

State Revenue News

Official Journal of the State Revenue Society



Third Quarter 1995
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Drug Stamps



SRS Auction #5

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Third Quarter 1995

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President's Notebook

By Peter Martin

Happy 40th Anniversary!

The SRS reached another milestone this year by turning 40 on July 4.

Founded by E.S.A. Hubbard in 1955 the SRS has grown from a handful of members to a serious contingent of more than 200 specialists.

July 4 is used as the SRS birthday because Hubbard does not remember exactly when in 1955 the SRS was formalized. The date has national significance and is during the middle of the year.

Happy Birthday SRSers!

SRS Annual Meeting

The SRS annual meeting site for 1995 has been changed. Originally scheduled to coincide with the ARA annual meeting at NAPEX in Virginia in May, the meeting will now be held during the American Philatelic Society's STAMPSHOW in Orlando, Fla., on Saturday August 24, 1996.

NAPEX moved its show dates to May 31-June 2, a time when half of the SRS officers will be operating OKPEX '96, the annual APS World Series of Philately Show in Oklahoma City.

Meeting at STAMPSHOW will also offer the opportunity to introduce a wider audience to state revenue collecting.

Exhibits

Mike Mahler's "The California Tax on Bills of Exchange" exhibit won a vermeil at TEXPEX '95, site of the 1995 SRS annual convention, and was selected as the top SRS exhibit of 1995. Scott Troutman's exhibit of "North Carolina Revenue Stamps" received a silver and was

runner-up. Plan now to exhibit your state specialty at STAMPSHOW '96.

Writing Award

Mike Mahler's "A Preliminary Census of Bills of Exchange Bearing California Revenue Stamps" in the March-April 1994 *SRN* was selected as the top research article published in the *State Revenue News* in 1994. Bill Smiley's "Ohio Beer Taxation Has Strange History" in the January-February 1994 *SRN* was runner-up. Mahler received a \$50 prize for his efforts. The top research article in the 1995 *SRN* will receive a similar award.

Distinguished Service Award

Selected to receive the 1995 State Revenue Society Distinguished Service Award was David Charles Strock (1910-1973), Seattle, Wash.

Strock was an energetic SRS Board member and *State Revenue Newsletter* editor from 1960 until the summer of 1964. He served as SRS secretary-treasurer from 1964 until his death in 1973. He was said to have an encyclopedic knowledge, humor and warmth and encouraged many philatelic research projects. His extensive philatelic library was donated to the Collectors Club of Seattle. He avidly studied all aspects of the "back of the book" and built an extensive worldwide collection of revenues and cinderella material that he frequently exhibited.

Besides the SRS and ARA he was a member of the Cinderella Stamp Club and The Christmas Seal and Charity Stamp Society.

Nominations for the 1996 award should be submitted to the SRS President by Jan. 31, 1996.

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1/8th Page	\$10	\$36

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State Revenue News

SRS Mail Auction Rules

1. State Revenue Society Mail Auction #5 closes December 15, 1995. Bids received after that date will not be considered.
2. Only SRS members in good standing are eligible to participate in the auction.
3. All lots are sold to the highest bidder at one bidding interval over the second highest bid. Bidding is done in the following intervals:

\$1-\$10	\$0.25
\$10-\$29	\$1.00
\$30-\$74	\$2.00
\$75-\$195	\$5.00
\$200 and over	\$10.00

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

4. All auction prices are estimates unless catalog value (CV) is listed.

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

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

7. Bids must be submitted on the bid sheet accompanying the auction. Reproductions of the bid sheet are acceptable. No buyers premium will be added to the sales price. The SRS is not responsible for bidder errors or omissions. Check your bid sheets carefully before mailing them in.

8. Postage, handling and insurance will be billed to the buyer, \$2 minimum.

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

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

11. Auction Abbreviations:

bbl	barrell	EST	estimated value	ovpt	overprint
bev	beverage	F	fine	PR	pair
blk	block	gal	gallon	res	resident
bot	bottle	incl	including	sig	signature
cxl	cancel	insp	inspection	st	strip
CAT	catalog value	lic	license	tob	tobacco
cig	cigarette	M	mint	trf	transfer
ct	cent	MNH	mint, never hinged	U	used
cond	condition	non-res	non-resident	w/	with

SRS Mail Auction #5 Bid Sheet

POB 270184 Oklahoma City, OK 73137

Please place the following bids for me in SRS Mail Auction Number 5 closing December 15, 1995. I have read and agree to abide by the SRS auction rules.

Name _____

Address _____

City _____ State _____ Zip _____

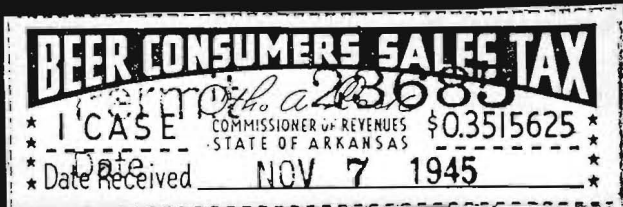
SRS # _____ Signature _____

[illegible]

SRS Auction Number 5

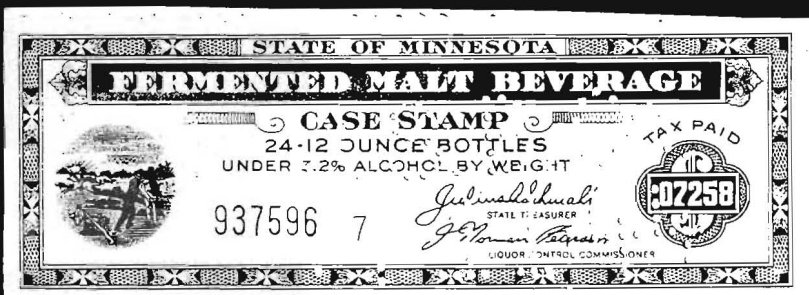
State Revenues, Hubbard Catalog Numbers or as listed

Lot	Description	Estimated Value
1	AK 194? B4a Beer M,VF	\$10.00
2	AK 1940 L11 Liquor MNH	\$3.00
3	AK 1940 Like L13,A control Letter,MNH	\$9.00
4	AK 1943 L18 Liq. MNH,P	\$6.00
5	AK 1943 L18b/19b Liq MNH (2)	\$5.00
6	AK 1957 Res \$1 Sport Fish Lic,creased,U	\$1.00
7	AL (2)feed M(1/4ct,1 ct),(1) 2ct tob., U	\$1.00
8	AL 1936-43 F41/F43-45 Feed (4),M	\$1.00
9	AL 1950 LS12 liquor seal,F,U	\$1.00
10	AL LS10 Liquor Seal,pair,M	\$5.00
11	AR 1919 F8 Feed Horiz pair MNH	\$1.00
12	AR 1926 C27 Cig. Minor toning left side, M, P	\$3.00
13	AR 1928? F23a Feed on analysis tag,U	\$2.00
14	AR 1944 B36,Beer,U,P	\$1.25
15	AR 1945-49 Beer, Cooks sig. B42, unlisted "a" varient	\$3.25
16	AR 1974 Trout \$2,M	\$2.00
17	AR 1977-80(4) Trout, \$3 ea,M	\$12.00
18	AR 1981-83(3) Trout, \$3 ea,M	\$9.00
19	AR C24,C25,C27 (3)Cig, U	\$4.25
20	AZ (3) Luxury tax, LX1,LX5,LX20,U	\$4.00
21	AZ 1933 LX1-5 (7) Luxury tax incl "a" varieties, U	\$4.00
22	AZ 1933 LX12,16,17,20,25 pairs,U (10 stamps)	\$2.00
23	AZ 1933 LX6,LX7 (2) Luxury tax, U	\$1.00
24	AZ 1933 LX8,LX9 (2) Luxury tax, U	\$3.00
25	AZ 1933 LX8,LX9 (2) Luxury tax,cxl'd "BDCO", U	\$3.00
26	AZ 1934 LX26-29 (4)perf all 4 sides,U	\$4.00
27	AZ 1934 LX33 repaired upper right corner, & LX34,U	\$3.50
28	AZ 1934 LX35,Luxury tax,U,F,P	\$4.00
29	AZ 1934 LX36,Luxury tax,U	\$5.00
30	AZ 1935 (5)LX38,M,pair, LX38-40,Luxury tax,U	\$1.00
31	AZ 1935 B2 Beer, U	\$1.50
32	AZ 1935 C1-4 (4) Cosmetics MNH	\$6.00
33	AZ 1935-6 T1-4(set) tob. & T6,U	\$2.50
34	AZ 1937-8 B8 Beer MNH	\$4.00
35	AZ 1937-8 B9a Beer,U, very scarce! P	\$25.00
36	AZ 1938 B13,B14 Beer,U	\$3.00
37	AZ 1968 Trout stamp \$2,U,signed	\$1.00
38	CA 1860 D54 documentary with R26 on small piece,faults	\$6.50
39	CA 1860 D55 documentary with R26 on small piece,faults	\$4.00
40	CA 1860's(6)documentary,D181,183,184,185,198,200,U,cut close	\$3.00
41	CA 1915 Apple Cabots #1, U, faults	\$3.00
42	CA 1918 Apple Cabots #9,U,faults	\$2.50
43	CA 1918 Apple Cabots #9,U.faults	\$2.50
44	CA 1935 L2 liquor, U	\$1.00
45	CA 1935-6 L11 Liquor, MNH	\$4.00
46	CA 1935-6 L18a,Liquor MNH	\$5.00
47	CA 1935-6 L18d, Liquor MNH	\$6.00
48	CA 1935-6 L19c Liquor MNH	\$7.00
49	CA 1935-6 L9 Liquor,MNH	\$1.00
50	CA 194? Liq. essay. Black & white w/non-shaded sky in backg. See SRN Sep-Oct 1980. P	\$9.00
51	CA 1940 Liq. panes of 12, L22,L23,L24,L25 (48 stamps), MNH	\$6.00



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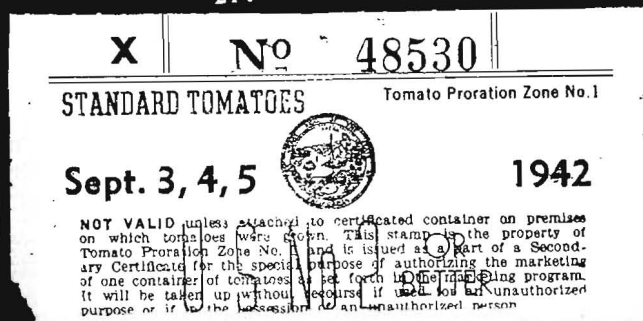


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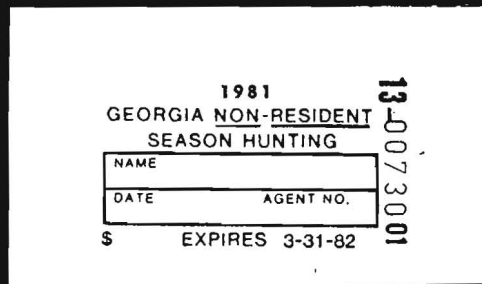


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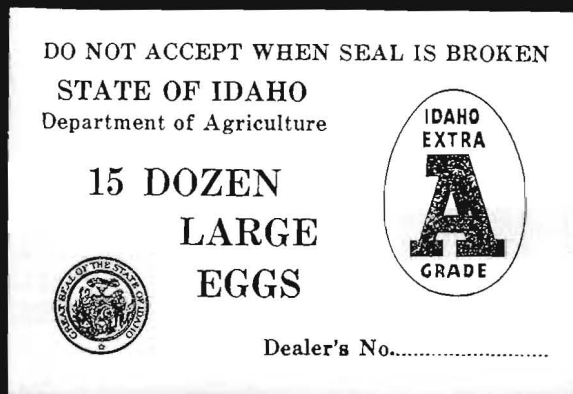
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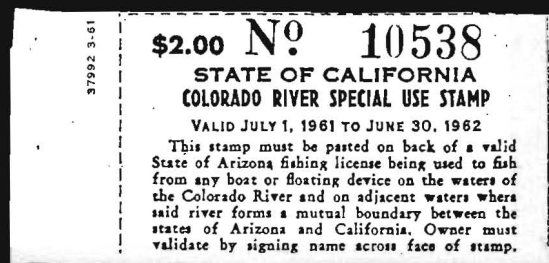
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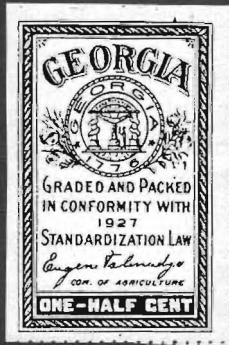
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SRS Auction Number 5

