

# State Revenue News

Official Journal of the State Revenue Society



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## Egg Stamps

An Eggstatic Eggstravaganza!



*Egg Centerfold—Pages 16-17*



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## Henrietta's Eggs Have Hatched

Henrietta Hen didn't count her chickens before they were hatched but she is pleased. Her favorite topic has generated nationwide appeal. There has been very little published about this state revenue topic but the response to the announcement of this egg issue has been remarkable. More authors have come forward for this topic than any I can recall. In fact there was more than we could put into a 32-page issue, so additional material will be included in future *SRNs* and, if sufficient data and support is generated by the membership, we'll initiate plans for an Egg Stamp catalog. Let's hear your view!

### 1996 *SRN* Topics

Themes for the remaining 1996 issues have been finalized: Utah, Bedding stamps and Nevada. If you have something to contribute about these, or any other, area write today. For the bedding stamp issue we're particularly interested in members that have bedding stamps on tag. A clear photocopy of your items will help researchers in this area.

### Publications Fund

One of our goals is to produce more state and topical catalogs. To help in this endeavor we have established a Publications Fund. To date, this fund has received less than \$200 in donations, not enough to produce even one catalog. Tax deductible donations are being accepted by the SRS treasurer.

If you want more publications, and most members have indicated a desire to see them, we need your support. If you know of a source for individual or corporate matching grants, or grants that we can apply for, please let me know. Without sufficient donations to the publications fund, the SRS Board will be faced with the decision to increase dues to produce catalogs or not produce them.

### SRS Elections

1996 marks a national election year and also one for the SRS. SRS officers and the Board of Governors will run for two-year terms. If you'd like to be considered for a position, your nomination is due to the SRS Secretary by June 30. The ballot will appear in the Fourth Quarter *SRN*.

### SRS Representatives

We're still looking for SRS

representatives to promote the SRS in several parts of the country. Only 17 states, mostly on the east and west coasts are represented. If you'd like to help the SRS grow, please contact me today.

### Distinguished Service Award

Recommendations for this year's SRS Distinguished Service Award are due to me by June 30. The award is for long-term service to the SRS and/or the state revenue field. Nominations must include the individuals name and a description of the service performed.

### APS Summer Seminar

On page 29 of this issue is an advertisement for the June 23-28 APS Summer Seminar of Philately. SRS Governor Ron Leshner will be one of the instructors, teaching a new course on revenues. These popular courses are an excellent way to learn about your collecting specialty as well as to visit APS headquarters in State College, Pa.

### Membership Cards

As announced previously, the SRS has new membership cards. If you would like one, send a stamp, self-addressed, stamped envelope with your SRS member number to SRS Secretary Scott Troutman. There is no charge for the cards.

### Archival Service

At the recommendation of several members, the SRS librarian will provide an archival service. See this issues "Library Notes" column on page 26 for details.

### SRS Auctions

SRS Auction #5 was another success; results are on pages 23-24. Auction #6 will appear in the Second Quarter *SRN*. Watch for it.

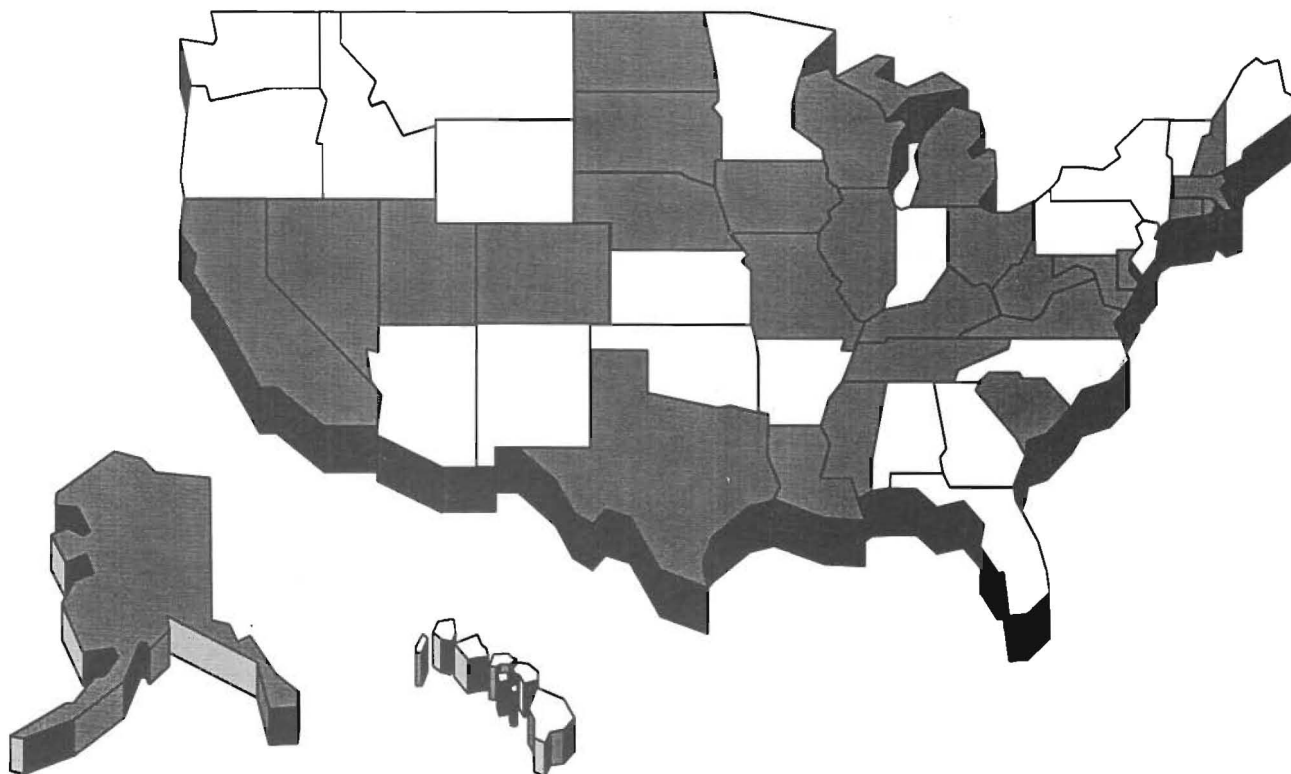
### Other Auctions

More auction houses are including state revenues in their catalogs. prices for scarce material is increasing, boding well for the state revenue hobby. We'll include data on some of these auctions in the next *SRN*.

