 on licnese, U	\$3
190	NY	1969 bowhunting stamp \$3.25, M	\$3.25
191	NY	1987 waterfowl \$5.50, wood ducks, MNH	\$6
192	NY	1988 duck \$5.50, F, MNH	\$7

<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
193	NY	1989 waterfowl \$5.50, MNH	\$6
194	NY	3 NYC relief stamps on piece; 2-1¢ blue, 1-3¢ green	\$1
195	NY	Stock transfer \$10 perfin, ST169, U, F	\$1
196	NY	Stock transfer (20) mostly diff incl \$1, \$2, \$3, \$4, \$10, \$20, U	\$5
197	NY	Stock transfer lot: 15-ST136;4-ST150;5-ST158;15-ST165, M incl B/4, CV 46.85	\$10
198	NY	Stock transfer, mixed lot of 300+ stamps, mixed condition, U	\$10
199	NY	Stock transfer, ST 143, 144, 146- 3- bl/4, MNH	\$3
200	NY	Stock transfer, ST 97, 118 bl/4, 127 bl/4, MNH	\$3
201	OH	1933 cosmetic tax (6)1-1.5¢, 3-1¢, 2-2.5¢, (4 w C.D.Co cxl), U, F	\$1
202	OH	1940 hunters & trappers lic, res, \$1.25, Crawford Cty, 2 parts	\$10
203	OH	1941 hunters & trappers lic, res, \$1.25, Crawford Cty, 2 parts	\$10
204	OH	1948 wine W23a, few creases	\$1.50
205	OH	Beverage tax (3) 2-1¢ blue w KGB Co cxl & 1-12¢ wine/mixed bev, U, F	\$1
206	OH	Cig tax (15+) 2¢ red, most w cxls, many stuck together, U, F	\$1
207	OH	Cig tax (5) 4-2¢ red & 1-1¢ olive, all w/ business cxls, U, F	\$1
208	OH	Liquor seal, red w. black serail #, CBNC, Dept Liquor Control safety paper	\$1
209	OH	Sales tax, 1¢ blue printing ewrror, all red completely blurred, F	\$2
210	OH	Sales tax \$15 w/stub C42a, no serial #, F	\$6
211	OH	Sales tax, \$15 w/stub C42a, red serial #, F	\$4
212	OH	Sales tax, \$15 w/stub C42a, red serial #, F	\$4
213	OH	Sales tax, \$15 w/stub C42a, red serial #, F	\$4
214	OH	Sales tax (31) 1¢ to 12¢, consumers receipts, some duplication, U, F	\$2
215	OH	Spirituuous liquor seal, green 150x15mm, like LS1 but imperf, unlisted	\$10
216	OK	Two 1-pint b/4, one decal w/plate #7, MNH, F	CAT \$24
217	OK	Two 1-pint b/4, one decal w/plate #7, MNH, F	CAT \$24
218	OR	1992 wild trout, M	\$3
219	PA	1934 vinous liquor ovpt on \$20 brown (W1), U, VG	\$2
220	PA	1935 Doc \$1 blue D5- horiz pair, U, F	\$2
221	PA	1935 Doc \$1 blue D5, U, F	\$1
222	PA	1935 doc (4) 10¢, 25¢ (2), 50¢, D2-4, (D3 & 4 stuck together) U, F	\$3
223	PA	Bev tax 1/2 bbl on \$2, red ovpt, (B12a), perfin, U, VG	\$5
224	PA	Bev tax 1/4 bbl on \$1 (B10) & 1/2 bbl on \$2 (B12), perfins, U, F	\$2
225	PA	Bev tax 1/4 bbl on \$1 (B10) & 1/2 bbl on \$2 (B12), perfins, U, VG	\$2
226	PA	Bev tax (6)pint tax ovpt on 10¢ (2),20¢,50¢(3) & Phil 10¢ doc, 5 w/dmge, U	\$1
227	PA	Real estate transfer tax 25¢ dark blue RE4, U, F	\$3
228	PA	Real estate transfer tax (3) \$5, \$10, \$20 w/unlisted black control #s U, F	\$10
229	PA	Real estate transfer tax (4) \$5, \$10, \$20, \$50 w/ 6/28/62 hand cxl U, F	\$6
230	PA	Real estate transfer tax (6) \$1, \$5, \$10, \$20, \$50, \$100, U, F	\$10
231	PA	Real estate transfer tax (6) \$1, \$5, \$10, \$20, \$50, \$100, U, F	\$10
232	PA	Real estate transfer tax (6) \$1, \$5, \$10, \$20, \$50, \$100, U, F	\$10
233	PA	Real estate transfer tax (6) \$1, \$5, \$10, \$20, \$50, \$100, U, F	\$10
234	PA	Real estate transfer tax (7) \$1 (4) \$20 (2), \$50, U, F	\$5
235	PA	Stock transfer (48) 40-2¢ blue& 8 w/ovpt (2¢, 4¢, 10¢, 20¢, 50¢), U	\$2
236	RI	Business regulation (bedding) BE1	\$1
237	SC	1931 business license creased BL74	\$1.50
238	SC	Soft drink tax, 16¢ beige, 1/4 gal green, M	\$1
239	SD	1946 beer or wine, state treasurer type	\$2.50
240	SD	1961 non res small game \$25, U	\$3