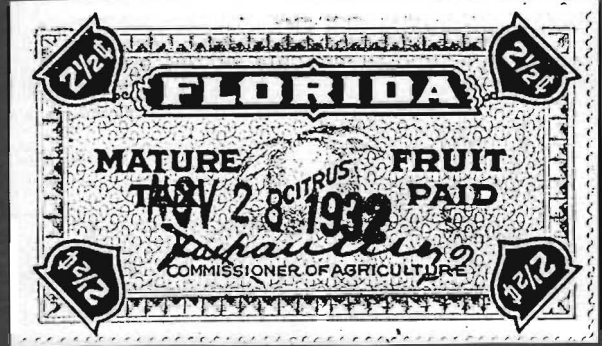
52	CA 1941 TO23a Tomato Proration Nov 3,4,5, U Faults	\$1.00
53	CA 1941 TO23a Tomato Proration Oct 30,31, Nov. 1,F,MNH	\$3.00
54	CA 1941 TO23a Tomato Proration Oct 27,28,29,F, MNH	\$3.00
55	CA 1942 TO24 Tomato Proration Sept 3,4,5, Minor clip lower left corner. Very scarce Issue! P	\$12.00
56	CA 1942 TO25 Tomato Proration Oct. 19 to 24,F,MNH	\$6.00
57	CA 1943 Feed F11b,F12b,F14b,F17b,M	\$6.00
58	CA 1943 Feed F12a,F14a imperf between pairs, M	\$4.00
59	CA 1958 piece of Fish Lic w/(2) \$1 pink License stamps	\$2.00
60	CA 1962 Colorado River Spec. use stamp \$2 Buff,M P	\$2.00
61	CA 1963 Colorado River Spec. use stamp \$1 Blue, M	\$2.00
62	CA 1965 (2)Fishing Lic w/stmps \$3 blue sport fishing, \$1 Lic. stamp yellow	\$2.00
63	CA 1969 Res Hunting\$4, U	\$2.00
64	CA 1970 Fish Lic w 1972 (3) stmps, \$3 blue Sport Fishing, \$1 Inland Waters, \$2 Trout & Salmon, 1970 stamps may be covered over.	\$2.00
65	CA 1971 Fish Lic w/(3) stmps,\$3 pink Sport Fishing, (2) \$1 green Lic. stamps	\$2.00
66	CA 1971 Fishing Lic. w/(3)stmps, \$3 pink Sport Fishing, (2) \$1 Green State Fishing	\$2.00
67	CA 1972 Fishing Lic. w/(3) stmps, \$3 blue Sport Fishing, \$1 Inland Waters,\$2 Trout & Salmon blue	\$2.00
68	CA 1974 Fish Lic w/(3) stmps, \$4 Brown Sport Fishing, \$1 Inland Waters,\$1 brown Trout & Salmon	\$2.00
69	CO 1934 F1,F2,F7,F9 Feed,M	\$4.75
70	CO 1934 FE1,FE2,F3b Fertilizer,M, F3b on 'war paper'	\$9.50
71	CO 1941 B32,B38 Beer side stubs, U	\$3.00
72	CO 1941 B36 Malt Liquor 288 oz,U P	\$2.00
73	DC 195? (10 diff) Beverage(incl. shade varieteis), U	\$7.00
74	DE 1958 Trout stamp \$2.10,M, red on white	\$2.00
75	DE 1967 Trout stamp \$2.10,M, black on blue	\$2.00
76	DE 1969 Trout stamp,\$2.10,M, black on green	\$2.00
77	DE 1969 Trout stamp \$2.10,M, black on Green	\$2.00
78	DE 1978 \$2.10 Trout stamp,M,F P	\$2.10
79	FL 1932 CF10 citrus fruit,U,VF P	\$5.00
80	FL 1967-68(2) Public Hunt Area Mgt. stamp, \$2.50 blue, \$5 pink,MNH, scarce P	\$7.00
81	FL 1968-69(2) Public Hunt Area Mgt. stamp, \$2.50 green, \$5 brown,MNH, scarce	\$7.00
82	GA 1928 FR3 Fruit 12ct red,M,HR P	\$1.00
83	GA 1978 Trout stamp die cut \$2.25,M	\$2.25
84	GA 1981 Archery,M, dark purple	\$1.00
85	GA 1981 Non-res 5 day trout stamp,M,yellow	\$1.00
86	GA 1981 Non-res 5 day Fish stamp,M, pale blue	\$1.00
87	GA 1981 Non-res Season Trout stamp,M,orange	\$1.00
88	GA 1981 Non-Res 10 day Hunting stamp,M, light purple	\$1.00
89	GA 1981 Non-Res Season Hunting stamp,M, pink P	\$1.00
90	GA 1981 Res Fishing, M,gray	\$1.00
91	GA 1981 Res Hunt & Fish,M,pink	\$1.00
92	GA 1981 Res Hunting,M,orange	\$1.00
93	GA 1981 Res Trout, M,green	\$1.00
94	GA 1981 lots 84-93 as a set	\$10.00
95	GA Feed F31,F40,F43,M,HR	\$1.00



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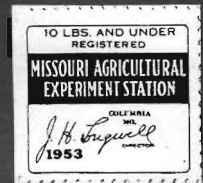
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185



168



208



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227



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225



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SRS Auction Number 5

96	ID 1935 B6 Beer 32/64 oz,thins,U	\$2.00
97	ID 1938-9 Egg A black on pink, 15 doz Large, Cabot type I M very scarce P	\$18.00
98	ID 1938-9 Egg AA Black on lt blue 1 doz. Small, Cabot Type I, M	\$7.00
99	ID 1938-9 Egg AA black on blue 15 doz Med, Cabot type I, M	\$7.00
100	ID 1947 O7 Oleomargarine 2ct,F,U P	\$2.00
101	IN 1934-7 Intagable Tax (7) diff,U	\$2.00
102	IN 1943 B17a Beer Perfin THB.Co, faults	\$5.00
103	IN 1945 Egg 15 doz,U, green, unlisted P	\$5.00
104	IN 1948 Egg 15 doz Pair,U,blue, unlisted	\$15.00
105	IN 195? L33 Liquor,M	\$5.00
106	IN 195? L34 Liq,M,very dark brown shade variety	\$5.00
107	IN 195? L34 Liquor M	\$4.00
108	IN Pheasant Legal Feed Sale,MNH	\$2.00

Kansas, Bellinghausen Catalog Numbers and Values

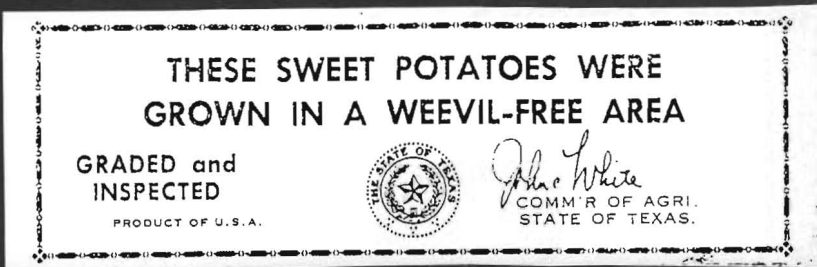
109	KS 191? F8 Feed,M	\$2.00
110	KS 1913 F3,F5 Feed,M	\$8.00
111	KS 1913 F7,F7a Feed,M	\$6.00
112	KS 1913 LR11 Livestock remedy,M	\$4.00
113	KS 1913 LR6 Livestock remedy,M	\$3.00
114	KS 1913 LR7 Livestock remedy,M	\$1.00
115	KS 1927-8 C1-4 incl scarce,C2a,cig,U	\$12.00
116	KS 1928-32 (3)LR19,LR20,LR20a,livestock remedy,M	\$5.25
117	KS 1930 C6-8 (4) cig,U	\$1.00
118	KS 1933 (2)C10 cig U F, C11 M	\$3.00
119	KS 1937 Q1, Quail, M, 50 ct	\$2.00
120	KS 1941 B7 beer & nice vert pair B9,U	\$1.00
121	KS 1942 C55-8 (4) cig,M	\$5.00
122	KS 1944 C59,61,62 & 63-66(7)cig,M	\$9.00
123	KS 1945 C66-70 (4) cig. M	\$4.00
124	KS 1946 C71-74 (4) cig. M	\$3.50
125	KS 1947 C77 cig,M	\$8.00
126	KS 1947 C80-3 (4) cig. M	\$3.00
127	KS 1948 MP3 Malt Products,M,scarce P	\$20.00
128	KS 1948-9 C84-88 (5)cig,M	\$3.00
129	KS 1955 E1 Egg, M,30 doz Grade AA	\$2.00
130	KS 1955 E43 Egg,M,15 doz Grade A	\$2.00
131	KS 1955 E51 Egg,M,15 doz Grade B	\$2.00
132	KS 1955 E59 Egg,M,15 doz Ungraded	\$2.00
133	KS 1962 UGB2 \$1 Upland Game Bird on lic, U	\$3.00
134	KS 1967 CVM30 cig vending mach. U	\$2.50
135	KS 1968 CVM31 cig vending mach. U	\$2.50
136	KS 1969 CVM32 cig vending mach. U	\$2.00
137	KS 1970 CVM33 cig vending mach. M	\$5.00
138	KS 1941 B6 Beer,U	\$3.00

State Revenues-Hubbard Catalog Numbers or as listed

139	KY 1912 FE11,FE12 Fertilizer,M	\$3.00
140	KY 1914 FE20,Fertilizer,M	\$1.00
141	KY 1936 B1a, Beer Son Cancel,U	\$4.00
142	KY 1936 IL1a, Imported Liq. F,U	\$3.00
143	KY 1936 L5 Liquor,M	\$6.00

SRS Auction Number 5

144	KY 1936 W3, Wine,M	\$8.25
145	KY 1943 B14,B15 (2) Beer,F,U	\$3.00
146	KY 1950 L44, Liquor,M	\$9.50
147	LA 1924 PG1,PG2 Paris Green, M	\$1.00
148	LA 1926-32 T10,T15 (2)Tob.,U	\$1.00
149	LA 1928 IF3,IF3a Insecticide Fungicide, M	\$2.50
150	LA 1928 IF10c Insecticide Fungicide, M	\$3.75
151	MA (7)Stock transfer,diff,2ct-\$1,U	\$1.00
152	ME 1934 Beer (Hines B3), 32 ct grn on blue HR,M	\$4.00
153	ME 1934 Beer (Hines B5), 64 ct org on blue,HR,M	\$8.00
154	MI Detroit DB2 Michigan 2 ct bedding stamp, U, VF	\$1.00
155	MI Detroit DB1,DB2 Bedding 1 ct pink, 2 ct blue, MNH	\$1.00
156	MI 1930 M11 Malt 12 1/2 ct red,M P	\$1.50
157	MI 1931 M19 Malt Tax 15 ct,M,HR P	\$1.00
158	MI 1938 F1 Feed 11lb blue MNH	\$1.00
159	MI 1938 F7,F8,F13 (3) Feed MNH	\$1.00
160	MI 1939 A2 Apple 1 ct carmine MNH	\$1.00
161	MI 1939 A3 Apple 5 ct blue MNH	\$1.00
162	MI 1941 A8 Apple 5 ct blue MNH	\$1.00
163	MI 1941 A9 Apple 10 ct orange,MNH	\$1.00
164	MI 1941 A10 Apple 25 ct black,MNH	\$1.50
165	MI 1941 A11 Apple 50 ct green, MNH	\$2.00
166	MI 1941 A12 Apple \$1 puce,MNH,SE	\$3.00
167	MI 1941 A14 Apple 1 ct red,MNH	\$1.00
168	MI 1941 A15 1 1/2 ct black on pale yellow,MNH P	\$1.00
169	MI 1941 A16 Apple 2 ct violet MNH	\$1.00
170	MI 1945-6 (2)Trout U, signed	\$1.00
171	MI 1948 Trout \$1 MNH, SE P	\$4.00
172	MI 1948 Trout \$1 MNH	\$5.00
173	MI 1949 Trout \$1 MNH	\$5.00
174	MI 1950 Trout \$1 U,sign,2 pulled perfs P	\$3.50
175	MI 1952 Trout \$1 U,sign.	\$3.00
176	MI 1953 Trout \$1 U,sign.	\$2.50
177	MI 1954 Trout \$1 U,sign. lightly	\$3.00
178	MI 1955 Trout \$1 U,sign.	\$2.50
179	MI 1956 Trout \$1 U,sign	\$2.00
180	MI 1957 Trout \$1 U,sign.	\$2.00
181	MI 1958 Trout \$2 U,sign.	\$2.00
182	MI 1958,65,68 (3)Trout U,sign.	\$1.00
183	MI 1959 Trout \$2 U,sign. lightly	\$2.50
184	MI 196? A18 Apple 4 ct black on blue,MNH	\$1.00
185	MI 196? A19 Apple 3 ct yellow, MNH	\$1.00
186	MI 196? A21 Apple 10 ct orange,MNH	\$1.00
187	MI 196? A22 Apple 25 ct black, MNH	\$1.00
188	MI 196? unlisted Apple 2 ct violet,MNH P	\$1.00
189	MI 196? unlisted Apple 50 ct green,MNH P	\$1.50
190	MI 1960 A17 Apple 3 ct black on buff, MNH P	\$1.00
191	MI 1961 Trout \$2 U,sign.	\$2.00
192	MI 1961 Trout \$2,U,sign	\$2.50
193	MI 1962 Trout \$2 U,sign,creased,not noticable on face	\$1.50
194	MI 1963 Trout \$2 U,sign.	\$2.00
195	MI 1964 Trout \$2 U,sign.,creased,not noticable on face	\$1.50
196	MI 1965 Trout \$2,U,sign.	\$2.00
197	MI 1966 Trout \$2 U,sign.	\$2.00



341



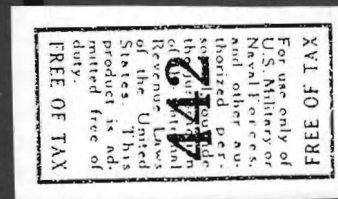
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380



385



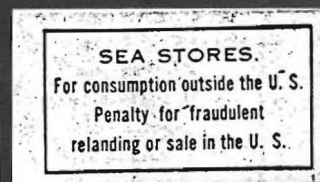
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404



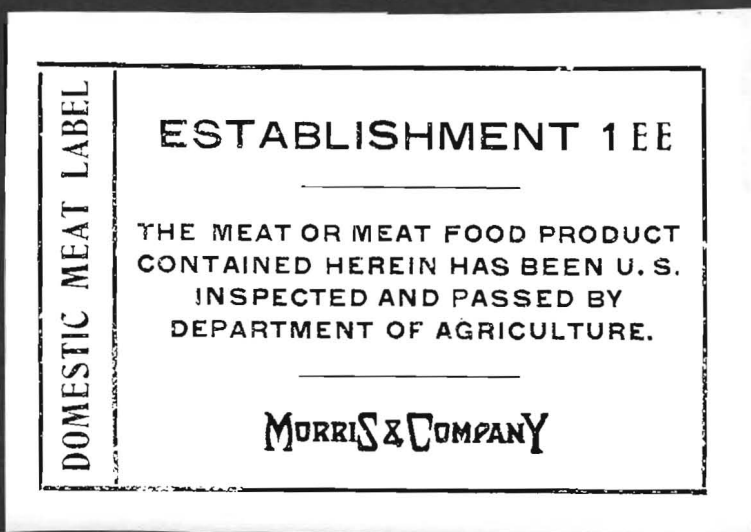
403



397



412



389 EX



405 EX



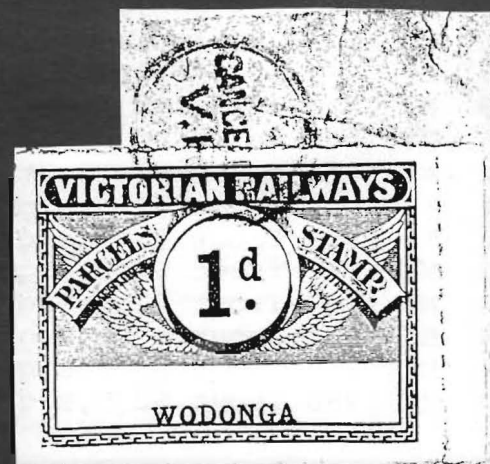
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414