### Member Comments

SRS members provided a variety of comments with their 1996 renewals. We'll feature a representative sample in the next issue. Your comments are always welcome and letters to the editor are encouraged.

*State Revenue News*



The 22 known egg stamp/seal producing states are shown in white.

# Eggs and Inspection Stamps: An Overview

By Peter Martin

For far too many years egg inspection stamps have been an enigma. Almost everyone has eaten at least one egg and people around the country buy them daily, yet few have taken notice of the stamps applied to the egg cartons and boxes.

Even fewer people have written about the egg inspection stamps, leaving collectors with very little definitive research to guide them.

Charles Bellinghausen provided an in-depth look at Kansas egg stamps in *Kansas State Revenue Stamps* published by the SRS in 1972 and Mack Matesen provided a detailed look at Washington egg stamps in *The Washington State/City Revenue Stamp Catalog* published by the SRS in 1973, but most other references have appeared in the Cabot and Hubbard state revenue catalogs and in brief entries in the *State Revenue News*.

One reason that research for these issues has proven difficult is that most of the sources are not from the traditional Department of Taxation that revenue collectors generally deal with.

This Egg issue is intended to begin to fill the research void. Most of what has been included in this issue is new, not previously

## State Egg Stamps A Preliminary List

<u>State</u>	<u>Type</u>	<u>First Issued</u>	<u>Last Issued</u>	<u># Stamps</u>
Alabama	Stamps	1955	19??	10+
Arizona	Stamps, meters	1941	1955?	3
Arkansas	Stamps	1959	1969	6+
Florida	Stamps	1931	1948	49
Georgia	Stamps	1935	1960s	22
Hawaii	Stamps	19??	19??	1
Idaho	Stamps, seals	1938	19??	22
Indiana	Stamps	1941	1981	40
Kansas	Stamps	1937	196?	68
Maine	Inspection seals	19??	19??	2
Minnesota	Egg candling certif.	19??	19??	1
Montana	Egg seals	1945	1972	50
New Jersey	Seals	1942?	1960s?	6+
New Mexico	Stamps	194?	19??	62
New York	Poultry Insp. /specimen?	1949?	19??	4
North Carolina	Stamps	1955	19??	4
Oklahoma	Stamps	1957	Current	40+
Oregon	Egg seals	1965	1977?	6
Pennsylvania	Seals	19??	19??	1
Vermont	Egg seals (private issue)	19??	19??	?
Washington	Stamps, seals, qual. cert.	1933	19??	20+
Wyoming	Stamps	194?	19??	1

Table 1

published, research.

One of the pleasant side effects of publishing this issue is the number of authors that have contributed. In fact, the subject of egg stamps has brought more authors to the fore than any of the themes previously covered in the *SRN*.

This egg issue is intended to provide a starting point. Table 1 on page 3 is a composite of information that has been gleaned from dozens of documents. It is a best effort on what is currently known. There are obvious gaps that collectors may be able to fill in in the future. Dates of use are taken from the best available data. Where firm dates are known, such as when the state egg laws have been researched and the start or end dates confirmed, that information is in *italics*. Additional information is welcome and should be sent to the editor.

When sufficient additional information becomes available and more members indicate an interest, we may be able to compile a complete egg stamp catalog.

Egg inspection usually falls under the state Department of Agriculture or Department of Health.

A total of 22 states have been identified as having issued their own egg inspection stamps or labels.

Virginia and Ohio are also known to have issued labels jointly with the U.S. Department of Agriculture (USDA).

Egg stamps were a routine matter in many states during the 1950s, 60s and 70s and some states still use them today, usually for smaller producers.

### The Egg

The egg is a biological structure intended by nature for reproduction of the chicken. It protects the developing chick embryo, provides a complete diet for it and serves as the principal source of food for the first few days of a baby chick's life. The egg is one of the most nutritious and versatile of human foods that has become extremely important throughout the world, nutritionally and economically.

In fact, eggs are one of nature's most complete foods, containing essential health protecting vitamins. The yolk is especially rich in Vitamins A and D.

The average chicken egg weighs about 57 grams or 2 ounces.

The parts of the egg are the yolk, the white, the shell membrane and the shell.

carloads.

Because egg quality is unstable and grading procedures largely subjective some tolerances within grades are allowed.

U.S. standards for quality of individual shell eggs have been developed on the basis of such interior quality factors as condition of the white and yolk and the size of the air cell, and the exterior quality factors of cleanliness and soundness of the shell.

Shell color does not affect the quality of the egg and is not a factor in U.S. standards and grades. Eggs are usually sorted by color and sold as either "whites" or "browns."

On the basis of internal quality, determined by a process called candling, edible eggs are divided into three groups. The highest quality is Class AA; the next is Class A and the last is Class B.

At one time, a fourth egg class, Class C, was used but it was eliminated in 1981 because the percentage of C quality eggs in the total egg production had decreased to an insignificant point, about one percent of nest run eggs.