<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
241	SD	1963 spec res Eastern deer, \$7.50, Marshall Cty stamp, U	\$5
242	SD	1965 spec res Eastern deer, \$7.50, McCode Cty stamp, U	\$5
243	SD	1966 res spring wild turkey, \$2, ovpt #1, U	\$4
244	SD	1966 spec res archery deer, \$7.50, U	\$1
245	SD	1967 non res predator lic, \$2, M	\$2
246	SD	1967 res spring wild turkey, \$2, M	\$2
247	SD	1968 non res predator lic, \$2, M	\$2
248	SD	1968 res West River prairie deer, \$7.50, M	\$7.50
249	SD	1968 spec res East River archery deer, \$7.50, M	\$7.50
250	SD	1968 spec res elk permit, \$7.50, M	\$7.50
251	SD	1968 spec res West River Archery Deer, \$7.50, M	\$7.50
252	SD	1969 spec res East River archery deer, \$8.50, U	\$4
253	SD	1969 spec res Eastern deer, \$7.50, Marshall Cty stamp, U	\$5
254	SD	Res antelope (3) \$7.50, 1963 (ovpt 12), 1966, 1968 (M), U	\$8
255	SD	Res big game (2) \$7.50, 1962 & 1965, U	\$4
256	SD	Res small game (2) \$2, 1967 & 1968, M	\$4
257	SD	Res small game (4) \$2- 1960, 63, 65, 66, U	\$5
258	SD	Res wild turkey 2 diff \$2, 1966 (U), 1967 (M)	\$3
259	TN	1958-59 big game stamp, \$5 green, U	\$10
260	TN	Tobacco stamps T48a, T89	\$1
261	TX	1936 liquor additional tax 3.2¢ brown L14, U, F	\$3
262	TX	1936 liquor taxpaid 16¢ brown L9, U, F	\$2
263	TX	1938 fruit 2¢ purple F24, U, F	\$1
264	TX	1972 white wing \$3 F, MNH	\$3
265	TX	Citrus fruit, 4- 1942-1944 (3-damaged) & 8¢ green liquor stamp L42, U	\$1
266	UT	1952 trout (4) 5¢, \$1, \$3, \$5, M	\$9
267	UT	1952 trout gutter pair \$ resident, M	\$6
268	VA	1967-68 VA state forest permit to hunt \$1, M	\$1
269	VA	1969-70 VA state forest permit to hunt \$1, M	\$1
270	VA	Bath Cty Bear -Deer Damage (6) 1951, 58, 61, 65, 68, 69 (4 arc M)	\$6
271	VA	Bear -Deer Damage (3) Bland Co 1961, Wise Co 1965, Giles Co 1955, M	\$3
272	VA	Grayson Cty Bear -Deer Damage (4) 1963, 66 non res (M), 1965-66 res (U)	\$4
273	VA	Highland Cty Bear -Deer Damage (3) 1964, 66, 67, M	\$3
274	VA	National Forests 1966, 1968, U	\$2
275	VA	Washington Cty Bear -Deer Damage (4) 1965, 66 season pink, green, M	\$4
276	VA	Wythe Cty Bear -Deer Damage (5) 1958, 64, non res 63, 64, 65 M	\$6
277	WA	1933, Three Tacoma license fee, Matesen B1-2, 3¢ and two 6¢, U, F	\$2
278	WA	Cigarette stamps, sheet of 10 #C16	\$1
279	WA	Doc tax on conveyances \$2 brown, U, F	\$1
280	WV	1977 non res trout \$5 Class K, M	\$5
281	WV	1977 res trout \$3 Class O, M	\$3
282	WV	1978 non res trout \$5 Class K, M	\$5
283	WV	1979 non res trout \$5 Class K, M	\$5
284	WV	1981 res trout \$3, F, MNH	\$3
285	WV	1986 trout \$%, M	\$5
286	WV	Fishing lic (3) \$1- 1957, 58, 59, M	\$3
287	WV	Fishing lic (3) \$1- 1963, 64, 65, M	\$3
288	WV	Fishing lic (4) \$1- 1966, 67, 68, 69, M	\$4