415



418

SRS Auction Number 5

198	MI 1967 Trout \$2 U,sign.	\$2.00
199	MI 1968 Trout \$2 U,sign.	\$2.00
200	MI 1969 Fishing \$3 U,sign.	\$2.00
201	MI 1969 Trout \$2.10, U,sign.	\$2.00
202	MI 1970 Trout \$2.10, U,sign.	\$2.00
203	MI 1971 Trout \$2.10,U,sign.	\$2.00
204	MI 1972 Trout \$2.10,U,sign,creased	\$1.50
205	MI 1973 Trout \$3.25,U,sign,creased,barely noticeable	\$2.00
206	MI 1973-82 AC13,AC14(2) Apple card,M	\$1.00
207	MI 1973-82 AC13,AC14(2) Apple card,M	\$1.00
208	MI 1974 Trout \$3.25,U,sign. P	\$2.00
209	MI 1975 Trout \$3.25,U,sign,creased,barely noticable on face	\$2.00
210	MI 1976 Trout \$5.25 U,sign,creased	\$1.50
211	MI 1985 Apple Variable denomination form in triplicate	\$3.00
212	MI 1989 Salmon Snagging \$7.35,U	\$2.00
213	MI LS10 Liquor Seal,green,uncxled	\$1.00
214	MN 1941? Like B50 but unlisted, roul 6 3/4 var.,XF,U P	\$6.00
215	MN 1945? B78a Beer, F,U	\$3.00
216	MN 1945? B83b Beer,F,U	\$1.25
217	MN 1957 \$1.00 duck,M, gum disb.	\$5.00
218	MN 1980 Deed D51 Plate block 4,MNH	\$80.00
219	MN 1980 Deed D52 Plate block 4,MNH P	\$200.00
220	MN 1982 Deed D53,D54,D55,D58,D59,Plate blocks of 4, MNH	\$54.80
221	MN 1982 Deed D61 Plate block 4,MNH	\$40.00
222	MO (6)St. Louis secured debt 25ct-\$5,M,HR	\$3.00
223	MO 1909 G4 Gasoline, cxl 1913,U	\$2.00
224	MO 1913 G28 Gasoline, cxl 1915,U	\$2.00
225	MO 1913 K31 Kerosene, cxl 1915,U P	\$2.00
226	MO 1914 K32 Kerosene, cxl 1915,U	\$2.00
227	MO 1925 ST7 Stock Transfer,M,cut P	\$1.00
228	MO 1934-6 B56 Beer,XF,U	\$6.00
229	MO 1940 Gasoline Cherry-Winn sig. 1 bbl brown,10 bbls green, 100 bbls blue (3)	\$5.00
230	MO 1940 K49 Kerosene	\$1.25
231	MO 1945 SL-C2 cigarette,St.Louis,M	\$1.00
232	MO 1946-7 B101 Beer,U	\$2.00
233	MO 1953 Fertilizer unlisted 10 lb, Black on white, perfed P	\$1.00
234	MS 1925-6 50 lbs purple,unlisted,M P	\$1.00
235	MS 1934 BW26 Wine & Beer,U, Louis Vinyard imprint on back, stain	\$5.00
236	MS 1942-5 B45 Beer,F,lt cxl,U	\$2.00
237	MS 1942-5 B46 Beer,F,uncxl,U	\$2.00
238	MS 1942-5 B47 Beer,F,uncxl,U P	\$2.50
239	MS 1942-5 B54 Beer,U	\$3.75
240	MS 1942-5 B64 Beer,F,U	\$2.00
241	MS 1942-5 B66a Beer,F,U	\$3.25
242	MS 1942-5 B69 Beer,F,uncxl,U	\$2.50
243	MT 1974 \$5 Non-res 6 Day Fishing License	\$6.00
244	NB 1972 H18(Pruess) Upland Game Bird Lic on permit,U, sig.	\$2.00
245	NC 1917 LO1 Linseed Oil,M,F	\$20.00
246	NC 1918 G10 Gasoline,staple hole,6000 Gallons,U	\$10.00
247	NC 1918 G10 Gasoline stamp crease,6000 Gallons,U	\$7.00
248	NC 1920 F90 Feed 1 ct green,M	\$1.50
249	NC 1936 LO15b Linseed Oil,M,F, small s variety P	\$25.00

Form EQ-443
Revised July 1, 1934

UNITED STATES DEPARTMENT OF AGRICULTURE
BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE
Cooperating with Texas State Department of Agriculture

The interstate movement of the citrus fruits contained herein
is permitted subject to the provisions of Notice of Quarantine
No. 64.

BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE

By

X- 1502302

Paul A. Koidale
Inspector in Charge.

8-8567



343



28

SRS Auction Number 5

250	NC 1938 F103 Feed,MNH	\$2.50
251	NC 1939 F110,F111,F113,F114 Feed,M	\$2.75
252	NC 1940 F116-F121 (6) Feed, M,F	\$2.75
253	NC 1940 F118a & F121a (2) Feed,M,F	\$1.00
254	NC 1947 B6 beer 30 ct,dirty	\$10.00
255	NC 1965 lime J. Graham sig. 5 ton,MNH,scarce P	\$10.00
256	NH 195? T148A(Hines) tob,7 1/2 ct,M	\$8.00
257	NH 195? T163(Hines) tob 6 1/2 ct,black & brown,M	\$5.25
258	NJ 1962 Res Trout\$2,Non-Res \$5,(2), M	\$7.00
259	NJ 1963 Res Trout \$2,Non-res \$5,(2),M	\$7.00
260	NJ 1964 Res Trout \$2,Non-rec \$5,(2),M	\$7.00
261	NJ 1965 Res Trout \$2,U	\$1.00
262	NM 1941 B16,B17 (2) Beer,U	\$1.00
263	NV B2,B2a Beer (liq on stamp),U	\$1.50
264	NY (28) stock transfer, most diff,values to \$10,U	\$3.00
265	NY 1967 Hunting tag res blue,U	\$10.00
266	NY 1969 Hunting tag res yellow,U	\$10.00
267	NY 1983 Fishing Season Stamp \$9.50, MNH	\$9.50
268	NY 1984 Fishing \$9.50,MNH	\$9.50
269	NY 1985-6 3 Day Fishing \$6.50,MNH	\$6.50
270	NY 1985-6 3 Day Trout Fishing stamp \$3.50,MNH	\$3.50
271	NY 1985-6 Hunting & Big Game stamp \$12.50,MNH	\$12.50
272	NY 1985-6 Non-res Fish 7 Day stamp \$12.50,MNH	\$12.50
273	NY 1985-6 Non-res Small Game stamp \$35.50,MNH	\$20.00
274	NY 1985-6 Non-Res Fish Season stmp \$20.50,MNH	\$20.50
275	NY 1985-6 Res Fish Season stamp, \$9.50 MNH	\$9.50
276	NY 1985-6 Sportsman stamp \$23.50,MNH	\$15.00
277	NY 1986-7 Non-res Small Game 3 Day stamp \$12.50,MNH	\$6.50
278	NY 1986-7 Non-Res Small Game stamp \$35.50,MNH P	\$18.00
279	NY 1986-7 Senior Hunting Stamp \$3,MNH	\$3.00
280	NY 1988-9 Season Small Game stamp \$40.50,MNH P	\$20.00
281	NY 1989-90 Non-res Small Game,\$35.50,MNH	\$20.00
282	NY 1989-90 Sportsman stamp,\$23.50,MNH	\$20.00
283	NY 1990-1 Non-res Hunting 5 Day stamp \$20.50,MNH	\$20.50
284	NY 1990-1 Sportsman stamp \$23.50,MNH	\$20.00
285	OH (100+) mounted on 12, 3 ring binder pages, w/ cosmetic, wine, beer, Liq, bedding, seed and approx.60 sales tax. Cond. mixed, M & U. Few nice items.	\$20.00
286	OH (15) diff on album page, 8 wine, 7 beverage, U	\$4.00
287	OH (18) diff on album page,5 cig,9 cosmetic,4 beverage,U	\$4.00
288	OH (60+) sales tax, most diff., U	\$10.00
289	OH 1933 M4 Malt 10 ct on \$1,M,HR	\$5.00
290	OH 1933 W1(M),W6(U),wines VF	\$1.50
291	OH 1935 W15 wine \$12.50 perfin THB Co., very clean,VF,U P	\$4.00
292	OH 194? Bedding (3 diff),U	\$1.50
293	OH 1940 Cosmetic stamps (12 diff),U	\$1.00
294	OK 1933 \$1.25 Res. Hunting Lic.,no stamps,creased,U	\$1.00
295	OK 1941 T12 (10) tob. stamps, M	\$1.00
296	OK 1945 BE1 and Texas orange 1 ct bedding stamps on Simmons tag.	\$5.00
297	OK 1960 \$1 Prairie Chicken hunting Lic,no stamps, U	\$1.00
298	OK 1961 \$2 Res. Fishing Lic. no stamps, U	\$1.00
299	OK 1968 \$6 Hunting & Fishing lic. no stamps, U	\$1.00
300	OK 1982-83 \$4 duck MNH	\$4.00

SRS Auction Number 5

301	OK 1983-84 \$4 duck MNH P	\$4.00
302	OK 1984-85 \$4 duck MNH	\$4.00
303	OR 1934 CB1-4 (4) Beer,M,F, City of Bend	\$4.00
304	OR 1934 CKF15,16,17&19,(6)incl. shades Klamath Falls Beer,M	\$6.00
305	OR 1934 CM1-13 Marshfield Beer full set of 13,F,M	\$8.00
306	OR 1934 CMA1,2a,3 (3) Mt. Angel Beer.M,F	\$1.50
307	OR 1934 CNB2,3,5,6,8,9 (6) North Bend,M,F,Beer	\$6.00
308	OR City of Marshfield, 1 ct,2 1/2 ct Beverage tax (Beer)	\$4.00
309	OR City of Mt. Angel 1 ct,25 ct,M,malt liquor, orange	\$4.00
310	OR Insurance 50 ct blue, \$1 peach,thins,M	\$3.00
311	PA (9) diff liquor ovpt. on stock transer stamps,U, 2 mint	\$2.00
312	RI 1950 Res. Fishing Lic. no stamps	\$15.00
313	SC 1923 Business license,BL1-8,BL10-12,BL17,M,HR	\$6.00
314	SC 1936 F40 feed,F,U	\$1.00
315	SD 1945 Non-res Huting lic w/5 migratory waterfowl coupons \$20.00 in brown SD Dept of Fish & Game Carrier	
316	SD 1952 \$3.00 Lake Co. Fishing stamp,M,VF	\$6.00
317	SD 1965 Res Small Game,\$2,U,sign.	\$1.00
318	SD 1967 Res Small Game Lic. \$2,M	\$2.00
319	SD 1967 Res Spring Wild Turkey Lic.,\$2,M	\$2.00
320	SD 1967 Res Wild Turkey,\$2,M	\$2.00
321	SD 1968 Non-res Archery Deer \$35,M P	\$15.00
322	SD 1968 Non-Res Predator Lic,\$2,M	\$2.00
323	SD 1968 Non-Res Small game Lic.,\$25,M	\$15.00
324	SD 1968 Res Antelope Lic \$7.50,M	\$5.00
325	SD 1968 Res East River Archery Deer,\$7.50,M	\$5.00
326	SD 1968 Res Elk Hunting \$7.50, M	\$5.00
327	SD 1968 Res West River Archery Deer,\$7.50,M	\$5.00
328	SD 1968 Res West River Prairie Deer,\$7.50,M	\$7.50
329	TN 19?? F122 Feed 10 lb orange	\$1.00
330	TN 19?? F122,F123,F125,F126 Feed,M	\$1.50
331	TN 1925 T11, 10 ct, uncxl,U,F P	\$1.25
332	TN 1925 T2 tob. 5/10 cts,U	\$3.75
333	TN 1925 T21, 5 ct, lt cxl,U,F	\$1.50
334	TN 1925 T6, 2 ct, uncxl.,U,F	\$1.25
335	TN 1943 CR12 Cigar 5 ct, uncxl,U,VF	\$1.00
336	TN 1968 Archery \$1,U,signed	\$1.00
337	TX 193? Export wine unlisted,Like EW1 roul, black ser #,U,F	\$3.00
338	TX 1936 L18 liquor ovpt. Gugenhein Goldsman Co.,U	\$3.00
339	TX 1938-43 F24,F25,F34,Fruit,U,faults	\$2.00
340	TX 1939-46 (4) F26,F31,F34,F40,Fruit,U,faults	\$1.00
341	TX 194? Sweet potato unlisted, Like SP1 but brown on green,roul,U,F P	\$1.50
342	TX 1940-3 F27,F28,F33 Fruit,VF,MNH	\$7.00
343	TX 1944 F35 Fruit stamp, w/USDA No. 64 Notice of Quarentine \$10.00 on Railway Express Tag. Show piece. P	
344	TX 1948 \$5 Saltwater Fishing Lic,U	\$2.50
345	TX 1971 \$3 White Wing Dove stamp,MNH	\$4.00
346	UT (8) Diff cig. stamps,U	\$1.00
347	UT 1935-6 Oleomargarine (5),M,F813,814,819,823,825 (Litchfield)	\$2.00
348	VA 1958//66(5)Bear-Deer Damage Wythe Co.,M,all diff P	\$10.00
349	VA 1965-67(4)Bear-Deer Damage,Washington Co,M,all diff	\$8.00
350	VA 1966-67(1) Bear-Deer Damage,U,Grayson Co.	\$1.00

SRS Auction Number 5

351	VA 1968-69 National Forest stamp,M	\$1.00
352	WA 1933 B2,B3,B6 & EB4(Matesens),U,Beer & Export Beer	\$1.00
353	WA 1933 City Beer & Wine B9,11,12,13,14(Matesens),M	\$1.00
354	WA 1995 Trout stamp \$3,MNH	\$3.00
355	WI 1935-45 Cig. C1 M horiz pair,C5,C8,C18,U	\$2.00
356	WI 1941 B45 Beer,U	\$1.50
357	WI 1983-5 Liquor L138-L145,full set of 8, MNH strips of 10 (face \$340)	\$340.00
358	WI 1983-5 Liquor L138-L145,full set of 8,MNH pairs,\$68 face	\$68.00
359	WV 1917 SE1a seed staple holes,U,F	\$3.00
360	WV 196? Seed 2 & 3 ct deep blue,Pressure sensative gum, unlisted? roul. P	\$4.00
361	WV 1965 Nat. For. Hunt & Fish Lic. \$1,M	\$1.00
362	WV 1965-6(2) Nat. Forest Fish Lic. \$1,M	\$2.00
363	WV 1972-75(4)Res Trout stamp \$5 ea,M	\$10.00
364	WV 1974-6(3) Res Trout stamps \$3 ea,M	\$6.00
365	WV 1978 Non-Res Trout stamp \$5,M	\$5.00
366	WY 1934 L1,L2,L3 liquor,U	\$4.00
367	WY 1934 L2 Liquor,stain,U,VF,lt cxl	\$1.50
368	WY 1935 L14,L16,L19,L20, U	\$4.00
369	WY 1935 L9 Liquor, M	\$2.25

Collections & Accumulations

370	Cig. (27 diff),AK,GA,IA,KS,MS,PA,TN,SD,TX	\$6.00
371	Feed (6 diff) 2 SC, 2 VA,TN,FL,M,HR	\$2.00
372	Liquor (6 diff) AR,DC,IN,KY,ME,CA,U	\$1.00