Table 3 shows the U.S. Standards for the quality of individual shell eggs.

Eggs are also classified according to weight (or size) expressed in ounces per dozen. Although eggs are not sold according to exact weight, they are grouped within relatively narrow weight ranges or weight classes, the minimum weight per unit being specified.

The USDA recognizes six weight classes for consumer eggs:

Size or weight class	Min. net weight per dozen
Jumbo	30 oz.
Extra Large	27 oz.
Large	24 oz.
Medium	21 oz.
Small	18 oz.
Peewee	15 oz.

Three wholesale grades are used: U.S. Specials (min. 20% AA); U.S. Extras (min. 20% A) and U.S. Standards (min. 84.3% B).

Three wholesale grades "U.S. Trades," "U.S. Dirties," and "U.S. Checks" were eliminated in 1981 because they had not been used for years.

Table 2 —From the Oklahoma Egg Marketing Manual

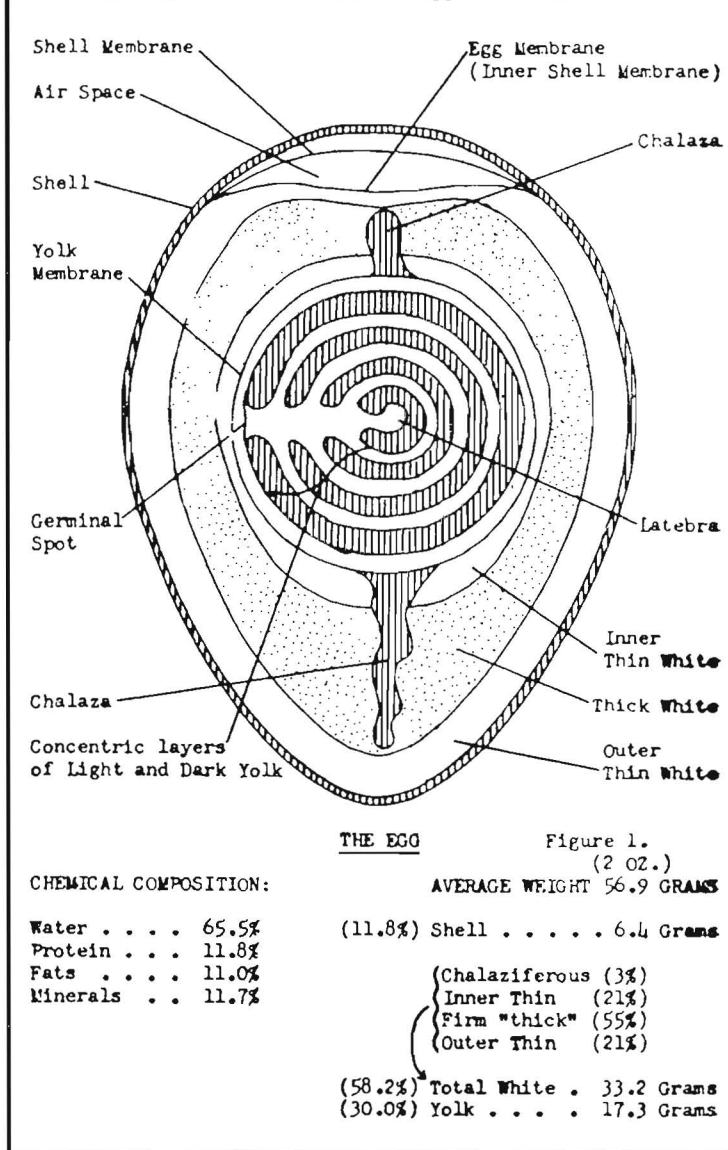


Table 2 illustrates egg parts and properties.

Most of the eggs reaching the market today are graded and marketed according to USDA standards and grades.

Egg grading is the grouping of eggs into lots having similar characteristics as to quality and weight.

Grading aids the orderly marketing by reducing waste, confusion and uncertainty about egg quality.

Standards of quality are used as a basis for establishing grades. Standards of quality apply to individual eggs; grades apply to lots of eggs, such as dozens, 30-dozen cases and

## Federal Legislation

For more than 60 years, USDA, in cooperation with the states, has conducted a voluntary federal-state egg-grading service. The legislation authorizing this service provides that it be conducted on a self-supporting basis, financed from fees charged the applicants.

The grading service is based on the U.S. standards for quality of individual eggs and the U.S. grades and weight classes for consumer grades, wholesale grades and for the nest run grade of shell eggs.

The first quality standards for individual eggs were developed in 1925.

In the early days of the federal state grading service for poultry and eggs, the work consisted largely of examining eggs and poultry purchased by the U.S. Navy to determine compliance with procurement specifications.

Later, grading offices were established at the important terminal markets along the east and west coast, as well as the inland terminal markets such as St. Louis and Chicago.

It was during World War II that resident grading and inspection programs developed. With the advent of the "resident grader" the program expanded tremendously.

Much legislation has been enacted to regulate the sale of shell eggs. The laws apply to the edibility of the product and to its quality and grade. Both federal and state laws are applicable to eggs, but practically all those pertaining to candling and grading have been enacted by the states.

The Farm Products Inspection Act of 1917 provided the original authority for establishing grades and grading service for voluntary use. Beginning in 1925, this authority was provided each year by Act of Congress, which also provided the USDA appropriations.

The Agricultural Marketing Act of 1946 contains the authority under which the present grading service is performed and authorizes the development of standards.

The Egg Products Inspection Act (Public Law 91-597), which became law in 1970, provides for the uniformity of standards and grades.

The Act states: "For eggs which have moved or are moving in interstate or foreign commerce, no state or local jurisdiction may require the use of standards of quality, condition, weight, quantity or grade which are in addition to or different from official federal standards."

