

# State Revenue News

Official Journal of the State Revenue Society



First Quarter 1995  
Whole Number 222

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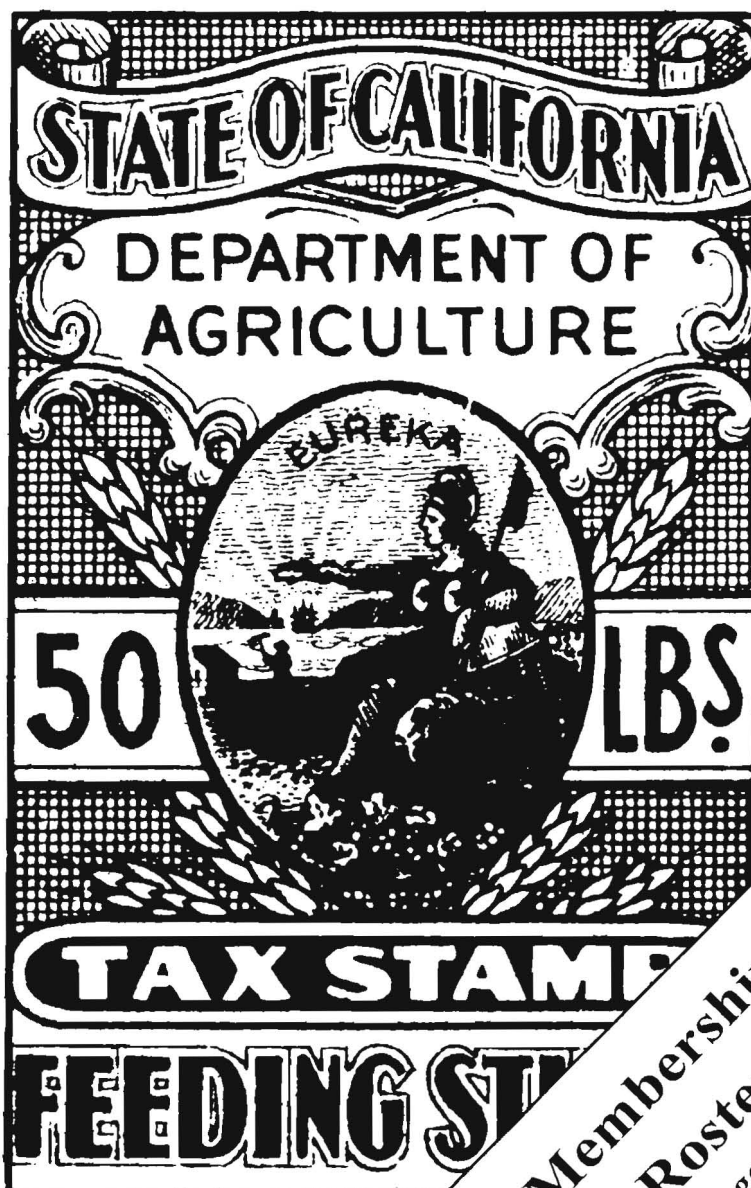
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## Feed Stamps



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## **President's Notebook**

**By Peter Martin**

### **State of the Society**

The end of my first term as State Revenue Society president is an appropriate time to provide a "State of the Society" report and to reflect on what we have accomplished during the past two years and where we are headed.

In general, the state revenue collecting hobby appears to be growing at a steady pace. That observation is based on discussions with the increasing number of dealers who are stocking state revenue stamps, the difficulty in obtaining new material, the climb in retail and auction prices and the continued increase in society membership.

To meet the increased interest, the Society has positioned itself to nurture the growth by expanding programs and services and continuing the emphasis on research and publications.

#### **Finance**

I have taken several steps to ensure the long-term financial stability of the Society.

The 1994 dues increase to \$10 allowed the Society to maintain its popular programs and to initiate new ones. The last dues increase, to \$4, had been in 1977 and production costs of the newsletter alone exceeded that amount. Compared with almost any other philatelic organization, SRS dues are still a bargain.

We have established the life membership dues at 20 times the annual dues and set up a separate account for life members. In addition, the honorary life membership category was reestablished and past

President Terence Hines and Printer Dick Bilek were both afforded this honor for their outstanding contributions to the Society.

We are in the process of establishing an endowment fund and are seeking grants to support SRS programs. The goal is to make all programs self sustaining. Additional income from *SRN* advertising, promotions and income from auction sales has also helped the bottom line. The results to date reflect that the SRS is fiscally sound and will continue to be so.

#### **Publications**

The *State Revenue Newsletter* has continued to evolve and improve. Beginning in 1995, the name will alter slightly, to *State Revenue News*, to reflect the move to a journal format. Each issue will have a theme with several articles to support it.

The first quarter *SRN* will feature feed stamps; the second quarter hunting and fishing stamps and the third quarter will focus on drug stamps. We are always striving to get more authors to contribute research articles.

The publishing schedule has been of considerable concern, but we expect to be caught up by this summer and continue on a regular quarterly basis.

To facilitate the publication of major research, we have established a publications committee and a publications fund. The last SRS catalog was published in 1984 and I feel strongly that the publication of handbooks and catalogs must be reestablished in order for state

revenue collecting to continue to flourish.

In addition to the recently completed *SRS Turkey Catalog*, we have firm commitments for state catalogs for Hawaii, North Carolina and Utah. Work on several other state and topical catalogs is ongoing and I expect to announce a number of other publications in the future.

### Administration

During the past two years we have refined our administrative procedures to better serve the membership. The calendar year has been firmly established as the basis for dues and, beginning this year, separate mailings will go out as dues reminders.

We have reviewed and cleaned up our mailing list and, as can be seen on the cover of this issue, we now have a Society logo. Our Society attorney is reviewing the option of incorporating the SRS and a review of the constitution and bylaws is planned.

### Services

In addition to the *SRN*, Sales Service, Publication Sales, and Library that members have enjoyed for many years, several new initiatives have proven popular.

Four auctions have been held during the past two years and they have grown in size, in terms of number of lots, consignors, bidders and prices realized, each time. The auctions have provided members the opportunity to dispose of duplicates and to add missing items to their collections.

To get things started, I served as auctioneer for the first four auctions. Effective with Auction #5 I am turning those duties over to SRS Secretary Scott Troutman, who assisted with auction #4.

*3/First Quarter 1995*

We have encouraged research and study group formation and currently have study groups for bedding, drug stamps and playing cards.

To foster member exchanges, we have added a membership roster to the center of this *SRN*. We plan on making this a recurring feature.

In 1994, we also reestablished indexing of the *SRN*. Douglas McDonald's Index covered 1990 to 1993 and we will make additional indexes available. Our plan is to have the entire *SRN* indexed by 1997. This will make research much easier for our members.

### Awards

To recognize the long-term contributions of our past, present and future members, the State Revenue Society Distinguished Service Award was created. The initial group of six inductees was announced in 1994. They included SRS Founder Bert Hubbard and Frank Applegate, George Cabot, Kenneth Pruess, E. L. Vanderford and Charles Hermann.

Also established, were awards for the best state revenue exhibit at our annual convention and an annual award for the best article in the *SRN*.

### Promotions

Encouraging people to take a look at state revenue collecting is every members responsibility. To encourage that, we have established a \$2 dues credit for every new sponsored member.

We also have established a series of regional coordinators. Three regions, the West, Northeast and Southeast are covered, but openings remain in other areas.

SRS regional coordinators help to promote the SRS by: distributing membership forms at shows and bourses in their areas; speaking at

functions on behalf of the SRS; acting as liaisons for collectors interested in revenues in their areas and assisting in research about the revenue issues of the states within their areas.

To support recruiting efforts, we developed a new SRS information/membership form and will replace that one with a color brochure later this year.

### Communication

I have used the "President's Notebook" column to keep members informed about Society news and events and we have reestablished annual meetings in an effort to provide members the opportunity to meet with their society officials and cohorts. Because of the crossover of collecting interests, the annual meetings have been scheduled at the same site as the American Revenue Associations. That procedure has worked well. For planning purposes, the next annual meetings will be at:

*TEXPEX 95*, Dallas, TX

*NAPEX 96*, Arlington, VA

*PACIFIC 97*, San Francisco, CA

*STAMPOREE 98*, Florida

*BALPEX 99*, Baltimore, MD

At the past several annual meeting venues we have also had joint SRS/ARA dinners. These have proven to be popular social gatherings and will continue.

### 40th Anniversary

The State Revenue Society will turn 40 this year and I'd like your input as to how we can best recognize this achievement.

As always, your thoughts and ideas about the Society are wanted and solicited.

Let me know what you like, as well as things we can improve. Write to me at: PO Box 45553, Oklahoma City, OK 73145.

*State Revenue News*



# State Feeding Stuff Stamps: An Overview

By Scott Troutman

Feeding Stuff stamps are among the most plentiful of all state revenue stamps and also among the cheapest to collect.

But what were these odd stamps all about? What is stuff? And why did 24 states at one time or another feel the need to inspect it?

As best as I can determine from reading the North Carolina feed stuff tax laws, cotton is the start of everything. In the process of ginning cotton you get cotton seeds as a by-product.

The cotton seeds are then usually pressed to get cotton oil and what is left, I believe, is the stuff. Someone figured out that the smashed up cotton seed was a good high protein additive to cattle feed, and with that feed stuff was born.

But, no sooner did someone find a use for this leftover stuff then some crook figured out a way to mix it with filler to give him even more profit.

It didn't take farmers long to figure out they were being cheated and, in response, they went to their state legislatures to get the "bad" stuff off the market.

This, in turn, produced the need for feed stuff inspection and the stamps followed as a way of identifying what had been inspected, and also of raising revenue to cover

| States Issuing Feed Stamps |      |                |         |
|----------------------------|------|----------------|---------|
| Alabama                    | 1911 | Michigan       | 1938-39 |
| Arizona                    | 1939 | Minnesota      | 19??    |
| Arkansas                   | 1917 | Mississippi    | 1918    |
| California                 | 1935 | Nebraska       | 1917    |
| Colorado                   | 1934 | New Mexico     | 1929    |
| Florida                    | 1905 | North Carolina | 1909    |
| Georgia                    | 1905 | Ohio           | 1934    |
| Indiana                    | 1907 | South Carolina | 1910    |
| Iowa                       | 1909 | Tennessee      | 1909    |
| Kansas                     | 1913 | Utah           | 1943    |
| Kentucky                   | 1913 | Virginia       | 1909    |
| Louisiana                  | 1926 | West Virginia  | 1919    |

the inspection.