<u>Lot #</u>	<u>ST</u>	<u>Description</u>	<u>Estimate</u>
289	WV	Hunting lic (3) \$1- 1957, 58, 59, M	\$3
290	WV	Hunting lic (3) \$1- 1963, 64, 65, M	\$3
291	WV	Hunting lic (4) \$1- 1966, 67, 68, 69, M	\$4
292	WV	Trout stamp Class D(3) \$3 1974, 75, 76 green, M	\$9
293	WV	Trout stamp Class K (4) \$5 1972, 73, 74, 75 yellow, M	\$20
294	XM	Cigarette fusion meters, 25+, incl. FL, IL, IN, OH, PA, AR	\$2
295	XM	Cigarette fusion stamps, 25+ incl. IL, KS, KY, LA, NY, VA	\$2
296	XM	Tobacco tax (2) TN 4¢ lilac T56 & TX 3¢ cig w/ 8/29/31 cxl, U, F	\$1
297	XX	10 US red bottle stamps, mixed co. cxls, mixed cond	\$5
298	XX	10 US red bottle stamps, mixed co. cxls, mixed cond	\$5
299	XX	191? US Custom Port of Honolulu label, U	\$1
300	XX	2 intl reply coupons, cxl Arlington, VA, Dec 1974	\$2
301	XX	4 diff large blue tobacco stamps, series 125 (3-2oz, 1-8oz), mixed cond.	\$2
302	XX	4 US green bottle stamps, mixed co. cxls, mixed cond	\$3
303	XX	5 diff blue tobacco stamps, series 111, 121, 125, mixed cond.	\$2
304	XX	5 oleo stamps, series 1931 uncolored w diff perfin cxls, mixed cond	\$1
305	XX	Customs service baggage green ltr,	\$3
306	XX	Customs service baggage yellow ltr, fold, worn	\$3
307	XX	Misc revs(12) incl PR-RE29,35, RL1, 3 customs lables, 6- 1 oz tobacco	\$2
308	XX	R103, second issue 1¢ doc, 1871, U, VG	CAT \$30
309	XX	R106, second issue 4¢ doc, 1871, pulled perf, perfin, U, F	CAT \$45
310	XX	R117, second issue 70¢ doc, 1871, cut cxl, U, F	CAT \$25
311	XX	R38c, 10¢ proprietary, pulled perfs right side, F	CAT \$13
312	XX	R49c, 25¢ protest, VG, U	CAT \$6
313	XX	R51c, 30¢ foreign exchange, part double perfs, star cxl, U	CAT \$35
314	XX	R7c, 2¢ certificate, pulled perf, U, VG	CAT \$21
315	XX	R87c double perfs at bottom, \$3.50 inland exchange	CAT\$37.50
316	XX	R8c multiple lines of perfs, U	CAT\$22.50
317	XX	R93c, \$10 charter party, 4 extra rows of perfs (2 vert), U	CAT \$20
318	XX	R98c, \$20 conveyance, 3 extra rows of perfs, U	CAT \$40
319	XX	US 1/2 bottled liquor stamp, Act March 22, 1933, F	\$1
320	XX	US Dept of Ag meat inspection stamp, Act March 1891, toned pinholes	\$4
321	XX	US R163, 1¢ blue Battleship Doc w/ Nat. Ex. Co 1900 ovpt, U, VG	\$1
322	XX	USIR 3 gal distilled spirits, MD 5th Dist ovpt, series 1933, U	\$2
323	XX	USIR series 1934 1/4 bbl fermented malt lqr green, 1/2 orange, cuts	\$3
324	YY	1 red strip w/ eagle logo, 1 liter, blandin in purple cxl	\$1
325	YY	3 diff cigar labels, (2-US customs imp Cuba,1- Amer Tob Mfg)	\$1
326	YY	4 cxled Bureau Engraving and Printing seals, F	\$3
327	YY	Cinderellas(9) incl 1933 GA bicent, 1935 LA Xmas, San Antonio label, U	\$1
328	YY	Misc (6) incl telegraph 16T79-82, local 87L75, 25¢ Ag food order, (M), U	\$1
329	YY	PA RR 5¢ & 15¢ package stamps	\$2.50
330	YY	Strip/8 Amer Fed Music strike fund,1-London customs, 1-free export purch tax	\$2
331	YY	Two PA Railroad, 1-orange 10¢ storage;1 yellow 15¢ package, U, F	\$3
332	YY	US Express Co 5¢ prepaid, torn	\$1
333	ZC	Canada, Alberta res whitetail deer, \$3, U	\$2
334	ZC	Canada rev, 3-Ontario lqr txpd, 1943/1955 (damaged) excise	\$1
335	ZG	Guam 1986 fish & wildlife hunting lic w/ selvidge, \$5, no gum, M	\$5