This Act prompted many states to amend

Table 3— Summary of U.S. Standards for quality of individual shell eggs

Quality Factor	AA Quality	A Quality	B Quality
Shell	Clean. Unbroken. Practically normal.	Clean. Unbroken. Practically normal.	Clean to slightly stained.* Unbroken. Abnormal.
Air Cell	1/8 inch or less in depth. Unlimited movement and free or bubbly.	3/16 inch or less in depth. Unlimited movement and free or bubbly.	Over 3/16 inch in depth. Unlimited movement and free or bubbly.
	Clear.	Clear.	Weak and watery.
White	Firm.	Reasonably firm.	Small blood and meat spots present.**
	Outline—slightly defined.	Outline—fairly well defined.	Outline—plainly visible.
Yolk	Practically free from defects.	Practically free from defects.	Enlarged and flattened. Clearly visible germ development but no blood. Other serious defects.

\*Moderately stained areas permitted (1/32 of surface if localized, or 1/16 if scattered).  
\*\*If they are small (aggregating not more than 1/8 inch in diameter).

For eggs with dirty or broken shells, the standards of quality provide two additional qualities. These are:

Dirty	Check
Unbroken. Adhering dirt or foreign material, prominent stains, moderate stained areas in excess of B quality.	Broken or cracked shell but membranes intact, not leaking.***

\*\*\* Leaker has broken or cracked shell and membranes, and contents leaking or free to leak.

their laws to comply with federal standards.

A provision on labeling prohibits states from requiring labeling on eggs from other areas to indicate the state or other geographic area of production or origin. This provision does not apply to Alaska, Hawaii, Puerto Rico or the Virgin Islands.

The Act also controls the disposition of certain undergrade eggs to prevent them from getting into consumer channels.

The provisions of the Egg Products Inspection Act, concerning the standards and grades and labeling, have helped to ensure the free movement of eggs in interstate commerce and eliminate features in state laws that tend to act as trade barriers.

Today, egg production is a major agricultural industry in the United States with over 5 billion dozen eggs produced annually.

The Federal Food, Drug and Cosmetic Act and the regulations for its enforcement apply to all food products in interstate commerce, including eggs.

### State Laws

In 1919, the first state egg laws were enacted in South Dakota, Iowa and Illinois. The earliest regulations mainly prohibited the sale of inedible eggs.

Since then, egg laws have been enacted in all 50 states. The laws regulate the labeling, grading and marketing of eggs and reference the U.S. standards, grades and weight classes. The inspection of eggs at retail outlets for

grade and weight compliance is the responsibility of state regulatory agencies under state egg laws.

New York was one of the first states to enact a law requiring that eggs be labeled by quality and size. New York egg producers hoped that the proper labeling for quality, coupled with an intensive consumer education program, would cause consumers to be willing to pay more for top quality.

They believed that local producers would benefit because of the higher yield of top quality eggs that packers could obtain from their eggs. Today, most states have labeling requirements and require license and permits for the sale of eggs.

For additional information about eggs and egg grading contact the USDA Agricultural Marketing Service and obtain copies of their handbooks. Table 3 and much of the egg information presented here is contained in the USDA *Egg Grading Manual*.

From the March 12, 1992, *Bristow (Okla.) News*:

## Hens on Notice

According to a state department of agriculture report in 1941, every hen in Oklahoma would have to lay two more eggs per month if Oklahoma was going to meet its quota in eggs for national defense.

## The SRN Attempts to Answer the Age Old Question

# Which Came First—The Chicken or the Egg?

By Peter Martin

The question of which came first, the chicken or the egg has received a lot of discussion through the centuries, from family table to science labs. It seemed appropriate that the SRN Egg Issue ought to take a stab at answering the age-old dilemma.

According to a *National Geographic* article many years ago, scientists finally settled the long-standing dispute.

The scientists reported that reptiles were laying eggs thousands of years before chickens appeared, and the first chicken came from an egg laid by a bird that was not quite a chicken. Therefore, the scientists postulate that the egg came first.

Readers Digest had some fun with our feathered fowl in *Stories Behind Everyday Things* published in 1980. Here's their wordy view of the chicken and the egg:

*The chicken, its products and its habits infect our language like, well, chickenpox. "Don't count your chickens before they're hatched," is based on Aesop's sad fable about a woman who did. "Chicken-hearted" and "chicken-*



*livered" suggest cowardliness. Yet other expressions slander the bird, which, if not overly bright, is quite brave.*

*A "nest egg" is an egg, usually fake, placed in the nest to encourage a hen to produce more eggs. To "lay an egg," however, for humans at least, is to fail, a meaning derived from the early sports term "goose egg," for no score.*

*In 1929 Variety headlined the crash:*

*"Wall Street Lays an Egg."*

*To "walk on eggs" is to be careful, extremely careful. "Chicken feed" is trivial, of course, except to chickens. "Running around with its head cut off" is self-explanatory, at least to one who has seen a chicken in such a state.*

*"Egghead" is a perjorative term for an overly intellectual individual whose skull is perhaps high domed and whose brains are on the soft side. Chicken Little may have been scrambled, but clearly the bustling, self-reliant Little Red Hen was not. The term "bad egg," meaning a bad person, first appeared in the mid 1800s. About 50 years later, linguistic justice was done and the term "good egg" also became popular.*

*The "Easter egg," most ubiquitous of egg symbols, originated in Persia. It was adopted by the Jews and later became a sign of the Resurrection for early Christians. With it arose the most profound of philosophical questions: "Which came first, the chicken or the egg?" The scientific explanation may be egg-headed and chicken-hearted, but it is correct: they evolved together.*

*So, there you have it. The answer is quite clear. Maybe!*

## Egg Stamps Have Become Part of Cultural History

By Scott Troutman

Today we get our eggs in styrofoam boxes at the supermarket but, even within my life time, that hasn't always been so.