Hubbard's *State Revenue Catalog* lists 24 states as issuing feed stamps at one time. Above is a list, along with the year of first issuance.

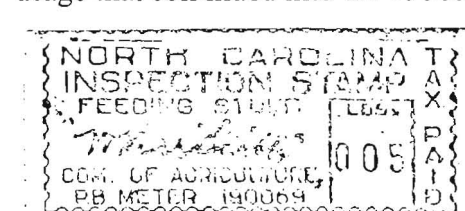
Florida and Georgia were the first states to issue feed stamps in 1905.

Most, if not all, of the states have discontinued their usage though, in most cases, it is not clear when. Alabama, North Carolina and Florida, in particular, had very long runs using the stamps.

Page 5 illustrates a sampling of feed stuff stamps from different states.

In most cases, a tag was attached to each bag of feed indicating that it had passed inspection. The stamps were usually affixed to the back of this tag. Between 1932 and 1939

North Carolina discontinued using stamps and instead used specially made tags that indicated the amount paid. They later reverted to stamp usage that continued into the 1950s.



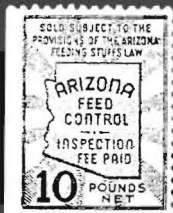
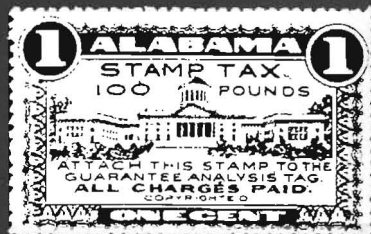
North Carolina has also experimented with a meter instead of a stamp. Because the meters did not include a date, their period of usage is not known.

Feed stuff stamps offer collectors a cheap diversion. The area is in need of serious students to study when the stamps were discontinued.

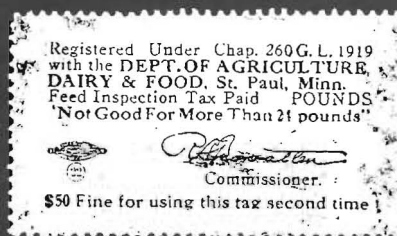
Try it! You may enjoy this stuff.



# A Feed Lot

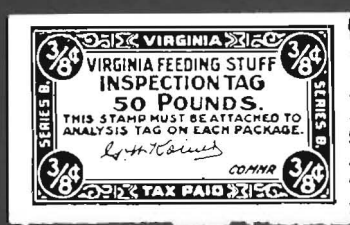
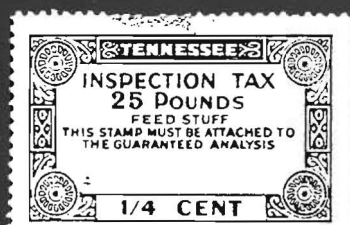


No. 20101.  
Pounds.  
JOHN DOE & CO.,  
of LaFayette, Ind.,  
Guarantees this  
DOE'S MIXED FEED  
to contain not less than  
3.5 per cent. of crude fat.  
14.0 per cent. of crude protein  
and to be compounded from  
the following ingredients:  
Wheat Bran, Middlings, Screen-  
ings and Corn Bran.  
Purdue University Agricultural  
Experiment Station, LaFayette, Ind.  
*W. J. Jones, Jr.* State<sup>2</sup>  
Chemist  
Not good for more than 25 Pounds.



Iowa Feeding Stuffs Law  
ONE TON  
*H. B. Barney*  
CHARGES PAID Commissioner

STATE OF NEBRASKA  
Department of Agriculture  
LINCOLN  
Tax Paid-10 Pounds  
Commercial Feeding Stuff



# Featured Usage Feed Stamps

## 100 Lbs. Net When Packed **CHALLENGE POULTRY FEED**

Made from Wheat, Corn, Oats, Wheat Screenings and Sunflower Seed.

### GUARANTEED ANALYSIS:

|                      |                |
|----------------------|----------------|
| Protein, .....       | 10.00 per cent |
| Fat, .....           | 3.50 " "       |
| Carbohydrates, ..... | 60.00 " "      |
| Fibre, .....         | 6.00 " "       |

MANUFACTURED BY,

**CAIRO MILLING COMPANY, Cairo, Illinois**

FEEDS FOR EVERY PURPOSE



## 100 Pounds Wheat Bran

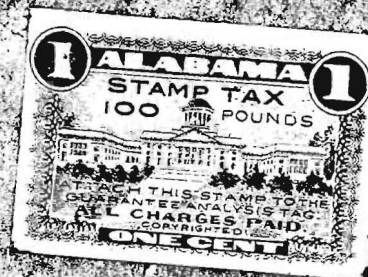
### GUARANTEED ANALYSIS.

|                     |                |
|---------------------|----------------|
| CRUDE PROTEIN ..... | 15.00 per cent |
| CRUDE FAT .....     | 4.00 per cent  |
| CRUDE FIBER .....   | 9.50 per cent  |
| CARBOHYDRATES ..... | 52.00 per cent |

INGREDIENTS—WHEAT BRAN ONLY

**CAPE COUNTY MILLING CO.,**

Jackson, Mo.



## 100 POUNDS NET **DRIED SWEET POTATO PULP**

Manufactured by  
**LAUREL STARCH PLANT**  
Laurel, Mississippi

### GUARANTEED ANALYSIS

|  |         |
|--|---------|
| Crude Protein, not less than .....         | 2.00 %  |
| Crude Fat, not less than .....             | 0.75 %  |
| Crude Fiber, not more than .....           | 11.00 % |
| Nitrogen-Free Extract, not less than ..... | 72.00 % |

A RESIDUAL PRODUCT FROM THE MANUFACTURE OF  
SWEET POTATO STARCH



# Feed Tags

## FLORIDA FEEDING STUFFS TAG

### GOOD FOR 100 POUNDS FEEDING STUFFS

The feeding stuff bearing this tag is guaranteed under the Florida Feeding Stuffs Law and is sold subject to inspection. The following information must be plainly PRINTED on the reverse side in the order named: number of net pounds in package; name, brand, or trade mark; name and address of manufacturer; guaranteed analysis as registered; list of ingredients. Failure to show above information is punishable by a fine of \$500.00.

THIS TAG NOT TRANSFERABLE AND MAY BE USED ONLY BY THE PURCHASER ON HIS OWN REGISTERED BRANDS.

No. D 2714810

NATHAN MAYO  
Commissioner Of Agriculture

## 100 POUNDS NET "MADE IN THE SOUTH" TALCO DAIRY FEED

### Guaranteed Analysis

|                          |        |
|--------------------------|--------|
| Crude Protein (minimum)  | 16.00% |
| Crude Fat, (minimum)     | 3.50%  |
| FIBRE (not more than)    | 15.00% |
| Carbohydrates, (minimum) | 49.00% |
| N. F. E., (minimum)      | 33.00% |

### INGREDIENTS

Peanut Oil Meal, Cotton Seed Oil Meal, Wheat Bran, Ground Lespedeza Hay, Corn Distiller's Grains, Oat Mill Feed (oat hulls, oat shorts, and oat middlings), Wheat Middlings, Molasses, Steamed Bone Meal 1%, Calcium Carbonate from Limestone 1%, Salt 1%.

THE GREAT ATLANTIC & PACIFIC TEA CO.,  
NEW YORK, N. Y. DISTRIBUTOR T

### NEBRASKA

Food, Drug, Dairy and Oil Commission  
LINCOLN

### FEEDING STUFFS LAW

100 Pounds Net

TAX PAID OTTO MURCHELL  
Deputy Commissioner

### STATE OF NEBRASKA

DEPARTMENT OF AGRICULTURE

LINCOLN

TAX PAID

100 POUNDS

COMMERCIAL FEEDING STUFF

LEO STUHR

Secretary of Agriculture

## Iowa Feeding Stuffs Law

50 Pounds

M. B. Barney  
Commissioner

INSPECTION FEE PAID.



12 to Ton. 167 lbs.



# Missouri Issued Feeding Stuff Guidelines

By Michael Florer

Missouri did not issue Feeding Stuff stamps, opting instead, like many other states, to use tags.

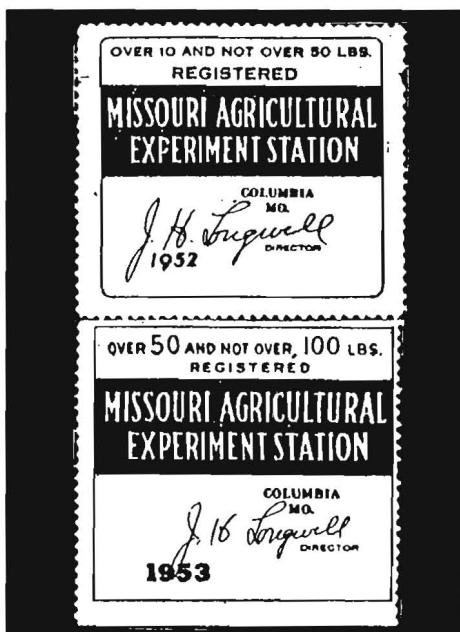
Guidelines for using the tag appeared in the Missouri State Board of Agriculture's *The Bulletin*, Volume 30, Number 1, dated Dec. 31, 1931. Page 9 from that issue, which defines feeding stuffs, is reproduced below.

Missouri also controlled fertilizers and, beginning on page 9, an extract from the April 1942 University of Missouri College of Agriculture Experiment Station Circular 227 is reprinted for reference.

The circular provides background about the elements contained in fertilizer as well as the state inspection requirements.

Included is detailed information about the registration tags required by the state. Illustration of the tags and how they were to be applied is also provided.

While Missouri used tags several other states used stamps for this purpose. Examples of state fertilizer stamps are shown below.



## Analyses of Feeds

9

- (e) Name of firm from which feed was purchased.
  - (f) Date shipment was made.
  - (g) Date shipment was received.
- This information is quite essential especially in all cases involving interstate shipments, as it will assist in proving the sale and protecting Missouri purchases under the Federal Law. (See Cooperation with U. S. D. A.)