Liquor Strips

373	Red liq strp 4/5 qt. 2 line ovpt "Puerto Rico Distilling Co Arecibo, P.R./RONRICO--Puerto Rico Rum", U	\$3.00
374	Red 1/5 pint Liq stp. "Alfonso Vega Toro, Mayaguez P.R.",U	\$1.00
375	Red liq strp 4/5 qt. Black 3 line ovpt for Old Angus Scotch U	\$2.00
376	Red liq strp, 1/5 Gal,H/S violet "JOLIET WINE AND LIQUOR CO/MAX MILLER PRESIDENT/ADDRESS",U	\$5.00
377	Red liq strp 4/5 qt,3 line H/S "SATCO INC/(Spanish American Trading Co.Inc.) Galveston",U	\$3.00
378	Red liq strp 4/5 qt., uncut vert pane of 6. Ea ovpt in blk 2 lines "MARVIN 7 SNEAD INC. NEW YORK N.Y./LAWSON'S SCOTCH WISKEY",M	\$20.00
379	Red liq strip. Same as lot 378 but pane of 3.	\$10.00
380	Red liq strp, 1 pt,jumbo, ovpt rt "Frankfort Disterilleries, Incorporated",left side inverted "Loisville, Baltimore",U P	\$8.00
381	Red liq strp 1 pt jumbo Uncxled	\$3.00
382	Red liq strps (2), 1 pt,U,"Frankfort Distilleries, Inc. Baltimore, Md" ovpt or rt on one stamp, left on other	\$6.00
383	Red liq strps (12) 1/2 pt-4/5 qt. Few with Federal Distillery markings,Mixed cond.,U	\$2.00
384	Red liq strps (7) inscribed "Series 112" two with ovpts. Mixed condition.	\$2.00
385	Red liq. stp. Less than 1/2 pt. Roul. jumbo, "Canada Ginger Ale Incorporated, New York, N.Y." in blk,U P	\$8.00
386	Red liq. stps (3),Less than 1/2 pt, one ovpt "NY-I-491" on blk, one ovpt "R49 Chicago,111", other stained,U	\$5.00

SRS Auction Number 5

387	Red liq. strp, 1 pt., jumbo. H/S "CENTRAL STATES DISTRIBUTION INC/CHICAGO, ILLINOIS/327 WEST MADISON STREET" 2 lines in black, repaired rt. corner, U	\$5.00
388	Red liq. strp, 1 pt ovpt in black "Glenmore Distilleries Co/Owensboro, Ky.", U	\$2.00
Other US TAXPAIDS (Springer listed)		
389	US Meat Inspection labels, 1 of circular design. Balance black type set on white paper, U P	\$2.00
390	1943 TF608 tobacco strip, U	\$1.35
391	1944 TE698 snuff, U	\$1.60
392	1944 TF611 tob, U	\$1.50
393	1944 TF632 tobacco strip, F, U	\$1.35
394	1944 TF634, U, "Factory No. 3 District of N.C."	\$3.00
395	1954 TF889 tobacco strip, U	\$2.75
396	1954 TF889 tobacco strip, U	\$2.75
397	Seas Stores label, black on blue, U, F P	\$1.00
398	1933-34 Beer (4) 1933 1/4 BBl., 1934 1/4, 1/6, 1/2 bbl, U	\$3.00
Scott Listed US Revenues		
399	1947 RW13 duck, U	\$9.00
400	1950 B6 Intern. Reply Coupon 11 cents, M	\$1.00
401	1960 RY4 MNH, avg	\$10.00
US Cinderellas		
402	Free of tax Military label, orange on green paper P	\$1.00
403	19?? charity seal "China Life Saving Stamp/3 cts Saves a Life for a Day", U P	\$1.00
404	1901-2 South Carolina and West Exposition, Charlestown, S.C. orange and black stamp, M, Hinged P	\$5.00
405	1937 (3 sizes) Mooseheart stamps, M P	\$3.00
406	1939 (2) movie stamps, "I AM A CRIMINAL", "THE SAINT STRIKES BACK", M P	\$1.00
US Special Tax Stamps		
407	1933 (3) 3 Gal. Case Stamp Distilled Spirits, Grn with 2 line red print, U	\$2.00
408	1938 Spec Tax Stamp, Retail Dealer in Fermented Malt Liq issued to "Assumption Church Aid Society", U	\$4.00
409	1942-45, 1950 (5) Spec Tax Stamp Retail Dealer in Ferm. Malt Liq, all faulty, U	\$4.00
410	1949 Spec Tax Stamp, Retail Liq. Dealer, pristine cond. U	\$7.00
411	1950-51 Spec Tax Stamp, Retail Liq. Dealer, (2 stamps) damaged, U	\$1.00
Foreign Revenues		
412	Argentina Bill of Exchange stamp Forbin 403b P	\$1.00
413	(2) baggage checks steamer "DE Grasse" w/ French rev.	\$1.00
414	18?? France Patent Medicine (2) Forbin #5, #6, U P	\$5.00
415	France chicory stamp Forbin #14, U, F P	\$1.00
416	1888 (3) diff Bills of Lading, American Line Liverpool to Phil., with 6 pence British imprint revenues	\$15.00
417	Italian revenues (11)	\$1.00
418	19?? Victoria Railway Parcel stamp 1d lilac, U, on piece P	\$1.00

State Drug Stamps

By Peter Martin

State drug stamps form an unusual tax category that appears to have a small but growing group of collectors. To assist these specialists, I've taken the listing that Terence Hines produced for the May-June 1992 *SRN*, updated it, put it in catalog format and provided reference illustrations.

Combined with the other drug stamp related feature articles in this issue, collectors should have a good idea of what has been produced. Availability is another matter. Many of the high value drug stamps have never been purchased by anyone. Some states, like Arizona, severely restrict the ability to purchase stamps. Because of limited sales states have only had one printing for each variety. Most stamps are still on sale from state tax commissions. Those that aren't on sale can only be obtained from the few collectors and one dealer who purchased the stamps. All are scarce and because of their high face value, don't expect to find too many bargains. Used stamps or stamps "on tag" are almost unheard of. Because of their cost the marijuana stamps are likely to be the only category that collectors are likely to complete.

Where known, the date the state drug stamp law went into affect and the tax rates are provided. Stamp numbering uses the state's two-letter postal abbreviation followed by the stamp type (DR is drug; DM is drug-marijuana; DC is drug-controlled substance, DP is psilocin/psilocybin mushrooms) and the sequential stamp number.

There are still information gaps, but this listing should provide a good starting point. Readers who can provide additional data are asked to write the editor.

Alabama

Effective: November 1, 1988

Tax Rate:

Marijuana

\$3.50 per gram

Controlled Substance (by weight)

\$200 per gram

Controlled Substance (by dosage unit)

\$2,000 per 50 units

1988

Marijuana

DM1 1 gram, yellow
DM2 5 grams, yellow
DM3 10 grams, yellow
DM4 20 grams, yellow

Controlled Substance (by weight)

DC1 1 gram, red
DC2 5 grams, red
DC3 10 grams, red
DC4 20 grams, red

Controlled Substance (by dosage unit)

DC5 50 units, orange
DC6 100 units, orange
DC7 500 units, orange
DC8 1,000 units, orange

Arizona

Effective: July 1, 1983

19/Third Quarter 1995

Tax Rate:

Marijuana

.35 per gram

\$10 per ounce

\$352.74 per kilogram

Controlled Substance

\$4.40 per gram

\$125 per ounce

\$2,000 per pound

Arizona was the first state to issue drug stamps. Stamps are only sold to dealers who have purchased a \$100 license.

Marijuana

DM1 1 gram, red
DM2 1 ounce, light blue
DM3 1 kilogram, pink

Controlled Substance

DC1 1 gram, purple
DC2 1 ounce, green
DC3 1 pound, light brown

Colorado

Effective: January 1, 1989

Tax Rate:

Marijuana

\$100 per ounce

Controlled Substance

\$1,000 per ounce

Design: State seal.

Marijuana

DM1 Denomination written in, green

Controlled Substance

DC1 Denomination written in, red

Connecticut

Effective: October 1, 1991

Design: DM1, Serial number over state seal.
"Marijuana tax paid."

Marijuana

DM1 \$10, green
DM2 \$500, green

Controlled Substance

DC1 \$200, red
DC2 \$10,000, red

Georgia

Effective: July 1, 1990

Tax Rate:

Marijuana

3.50 per gram

Controlled Substance (by weight)

\$200 per gram

Controlled Substance (by dosage unit)

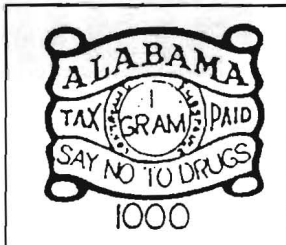
\$400 per 10 units

Georgia has not issued stamps. The state legislature felt that the issuance of stamps would legitimize drugs because cigarette

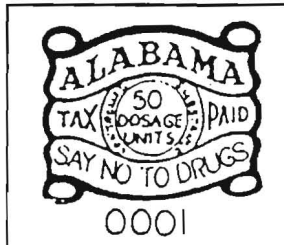
State Revenue News



ALDM1



ALDC1



ALDC5

MARIJUANA

No. AC932

Quantity _____

\$ _____

Issued by: [Signature]

Date 7-1-95

North Dakota Tax Dept.

NDDM1

MARIJUANA

No. 331

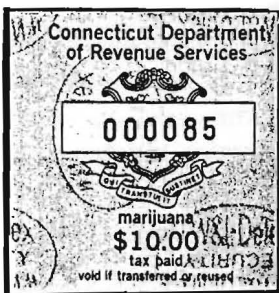
Quantity 1 Gram

\$ 3.50

ISSUED BY: ARS

Minnesota Dept. of Revenue

MNDM1



CTDM1



MADM1

CONTROLLED SUBSTANCE

No. AC932

Quantity _____

\$ _____

Issued by: [Signature]

Date 7-1-95

North Dakota Tax Dept.

NDDC1



NEDR1



KYDR1

CONTROLLED SUBSTANCE

No. AC932

Dosage _____

\$ _____

Issued by: [Signature]

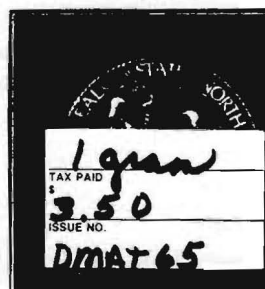
Date 7-1-95

North Dakota Tax Dept.

NDDC2



AZDM1



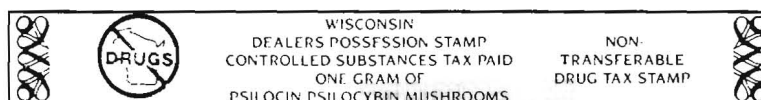
NCDM1



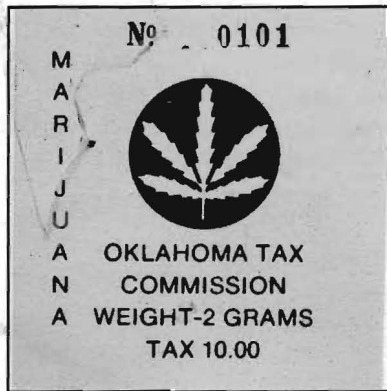
LADM1



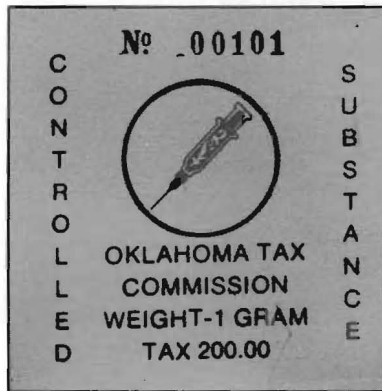
ILDM1



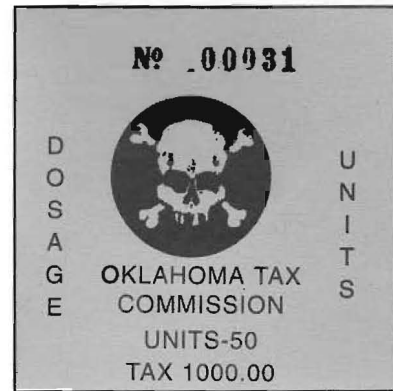
WIDP1



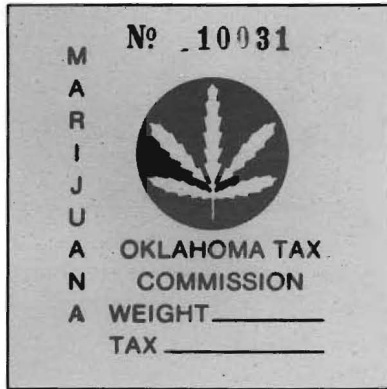
OKDM1



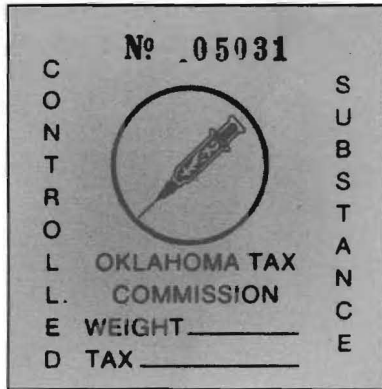
OKDC1



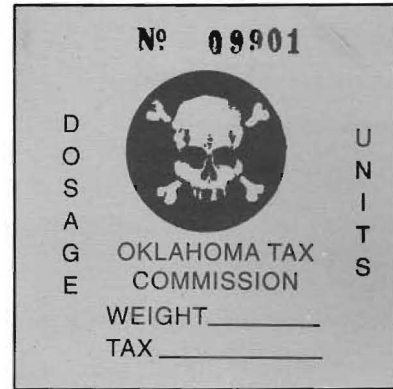
OKDC3



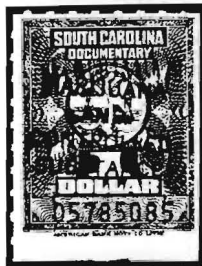
OKDM2



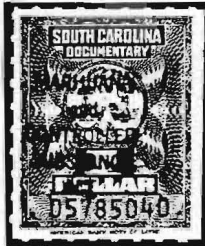
OKDC2



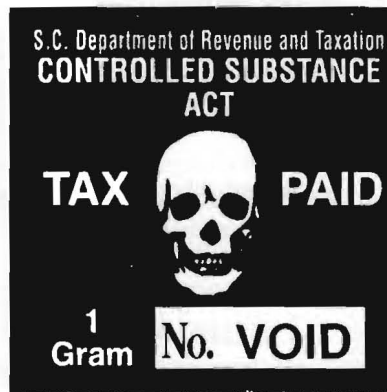
OKDC4



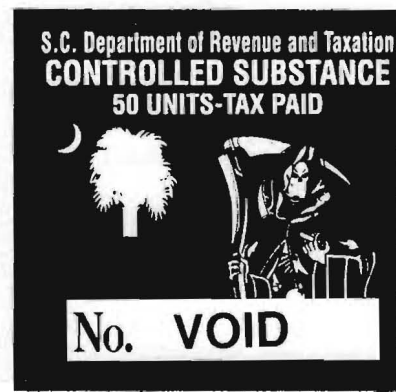
SCDR2



SCDR2a



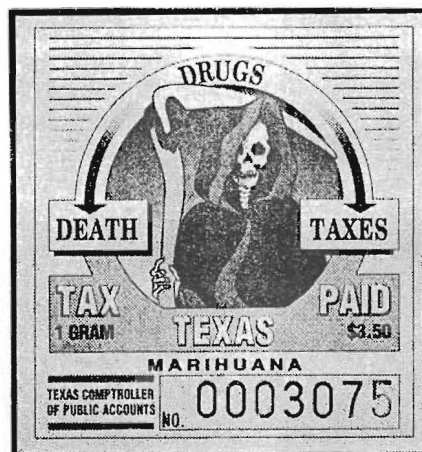
SCDC1



SCDC2



SCDM1



TXDM1



IADM1

and alcohol taxes are collected by use of stamps.