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Scott Publishing Co., 1990, 188 pp., color
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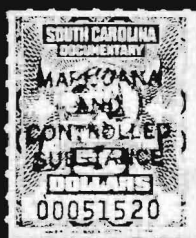
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Alabama			New Hampshire			Norfolk	.15	10/\$1.50
Cigarette			Cigarette, pane of 10			Portsmouth	.15	10/\$1.50
*20 cig	.165	10/1.65		.22	10/\$2.20		.1875	10/\$1.88
*25 cig	.20625	10/2.07	New Jersey			Suffolk	.20	10/\$2
Muscle Shoals	.25	5/\$1.25	Woodcock 1987	.50 ea.			.25	10/\$2.50
	\$1.00	10/\$10.	Trout 1986	.50 ea.		Virginia Beach	.20	10/\$2
Sheffield	.50	5/\$2.50		1987	\$1 ea.		.25	
Marijuana		\$3.50	Non-res. trout-1986	.50 ea.		Washington		
*Playing cards	.10	10/\$1		1987	\$1 ea.	Waterfowl-1990		\$5
Arizona			Pheasant- 1986	.50 ea.		Waterfowl-1991, 2 diff.		\$6 ea.
Cigarette Stamps, heat fusion decal	.225	10/\$2.25		1987	\$1 ea.	West Virginia		
1935-12¢ malt liquor, used (Cat B2)			New Mexico			Hunting & Fishing-1988 (9)		\$5.70
Red on pink, Moore sig.	.50 ea.		Waterfowl-1991		\$7.50	Hunting & Fishing-1989(11)		\$7
Connecticut			New York			Bingo Cards-\$1.50 ea. (plus .75 postage)		
1993 Wildlife			Stock Transfer	.01	Free	1985, 86, 87, 92		
*Sheet variety (# <50001)		\$5.30	North Carolina					
*Hunter variety (#>50000)		\$5.30	Marijuana		\$3.50			
Arkansas			Oklahoma					
Waterfowl (from booklet)-1989		\$7	1964-1 pint liquor taxpaid (Cat. L4)					
Florida			Block of 4, unused		\$5			
Snook-1990, 92		\$2 ea.	Plate block of 4, unused		\$7.50			
Crawfish-1992		\$2 ea.	Rhode Island					
Georgia			Cigarette-10 cig	.185	10/\$1.85			
City of Griffin .05 Excise Tax		Free	-20 cig	.37	10/\$3.70			
Idaho			-50 cig	.925	10/\$9.25			
Upland Game-1988		\$5.50	South Carolina					
Indiana			*Marijuana and Controlled Substance		.50, \$1, \$5, \$10			
Real Estate		\$5	South Dakota					
Iowa			Fishing and Senior Fishing License					
Marijuana		\$5	stamp-1988		Free			
Louisiana			Vermont					
*Res-Waterfowl-1992, 93		\$5.25	Cigarette	.22	10/\$2.20			
*Non-res Wtrfowl-1992, 93		\$7.75	Virginia					
Marijuana		\$3.50	Local Cigarette, panes of 10					
Maryland			Chesapeake	.15	10/\$1.50			
Cigarette Tax	.36	10/\$3.60	Clifton Forge	.04	10/.40			
Minnesota				.05	10/.50			
Marijuana		\$3.50		.06	10/.60			
Missouri			Newport News					
Trout-1990, 91, 92		\$4 ea.	20 cig	.15	10/\$1.50			
Waterfowl-1990, 91, 92		\$4 ea.	25 cig	.1875	10/\$1.88			
			Municipal	.225	10/\$2.25			

***Thanks to Bert Hubbard and Ken Preuss for their donations to benefit the SRS.

SRS Sales Philosophy

Why does the SRS purchase these stamps?