### SUGGESTIONS TO THE CONSUMER.

1. Read the label on the feed.
2. Do not purchase unlabeled feed.
3. Use the feed analysis bulletin giving the results of inspection and analyses of commercial feedingstuffs in purchasing your feed.
4. Please do not ask the Feed Control Office to recommend feeds. The business of the Control Office is to register feeds, and to see that the provisions of the Missouri Feed Law are carried out.
5. The Control Office appreciates receiving information concerning short weights, poor quality, and misbranding. Such information not only benefits the reporter, but also makes it possible to watch for such products throughout the State.
6. The Feed Bulletins are sent free, upon request. If your name does not appear on the mailing list and you desire copies of the bulletin, write to The Missouri State Board of Agriculture, Feed Division, Jefferson City, Missouri.

### DEFINITIONS OF FEEDINGSTUFFS.

The Feed Control Office adheres very closely to rules and definitions of feedingstuffs as adopted by the Association of American Feed Control Officials. It is very important that farmer, dealer, and manufacturer become familiar with these in order that they may have a thorough understanding of the rules and terms used in Missouri.

The rules and definitions as adopted at the last meeting of the Association are as follows:

#### GENERAL REGULATIONS.

**Regulation I.** Definitions and Standards. The definitions and standards published herein are the definitions and standards of the association, and these should be adopted by state officials so far as the statutes will permit.

**Regulation II.** Methods of Analysis. The methods of analysis of the Association of Official Agricultural Chemists of North America are adopted as the official methods of analysis of this association.

**Regulation III.** Registration of Brands and Guaranties. In submitting guaranties for registration, the uniform registration blank (which is usually supplied by each State Control Official) should be used. The guaranty, in all cases, must be an exact copy of the labels on the package.

**Regulation IV.** Labels required on all packages. Each package of feed must bear a complete label. The label must be printed on one side of a tag attached to the package, or upon one side of the package itself. In either case, the labels must be clear and distinct; in type of sufficient size to be easily read, and must conform in all cases to the uniform labels adopted by the association. The names of all ingredients must be printed in type of the same size.

**Regulation V.** Label Forms. The information required to be supplied by labels must be given in a definite and uniform manner.

The "sliding scale" method of expressing guaranties, e. g., "Protein—15-18%," etc., is prohibited.

(NOTE: Uniform types of labels for all classes of feeds have been adopted by the association, but only the one for dairy feeds is included herein.)

Type of Label for Mixed Feeds in General.

|  |   |
|--|---|
| <b>100 LBS. NET.</b><br><b>EXCELSIOR DAIRY FEED</b><br>Manufactured by (or for)<br><b>JOHN DOE FEED MILLS</b><br>Doeville, Missouri.   |   |
| <b>GUARANTEED ANALYSIS</b><br>Crude Protein, not less than.....<br>Crude Fat, not less than.....<br>Crude Fiber, not MORE than.....<br>Nitrogen-free Extract, not less than..... | Per Cent<br>Per Cent<br>Per Cent<br>Per Cent<br><b>CARBOHYDRATES</b><br><b>INGREDIENTS:</b> Corn gluten feed, cottonseed meal, wheat bran, wheat shorts, ground corn, alfalfa meal, and oat meal mill by-products (oat hulls, oat shorts, middlings). |

*The Bulletin*, Page 9, Volume 30, Number 1, Dec. 31, 1931, Missouri State Board of Agriculture.



# University of Missouri, College of Agriculture, Columbia, Mo., April 1942 Missouri Agricultural Experiment Station Circular 227 Extract

## Elements Contained in Fertilizers

Most commonly, fertilizers carry one or more of three chemical elements essential for plants, namely, nitrogen, phosphorus, and potassium. These are listed on the label of the fertilizer container as nitrogen (N), phosphoric acid ( $P_2O_5$ ) and potash, ( $K_2O$ ). Other essential elements may also be carried by the fertilizer. They may be included in the description of it on the label. Calcium and magnesium, together with some other elements commonly spoken of as "minor" elements have been more recently given attention for their values in fertilizers.

## Fertilizers Carry Nutrients as Only a Part of Their Contents

Because the nutrient elements, common in fertilizers, are combined with other elements into chemical compounds, and do not occur singly for such use, it is impossible to have a fertilizer made up of nitrogen, phosphorus and potassium which total one hundred per cent. These chemical compounds, called the "carriers," are put together to make the fertilizer mixture. Considering all the three nutrient elements in combination (nitrogen, phosphorus, and potassium), a fertilizer is fairly concentrated when, in total, it carries as much as twenty per cent of those combined nutrients in forms which are stable and serviceable to the crop.

## Why are Nitrogen, Phosphorus and Potassium Commonly Purchased as Fertilizers?

That fertilizers should contain mainly three chemical elements when at least fourteen are required to grow plants is due to the fact that

these three are most commonly deficient in soils. Their application is most commonly effective in giving better plant growth. Nitrogen is needed to form the protein in the plant or the basis of cell multiplication as growth and life itself. It is especially needed in the early life of the plant, it is the most costly element and the quantity in the fertilizer is not relatively large.

Phosphorus like nitrogen is needed for growth. There is usually enough in the seed to give the plant its start but the roots of the young plant must soon be taking the phosphorus from the soil. Phosphorus is especially important in producing the seed and therefore plays an important part in the early maturity of the plant and in the yield of grain. Phosphorus is lost from the soil when grain and the bones of animals are sold from the farm, and must be returned to the soil largely by the addition of fertilizer. Phosphorus makes up the bulk of most mixed fertilizers.

Potassium serves particularly in carbohydrate production. Taken from the soil by the plant it helps the plant to utilize the air, water and sunshine which produce the body or mass of the plant. It is removed from the soil by the hauling away of the stover and straw of the crop. Unless the soil is one in which this element occurs naturally in large quantities, it is usually only slowly available to the plant. It must be present in ample supply and must generally be supplied as water soluble potash salts in the fertilizer applied.

To sum up, nitrogen, phosphorus and potassium are the three elements that are used in large amounts by the plants and are limited in the soil

supply as available forms during the growing seasons. Therefore they are commonly applied and represent the plant nutrients of main concern in the fertilizer business. The purchase of commercial fertilizer is thus a matter of buying some nitrogen, some phosphorus and some potassium, or all three in combination, as soil treatments for better crop growth.

## Fertilizer Producers Under State Inspection

The cooperative efforts of the fertilizer producers and the inspection service of the state in supplying farmers with efficient fertilizers dates back to the enactment of the Missouri Fertilizer Law. This came about through the activities of the groups in the state interested in the promotion of agriculture. The law aims to give publicity to all the factors on which the values of the fertilizer as plant nutrients depend and demands that the seller of fertilizers give all the information needed by the purchaser to judge the quality of the goods. The purchaser, should familiarize himself with such information and understand the terms used in labeling the fertilizers. The law is designed to be fair protection to both the producers and the consumers. But if the buyers are not familiar with the protective service of the law and will accept goods on purchase regardless of whether they meet the legal demands, the law will not afford the protection intended.

In its service to purchasers, the law requires (a) that the fertilizers be *registered* with the state as to plant nutrient contents and name; (b) that the containers of the fertilizers bear *tags certifying to this registry*; and

(c) that the containers bear *labels giving the plant nutrient contents*. The fulfillment of these phases of the law is a guarantee, by the inspection service, of fertilizers sold in the state. It is essential, therefore, that the purchaser be familiar with the various phases of fertilizer control for him, through the Missouri Fertilizer Law.

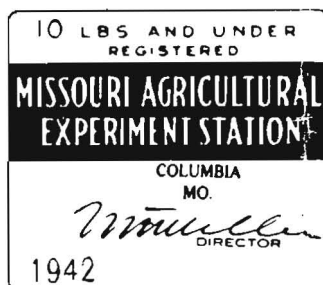
The requirements of the law include the following:

**1. Registration:** Every manufacturer, importer, or other person or company responsible for placing any fertilizer, or material to be sold as a fertilizer, on sale in the state must file the name and the address of the manufacturer, the name under which the fertilizer is sold and its guaranteed chemical analysis.

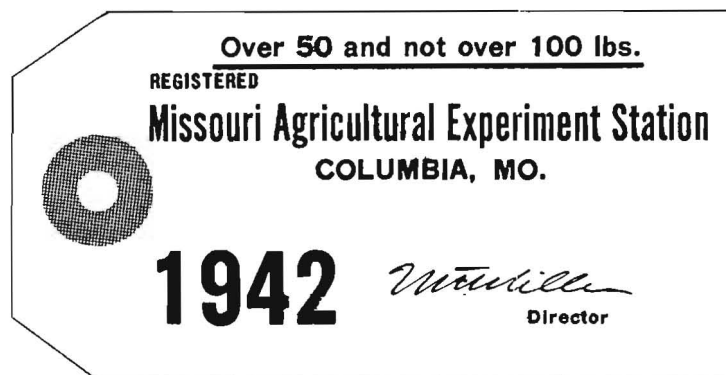
**2. Tags:** The fact of registration is made known to the purchaser by the presence of a registration tag attached to the bag. The form and information on this tag as used in 1942 on bags weighing more than 50 lbs. and up to 100 lbs. is here given.

Such tags shall be placed in plain sight of the purchaser on all the bags within this weight limit which are filled and leave the factory during the calendar year 1942. New registration must be filed and new dated tags obtained for each year.

When fertilizer is put up in small (pasteboard or tin) containers, a gummed label in place of a tag is used. For packages weighing 10 lbs. or less this is of the following form:



The buyer therefore should look



for this tag or label on each container purchased. If it cannot be found, the package or sack should not be accepted.

The date of the tag or gummed label on the package may be of some previous year. This does not mean necessarily that the fertilizer has lost any of its value in storage through deterioration on standing. Fertilizer which has been kept dry in the warehouse, or has not been exposed to excessive heat, is good or better than when it left the factory. Much of the tendency of freshly mixed goods to pack or stick together disappears during storage. Storage may improve the drilling quality of it. The presence of a registration tag of former date, therefore, does not constitute a reason for condemning the fertilizer.

Every handler and seller of fertilizer should keep in mind that the registration tag accompanies the fertilizer, not the bag. If broken containers necessitate placing the fertilizer into new bags before being sold, the registration tag on the old bag should be placed on the new container into which the contents have been transferred.