Idaho

Effective: July 1, 1989

Design: DM1, Marijuana plant.

Marijuana

DM1 \$3.50, green

Controlled Substance (by weight)

DC1 \$200, blue

Controlled Substance (by dosage unit)

DC2 \$2,000, red

Illinois

Effective: January 1, 1988

Marijuana

DM1 \$5, one gram, self adhesive, green

DM2 \$5 decal, olive

Controlled Substance (by weight)

DC1 1 gram (\$250), red

Controlled Substance (by dosage unit)

DC2 50 count (\$2,000), blue

Indiana

Effective: July 1, 1992

Tax Rate:

Controlled Substance, Schedule I, II, III

\$40 per gram

Controlled Substance, Schedule IV

\$20 per gram

Controlled Substance, Schedule V

\$10 per gram

No stamps have been reported.

Iowa

Effective: September 1, 1990

Marijuana

\$5 per gram

Controlled Substance (by weight)

\$250 per gram

Controlled Substance (by dosage unit)

\$400 per 10 units

Marijuana

DM1 \$5, purple

Controlled Substance (by weight)

DC1 \$250, gold

Controlled Substance (by dosage unit)

DC2 \$400, green

Kansas

Effective: July 1, 1987

Tax Rate:

Marijuana

\$10 per gram

Controlled Substance (by weight)

\$250 per gram

Controlled Substance (by dosage unit)

\$2,000 per unit

Marijuana

DM1 Denomination written in, green

Controlled Substance (by weight)

DC1 Denomination written in, blue

Controlled Substance (by dosage unit)

DC2 (\$2,000), red

Kentucky

Effective:

Tax Rate:

Marijuana

\$3.50 per gram,

\$1,000 per plan

Controlled Substances

\$200 per gram

\$2,000 per 50 units

Marijuana and Controlled Substance

DR1 Serpentine Decal, proper denomination is punched

Louisiana

Effective: January 1, 1991

Tax Rate:

Marijuana

\$3.50 per gram

Controlled Substance (by weight)

\$200 per gram

Controlled Substance (by dosage unit)

\$700 per 10 units

Marijuana

DM1 \$3.50, green

Controlled Substance (by weight)

DC1 (\$200), red

Controlled Substance (by dosage unit)

DC2 (\$700), blue

Maine

Stamps were printed but never used. The tax was held unconstitutional by the state court. One stamp (face value \$150?) was sold to an unknown collector, the rest destroyed.

Massachusetts

Effective: August 1, 1986

Tax Rate:

Marijuana

\$3.50 per gram

Controlled Substance (by weight)

\$200 per gram

Controlled Substance (by dosage unit)

\$50 per unit

Marijuana

DM1 \$3.50

Controlled Substance (by weight)

DC1 \$200, blue

Controlled Substance (by dosage unit)

DC2 \$50, red

Minnesota

Effective: August 1, 1986

Marijuana

DM1 \$3.50 per gram, printed denom., green

Controlled Substance (by weight)

DC1 \$200 per gram, blue

Controlled Substance (by dosage unit)

DC2 \$50 per unit, red

Montana

Effective: Not reported

Repealed: October 1, 1995

The state tax was declared unconstitutional by the U.S. Supreme Court in Kurth Ranch (Docket No. 93-144, June 1994). One report says stamp were never used, another that there was a \$1,000 dealer license fee.

Nebraska

Effective: January 1, 1991

Tax Rate:

Marijuana

\$100 per ounce

Controlled Substance (by weight)

\$150 per gram

Controlled Substance (by dosage unit)
\$500 per 50 units

DR1 \$10, red and yellow
DR2 \$50, green
DR3 \$100, blue
DR4 \$500, red
DR5 \$1,000, purple

North Carolina

Effective: January 1, 1990

Tax Rate:

Marijuana
\$3.50 per gram

Controlled Substance (by weight)
\$200 per gram

Controlled Substance (by dosage unit)
\$400 per 10 units

Design: State seal. All stamps are self adhesive.

Marijuana

DM1 Denom. written in, purple, 31x39

Controlled Substance (by weight)

DC1 Denom. written in, green, 42x48

Controlled Substance (by dosage unit)
DC2 Denom. written in, orange, 42x48

North Dakota

Effective: July 1, 1989

Repealed: July 1, 1995

1,000 sets of three were sold to the public
July 1-10, 1995.

Marijuana

DM1 \$3.50, green

Controlled Substance (by weight)

DC1 \$2,000, blue

Controlled Substance (by dosage unit)
DC2 \$150.50, red

Oklahoma

Effective: July 1, 1990

Tax Rate:

Marijuana
\$3.50 per gram

Controlled Substance (by weight)
\$200 per gram

Controlled Substance (by dosage unit)
\$1,000 per 50 units

Marijuana

DM1 \$10 (2 gram), yellow
DM2 Variable weight, yellow

23/Third Quarter 1995

Controlled Substance (by weight)

DC1 \$200 (1 gram), green
DC2 Variable weight, green

Controlled Substance (by dosage unit)

DC3 \$1,000 (50 units), orange
DC4 Variable dosage, orange

Rhode Island

Effective: July 10, 1989

Tax Rate:

Marijuana
\$3.50 per gram

Controlled Substance (by weight)
\$200 per gram

Controlled Substance (by dosage unit)
\$400 per unit

Marijuana

DM1 Denom. written in, brown on tan

Controlled Substance (by weight)

DC1 Denom. written in, blue on tan

South Carolina

Effective: July 1, 1993

Tax Rate:

Marijuana
\$3.50 per gram

Controlled Substance (by weight)
\$200 per gram

Controlled Substance (by dosage unit)
\$2,000 per 50 units

July 1, 1993

SC blue documentary stamps with
provisional red "Marijuana and
Controlled Substance" overprint. Stamps
are rouletted. No \$100 or \$500 stamps
were sold and all were destroyed.

a: Type II, Five-line "Marijuana and
Controlled Substance Act" red overprint

Drug

DR1 50-cent, blue
a 50-cent, blue, Type II
DR2 \$1, blue
a \$1, blue, Type II
DR3 \$5, blue
DR4 \$10, blue
DR5 \$100, blue
DR6 \$500, blue

February 1, 1994

Marijuana

DM1 1 gram, decal

Controlled Substance

DC1 1 gram, decal
DC2 50 units, decal

South Dakota

Effective: Not Reported

Stamps are not sold unless a \$1,000 dealer's
licence has been purchased. Stamps may no
longer be used.

Marijuana

DM1 \$50 (1 ounce), green

Controlled Substance

DC1 \$5,000 (1 ounce), red

Texas

Effective: September 1, 1989

Tax Rate:

Marijuana
\$3.50 per gram

Controlled Substance (by weight)
\$200 per gram

Marijuana

DM1 \$3.50 (1 gram), black on silver
DM2 \$101.50 (29 grams), black on silver
DM3 \$1,589 (454 grams), black on silver
DM4 \$3,500 (1,000 grams), black on
silver

Controlled Substance

DC1 \$200 (1 gram), black on silver
DC2 \$1,400 (7 grams), black on silver
DC3 \$3,000 (15 grams), black on silver
DC4 \$5,800 (29 grams), black on silver
DC5 \$10,000 (500 grams), black/silver

Utah

Effective: April 1, 1988

Design: State seal.

Marijuana

DM1 Undenominated, green

Controlled Substance (by weight)

DC1 Undenominated, red

Controlled Substance (by dosage unit)
DC2 Undenominated, blue

Wisconsin

Effective: May 1, 1990

Marijuana

DM1 \$3.50 (1 gram), brown

Psilocin/Psilocybin Mushrooms

DP1 1 gram

Controlled Substance (by weight)

DC1 \$200, yellow

Controlled Substance (by dosage unit)
DC2 \$400, blue

State Revenue News



Arizona First State to Issue Drug Stamps

By Rick Loomis

On July 1, 1983, Arizona became the first state to pass a "Cannabis and Controlled Substances" tax in order to increase the penalties applied against illegal drug dealers and users.

To support the new tax, the state printed stamps to show that the tax had been paid.

Having the stamps does not make it legal to possess, use or sell these items. However, anyone in Arizona who is caught with controlled substances that do not have the proper revenue stamp applied is subject to fines and forfeitures for tax evasion, in addition to the usual penalties for illegal drug possession.

In order to purchase the stamps from the state, an official \$100 drug dealers license must be purchased. The assumption, of course, is that anyone dealing in illegal drugs will not bother to purchase the license.

Although the law requires that the name and address of anyone purchasing the license and stamps be kept confidential, an applicant must provide a complete name, address, phone number and social security



number. Most criminals are unwilling to provide this type of information.

Since the law was passed more than 10 years ago, only 18 people have purchased the license (all presumably stamp collectors and stamp dealers).

Since Arizona came up with this brilliant revenue raising idea, more than 20 states have passed various marijuana and drug taxes. There are taxes for marijuana, controlled substances, LSD, psychedelic mushrooms and others.

Unfortunately, some of these stamps are quite expensive, ranging

in price from 35 cents to \$10,000. Many of the expensive stamps have never been purchased by anyone.

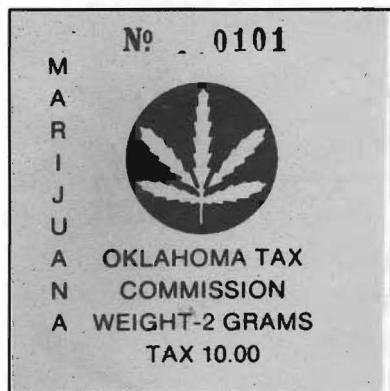
I have been told that 83 sheets of Arizona's one-gram (35 cents) cannabis stamp have been sold, along with three sheets of the one-ounce (\$10) cannabis stamp.

No one has ever purchased the one-kilo (\$352.74) cannabis stamp, nor any of the controlled substance stamps (one gram, \$8.80; one ounce, \$250; one kilo, \$4,000). Remember that purchasers have to buy an entire sheet of 50 stamps.

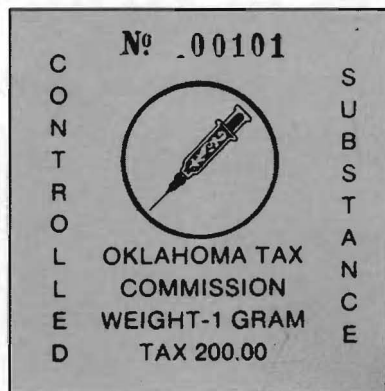
I plan to renew my license this year and buy a sheet of the one-gram controlled substance stamps, a purchase that will cost me \$440 just for the stamps.

Note that controlled substance stamps are perfectly legal to own, with the possible exception of Wisconsin, where I have been told it is illegal to resell Wisconsin drug stamps within the state.

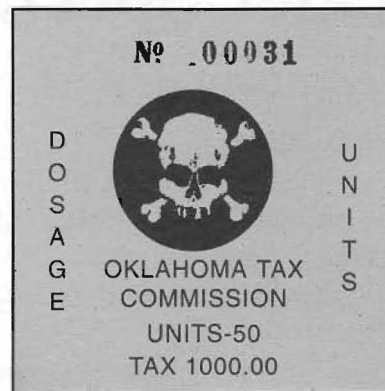
Controlled substance stamps are genuine tax stamps issued by state governments and are becoming quite a collectible item.



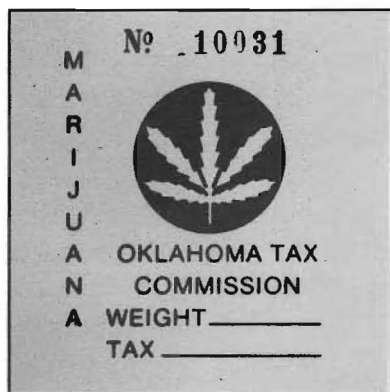
OKDM1



OKDC1



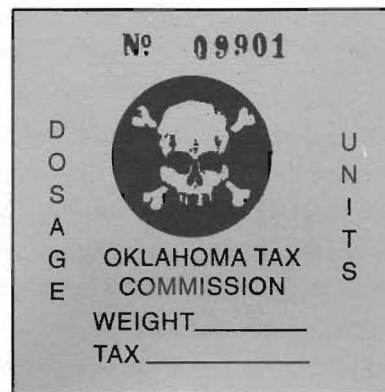
OKDC3



OKDM2



OKDC2



OKDC4

Oklahoma Marijuana Stamps Found "On Tag"

By Peter Martin

Many collectors like to add a little spice to their state revenue collections. These collectors go beyond collecting stamps and seek actual usages of the stamps on document or on tag.

Documentary stamps on deeds, bedding and feed stamps on tags and liquor stamps on bottles and cigar stamps on boxes are examples.

When drug stamps came out, many people joked about adding a marijuana stamp on tag to their collections.

In Oklahoma that possibility exists because several non-collector marijuana users actually bought the state's marijuana stamps and properly applied them to avoid the tax penalties.

According to Paula Ross, public information officer for the Oklahoma Tax Commission, the state has six

drug tax stamps, but only about 100 of the \$10 marijuana stamps (OKDM1) have been sold since the drug tax stamp law went in effect July 1, 1990.

Almost all of the sales of the yellow, two-inch square marijuana stamps have been to collectors.

However, during a November 1992 drug bust in, Oklahoma Bureau of Narcotics agents searched an Oklahoma City apartment and found a small package of marijuana with four drug stamps attached.

It was the first time that the tax stamps were found on illegal drugs.

The law was put in effect to add a weapon to the arsenal of law enforcement agencies in their efforts to combat drug trafficking.

The Narcotics Bureau regularly files tax evasion charges against drug dealers who have large amount of drugs without tax stamps.

It was to avoid tax evasion charges in addition to the drug-dealing allegations that the 31-year old man applied the marijuana stamps.

The Oklahoma Legislature has earmarked tax receipts from the tax for the state's drug abuse education revolving fund.

Only about \$250 was brought in last year and Ross joked that, "I do more drug stamp interviews than we sell stamps."

Tax rates are: marijuana, \$3.50 per gram; controlled substances, \$200 per gram or \$1,000 per dosage unit.