The following "rules of thumb" apply:

—there is a discount for a large order (a discount that can be passed on to SRS members)

—the sale of the stamps will expire before SRS members can be notified in the newsletter

—the stamps are non-fish and game (e.g. wine, liquor, cigarette)

—the stamps are fish and game stamps that are not readily available

—there is a minimum purchase requirement

Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two; five for the price of three. Send all Ad Corner copy and payment to State Revenue Society Treasurer Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.

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 SOUTH BURN DRIVE, HENDERSONVILLE, TN 37075-3012. (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 (7)

BEDDING STAMPS WANTED. On tag or off, mint or used. Also, historical information about these issues for use in preparing a reference book. If you have items for sale or trade, send with your asking price. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (3)

WANTED-SAMPLE, VOID, USED LOTTERY tickets from 1970-1980 from AZ, CT, DE, IL, ME, MT, NH, NJ, NY, OH, OR, PA, RI, VT, WA. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201 (0)

TRADE 10 DIFFERENT MI used lottery tickets for 10 from your state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201 (0)

FOR SALE-NEW YORK STATE RARE stock transfers in superb condition. ST-1a, Mint, O.G., Imperf Block of 4-\$100; ST-3a, Mint, O.G., Imperf Block of 4-\$100; ST-4a, Mint, O.G., Imperf Block of 4-\$100; ST-5(f), Mint, O.G., Imperf vertically, Block of 4, two pairs-\$250; ST-8 (a), Mint, O.G., Imperf Block of 4-\$150; ST-8 (f), Mint, O.G., Imperf horizontally, Block of 4, two pairs-\$250; and other rare items. ADOLPH KOEPEL, 155 FIRST ST., MINEOLA, NY 11505 (0)

WANTED: CHECKS, DRAFTS, EXCHANGES, etc. (pre 1910); also money orders, travelers cheques, postal notes, just about anything fiscal; and mining stock certificates. DOUGLAS MCDONALD, Box 50093, GRANTS DALE, MT 59835 (0)

WANTED: SOUTH CAROLINA BUSINESS LICENSE stamps. Will buy or trade. Particularly interested in stamps on

ammunition boxes or playing card decks. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 505, SPRINGFIELD, VA 22150 (1)

ORIGINAL DOCUMENTS wanted bearing any pre-1920 state revenues. Also pre-1950 documents bearing Stock Transfer stamps or New York secured debt or investment stamps. Buy, trade, correspond. MICHAEL MAHLER, 1725 THE PROMENADE #204, SANTA MONICA, CA 90401 (2)

WISCONSIN STAMPS AT FACE value. \$3.25 each: 1990 Trout, 1990 Great Lakes Salmon, 1988, 1989, 1990 Duck stamps. \$5.25 each: 1990 Wild Turkey. Many others available. RICH MIENO, POB 221, CHANNING, MI 49815 (1)

NEW ENGLAND CIGARETTE METERS WANTED. Maine 20 cig. green, orange and black; NH 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; RI 3-cent red; VT 20 cig. green. Paying \$3 each. TERENCE HINES, PRICE WATERHOUSE, EMILII PLATER 28, 00-688 WARSAW, POLAND (3)

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

WANTED TO BUY: Wooden nickels, metal or plastic tokens, pinbacks, making statements of any kind related to taxes of any

kind. Send description or photocopy with price. MERLIN K. MALEHORN, 6837 MURRAY LANE, ANNANDALE, VA 22003 (1)

BEAUTIFUL, MULTICOLORED \$40 large pictorial 1992-93 Sportsman Stamp from North Carolina, unsigned on license, showing a turkey in flight, \$5 each. Also, \$20 and \$15 denominated stamps for \$1 each. All three stamps \$6. Same available for 1991-92, 1990-91, 1989-90. All 12 stamps for \$20. TIMOTHY McREE, BOX 388, CLAREMONT, NC 28610 (4)