Sometimes goods leave the factory without registration tags attached, and the registration tags are sent separately by mail or otherwise to the receiver. If the receiver is to sell the goods, these registration tags must all be attached to the several bags. It is not sufficient that the

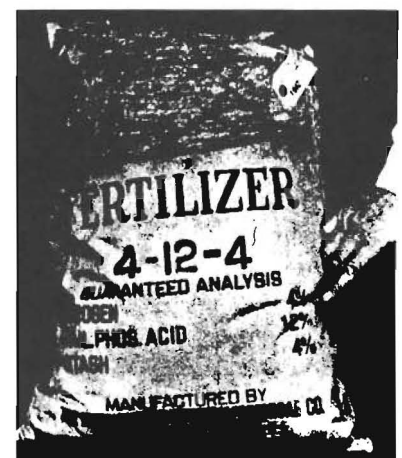
required number of tags be handed separately to the buyer. Bags with the tags not attached are not ready for

legal sale and should not be received by the buyer.

**3. Labels:** Every bag, package, box or container containing fertilizer offered for sale must be labeled as to the fertilizer contents. This label may be stenciled or printed on the outside of the container or it may be printed upon a tag attached to the same. *If* printed on a tag, it must not be printed upon the registration tag (described in the previous paragraph). The label and the registration tag are to be distinct and separate.

#### Information Given by the Fertilizer Label

The label on the container must state the name and address of the manufacturer, the name *of* the fertilizer brand, and the guaranteed chemical analysis of the fertilizer. The guaranteed analysis as it appears upon the label must state (a) The percentage *of* nitrogen; (b) the percentage of available phosphoric acid; and (c) the percentage of potash soluble in water.



# Minnesota Seed Sales Tax Tags Listed

## *New Seed Varieties Reported By Researcher*

By Harold J. King

Minnesota's seed sales tax tags have remained unlisted and are unknown except to specialists.

I have identified 10 seed sales tags, instead of the seed inspection tags known at present.

The values, colors and weights are different on each tag. I have identified four different types.

A 1953 red, 7-cent tag for 100 to 160 pounds of seed (Figure 1) may be the first in the series. It was authorized by Minnesota Statute 1953, Section 21.53.

A red, 10-cent tag (Figure 2) for the same weight lists the same statute as reference and must have been used after 1953 as part of a rate increase.

Minnesota Statutes 1961, section 21.53 is listed on the 1961 series of seed tags that include 3-, 4-, 5- and 6-cent varieties (Figures 3-6). These tags apply to seed bags up to 99 pounds.

For 100 to 160 pounds, either the old 7-cent tags were used, a new tag I have not seen was issued, the tax on this size was eliminated or another reporting system used.

Post-1961 tags (Figures 7-10), at increased rates of two or three cents, also stop at 99 pounds, so it appears that the tag requirement for this size was eliminated.

These post-1961 stamps have different cent signs and the 5- and 7-cent tags in this group also have an amended statute line.

All ten examples have only the word commissioner at the bottom. No signatures appear.

I am sure that other values from different years must have been used. I'd like to hear of other examples anyone has seen. Write to me in care of the editor.