All six stamps (illustrated above) may be purchased directly from the state. The minimum purchase is \$10 and personal checks are not accepted. Write: Oklahoma Tax Commission, 2501 Lincoln, Blvd., Oklahoma City, OK 73194

Dealer Specializes in Drug Tax Stamps

Arizona Resident Has Sales List with Many State Issues

By Karen Murray

They may be the most unloved of any recent revenue issue; the intended recipients are understandably reluctant to buy them.

They are drug tax revenue stamps. Illegal drug dealers must have them, or pay back taxes and penalties if they are discovered to possess drugs.

Rick Loomis, a Scottsdale, Ariz., stamp dealer and game manufacturer whose business name is Flying Buffalo, Inc., had to get himself an illegal drug dealer's license in order to be able to buy the stamps.

He hurries to stress that he is not a drug dealer, simply a stamp dealer.

"It says right here that I am a licensed dealer in illegal drugs, and that this license does not make it legal to possess or sell these substances," he said. "I just bought the license — \$100 — so I could buy the stamps."

Drug tax stamps are issued by at least 20 states. They range from Texas's \$300 1-gram controlled substance stamp, which is black and silver and sports a depiction of Death and his scythe, to the South Carolina 50c marijuana stamp, a simple overprint of a documentary stamp. There are also some \$2,000 stamps that no one has ever ordered.

Most of the states have stamps for marijuana, and stamps for controlled substances in several denominations, although some lump them together, and Wisconsin has stamps specifying marijuana, marijuana plants, psilocybin mushrooms and LSD.

Arizona was the first state to pass a law taxing marijuana, to increase the penalties for being caught with



illegal drugs.

Taxes fall into the category of civil law. Bringing of civil cases requires less-stringent proof to win, compared to criminal prosecutions, and civil penalties are easier, in some ways, to enforce. Proving that the taxes on drug deals have not been paid is relatively simple, and allows the states to impose civil penalties and seizure of property.

The states that have taxes on illegal drugs in place must act in good faith; hence the stamps are produced, ready for sale to dealers wishing to pay the taxes on the merchandise they know is illegal to possess. It's an elegant piece of legal finesse that leaves most of the stamps resting comfortably in state vaults.

In Arizona, Loomis's home state, there have been only half a dozen illegal drug dealer licenses issued, and only those holding licenses can buy the stamps, which are sold solely in sheets of 50.

Since the drug stamps were introduced as recently as 1985, collectors are only now coming around to the idea of them as a

revenue collectible.

Drug tax stamps then available were listed in the May-June 1992 *State Revenue Newsletter*. States issuing stamps included: Alabama, Arizona, Connecticut, Idaho, Illinois, Iowa, Louisiana, Minnesota, Nebraska, North Carolina, South Carolina, Texas and Wisconsin.

More states have jumped on board, so it looks as though there are enough stamps to establish a revenue speciality.

In the meantime, Loomis said, sales of the drug tax stamps have been rather slow but fairly steady.

"When I first heard about this, I thought it could become like a Pet Rock or something, a fad item," he said. It didn't work out exactly like that, but interest among revenue collectors has been on the rise.

He said he has displayed the stamps at the game and hobby shows he attends, and they have drawn interest and comments as well as sales from youthful collectors.

"I always have to explain what these are, yes, they are real," he said. "And I have to assure them that yes, it is legal to have illegal drug tax stamps. I do a lot of educating."

If most of the stamps remain forever unissued, locked in state vaults as evidence of the states' good faith, the stamps could come to be regarded as genuine rarities.

"I always like the back-of-the-book stuff, the revenues, cinderellas, stuff like that, myself" Loomis said. "I'm not a completist, I like to collect stuff that's kind of different."

He said he was drawn to the illegal drug tax stamps from the same impulse for toward philatelic curiosities.

This stamp is not transferable on change of ownership of business.

Upon change of ownership, control, address, or location notify your District Director immediately.

BLUVAS, ROBERT FRANCIS MD.
ST. JOSEPH HOSPITAL
2305 SOUTH 10TH ST.
OMAHA, NEBR.

Registration Number

2945

Class of tax

NARC CL 4-5

RETURN

NUMBER 3-6-65-440139

Period beginning July 1, 1965 or:

Amount of tax

Additions

Total

1.00

130140

This is a tax receipt--not a license

EXPIRES JUNE 30, 1966

ISSUED BY DISTRICT DIRECTOR OF INTERNAL REVENUE

OMAHA, NEBR.

UNITED STATES

SPECIAL TAX STAMP

INTERNAL REVENUE

OPIUM, COCA LEAVES, MARIJUANA, ETC.

KEEP THIS STAMP POSTED

A Federal Special Tax Stamp for "opium, coca leaves, marijuana, etc." issued to a Nebraska doctor in 1965. The U.S. Internal Revenue Service issued the document for the legal possession of controlled substances upon payment of a fee, in this case \$1.

1,000 North Dakota Drug Stamp Sets Sold to Public in Just 10 days

The North Dakota controlled substance tax was repealed effective July 1, 1995 by S.B. 2452, Laws 1995. The law had been passed in 1989, but tax collection efforts had often proven futile because most people assessed the tax were serving prison terms for drug possession. The tax department had assessed about \$1 million in controlled substance taxes, but had only collected \$1,000.

Once the North Dakota drug tax was repealed, the legislature allowed the state tax commissioner to offer the state's drug tax stamps to the public as a collector's item. 1,000 sets were offered at \$10 a set.

The set consisted of three stamps:

a green marijuana stamp; a red controlled substance (by dosage unit) stamp and a blue controlled substance (be weight) stamp.

The sale of the stamps was not publicized in the philatelic press. Nonetheless, all 1,000 sets sold out by July 10, ten days after sales were opened on July 1. Each stamp was numbered and dated and signed by Tax Commissioner Bob Hanson.

Apparently, the majority of buyers were local North Dakota resident who read about the sale in their local papers. (Terence Hines, Harold Effner Jr., Peter Martin and Rick Loomis contributed to this report)

A revenue collector acquaintance had offered to trade Loomis some of the illegal drug tax stamps for items in his own collection.

"I had never heard of such a thing," he said. "I found it so interesting, fascinating." He collects postage dues and revenues, and has

a collection of first day U.S. cancels complete back to 1930. He also collects German stamps and postal history.

And, as a dealer in the drug stamps, Loomis is hoping other revenue enthusiasts will come to share his fascination.

Supreme Court Rules Montana Drug Law Unconstitutional

By Terence Hines

By a 5-4 vote, the United States Supreme Court last year held that a Montana drug tax law was unconstitutional.

In *Montana v. Kurth Ranch* (Number 93-144) the High Court ruled that the imposition of such taxes over and above the standard criminal penalties for possession and sale of drugs constituted illegal double jeopardy.

While Montana did not use drug stamps in the collection of its drug tax, the courts decision could invalidate similar tax laws in at least 23 states that use stamps.

He said he has sold some of the stamps through an advertisement in a "drug counterculture" magazine but reckons the long-term interest in the material will come from philatelists.

(Editor's Note: Karen Murray is managing editor of *Stamp Collector* and *The Stamp Wholesaler*)

State Revenue News

Alabama Clarifies Marijuana and Controlled Substance Stamp Laws

By Harold Effner Jr.

It has always seemed to me that there was a bit of double jeopardy involved if someone is convicted of illegal drug possession and then is subject to also being charged with not having tax paid stamps for the same. Information recently obtained from Alabama has shed light on the issue.

Alabama marijuana stamps are yellow and come in denominations of: \$3.50 (1 gram); \$17.50 (5 grams); \$35 (10 grams) and \$70 (20 grams).

Drugs sold by dosage unit have stamps in orange and come in denominations of: \$2,000 (50 units); \$4,000 (100 units); \$20,000 (500 units) and \$40,000 (1,000 units).

Drugs sold by weight have stamps in red and come in denominations of: \$200 (1 gram); \$1,000 (5 grams); \$2,000 (10 grams) and \$4,000 (20 grams).

Concerned that if the revenue department turned information on stamp purchases over to the police it would provide a legal defense based on a violation of the Fifth Amendment protection against self incrimination, Alabama requires that the two agencies, revenue and law enforcement, maintain a legal distance.

Court Upholds Kansas Drug Tax

The Kansas drug tax does not constitute a criminal penalty for double jeopardy purposes because the tax is not conditioned on the illegal nature of the sale or possession of marijuana. That's the ruling the Kansas Supreme Court had recently. Kansas' drug tax is distinguishable from Montana's unconstitutional tax because the

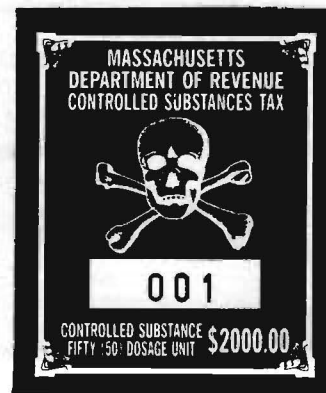
The law's stated intent is to levy a tax upon illegal drugs in an effort to compensate for the lost revenue born from a section of the economy that has not heretofore borne its fair share of the tax burden. The act is not intended to inculcate anyone or otherwise cause any individual to incriminate himself in violation of that person's constitutional right. The revenue department has only to prove that the dealer had drugs and no stamps.

The law has been challenged many times in many ways but has withstood all legal threats.

The cost to the state to print the stamps was under \$2,000, an amount that may already have been amortized by stamp sales to collectors.

To obtain copies of these stamps contact: State of Alabama Department of Revenue at R.I.D.S., POB 1893, Montgomery, AL 36102.

assessment of the Kansas tax does not directly rest on criminal conduct, rather it applies to dealers regardless of whether the dealer was arrested for criminal conduct. The Kansas tax becomes due upon acquisition or possession of a specified amount of marijuana. *Gulledge*, Kansas Supreme Court, No. 72,315, June 2, 1995. (*State Tax Review*)



Massachusetts Issues Three Drug Stamps

By Terence Hines and Harold Effner Jr.

Massachusetts joined the ranks of states issuing drug stamps with the release of three stamps. All are self adhesive.

The \$3.50 one-gram marijuana stamp is purple and measures 31 x 39 mm (edge to edge). It depicts a marijuana leaf in a circle with a diagonal line through it

The two controlled substance stamps are larger, both measuring approximately 42 x 48 mm. The \$200 controlled substance one-gram stamp is printed in green.

The \$2,000 controlled substance dosage unit stamp is printed in orange. The \$2,000 per 50 units tax is for LSD or the amphetamine Ecstasy.

Both controlled substance stamps feature a skull and crossbones as the main design. The stamp is illustrated here from a photocopy provided by the Massachusetts Department of Revenue.

All stamps bear a serial number, printed in black. The photocopies of the controlled substance stamps that Hines received both bear the serial number "001," indicating that none of these stamps has likely been sold.

Kentucky Joins Ranks of Drug Tax States

By Harold Effner Jr.

Kentucky has joined the list of states that have issued marijuana and controlled substance stamps, which they refer to as tax evidence stamps.

The state's stamp is different from other states in that it is used for all drug taxes, as opposed to having a different stamp for each drug.

The stamps are designed to be permanently affixed in one of four ways. For marijuana detached from

plants, the tax is \$3.50 per gram and the stamp is required to be attached to the container holding the marijuana in such a way that the container can not be opened without destroying the stamp.

Marijuana plants are taxed at \$1,000 per plant and stamps must be attached by securely fastening the plastic stamp tie around the central stalk of the plant.

Controlled substances are taxed

at \$200 per gram and \$2,000 per 50 units with stamps required to be attached to the container holding the controlled substance in such a way that the container can not be opened without destroying the stamp.

The \$3.50 marijuana stamps are available from the SRS Sales Service. For further information contact: Miscellaneous Excise Tax Section, Kentucky Revenue Cabinet, Station 62, Frankfort, KY 40620.

1953 Philadelphia Documentary Stamps Reviewed

By Scott Troutman

Shown in the accompanying figure is an example of the \$1,000 Philadelphia documentary stamp of 1953. A set of five stamps was issued to meet the needs of the Realty Transfer Tax effective Jan. 1, 1953.

All these stamps are 35mm by 41mm. The first three values were issued Jan. 3, 1953, by the E.A. Wright Bank Note Company. These were the \$10, \$50, and \$100 dollar values produced in sheets of 20 and perforated 12½.

The two high values, the \$500 and \$1000 stamps, were issued in June 1953. These were made in small sheets of 5, again perforated 12½.

Applegate¹ lists this set of stamps as being in service until 1959. The two highest values may only have been used in 1953 and 1954.

On the \$100 value less than 100 were used when a sheet turned up missing. The scroll was added to prevent the thief from using them.

Figures for the \$500 and \$1,000 stamps are exact for 1953.

In 1954 only about 20 percent more were used in face value according to Gross².

Applegate's book contains a mistake on the \$500 and \$1000

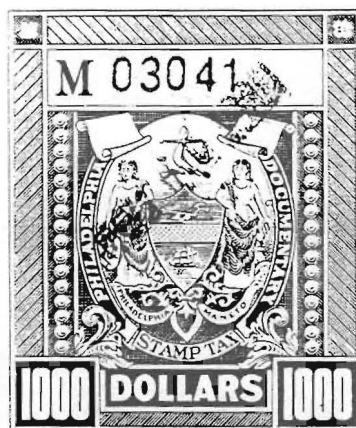


Figure 1. The \$1000 stamp, 30 percent larger than normal size, shows the fine engraving work.



Figure 2. The \$100 value showing the red scroll overprint.

values. He had never seen one, but knew a serial number had been added. He assumed the number was added at the bottom.

Instead, the upper panel of the stamp was cleared and a scarlet serial number was added. Note that the control letter was the color of the stamp.

Bibliography

1. *Pennsylvania Local Real Estate Transfer Stamps*, by Frank L. Applegate, 1969, State Revenue Society.

2. *The State Revenuer*, Vol. 2, No. 4, 1956, "Philadelphia Documentary Stamps" by Herbert Gross, Jr. and Elbert Hubbard.

Applegate #	Value	Description	1953 Qty Issued
P-D18	\$10	Violet (shades)	3,600
P-D19	\$50	Orange	20,000
P-D20	\$100	Magenta, no overprint	100
P-D20a	\$100	Magenta, scarlet scroll ovpt.	5,000
P-D20b	\$100	Magenta, light shade (1959 only)	?
P-D21	\$500	Terra Cotta	118
P-D22	\$1,000	Chocolate	245

Wisconsin Liquor Issue Dates Questioned

By Scott Troutman

The Hubbard State Revenue Catalog lists the Wisconsin 1983 liquor decals as having two values, 100 and 375 milliliters.

These stamps have values 3 mm in height, as opposed to the 1985 varieties that have values 2½ mm in height. Both varieties come on the same creme card, roulette perforated 4¾. Both years come with black serial numbers of either 7 or 8 numerals.

In checking the tax rates, only one seems to be in effect, that for 85.86 cents per liter. This odd rate is something close to \$3.25 per gallon.

It is my contention that these stamps are all from the same set and



should be listed as such. The writing "OCCUPATIONAL TAX ON INTOXICATING LIQUOR" is in the same finer writing on both years and there are differences in the state seal that are the same for both these two series of stamps.