My grandmother lived in Altoona, Pa., and her eggs used to be delivered by an egg man. He would come to the door once or twice a week, with fresh eggs in a wire basket. You picked out what you needed and paid him.

In and around Washington, D.C., where I grew up, eggs came with the milk man. Twice a week he would come by in his truck and drop off the milk in glass bottles into wooden crates or insulated boxes by your kitchen door, and pick up the empties. If you left him a note, he would leave you some eggs, or cream or butter too. The milk man settled up once a month.

When the milk men died out as dairies got pushed out of the cities and the plastic milk jug came in, we started getting eggs at the store in cardboard boxes. These were originally intricately folded containers and later were molded out of a soft paper mush. Then came styrofoam.

But egg inspection for store bought eggs goes back a long way. Indeed, here in Oklahoma, egg inspection started in 1885, twenty-two years before it was a state! And a lot of states along the way issued stamps to show that an inspection was done and/or an inspection fee was paid.

Since we started planning this issue, we have made a lot of nice finds. Indiana stamps turned up in a small dealer's stock in Kansas, Florida case stamps appeared in an auction in Massachusetts and fine examples of

Kansas eggs stamps (which can be huge) and Idaho's (which are hard to find) turned up in our auctions.

The craziest find was that Oklahoma is still producing egg stamps and we didn't know it. When I found them earlier this year, I called Peter Martin and told him where I saw them in a store. He rushed down and bought six dozen to get one of each kind of stamp. He and his wife probably settled down to a lot of omelets, quiches and yellow cakes or whatever else needs lots of eggs, as it is hard for two people to eat six dozen eggs.

When Peter and I first discussed a possible egg issue many people might have scoffed at the idea.

But it turned into an interesting adventure and now here it is. We hope you enjoy this special treat.

4 CENTS INSPECTION FEE PAID—30 DOZEN EGGS 4 CENTS

**SHELL EGGS**

WARNING: No case is to be returned unless this stamp is destroyed. Any misrepresentation in the use of this label subjects the person to prosecution. N<sup>o</sup> 467872

Grade A Size LARGE Date Graded 10/30/57

Packed By: Name GRADE CAGE EGGS

SANDL POULTRY FARM

Address PHONE 123 DECATUR, ALA.

This is the official inspection fee label as prescribed by regulations adopted under the Alabama Egg Law (Act No. 46, Legislature of 1955, Second Special Session). Every person is hereby warned not to use this label for eggs again. This label must be destroyed prior to re-use of the case to which affixed.

STATE OF ALABAMA  
DEPARTMENT OF AGRICULTURE AND INDUSTRIES  
A. W. TODD, Commissioner

**SS**

Grade, Size, Date Graded and Packer of Eggs as Stated on Carton.

Inspection Fee Paid—One Dozen Eggs

STATE OF ALABAMA  
DEPARTMENT OF AGRICULTURE AND INDUSTRIES  
A. W. TODD, Commissioner

# Alabama Used Many Egg Inspection Stamp Formats

By Bill Smiley

Shown here are some of the many varieties of Alabama Egg Inspection fee Paid stamp formats. Very little information has appeared about these stamps and most of these issues have never been illustrated before.

The 8 1/2 x 5 1/2 4-cents stamp shown

reduced above cites the stamp as required by the Alabama Egg Law (Act No. 46, Legislature of 1955, Second Special Session) so this appears to be a starting point for research. The four-cents stamp, used with a case of 30 dozen eggs, comes with and without the A.W. Todd, Commissioner line. Control letters C and G after the serial

numbers are also known.

A similar 2-cents stamp for cases of 15 dozen eggs, without the commissioners name line is also known. Control letters B and G have been noted.

If anyone has more information about these issues I'd like to hear from you. Write Bill Smiley, Box 361, Portage, WI 53901.

ALABAMA DEPARTMENT OF AGRICULTURE AND INDUSTRIES  
INSPECTION FEE PAID  
A. W. TODD  
PERMIT NO. 921  
COMMISSIONER  
ONE DOZEN EGGS

**ONE DOZEN**

**LARGE**

Grade, Size, Date Graded and Packer of Eggs as Stated on Carton.

Inspection Fee Paid—One Dozen Eggs

STATE OF ALABAMA  
DEPARTMENT OF AGRICULTURE AND INDUSTRIES  
A. W. TODD, Commissioner

STATE OF ALABAMA  
DEPARTMENT OF AGRICULTURE AND INDUSTRIES

Grade, Size, Date Graded and Packer of Eggs as Stated on Carton

Inspection Fee Paid  
One Dozen Eggs

Grade, Size, Date Graded and Packer of Eggs as Stated on Carton.

Inspection Fee Paid—One Dozen Eggs

STATE OF ALABAMA  
DEPARTMENT OF AGRICULTURE AND INDUSTRIES

STATE OF ALABAMA  
DEPARTMENT OF AGRICULTURE AND INDUSTRIES

Inspection Fee Paid  
One Dozen Eggs

Date Graded

Inspection Fee Paid  
One Dozen Eggs

STATE OF ALABAMA  
DEPARTMENT OF AGRICULTURE AND INDUSTRIES

Grade, Size, Date Graded and Packer of Eggs as Stated on Carton

ALABAMA DEPARTMENT OF AGRICULTURE AND INDUSTRIES  
INSPECTION FEE PAID  
ONE DOZEN EGGS

ALABAMA DEPARTMENT OF AGRICULTURE AND INDUSTRIES  
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INSPECTION FEE PAID  
ONE DOZEN EGGS

DEPARTMENT OF AGRICULTURE AND INDUSTRIES  
A. W. TODD, Commissioner

Grade, Size, Date Graded and Packer of Eggs as Stated on Carton

Inspection Fee Paid - One Dozen Eggs

STATE OF ALABAMA

ALABAMA DEPARTMENT OF AGRICULTURE AND INDUSTRIES  
INSPECTION FEE PAID  
PERMIT NO. 2554  
ONE DOZEN EGGS

Packed by  
**PITTS EGG FARM**  
Pittsview, Ala.