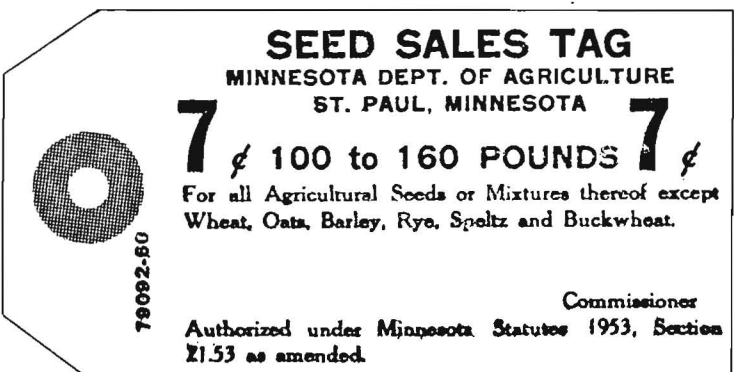


Figure 1—1953, 7-cent, 100 to 160 pounds, red

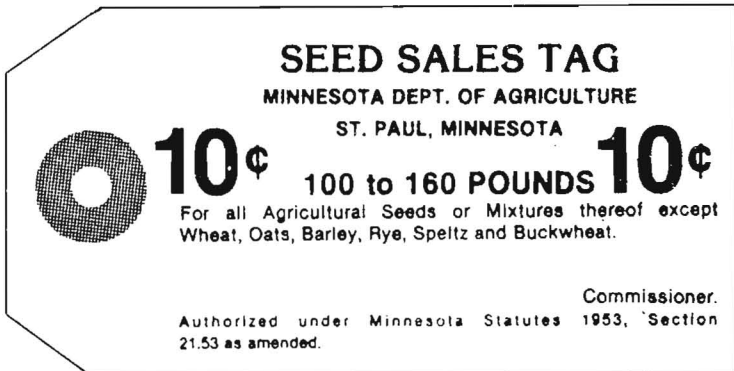


Figure 2—Post 1953, 10-cent, 100 to 160 pounds, red

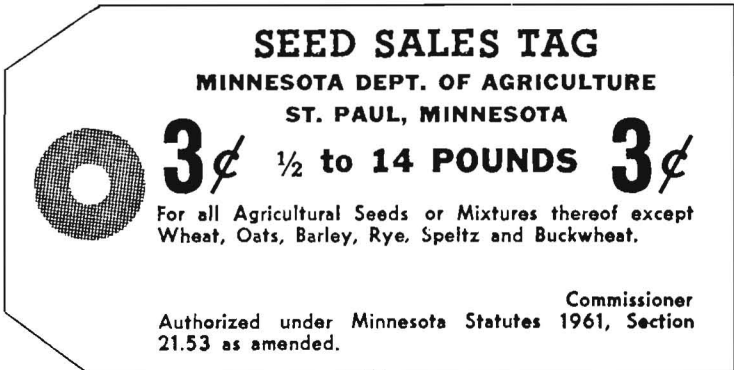


Figure 3—1961, 3-cent, 1/2 to 14 pounds, black

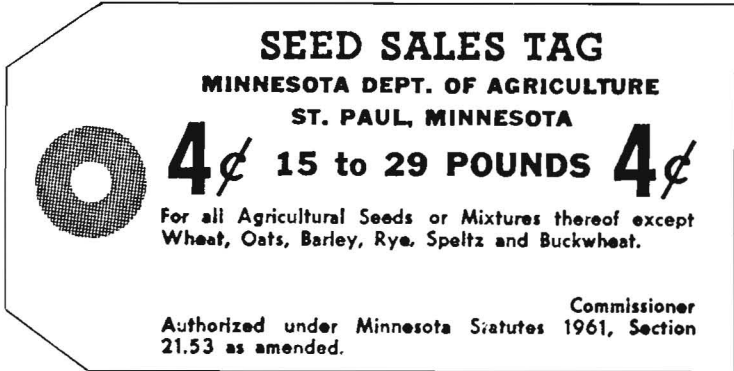


Figure 4—1961, 4-cent, 15 to 29 pounds, green

# Minnesota Seed Sales Tags

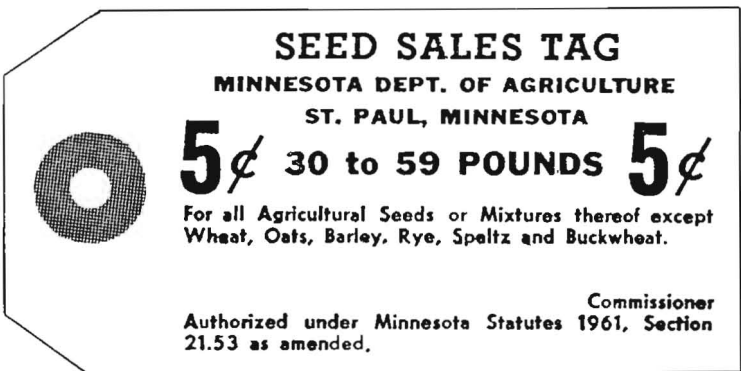


Figure 5—1961, 5-cent,  
30 to 59 pounds, chocolate



Figure 6—1961, 6-cent,  
60 to 99 pounds, blue

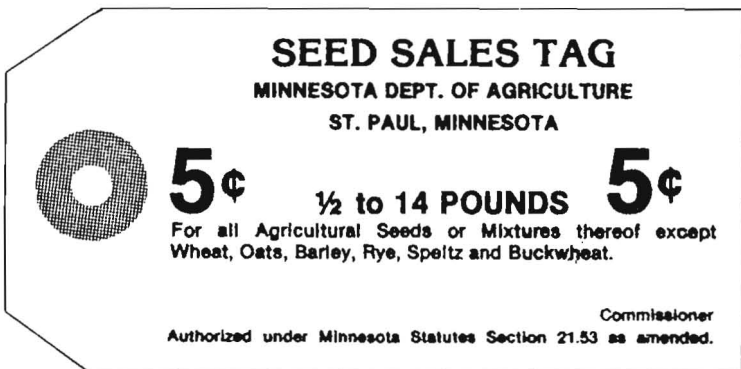


Figure 7—Post 1961, 5-cent,  
1/2 to 14 pounds, black

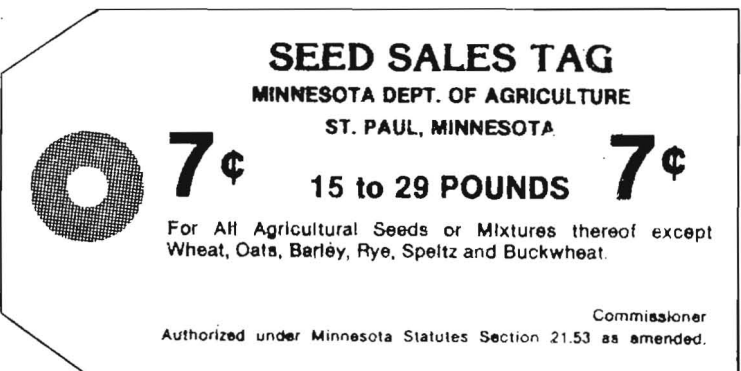


Figure 8—Post 1961, 7-cent,  
15 to 29 pounds, green

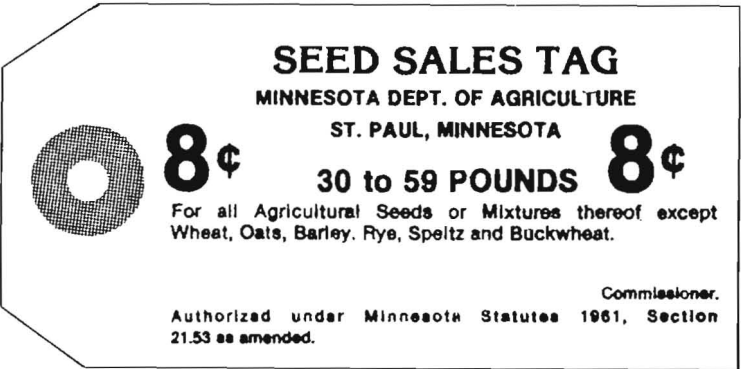


Figure 9—Post 1961, 8-cent,  
30 to 59 pounds, red

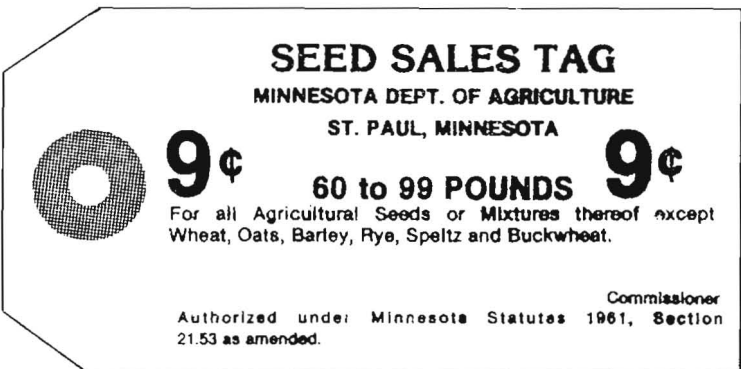


Figure 10—Post 1961, 9-cent,  
60 to 99 pounds, blue





# **The State Revenue Society**

## **Membership Roster**

**March 1995**

**Notice: This membership roster is provided to foster the exchange of information and trading among members of the society. Use for any commercial purpose is strictly prohibited. Provide information updates to SRS Secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137**

**State Revenue Society  
POB 45553  
Oklahoma City, OK 73145**

# SRS 1995 Membership Roster

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- Mongan, Arthur J.** 42  
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- Moose, L. Frederick** 1018  
1800 N. Dumbarton, McLean, VA 22101
- Morgan, M.C.** 644  
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- Morton, Glen** 338  
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- Mosher, Bruce H.** 637  
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*J.W. Seville (Honorary)*



# Strolling Gypsy Bands Roam North Carolina: State Takes Taxing Action

By Scott Troutman

I recently spent part of my vacation in the basement of the Wake Forest Law Library looking up laws about North Carolina revenue stamps. Inevitably, while thumbing the law books, a strange law catches your eye. This year was no exception.

In the 1943 Statutes, section 105, subsection 58, I ran across a law obviously aimed at discouraging the activities of gypsies in the state.

"Every company or strolling band of gypsies living in tents, wagons or otherwise," (I took otherwise to mean a storefront), had to go to the local state office and buy a \$500 band of gypsies license *in each county!*

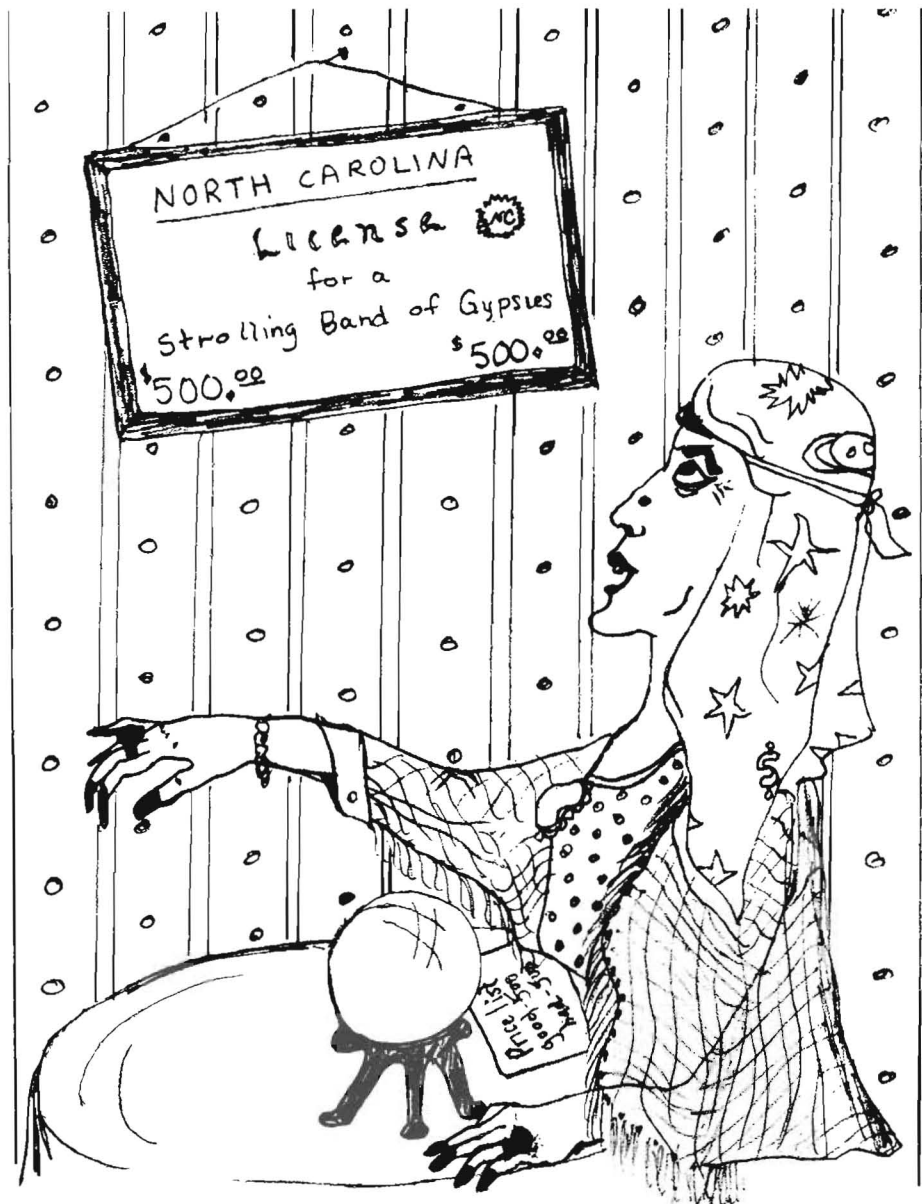
That could get darn expensive if you did much strolling. But then if you had a company of say 100 gypsies maybe that wasn't so bad. They didn't place any real limit on how big your strolling band could be.

The license, by the way, let you practice "gypsy arts," which included dancing, fortune telling and tarot card reading. If by chance you had a falling out with your strolling band and were a lone gypsy, a lone gypsy license went for \$200 for each county.

It was clear they didn't love you either. To get a feel for how steep these fees were you had to look at some of the other licenses you could apply for.

A bicycle repairman's license was a mere \$10 and covered the whole state. For \$15 you could run a hat blocking establishment.

And for \$200 you get a phrenologist license to read bumps on peoples head, and it was statewide



(with the exception of Bladen County which had a law saying phrenologists were to be run out of town).

I found all this a bit extreme, especially for 1943, but who knows, these laws are probably still on the books.

In my entire life I have never run across a band of gypsies (other than Jimi Hendrix's band). In the old *Peril's of Pauline* movies made in the early 1900's, Pauline was forever being carted off by bands of roving gypsies, and Harry had to rescue her

each time. But, I have never come across them.

After reviewing the laws, I wanted to go downtown to the state licensing bureau and see if they would sell me a band of gypsies license. I figured the girl at the desk doesn't get many requests for roving gypsy licenses these days.

After all, they did sell us a two day license to hold a stamp show (which is why I was in town). So who knows what those bureaucrats will sell you?

# Dull and Bright Yellow Washington Liquor Identification Decals Believed Counterfeit

By M. E. Matesen

Some time ago, while perusing the lots from a net price revenue sale, I noticed the color descriptors “dull yellow” and “bright yellow” used in connection with an offering of Washington Liquor Identification Decals.

Prior to this sale I’d collected a half a dozen of these liquor decals in both mint and used condition, *none* of which were remotely close to being “bright yellow” in color.

Fascinated by the possibility that some variant had missed my cataloging endeavor<sup>1</sup>, my check for both was in the mail.

When the purchase arrived I remember giving each a cursory examination before they were set aside in a stack of the all too familiar “to-do” projects.

Later that same year, Bill Smiley penned me a letter wherein he enclosed photocopies of a set of “dull yellow and bright yellow” decals that



Figure 1

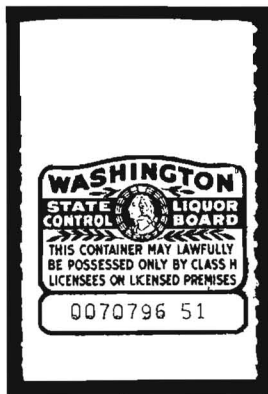


Figure 2

(except for serial number spacing) to

that illustrated in my catalog yet, compared with Figure 1, the design differences are striking. Differences are clearly apparent in the bust of Washington in both designs.

In addition, each illustration demonstrates that the circular line frames surrounding the bust are not identical. One can likewise note that the wreath motif that appears above and below the bust in both decals are strikingly dissimilar. Additional differences are also clearly visible when you compare the inscriptions “STATE CONTROL/LIQUOR BOARD.”

At this point I would have had more than enough information to have closed my article, placed a nice yellow ribbon (excuse the pun) around the discovery and gone on from there.

But, at the time, there was a word that continued to ring in my mind: “*Counterfeit.*” Webster’s New Collegiate Dictionary defines the term as “to imitate with intent to deceive....” It’s my opinion that Figure 1 was *not* a decal that had it’s origins from any state controlled entity.

What leads me to this conclusion? Well, as stated in this introduction, I had several of these decals (i.e. like Figure 2), collecting them primarily because of slight differences in the serial numbers.