I suggest the listings should be simplified to:

1983. Tall digits (2½ mm). Seven or eight digit serial number in black.

On creme card rouletted 4¾.

- L138 50 ML pale gray
- L139 100 ML pink (value 3 mm high)
- L140 200 ML yellow
- L141 375 ML pale orange (value 3 mm high)
- L142 500 ML orange
- L143 750 ML green
- L144 1.00 L red
- L145 1.75 L blue



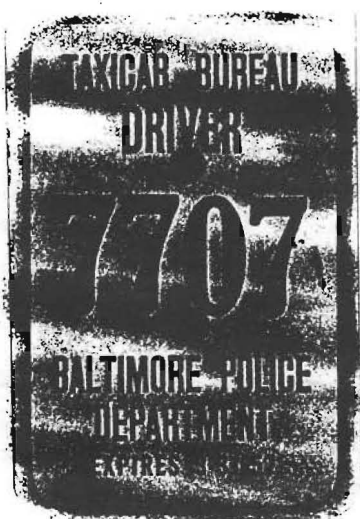
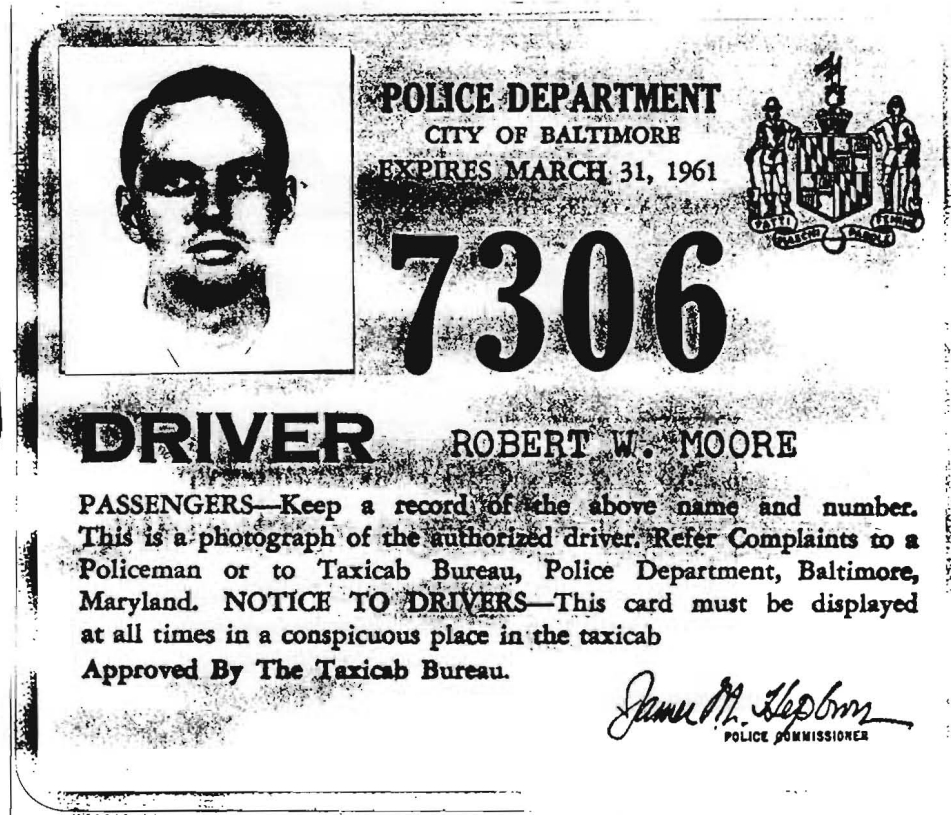
Philadelphia Showpiece

Shown is a complete sheet of the orange \$50 Philadelphia documentary stamps with missing serial numbers. This item, from the E.S.A. Hubbard collection is believed unique.

License News

By Dr. Edward Miles

Baltimore Taxi License and Badges



Shown above is a matching 1960-1961 Baltimore Taxi driver license and badge issued to Robert W. Moore by the Baltimore Police Department. At left is an earlier 1956-57 taxi driver's badge.

Nebraska "White Spot" Anti-Tax Labels are Rare Collectible with Brief History

By M. K. Malehorn

"The art of taxation consists in so plucking the goose as to obtain the largest amount of feathers with the least possible amount of hissing." Or so Louis XIV's Minister of Finance is supposed to have commented in the mid-1600s.

All of us have had occasion to "hiss" considerably as taxes in almost every conceivable form impact our pocketbook.

Probably the most common of all the taxes almost everyone pays regularly is the "sales tax." Many taxes are levied on the sale of some specified commodity, but the sales tax generally is defined in just the opposite form - pay the tax on everything that is not *excluded*.

State sales taxes for the most part did not exist prior to the 1930s. As the "Great Depression" deepened in the early to mid-1930s, more and more people were in need of various forms of financial support for the basic necessities. Large Federal programs did not exist, so the burden lay upon state governments to care for their citizenry.

With the economy being in such terrible shape, the taxes being collected by states were also decreasing at the time the demand for support was growing rapidly. Many state governments found themselves having to find some way to increase revenue quickly and in considerable amount. A general sales tax was the method chosen in most of the states.

On the other hand, the folks in Nebraska decided to play their cards differently. Robert L. Cochran, who became governor in 1935, had included in his campaign an



Figure 1



Figure 2



Figure 3

emphasis on the relative lack of taxes in Nebraska. As his administration continued (he was in office until 1941), the nature of the tax structure and general lack of indebtedness (requiring taxes to pay off the debt) became an obvious selling point to businesses and industries that might be interested in settling in, or even relocating to, Nebraska.

Of course, this would bring jobs and other benefits, including growth in state and local government income through the existing property tax.

In September 1937 the publisher of the Omaha *Daily News* convened a meeting of Nebraska businessmen who were interested in taking advantage of this situation to bring more business into the state.

The Associated Industries of Nebraska was the resulting organization. Out of this meeting and organization came an aggressive marketing campaign, touting Nebraska as "America's White Spot."

A logo of sorts was adopted, depicting the United States in black, Nebraska in white, and including all or most of a legend "no sales tax, no income tax, no bonded indebtedness."

National advertisements playing on this theme were placed in *Time* magazine for a year starting in late 1937. An hour-long weekly radio show was started in early 1938, and at one point the campaign was featured in the Paramount newsreel shown in movie theaters as part of the national news. Various pamphlets were distributed. Billboards were rented.

Missouri meanwhile had begun to collect sales taxes. For a short time the state used cardboard tokens printed on the stock and in the size used for the tops of milk bottles.

Several Nebraska organizations took advantage of this opportunity by printing their own, again pushing the "white spot" theme and commenting that "this kind of money is no good in Nebraska."

Shriners handed out 40,000 of these "milktops" at a convention in Los Angeles. Members of the Omaha Chamber of Commerce distributed 10,000 of another, similar design in Oakland at a convention.

The Omaha Chamber of Commerce created a cacheted postal card. Aside from other applications, it is known to have been used by the

power company to bill residents for electricity.

A cacheted "white spot" envelope in conjunction with National Airmail Week, May 15-21, 1938, was created. There was even a "white spot" ice cream of unknown flavor - maybe vanilla.

Among the rarer collectibles were some locally prepared "stickers" that were available to paste on envelopes as the user might desire.

No more than five to ten of each is believed to exist. There are three of these stickers, all illustrated here full size.

The first two are believed to have been prepared by the Omaha Chamber of Commerce, and the third by the Omaha Board of Realtors. All are gummed on the reverse.

Figure 1 has a silver background with red (top and stars in center) and blue (map, bottom, stars at ends) print. Figure 2 is black on silver. Figure 3 is red (surround) and blue on white.

By the end of 1938 the campaign had pretty well run its course. Negative feelings in neighboring states were having an effect on good relations, and the benefits of the "white spot" drive had been realized.

Advertising no longer was pursued, although informal lobbying of specific industries undoubtedly continued.

Nebraska did not enact a sales tax until 1967. To what extent this delay of thirty years can be attributed to the success of the "white spot" campaign is unknown.

Certainly the campaign did attract some industries. It also created in the minds of the citizens an expectation that sales taxes were not necessary in the state, which likely prevented candidates for state office from pushing this solution to the financial needs of the state.

Member Lists Favorite State Revenues

State Revenue News printer Dick Bilek responded to our call for a list of favorite state revenue stamps, along with the state revenues with the best and worst designs. His picks are illustrated and listed below. SRS members who would like to share their nominations should send their lists, along with clear stamp photocopies, to the editor for inclusion in a future *SRN*.

Favorite Stamps

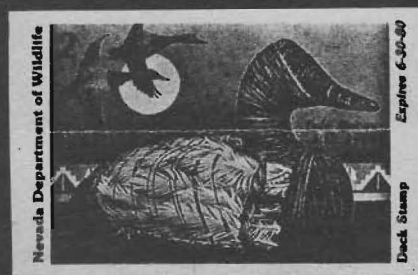
1. Michigan Cisco Netting, 1963-68
2. Missouri option
3. Illinois daily usage, 1953-72

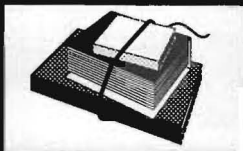
Best Design

1. Alaska waterfowl, 1994
2. Iowa trout, 1984
3. Wisconsin trout, 1993

Worst Design

1. New Mexico honey
2. Nevada duck, 1980
3. Texas bedding





Library Notes

By Peter Martin

Duck Tracks

The Second Quarter, 1995 *Duck Tracks*, journal of the National Duck Stamp Collectors Society, had feature articles about Tennessee and Indian reservation waterfowl stamps.

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

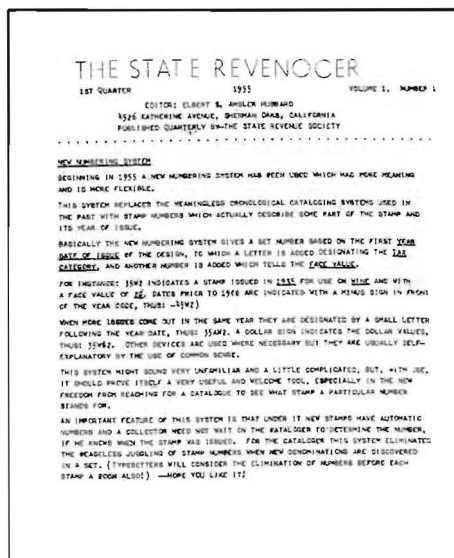
U.S. Tax-Stamp Review

The August 1995 *U.S. Tax-Stamp Review* contained articles about Alabama, Alaska, California and Ohio state revenue stamps.

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

Carto-Philatelist

The June 1995 *Carto-Philatelist*, published by The Carto-Philatelists, an international society of map stamp



The cover of the 1st Quarter 1955 *The State Revenoor* (Vol. 1, No. 1).

collectors, featured a six-page Terence Hines article titled, "Maps on State Revenue Stamps." The well-illustrated article discusses how cartophilately can trace its roots to revenue stamps and how states have

often used map designs with their state revenue stamps.

Hines donated a copy of the issue to the SRS Library. For information about The Carto-Philatelists, write the society secretary: Clifford Mugnier, Dept. of Civil Engineering, University of New Orleans, New Orleans, La. 70122.

The State Revenoor

The State Revenoor was edited and published by SRS founder E.S.A. Hubbard during 1955 and 1956. Seven quarterly newsletters were produced, including a combined third and fourth quarter 1955 issue. The cover of Vol. 1, No. 1 is illustrated here. The eight-page issues were in a 7 x 8½ inch format. The publication name changed to *the state revenuer* beginning with the first quarter 1956 newsletter.

Guide Lists Pa. Hunting, Fishing Licenses

Guide to Collecting Hunting and Fishing Licenses by Robert Miller. Published in 1992 by the author, R.D. 2, Box 6, Ulysses, Pa. 16948. 82 pages, 6 x 9 inches, paperback. Available from the author, but no price is listed.

I reviewed the first edition of this catalog, published in 1982 in the November-December 1989 *SRN* (Vol. 2, No. 6, page 88).

At that time I was most impressed with the book as a listing of Pennsylvania hunting and fishing licences, stamp and related items.

This second edition has many of the strengths of the first edition, and many of its weaknesses.

34/Third Quarter 1995

Book Review

The strengths include unparalleled listings of all types of Pennsylvania hunting and fishing items issued by various state agencies. Included are numerous types of paper licenses, actual stamps and such items as fishing buttons.

Also included are state agency publications related to hunting and fishing, as well as state issued shoulder patches, motor boat license plates and "forest and waters" boat licences.

The book does have its problems, however. Several of these are

especially annoying since they were pointed out in my previous review but have not been corrected.

First, the federal duck stamp listings include an incorrect year date. The author lists the year the date expired, not the year the stamp was issued.

Second, there is no real philatelic information on any of the stamps listed, things like sheet format, number printed, etc.

Third, the title is misleading because the book only pertains to Pennsylvania material.

Finally, the book badly needs the service of a copy editor to correct grammatical errors.

Terence Hines

State Revenue News

SRS Member Collecting Interests

On one set of 1995 renewal forms SRS Secretary Scott Troutman asked members what they collected. Their responses may give you an idea of what people are hunting in auctions.

Donald Anderson - MN, WI, DC and US Possessions

Richard Houk - Duck stamps, fishing and hunting

Dick Bilek - Bedding, fishing stamps

Hermann Ivester - All US, all states, AR

John Cahoon - US revenues, states and locals

Donald Jatho - TX, IA

William Coates - All state, 1st and 3rd issue US, USIR taxpaid

James E. Kenney - All revenues, revenues stamped paper, cinderellas

John Crook - Turkey stamps, hunting stamps

Alexander Kesselman - Hunting and fishing

Tony Crumbley - NC

Thomas Lampkins - All states, tobacco, distilled spirits, documentary

Edwin Dobbins - All state revenues and cinderellas

Carter Litchfield - State and USIR, oleomargarine, licenses

Barry Ellis - IN, fishing and hunting all states

Peter Martin - Ammunition, bedding, cleaning tax, egg stamps, all state revenues, US revenues and Postal Notes, CA and NV stamped checks

John Funkhouser - MI, OH, bedding, agricultural related and documentary

Barry Geldzahler - Stock transfers, illegal substances

Robert Mason - Taxpays, all states, worldwide revenues, parcel stamps worldwide

Bob Gilman - Drug stamps, Halloween

Douglas McDonald - MT, embossed and imprinted revenues

Carl Goerte - TX, liquor strips, cigar, cigarette, taxpays, tobacco, snuff

Tim McRee - NC

Dr. Sally Graham - Cinderellas, revenues, charity and health seals

Ted Pinas - All U.S. and Possessions and states

George Griffenhagen - Pharmacy, drug related

Gary Ryan - Law and judicial stamps

Dr. Allan Hauck - State revenues, International Reply Coupons, Postal Money Orders, religion on stamps

Richard E. Scott - FL

Howard Hatton - US revenues, PA, scouting, US general

Wilfred E. Scull - IN, US revenues and taxpays of all kinds

Richard Hemsted - Beverage stamps, states, local, federal and foreign

Edward Seianas - State hunting and fishing

Thomas Hickey - Duck and hunting stamps

Dale Stover - State hunting and fishing

Scott Troutman - OK, NC, USIR taxpays, US revenues

John Hotchner - Bedding stamps

Paul Trower - All state revenues



West Virginia Feed Find in SRS Auction

By Scott Troutman

Mack Matesen turned up some West Virginia feed stamps that may be a new variety. The three-cent stamp is shown, but he also had the two-cent value. Both are up for grabs in SRS Auction #5.