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	197	11-12/90
161 *	3-6/83	198	1-2/91
162 *	7-10/83	199	3-4/91
163	11-12/83	200	5-6/91
164 *	1-4/84	201	7-8/91
166 *	7-10/84	202	9-10/91
167	11-12/84	203	11-12/91
170	5-6/86	204	1-2/92
182	5-6/88	205	3-4/92
185	11-12/88	206	5-6/92
186	1-2/89	207	7-8/92
187	3-4/89	208	9-10/92
188	5-6/89	209	11-12/92
189	7-8/89	210	1-2/93
190	9-10/89	211	3-4/93
191	11-12/89	212	5-6/93
192	1-2/90	213	7-8/93
193	3-4/90	214	9-10-93
194	5-6/90	* double issue,	
195	7-8/90	counts as two	
196	9-10/90	issues	

REV-IN-U-STAMP

U.S. REVENUES WANTED

BUYING - SELLING

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Ration Stamps - Tobacco
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Beer - Wine - Liquor
Revenue - Cinderella Groups

75 Bay Terrace
Staten Island NY 10306

South Carolina Laws For Drug Stamps Clarified

By Peter Martin

South Carolina has issued information that clarifies the new drug laws that became effective July 1, 1993. The Sep.-Oct. *SRN* listed the new drug stamps that had been hastily issued to comply with the quick passage of South Carolina drug laws.

Dealers must pay taxes on marijuana and other controlled substances. The tax on marijuana is \$3.50 per gram; on controlled substances \$200 per gram. On a controlled substance not sold by weight, the tax is \$200 on each 50 dosage units.

Dealers are not required to provide personal identifying information when paying taxes and the Department of Revenue may not reveal information about dealers.

Dealers that don't pay the taxes must pay a 100 percent penalty in addition to the taxes and face up to five years in jail and a \$10,000 fine. The crime is considered a misdemeanor.

A dealer is anyone who makes, sells, transports or possesses more than 42.5 grams of marijuana or seven grams or 10 dosage units of a controlled substance.

Those who legally have marijuana or controlled substances are not required to pay the tax.

The new laws are listed in Act 164, Part 2, Section 70, subsections 12-21-5010 through 12-21-6050 (HB 3610).

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

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License News

By Dr. Edward H. Miles

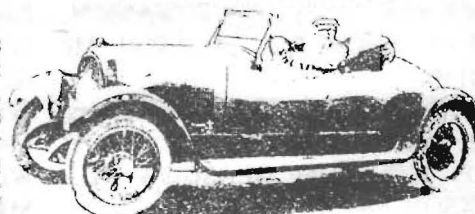
DEPARTMENT OF POLICE—CITY OF CHICAGO
1921 No. 2968

Page J. Thibodeaux
NAME *7714 East Lake Terrace*
ADDRESS
AGE *47* HEIGHT *5-9 3/4* WEIGHT *185* COLOR OF EYES *Brown* COLOR OF HAIR *Dark Brown*
none
VISIBLE DISTINCTIVE MARKS
IS GRANTED THIS CERTIFICATE OF COMPETENCY TO OPERATE THE MOTOR VEHICLE THUS DESCRIBED:
Marmon Roadster 29
MAKE STYLE H. P. MOTIVE POWER
GASOLINE
STEAM OR
ELECTRICITY

FACTORY NO. *417005* ENGINE NO. *41734*
STATE LICENSE NO. *199467* VEHICLE TAX NO. *43079*
THIS CERTIFICATE EXPIRES DEC. 31, 1921, AND IS NOT ASSIGNABLE OR TRANSFERABLE. IT MUST BE SHOWN UPON REQUEST OF ANY MEMBER OF POLICE DEPARTMENT.
ISSUED IN ACCORDANCE WITH ORDINANCES OF CITY OF CHICAGO, AND MAY BE REVOKED.

Feb 9 at 1921
Chas C Fitzmorris
SUPERINTENDENT OF POLICE
PER *4434*
Thibodeaux
SIGNATURE OF HOLDER

Shown above is a motor vehicle drivers license issued by the Chicago Department of Police in 1921 to Page J. Thibodeaux. The license certified that Thibodeaux was competent to operate a 29 horsepower Marmon Roadster. Note that steam and electric motor vehicles were still operating during this time. Marmon, based in Indianapolis, produced cars from 1902-1933. Above: an early 1922 Marmon Roadster.



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