In years past, I’d purchased (Figure 3), a used decal, from a fellow collector in Washington state. For whatever reason, I’d left the seal attached to the sheet to which the decal had been mounted.

Penciled next to the decal was the notation “1951 fm Stacey-Lander Whs.” Until this heretofore

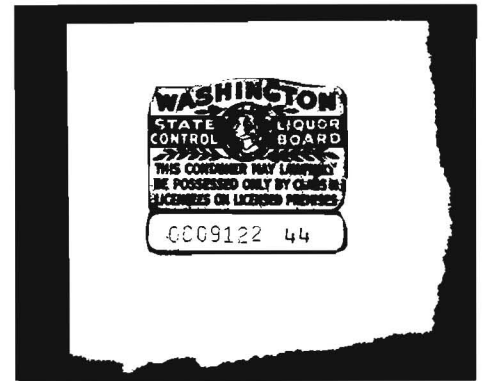


Figure 3

unreported issue surfaced (Figure 1) the notation was of not significant.

While researching information on Washington’s liquor laws I determined that there was only one location where the “Class H”<sup>2</sup> decal was affixed: Seattle.

As luck would have it, the place in question was a warehouse on Seattle’s waterfront referred to as the “Stacey-Lander Warehouse.”

The Figure 3 serial number is, interestingly enough, the lowest number I’ve ever seen.

Likewise, the seal in question was obtained around 1951 from the Stacey-Lander Warehouse.

My story line now shifts to the Spring of 1969. That year, the Liquor Commission ceased use of the Class “H” control decal.

A short three months after this decision, I was lucky enough to obtain a small strip of the defunct decal in mint condition. Figure 4 came from the same Stacey-Lander Warehouse as had Figure 3.

Clearly, I now had one of the presumed earliest issuances of this decal and definitely the *last* issuance (Figure 4).

Examining Figure 3 (an assumed first issue) and Figure 4 in a “side by side” analysis I was certain there were no differences in design other

than the serial number spacing layouts.

I believe the serial number font style is the clincher to my assumption. Again, examining Figures 2 through 4, you will see the serial number type sizes are identical.

If you accept the proposition that Figure 1 was a new (hummmmm!! and unlisted issue (not so fast!!!!), then where does it fit into the sequence of issues?

My answer is simple. The “bright yellow” issue is a *counterfeit*.

Why counterfeit? Answer: *profit*.



Figure 4

other than the state controlled warehouse, then the imposed premium, as well as all the imposed regulatory requirements connected with the “Class H” permits, could be sidestepped.

The bottom line would have been nothing but pure profit for the

If the decal c o u l d somehow be counterfeited, then applied to liquor a c q u i r e d from sources

perpetrators.

### Author's Notes

<sup>1</sup> In 1973 I published a 27-page Washington State Cities Revenue Catalog. This was the first formal listing of this interesting decal. The catalog is still available from SRS Publication Sales Service.

<sup>2</sup> The Class H decal derives its name from the retail business license of the same name. Holders of “Class H” licenses could sell beer, wine and spirituous liquor on premises on a “by the drink” basis.

## Eureka Specialty Printing Labels Appear More Than 20 Years After Firm Goes Out of Business

By Terence Hines

The Eureka Specialty Printing Company of Pennsylvania printed, among other items, the 1960 and 1961 New Hampshire fishing and hunting stamps and the 1959 South Dakota hunting stamps.

The firm went out of business more than 20 years ago, yet stamps that it printed recently turned up in, of all places, Pleasantville, N.Y.

Illustrated is a block of eight stamps printed in red on yellow paper with blue serial numbers and letters.

These are obviously a version of



old-time trading stamps. They are currently being used in a promotion

by the local Grand Union supermarket. Customers receives these stamps with every purchase and can trade them in for bath towels.

That these stamps were printed, years ago, by Eureka, is demonstrated by the typical Eureka “ESPCO” watermark on their classic safety paper.

I wonder where these stamps have been all these years. Perhaps some other firm obtained them when Eureka went out of business and is now using them in this promotional scheme.

## Additional Data Discovered on Oklahoma Vegetable Seed Stamps; Use Ended Effective in July 1971

By Scott Troutman

In the “Featured Usage” article in the January-February 1994 *State Revenue Newsletter*, Ivan Pfalser provided an example of a properly used Oklahoma Vegetable Seed stamp.

These stamps were issued to show payment of an inspection fee

for seed purity. In checking the Oklahoma session laws, these stamps were first authorized in 1955, to be four cents per “bagged unit”. This was a strange way to tax anything.

Use of the stamps ended effective July 1, 1971, when the law was rewritten.

At that time the tax was set at

eight cents per hundred pounds of seed inspected. Stamps were no longer used.

Instead, the seed suppliers had to keep a running log of seed inspections and this had to match what the state showed.

My opinion is that these stamps are quite difficult to find.

# Secretary's Report

By Scott Troutman

The State Revenue Society membership report is listed below:

|                |     |
|----------------|-----|
| Previous Total | 245 |
| New Members    | 2   |
| Reinstatements | 1   |
| Deaths         | 1   |
| Resignations   | 1   |
| Dropped NPD    | 36  |
| Dropped Other  | 0   |
| Current Total  | 210 |

## New Members

**1078** Fred Feeley  
Box 177  
Bedford, MA 01730  
Proposed by: Scott Henault  
Interests: Contract Administrator. Collects Mexico, U.S., Canada, some of everything.  
**1079** Kenneth B. Grant  
E11960 Kessler Road  
Baraboo, WI 53913  
Proposed by: Scott Henault  
Interests: Professor. Wisconsin revenues.

## Reinstatements

**341** Jeffrey O. Rome, Boston, MA

## Deaths

**66** E.L. Vanderford-Hon. Life Memb.

## Resignations

**736** Bob Bergstrom

## Dropped-Non Payment of Dues

**70** A. Koeppl  
**141** Lester E. Lebo  
**237** Ivan L. Pfalser  
**309** W. M. Doherty  
**421** Carl H. Linder  
**499** Wallace B. Mitchell  
**532** Howard Wunderlich  
**596** R.R. Hathaway  
**610** A.C. Cooper  
**619** Homer L. Neel  
**743** John Kopchik  
**747** James DePitts  
**795** Jim Mogensen  
**812** Mark Blaser  
**835** J. Davis Jr.  
**860** David Curtis  
**894** Harry Segner III  
**912** David Stivison  
**933** Thomas J. Hill  
**954** D. Walker

**971** G. Lovinger  
**972** Wayne Youngblood  
**994** D. Williamson  
**998** Alexander Beckman  
**1008** B. Flanders  
**1019** Paul Mullin  
**1023** P. Spencer  
**1024** D. Goff  
**1029** B. Sahagian  
**1035** Eric Scott  
**1039** Teri Vokus  
**1041** Thomas Kooistra  
**1045** Eric Mens  
**1046** Michael Thaden  
**1048** Bob Hart  
**1049** Howard Karlin

## Auction #5 Consignments Accepted Troutman Assumes Auctioneer Duties

Beginning with SRS Auction #5, Scott Troutman will take over auctioneer duties from Peter Martin, who handled the initial four auctions.

Troutman will accept Auction #5 consignments until August 18. Consignment sheets are available by sending a SASE to: POB 270184, Oklahoma City, Okla. 73137.

Consignment rules are:

1. A 10 percent commission will be deducted from the final bid price when payment is made to the seller. The SRS auctions will be without reserves. Consignors may bid on their own material and, if the consignor buys back his own lot, he will be charged only the 10 percent seller's commission and for return postage and insurance costs.

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 available by sending a SASE to the auction manager. Material received without an inventory sheet will be returned to the sender at the sender's expense. The auction manager will not set estimated prices. To identify states use their two digit postal abbreviations. Use standard auction abbreviations (a list is available from the auctioneer).

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

5. Unsold lots will be returned to the owner following the close of the auction. Postage for returned lots will be charged to the seller. Payments for lots sold will be made after all buyer payments are received.

## 1994 Recruiters

The final list of SRS recruiters for 1994 is listed here. Members receive a \$2 dues credit for every nominated member who joins the Society.

|                   |   |
|-------------------|---|
| Peter Martin      | 5 |
| Scott Troutman    | 4 |
| Ron Bouse         | 2 |
| Harold Effner Jr. | 1 |
| Scott Henault     | 1 |
| Bert Hubbard      | 1 |
| Kenneth Trettin   | 1 |

## Treasurer's Report

By Harold Effner Jr.

The State Revenue Society annual statement has been forwarded to the SRS Board of Governors for review.

The finances of the Society continue to be sound. SRS members who would like a copy of the financial statement should send a SASE, along with their SRS member number, to: SRS Treasurer Harold Effner Jr., 27 Pine St. Lincroft, N.J. 07738.