The design is 22 x 22 mm and the stamp is printed in a dark blue or navy blue ink. The stamp is rouletted 9 1/2 and has a cardboard brown backing protecting a pressure sensitive gum.

The background of the stamp is a series of ovals all made up of fine dots. Inside the top of the oval is "DEPT OF AGRICULTURE." Inside the bottom oval is "INSPECTION STAMP." In the center of the ovals is "W.VA" in hollow characters.

Inspection stamps were used from 1947 until 1967. The dates of use for this variety are unknown.

Maine Ducks For Sale

Maine's 1995 duck stamp illustrating a pair of white-winged scoters in flight became available September 1. Richard A. Alley Jr.'s design was selected from among 18 entries submitted by resident artists. Mint stamps are \$2.50; artist signed \$5. Order from Maine Dept. of Inland Fisheries and Wildlife, Duck Stamp, Station 41, Augusta ME 04333.

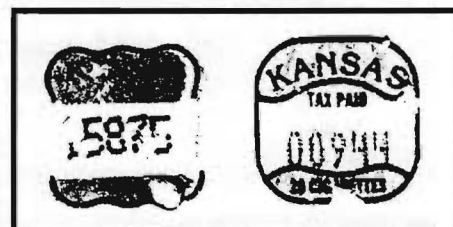
36/Third Quarter 1995

Kansas Has New Cigarette Fusions

By Scott Troutman

Shown in the figure are two new Kansas cigarette fusions. Both are shown twice normal size. The one at left was used in 1994, the one at right is the 1995 variety. Both stamps read "KANSAS/TAX PAID/20 CIGARETTES."

The 1994 decal is bright green at top and bottom and white in the middle with black lettering and an ink jet applied serial number.



The 1995 stamp is bright yellow at top and bottom, white in the middle and has black lettering. Again the serial number appears to have been applied with an ink jet printer.

Washington Adopts Licence-Only Policy

At the close of the 1993 season, the Washington Department of Fish and Wildlife adopted a "license only" policy for fishing and related categories. Stamps were discontinued beginning in 1994.

Collector stamps sets for 1978-1993 may still be available from the Washington Department of Fish and Wildlife, 600 Capitol Way N., Olympia, WA 98501. (Mack Matesen and Dick Bilek)

Secretary's Report

By Scott Troutman

The State Revenue Society membership report is listed below:

Previous Total	198
New Members	1
Reinstatements	5
Deaths	0
Resignations	0
Dropped NPD	0
Dropped Other	0
Current Total	204

New Members

1085 John J. Scroggin
2019 East Side Drive
Marietta, GA 30062

Proposed by: Secretary
Interests: Not stated.

Reinstatements

132 Lee Booker, Wynnwood, PA
612 Robert S. Olds, Creve Coeur, MO
678 Carlo Vecchiarelli Jr., Castro Valley, CA
990 Peter Wynkoop, Perth Amboy, NJ
1063 Frank Bocovich, Littleton, CO

Address Changes

473 Donald Anderson
POB 583024
Minneapolis, MN 55458-3024
612 Robert S. Olds
POB 411431
Creve Coeur, MO 63141

Send name/address corrections to: SRS Secretary Scott Troutman
Box 270184,
Oklahoma City, OK 73137

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
West (AZ, CA, NM, OR, WA)
Bert Hubbard
POB 9128, San Jose, Calif. 91517

State Revenue News

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. | <i>Washington State/Cities Revenue Catalog</i>
M.E. Matesen, 1973, 27 pp.
\$2.25 (Non-member price \$4) | _____ |
| 2. | <i>Kansas State Revenue Catalog</i>
Charles J. Bellinghausen, 1972, 18 pp.
\$2.25 (Non-member price \$4) | _____ |
| 3. | <i>Nebraska Revenue Stamps</i>
Kenneth P. Pruess, 1972, 18 pp.
\$1.75 (Non-member price \$3) | _____ |
| 4. | <i>Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog</i>
E. S. A. Hubbard, 1960, 24 pp.
\$1 (Non-member price \$2) | _____ |
| 5. | <i>Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Through December 1976</i>
(Supplement to Vanderford's 1973 catalog)
E. L. Vanderford, 1977, 8 pp.
See "Free For All" Column | _____ |
| 6. | <i>History of Oleomargarine Tax Stamps and Licenses in the United States</i>
Carter Litchfield, 1988, 128 pp., hardbound
\$22 plus \$1.50 postage (Non-member price \$27.50) | _____ |
| 7. | <i>U.S. A. State Revenue Stamps Catalog, Volume 1</i>
(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. | <i>U.S. A. State Revenue Stamps Catalog, Volume 2 (1950-1991 issues)</i>
Elbert S.A Hubbard, 1992, illus., three-hole punched
\$30 plus \$1.50 postage (Non-member price \$35.) | _____ |

POSTAGE _____

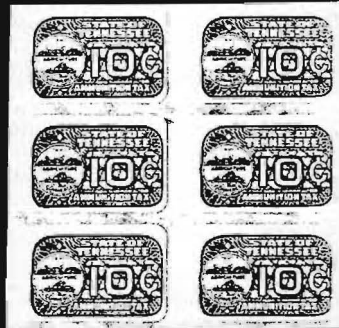
TOTAL _____

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.



Alabama

Cigarette		
20 cig	.165	10/1.65
25 cig	.20625	10/2.07
Muscle Shoals	.25	5/\$1.25
	\$1.00	10/\$10.
Sheffield	.50	5/\$2.50
Playing cards	.10	10/\$1

Arizona

Cigarette Stamps, heat fusion decal	.225	10/\$2.25
1935-12¢ malt liquor, used (Cat B2)		
Red on pink, Moore sig.	.50	ea.

Connecticut

1993 Wildlife		
Sheet variety (# <50001)	\$5.30	
Hunter variety (# >50000)	\$5.30	

Arizona

Bisbee Occupational Lic.	.50	
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Arkansas

Waterfowl (from booklet)-1989	\$7	
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Florida

Documentary	.02, .05, .15, .30, .75, \$1, \$3	
Snook-1992, 93	\$2	ea.
Crawfish-1993	\$2	

Georgia

City of Griffin	.05	Excise Tax
		Free

Idaho

Upland Game-1988	\$5.50	
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Iowa

Marijuana	\$5	
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Kentucky

Marijuana	\$3.50	
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Louisiana

Res-Waterfowl-1992, 93	\$5.25	
Non-res Wtrfowl-1992, 93	\$7.75	

Maryland

Cigarette Tax	.36	10/\$3.60
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Massachusetts

Marijuana	\$3.50	
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Minnesota

Marijuana	\$3.50	
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Missouri

Trout-1990, 91, 92, 93	\$4	ea.
Waterfowl-1990, 91, 92, 93	\$4	ea.

New Hampshire

Cigarette	.22	
Property transfer meter	.50	

New Jersey

1988 Trout	\$1	
1988 Non-Res. Trout	\$1	
1988 Woodcock	\$1	
1988 Pheasant	\$1	

New Mexico

Waterfowl-1991	\$7.50	
Waterfowl-1993 Souvenir Sheet	\$37.50	

North Carolina

Marijuana	\$3.50	
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Oklahoma

1964-1 pint liquor taxpaid (Cat. L4)		
Block of 4, unused	\$5	
Plate block of 4, unused	\$7.50	

Pennsylvania

Stock Transfer	.10, .20	Free
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Rhode Island

Cigarette-10 cig	.185	10/\$1.85
-20 cig	.37	10/\$3.70
-50 cig	.925	10/\$9.25
Waterfowl-1993 Souvenir Sheet		\$37.50

South Carolina

Marijuana stamp	\$3.50	
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South Dakota

Fishing and Senior Fishing License stamp-1988		Free
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Tennessee

Ammunition Tax	.10	
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Vermont

Cigarette	.22	10/\$2.20
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Virginia

Local Cigarette, panes of 10		
Chesapeake	.15	10/\$1.50
Clifton Forge	.04	10/.40
	.05	10/.50
	.06	10/.60

Newport News

20 cig	.15	10/\$1.50
25 cig	.1875	10/\$1.88
Municipal	.225	10/\$2.25
Norfolk	.15	10/\$1.50
Portsmouth	.1	
	.1875	
Suffolk	.20	10/\$2
	.25	10/\$2.50
Virginia Beach	.20	10/\$2
	.25	

Washington

Waterfowl-1990	\$5	
Waterfowl-1991, 2 diff.	\$6	ea.

West Virginia

1989 \$8 Res. Antlerless Deer	.50	
1988 \$10 Res. Add'l Deer	.50	

Bingo Cards-\$1.50 ea. (plus .75 postage)
1987, 88, 89, 90, 91, 93

***Thanks to Bert Hubbard for his donation 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, five 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.

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 (1)

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 45553, OKLAHOMA CITY, OK 73145 (2)

BUY-SELL-TRADE HUNTING AND FISHING

stamps and licenses. Ducks-trout-fishing, etc. Price list for LSASE. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (1)

WANTED: SOUTH CAROLINA

AMMO, 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 (2)

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 (3)

TRADE 10 DIFFERENT MI used lottery tickets for 10 from your state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201. (2)

UNION MEMBERSHIP CARDS with dues and assessment stamps. Also, loose stamps wanted. BILL PIETERSE, 106 ELM STREET, PETERBOROUGH, NH 03458 (1)

WANTED TO TRADE-used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other states to offer; can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404. (2)

TRADE 10 USED LOTTERY TICKETS

From MI for 10 from your state. Will purchase any used, sample, void tickets of the 1970s and early 1980s from any state. RUDY STEFANICH, 2766 GLASGOW RD., JACKSON, MI 49201. (2)

WANTED: ALASKA SPORT FISHING;

Indiana trout; Virginia big game, National Forest and elk; Maryland big game, deer/turkey. Ship with asking price or for my prompt, generous offer. Many other hunting/fishing stamps wanted for personal collection. What can you offer? J.R. WOOTEN, BOX 172, TALKING ROCK, GA 30175. (0)

FREE MINT NEVER-HINGED

South Dakota 1975 \$35.00 Non-Resident Big Game stamp when requesting South Dakota

Hunting and Fishing stamps on approval. BARRY L. PORTER, 107-S SOUTHBURN DRIVE, HENDERSONVILLE, TN 37075-3012. (0)

SRN Back Issues

Back issues of the *State Revenue News* through issue 215 are available for \$1 each or 6 for \$5 (postpaid).

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.

Issue	Date	Issue	Date
160	1-2/83	206	5-6/92
161 *	3-6/83	207	7-8/92
162 *	7-10/83	208	9-10/92
163	11-12/83	209	11-12/92
164 *	1-4/84	210	1-2/93
166 *	7-10/84	211	3-4/93
167	11-12/84	212	5-6/93
170	5-6/86	213	7-8/93
182	5-6/88	214	9-10/93
185	11-12/88	215	11-12/93
186	1-2/89		
187	3-4/89	\$2 each	
188	5-6/89	216	1-2/94
189	7-8/89	217	3-4/94
190	9-10/89	218	5-6/94
191	11-12/89	219	7-10/94
192	1-2/90	221	11-12/94
193	3-4/90		
194	5-6/90	\$3 each	
195	7-8/90	222	1/95
196	9-10/90	223	2/95
197	11-12/90		
198	1-2/91	* double issue, counts as two	
199	3-4/91		
200	5-6/91		
201	7-8/91		
202	9-10/91		
203	11-12/91		
204	1-2/92		
205	3-4/92		

The American Revenue Association

Membership includes a subscription to *The American Revenuer*, use of the ARA library and sales department and participation in ARA auctions.

For an application write to:
The American Revenue Association
The Secretary
701 First Ave. #332
Arcadia, CA 91006



Mississippi 50-Pound Feed Variety Found

By Scott Troutman

Lawrence Winum recently provided a copy of a 1925-26 Mississippi Feed Inspection stamp that is not listed in the Hubbard *U.S.A. State Revenue Catalog*.

This 50 pound variety in a dark purple color is shown enlarged to almost twice normal size.

Mississippi feed stamps were issued yearly from 1908 until they were discontinued in 1946.

The 34 x 25 millimeter stamps are perforated 12. Given that as many as five values could exist per year and that most years only have one or two values known, this is an area ripe for discovery.

Free For All

The Third Quarter 1995 *SRN* "Free For All" is a block of four of the one pint Oklahoma liquor tax stamps (Hubbard L4).

The liquor stamps were issued in sheets of 100 on a safety card, rouletted 6¼. The tax rate was \$2.40 per gallon. The stamp are believed to have been discontinued in 1958.

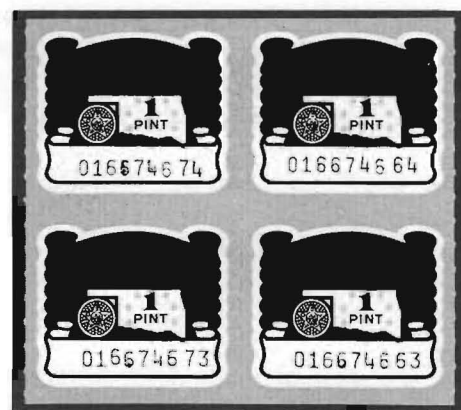
The orange one pint stamp measure 25 x 20 mm and has banners with the words "OKLAHOMA and LIQUOR TAX PAID" AT the top, with "1 PINT" center in a map of the state of Oklahoma, next to a state seal.

A series of holes circle the value. A black serial number is in a panel at the bottom. All lettering and trim is in black.

The mint stamps are listed in the Hubbard *USA State Revenue Catalog* valued at \$3 each using the Hubbard scarcity code. They are noted as scarce.

The stamps were donated to the SRS by society founder E.S.A. Hubbard, San Jose, Calif.

SRS "Free For All" items are



provided as a service to members to enhance their collecting enjoyment.

Stamps are donated to the society and "Free for All" items that are not requested within the allowed time frame are provided to the SRS Sales Service for sale to members. All sales benefit the SRS.

Single requests from SRS members will be filled until December 31 or while supplies last.

Send a SASE with 32 cents postage and your SRS number to: SRS Oklahoma Free For All, POB 45553, Oklahoma City, OK 73145.

To prevent mail handling damage members may want to include a card stiffener.

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

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