# Arizona Egg Inspection Stamps: The 1941 Issue

By Michael R. Florer

The state of Arizona issued its first egg inspection stamps in 1941. That issue consisted of three denominations denoting the inspection fee paid: 1 mill for 1/2 dozen eggs, 2 mills for 1 dozen eggs, and 3 cents for 15 dozen eggs (case).

In my opinion these stamps have one of most attractive designs of all the state egg issues, featuring an egg superimposed over an outline map of Arizona with lines radiating around it (Figure 1). Never before have all three denominations been illustrated in this publication.

Elbert Hubbard's *State Revenue Catalog* lists the 1941 issue with two or three varieties of each denomination based upon perforations, design sizes and colors. I can confirm the existence of all of these varieties except for the 3-cent stamp perforated 12 1/2, which I have not seen.

Additionally I own two more varieties. The first is a 2-mill stamp perforated 12 with design size 25 by 36 millimeters. The second is the same denomination and design size, perforated 12 1/2, with the top frame line missing



Figure 2

(Figure 2). I do not know if this error is a constant sheet variety or not.

A complete listing of the 1941 issue is shown in the accompanying chart.

Hubbard also mentions that the ultramarine and brown stamps come in color shades. I have two 2-mill stamps that are identical in every respect except they are



Figure 1. Arizona's 1941 issue consisted of three denominations.

## Arizona: The 1941 Issue

Denomination	Color	Perforations	Design Size
1 mill	ultramarine	12	26 x 37 1/2 mm
1 mill	ultramarine	12 1/2	26 x 37 1/2 mm
1 mill	blue	12 1/2	26 x 37 1/2 mm
2 mills	brown	12	26 x 37 1/2 mm
2 mills	brown	12	25 x 36 mm
2 mills	brown	12 1/2	26 x 37 1/2 mm
2 mills	brown	12 1/2	25 x 36 mm
2 mills	brown	12 1/2	25 x 36 mm
			missing top frame line
3 cents	carmine	12	26 x 37 1/2 mm
3 cents	carmine	12 1/2	26 x 37 1/2 mm

distinctly different shades of brown.

If you can report other unlisted varieties, write: Michael R. Florer, 602 1/2 Carson Avenue, La Junta, CO 81050-2228.

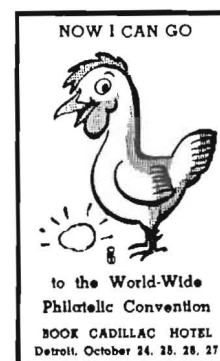
Hines, Terence. "Postal History Foundation Holds Superb Collection of Arizona State Revenues." *State Revenue Newsletter*, 28:6-7 (March-April 1991).

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## Egg Related Labels: An Interesting Sideline





Shown enlarged: Figure 1 left, Figure 2 right.

## Arkansas Egg Stamps Required by 1959 State Law

By Hermann Ivester

The first Arkansas law requiring the grading, labeling and inspection of eggs and the licensing of businesses engaged in buying and selling eggs was apparently Act 422 of 1955. This law was superseded by Act 94 of 1959, which added provisions requiring that containers of eggs sold at retail bear egg inspection stamps at the rate of one-fourth cent per dozen eggs. The pertinent sections are the following:

**SECTION 11.** Each container of eggs offered for sale at retail shall bear on the exterior of the container the following:

- (1) the identity of the packer;
- (2) the date the eggs were packed;
- (3) the correct grade and size of the eggs;
- (4) the correct amount of egg inspection stamps at the rate of one-fourth cent per dozen eggs.

**SECTION 12.** Any person, firm, or corporation (except as provided in Section 3) that grades and/or packages eggs shall first obtain a packing and grading permit from the Livestock Sanitary Board. Permit shall be issued free of charge.

**SECTION 13.** For the purpose of financing the administration and enforcement of this act, the State of Arkansas, through the Livestock Sanitary Board, shall issue the State Egg Inspection Stamps at a cost of one-fourth cent each. The Livestock Sanitary Board shall have authority to make any reasonable rules and regulations for the issuance of such stamps and the collection of such fees.

**SECTION 20.** It shall be unlawful to:

- (4) to sell, display for sale, or offer for sale eggs to consumers in a container which does not bear the required official egg inspection stamp or stamps, issued by the Livestock Sanitary Board in such manner as may be prescribed by the Livestock Sanitary Board.