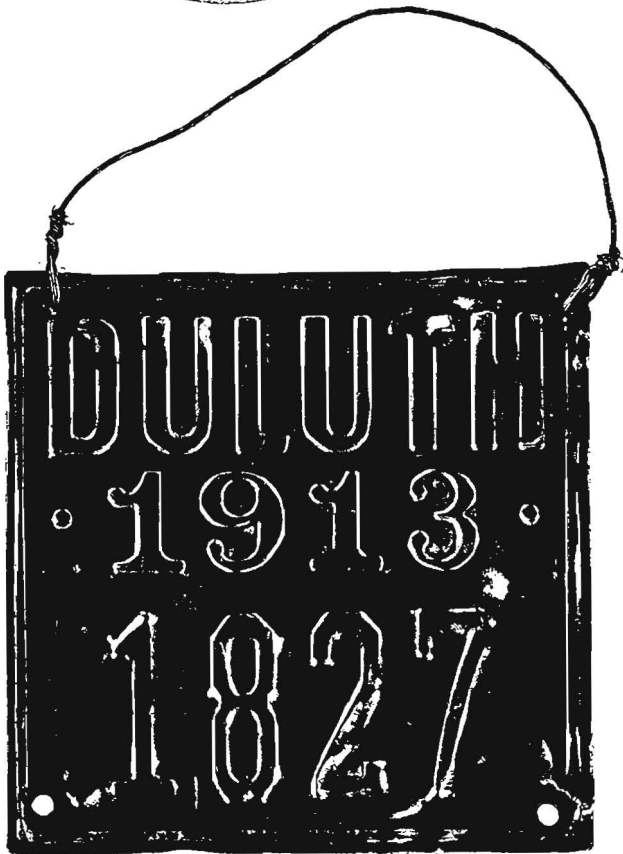
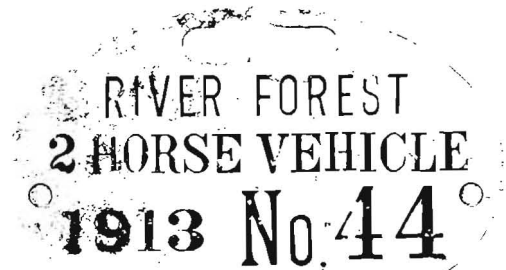
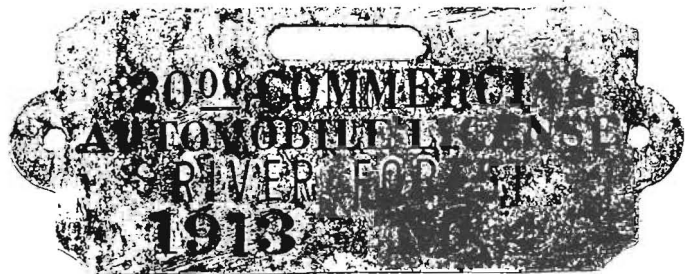


# License News

By Dr. Edward Miles

## License Plates

Shown reduced (left, counterclockwise) are licence plates from: Texas (1917 and 1918); Deluth, Minn. (1913); River Forest, Ill. (1913 two and one horse vehicles and automobile); and Evanston, Ill. (1937 35hp or less).





# Library Notes

By Peter Martin

## Duck Report

The First Quarter, 1995 *Duck Report* included duck stamp information on Arkansas, Oklahoma, New York, South Carolina, Minnesota, Massachusetts, Oregon and Vermont; a column by Bob Dumaine, "Are Some States Out of Control?" and a Dumaine list of best and worst state duck stamp designs.

For information write: Sam Houston Duck Co., POB 820087, Houston Texas 77282.

## Duck Tracks

The First Quarter, 1995 *Duck*

*Tracks*, journal of the National Duck Stamp Collectors Society, had a feature article about Iowa duck stamps and a poll to determine the most popular 1994 duck stamp.

For information, write NDSCS, POB 43, Harleysville, Pa. 19438

## U.S. Tax-Stamp Review

The February 1995 *U.S. Tax-Stamp Review* contained data about the number of Ohio Sales Tax slips issued between Jan. 1, 1935, through Dec. 31, 1961, when they were discontinued.

*U.S. Tax-Stamp Review* is the new name for the *ICAR Newsletter*.

For information about the Interstate Cinderellans and Revenuers, write ICAR, Box 9128, San Jose, Calif. 95157-0128.

## Scott Stamp Monthly

The January 1995 *Scott Stamp Monthly* featured a Terence Hines bylined article titled "Tiny Stamps Showcase Engraver's Art."

The two-page article includes 11 photographs of state alcohol and cigarette stamps that illustrate fine designs.

The *Scott Stamp Monthly* is available from: Scott Publishing, POB 828, Sidney, Ohio 45365.

# APRL Visit Turns Up Lost Hermann Articles

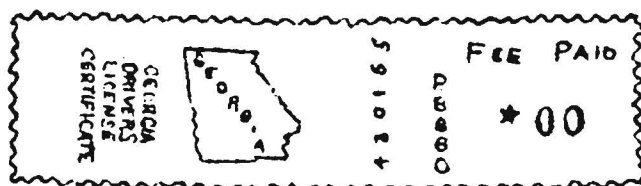
By Terence Hines

I recently had the delightful experience of spending a day in State College, Pa., visiting the American Philatelic

Research Library. What a great place! I could spend weeks there and still not grasp all that is available.

Totally by chance, APRL Librarian Gini Horn pointed out to me an obscure 1940s philatelic journal titled *Cancellations*. This was published from 1941 to 1948 or so.

You wouldn't think that *Cancellations* would be the title of a periodical that would contain anything of interest to state revenue collectors. You would be wrong. *Cancellations* covered a wide range of philatelic material including, of course, cancellations (mostly slogans), but also postage meters, including slogan meters, ship cancels, and state revenue stamps and



meters.

During the life of the journal, Charles Hermann, one of the leading state revenue collectors of all time, contributed 10 half or whole page articles about state revenue stamps.

While these articles contain no startling new information, their discovery adds to the known state revenue literature and to the prodigious output of Hermann.

Two other articles in *Cancellations*, not authored by Hermann, concerned state revenue meters. One dealt with cigarette tax meters in general. Another reported new information about the Georgia's drivers license fee meter first reported in the November-December

1989 *State Revenue Newsletter*.

That report was, in turn, taken from the March 1949 issue of the *Meter Stamp Society Bulletin*. The *MSSB*

did not mention anything about the date on which these unusual drivers license meter imprints were introduced, but the date on the illustrated example was March 20, 1946.

The report in the September, 1941 issue of *Cancellations* pushes the history of the Georgia drivers license meter back five years.

The example illustrated in the *Cancellations* article also has a different design from that shown in the above mentioned *MSSB* and *SRN*. It is reproduced here.

These meter imprints must be among the rarest state revenue meters. Copies of all these articles are now in the SRS Library.

# State Revenue Society

## Publications

### Publications available from:

SRS Publication Sales  
Harold Effner Jr.  
27 Pine Street  
Lincroft, N.J. 07738

Add 75 cents per item for postage.

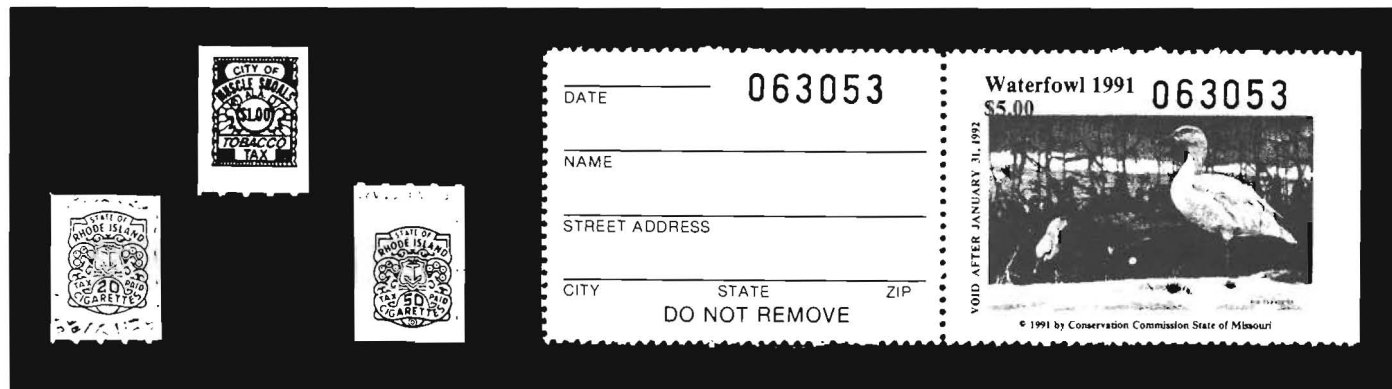
1. *Washington State/Cities Revenue Catalog*  
M.E. Matesen, 1973, 27 pp.  
\$2.25 (Non-member price \$4) \_\_\_\_\_
2. *Kansas State Revenue Catalog*  
Charles J. Bellinghausen, 1972, 18 pp.  
\$2.25 (Non-member price \$4) \_\_\_\_\_
3. *Nebraska Revenue Stamps*  
Kenneth P. Pruess, 1972, 18 pp.  
\$1.75 (Non-member price \$3) \_\_\_\_\_
4. *Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog*  
E. S. A. Hubbard, 1960, 24 pp.  
\$1 (Non-member price \$2) \_\_\_\_\_
5. *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.  
See "Free For All" Column \_\_\_\_\_
6. *History of Oleomargarine Tax Stamps and Licenses in the United States*  
Carter Litchfield, 1988, 128 pp., hardbound  
\$22 plus \$1.50 postage (Non-member price \$27.50) \_\_\_\_\_
7. *U.S. A. State Revenue Stamps Catalog, Volume 1*  
(Reprint/reformat of the 1960 catalog)  
Elbert S.A. Hubbard, 1960, illus., three-hole punched  
\$20 plus \$1.50 postage (Non-member price \$25.) \_\_\_\_\_
8. *U.S. A. State Revenue Stamps Catalog, Volume 2 (1950-1991 issues)*  
Elbert S.A. Hubbard, 1992, illus., three-hole punched  
\$30 plus \$1.50 postage (Non-member price \$35.) \_\_\_\_\_

POSTAGE  
TOTAL

Name \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# SRS Sales Service

At press time, the following stamps were available for purchase from the SRS Sales Service. Sales are on a first order basis. Sold out items will be refunded by check or postage. Return postage is required on all orders (minimum of 55 cents). New arrivals are marked with an \*, make checks payable to the State Revenue Society. Mail orders to SRS Sales Service Director Harold Effner Jr., 27 Pine St., Lincroft, N.J. 07738.