Act 94 became effective on July 1,

State Revenue News

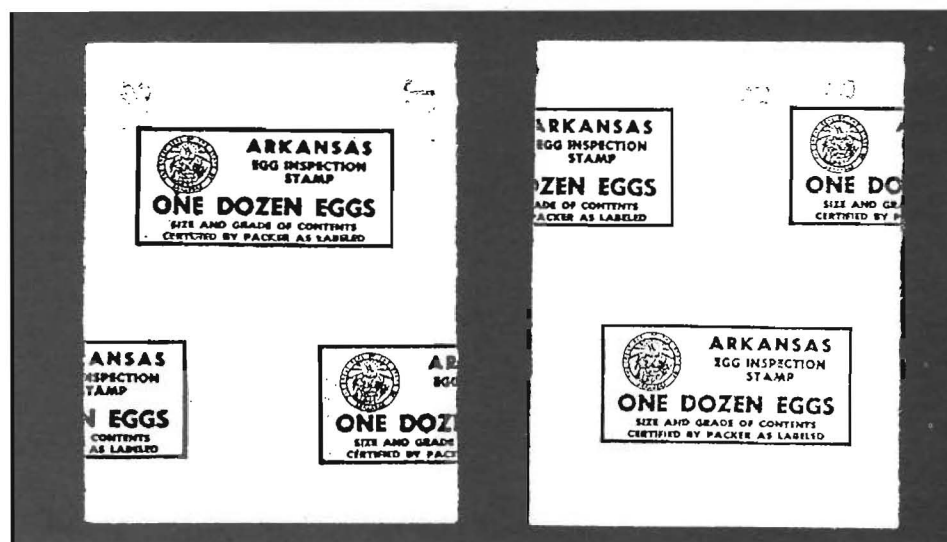


Figure 3

1959, and the requirement that containers bear inspection stamps remained in effect until 1969, when Act 220 of 1969 eliminated the requirement.

In attempting to flesh out details pertaining to the use of the stamps to include in this Article I spoke with a number of people who were involved with the use of the stamps as government employees or producers.

Unfortunately, most had long been retired and had failing memories. The keenest memory was of an individual who had been a substantial producer who somewhat bitterly recounted shutting down packing lines because of the unavailability of inspectors and stamps. He gave the inspection program a large portion of the blame for his decision to get out of the business.

It appears that initially only adhesive stamps were used. Based on my own memories, the first stamps used were those shown in Figures 1 and 2 (E1 and E2).

At some point producers were allowed to have the stamps printed on the egg carton Figure 7 (E7). This procedure apparently was covered by "administrative rules and regulations for the issuance of such stamps

and the collection of such fees." §13, Act 94 of 1955.

The manufacturers/printers of the cartons made reports to the state of the number printed and the producers paid the tax based on these reports. I have not yet been able to obtain a copy of the regulations. They should shed some light on the procedures followed.

It also appears that from the time the imprinted stamps were allowed producers had the option of using adhesive or imprinted stamps. As a general rule, the bigger producers used imprinted stamps and the smaller producers used adhesive stamps.

The stamps shown in Figures 3 and 4 beg for an explanation of their manner of use. The double rows of offset impressions apparently would always result in two halves of one stamp being wasted.

The producer referred to above explained that the stamps were printed in horizontal rolls that were applied by machine. The width of the roll and the length, spacing and offsetting of the stamps were designed to afford the proper size to fit the cartons and insure that one complete stamp appeared on each closure strip.

Apparently this method allowed for expected variance in the machine cut strips. The rolls were sold by length, and only a single tax is represented by the stamps in Figures 3 and 4. It appears that the first of the double row stamps were those shown in Figure 3, and it is obvious that, given the width shown, an entire stamp would not necessarily appear on each strip.

One can surmise that Figure 4 represents a redesign that was supposed to correct this problem. The stamp shown in Figure 5 appears to be a single stamp cut from one of the double row tapes. One can again speculate that the temptation not to waste half the stamps on the double row rolls was too great for some producers.

Finally, Figure 6 depicts a stamps of similar size, but one which does not seem to be from a double row tape.

All of the stamps shown have been in my collection since I rescued them from egg cartons in my parents' refrigerator. I graduated from high school in 1959, two months before use of the stamps began, and college and the other usual pursuits prevented my paying closer attention to what was going on at the time. The order in which the adhesive stamps are presented corresponds to my hazy recollection of the order of their appearance. However, I offer no guarantee that this is, in fact, the proper sequence.

Additional information is welcomed.

#### Arkansas Egg Stamps

**E1** (Figure 1) Black on white coil, 41 1/2 x 20 mm, roul. 6 1/4. vertically.

**E2** (Figure 2) Black on white coil, 68 x 31 mm, roul. 9 1/2 vertically.

**E3** (Figure 3) Red on white, double rows of offsetting stamps, 33 x 15 mm,

imperfate, 13 mm vertically between rows, 17 1/2 mm horizontally between stamps, one complete stamp, top or bottom row, portions of two stamps bottom or top row.

a. Single stamp cut from double rows.

**E4** (Figure 3) Blue on white, double rows of offsetting stamps, 33 x 15 mm, imperfate, 13 mm vertically between rows, 15 1/2 mm horizontally between stamps, one complete stamp, top or bottom row, portions of two stamps bottom or top row.

a. Single stamp cut from double rows.

**E5** (Figure 4) Blue on white, double

rows of offsetting stamps, 33 x 16 mm, imperfate, 11 mm vertically between rows, 3 mm horizontally between stamps, one complete and one partial stamp, top or bottom row, two partial stamps, bottom or top row.

**E6** (Figure 6) Turquoise on white, 32 1/2 x 16 mm, imperfate.

**E7** (Figure 7) Cut square of stamp imprinted on egg carton, various colors, various sizes.

**E8** (Figure 8) Design similar to E7 with permit number included within design of stamp (Permit No. 2 only example noted).