|                                     |                                   |           |                                      |         |           |  |       |           |
|-------------------------------------|-----------------------------------|-----------|--------------------------------------|---------|-----------|--|-------|-----------|
| <b>Alabama</b>                      |                                   |           | <b>Minnesota</b>                     |         |           | <b>Newport News</b>                        |       |           |
| Cigarette                           |                                   |           | Marijuana                            | \$3.50  |           | 20 cig                                     | .15   | 10/\$1.50 |
| 20 cig                              | .165                              | 10/1.65   | Missouri                             |         |           | 25 cig                                     | .1875 | 10/\$1.88 |
| 25 cig                              | .20625                            | 10/2.07   | *Trout-1990, 91, 92, 93              | \$4 ea. |           | Municipal                                  | .225  | 10/\$2.25 |
| Muscle Shoals                       | .25                               | 5/\$1.25  | *Waterfowl-1990, 91, 92, 93          | \$4 ea. |           | Norfolk                                    | .15   | 10/\$1.50 |
|                                     | \$1.00                            | 10/\$10.  | New Hampshire                        |         |           | Portsmouth                                 | .1    |           |
| Sheffield                           | .50                               | 5/\$2.50  | Cigarette                            | .22     |           |  | .1875 |           |
| Playing cards                       | .10                               | 10/\$1    | Property transfer meter              | .50     |           | Suffolk                                    | .20   | 10/\$2    |
| <b>Arizona</b>                      |                                   |           | New Jersey                           |         |           |  | .25   | 10/\$2.50 |
| Cigarette Stamps, heat fusion decal | .225                              | 10/\$2.25 | *1988 Trout                          | \$1     |           | Virginia Beach                             | .20   | 10/\$2    |
| 1935-12¢ malt liquor, used (Cat B2) |                                   |           | *1988 Non-Res. Trout                 | \$1     |           |  | .25   |           |
| Red on pink, Moore sig.             | .50 ea.                           |           | *1988 Woodcock                       | \$1     |           |  |       |           |
| <b>Connecticut</b>                  |                                   |           | *1988 Pheasant                       | \$1     |           | Washington                                 |       |           |
| 1993 Wildlife                       |                                   |           | New Mexico                           |         |           | Waterfowl-1990                             |       | \$5       |
| Sheet variety (# <50001)            | \$5.30                            |           | Waterfowl-1991                       | \$7.50  |           | Waterfowl-1991, 2 diff.                    |       | \$6 ea.   |
| Hunter variety (#>50000)            | \$5.30                            |           | Waterfowl-1993 Souvenir Sheet        | \$37.50 |           | West Virginia                              |       |           |
| <b>Arizona</b>                      |                                   |           |                                      |         |           | 1989 \$8 Res. Antlerless Deer              | .50   |           |
| *Bisbee Occupational License Stamp  | .50                               |           | North Carolina                       |         |           | 1988 \$10 Res. Add'l Deer                  | .50   |           |
|                                     |                                   |           | Marijuana                            | \$3.50  |           | *Bingo Cards-\$1.50 ea. (plus .75 postage) |       |           |
| <b>Arkansas</b>                     |                                   |           | Oklahoma                             |         |           | 1987, 88, 89, 90, 91, 93                   |       |           |
| Waterfowl (from booklet)-1989       | \$7                               |           | 1964-1 pint liquor taxpaid (Cat. L4) |         |           |  |       |           |
| <b>Florida</b>                      |                                   |           | Block of 4, unused                   | \$5     |           |  |       |           |
| Documentary                         | .02, .05, .15, .30, .75, \$1, \$3 |           | Plate block of 4, unused             | \$7.50  |           |  |       |           |
| Snook-1992, 93                      | \$2 ea.                           |           | <b>Pennsylvania</b>                  |         |           |  |       |           |
| Crawfish-1993                       | \$2                               |           | *Stock Transfer .10, .20             | Free    |           |  |       |           |
| <b>Georgia</b>                      |                                   |           | <b>Rhode Island</b>                  |         |           |  |       |           |
| City of Griffin .05 Excise Tax      |                                   |           | Cigarette-10 cig                     | .185    | 10/\$1.85 |  |       |           |
|                                     | Free                              |           | -20 cig                              | .37     | 10/\$3.70 |  |       |           |
| <b>Idaho</b>                        |                                   |           | -50 cig                              | .925    | 10/\$9.25 |  |       |           |
| Upland Game-1988                    | \$5.50                            |           | Waterfowl-1993 Souvenir Sheet        |         | \$37.50   |  |       |           |
| <b>Iowa</b>                         |                                   |           |                                      |         |           |  |       |           |
| Marijuana                           | \$5                               |           | <b>South Carolina</b>                |         |           |  |       |           |
| <b>Kentucky</b>                     |                                   |           | *Marijuana stamp                     | \$3.50  |           |  |       |           |
| *Marijuana                          | \$3.50                            |           | <b>South Dakota</b>                  |         |           |  |       |           |
| <b>Louisiana</b>                    |                                   |           | Fishing and Senior Fishing License   |         |           |  |       |           |
| Res-Waterfowl-1992, 93              | \$5.25                            |           | stamp-1988                           | Free    |           |  |       |           |
| Non-res Wtrfowl-1992, 93            | \$7.75                            |           | <b>Vermont</b>                       |         |           |  |       |           |
| <b>Maryland</b>                     |                                   |           | Cigarette                            | .22     | 10/\$2.20 |  |       |           |
| Cigarette Tax                       | .36                               | 10/\$3.60 | <b>Virginia</b>                      |         |           |  |       |           |
| <b>Massachusetts</b>                |                                   |           | Local Cigarette, panes of 10         |         |           |  |       |           |
| Marijuana                           | \$3.50                            |           | Chesapeake                           | .15     | 10/\$1.50 |  |       |           |
|                                     |                                   |           | Clifton Forge                        | .04     | 10/.40    |  |       |           |
|                                     |                                   |           |                                      | .05     | 10/.50    |  |       |           |
|                                     |                                   |           |                                      | .06     | 10/.60    |  |       |           |

\*\*\*Thanks to Bert Hubbard, Ken Preuss and Tim McRee 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.

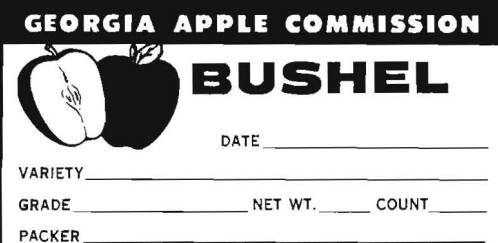
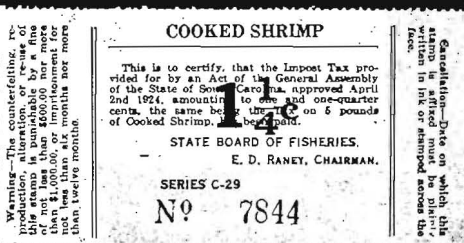
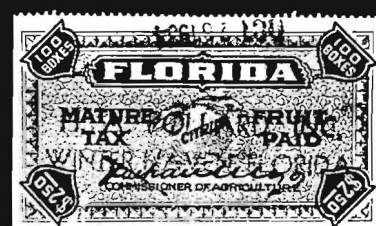
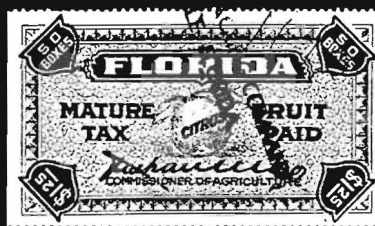
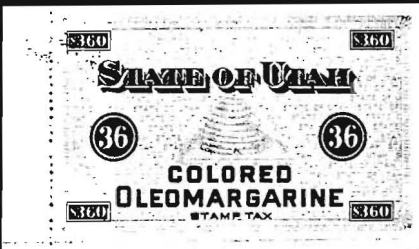
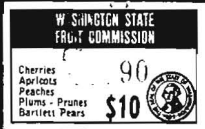
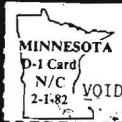
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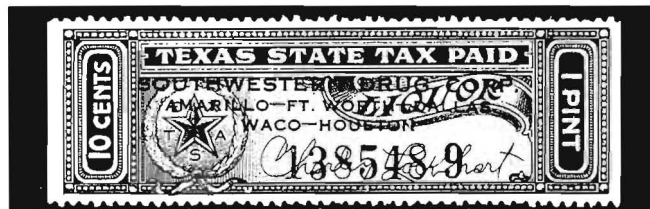
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*State Revenue News*

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**FOR SALE—1976 MIDUCK STAMP** \$12 each. Have many MI duck used and on passbook. 1976 & 1977 ND waterfowl stamp \$8 each. 1985 & 1987 Canada duck stamp \$12 each. Send SASE with two stamps for price list to FRANK SUNDAY, POB 83, MIKADO, MI 48745 (1)

**TRADE 10 DIFFERENT MI** used lottery tickets for 10 from your state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201. (4)

**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 45553, OKLAHOMA CITY, OK 73145 (4)

**WANTED: BANK CHECKS, DRAFTS,** exchanges, money orders (postal or express), postal notes, just about anything fiscal; also western mining certificates. DOUGLAS McDONALD, BOX 5833, HELENA, MT 59604 (4)

**UNION MEMBERSHIP CARDS** with dues and assessment stamps. Also, loose stamps wanted. BILL PIETERSE, 106 ELM STREET, PETERBOROUGH, NH 03458 (3)

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For an application write to:  
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## DEALERS

For a display advertising rate card write: *State Revenue News*, POB 45553, Oklahoma City, OK 73145

# State News

The following cigarette decals are shown twice actual size.

## North Carolina

This 1983 North Carolina cigarette decal has the writing and frame in black with remainder of the stamp in purple. The wording is "STATE/OF/NORTH/CAROLINA/TAX 20 PAID/CIGARETTES." (Scott Troutman)



## Oklahoma

This 1984 Oklahoma cigarette decal has the writing, control number and frame in black. The top one-third of the decal is white; the bottom a light orange-brown. The wording is "OKLAHOMA/TAX PAID/20 CIGARETTES." The control number appears to have been added by a dot matrix printer.



This 1984 Native American

decal from Oklahoma was used at Indian smoke shops (many different tribes could be using them) to indicate nonpayment of Oklahoma taxes under the current Supreme Court rulings.



It appears the Oklahoma government may be making these available. The frame, writing and control number are in black; the rest of the decal is bright yellow.

The wording is "OKLAHOMA/NATIVE AMERICAN/COMPACT/20 CIGARETTES." The control number appears to have been added by a dot matrix printer. (Scott Troutman)

## Texas

The illustrated Texas cigarette decal is the 1994 stamp still in use. The wording "TEXAS TAX PAID" and "20 CIGARETTES 20"



and a partial border are blue green. The background is pale lemon yellow and control numbers are black. The control numbers appear to have been added by a dot matrix printer. (Jim Kuntz)

## Free For All

The First Quarter 1995 "Free For All" is the *Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Through December 1976*.

The list is E.L. Vanderford's 1977 supplement to his 1973 catalog. SRS Publication Sales currently offers the checklist for \$1 for members and \$2 for nonmembers plus postage.

To obtain your free copy of this supplement, send an address label with your SRS number and 58 cents postage to: SRS Free For All, 27 Pine Street, Lincroft N.J. 07738.

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