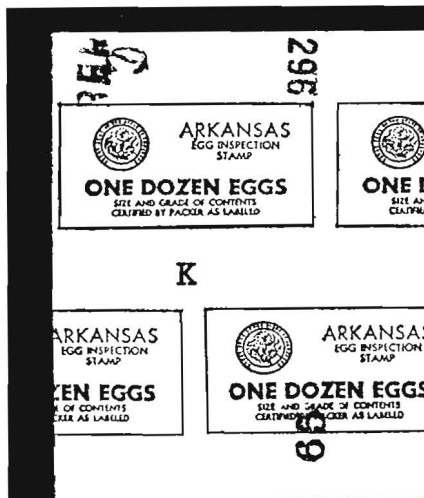


Figure 4

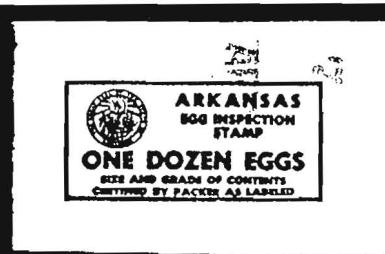


Figure 5

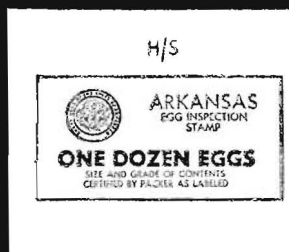


Figure 6

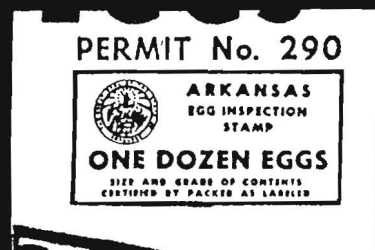


Figure 7



Figure 8

## Hubbard Farms

**HUBBARD  
EGG FARMS**



PERMIT No. 147  
1963

From the collection of Bill Smiley comes this Arkansas egg stamp usage distributed by the Ewing Egg Co., Hot Springs, Ark. Perhaps SRS founder Bert Hubbard had a cousin he didn't know about at Hubbard Farms. Note the "Permit No. 147" is under the stamp, unlike Figure 7 above.

# Idaho Egg Stamp Varieties Illustrated

By E.S.A. Hubbard

Shown are some of the varieties of Idaho egg stamps. The stamps are more ornate than most and include "B," "C" and "Checks" grades. Idaho is the only state to

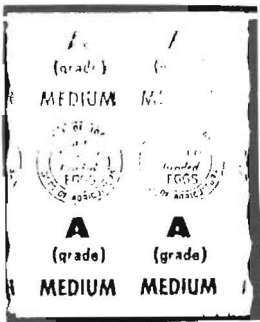
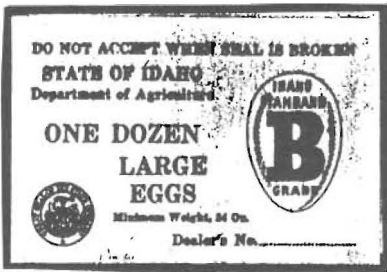
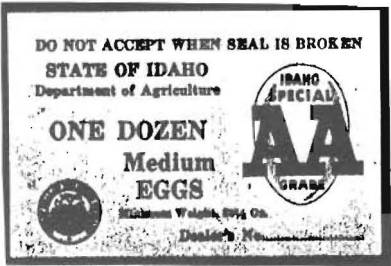
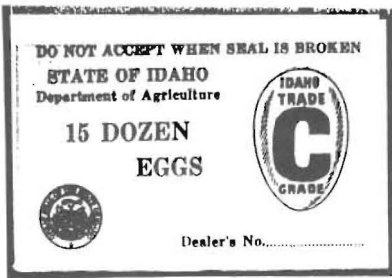
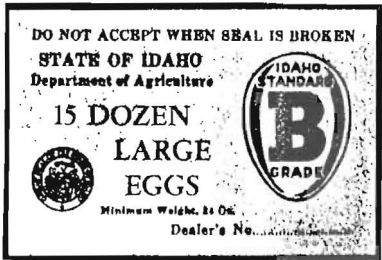
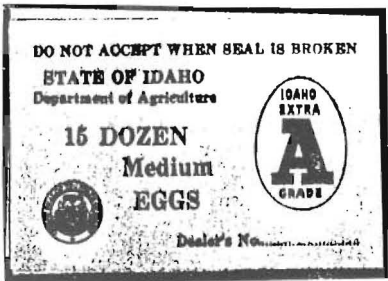
have issued a "Checks" stamp.

The imperforate egg stamps, measuring 67 x 42mm., were first issued in 1938 and at least 22 different stamps have been noted.

Six sizes of Grade AA, Grade A and

Grade B are known: Large, medium and small eggs, each in one-dozen and 15 dozen cartons.

Grade C and Checks stamps were issued for one-dozen and 15 dozen eggs.



# New Kansas Egg Stamp Varieties Found

By Hugh L. Smiley

I have found a number of Kansas egg stamp varieties that are not listed in Bellinghausen's Kansas State Revenue Stamps.

Four are watermark varieties. I have tried several different techniques, including a watermark detector, but have been unable to decipher the wording. It appears to be "Neke" and "DUPLIC" in two lines near the end of the stamps. None of it makes sense. It may be one word or parts of several.

The stamps are E7-9, ungummed, blue and E10, ungummed, red.

I have also noted that E4-7 and E 9-12 come in both gummed and ungummed varieties.

Other new varieties noted are:

1. Similar to E35 and E36 but a deep magenta and no serial numbers. The 15-dozen stamp has imprinted at the bottom: 34-4457-2-S\* 6-72-500. The 30-dozen stamp has imprinted at the bottom: 34-4457-2-\* 6-72-50.

2. Similar to E63 and E64 but no serial numbers, blue. The 15-dozen Grade A has imprinted at the bottom: 30-1342 2\* 10-63-10M. The 30-dozen Grade A has imprinted at the bottom: 34-4456-S2-59. It also has three boxes for size, name and address of packer and date graded.

3. Similar to E68, except the word "ungraded" is 3 1/2mm tall whereas E68 is 9mm tall.

To date, I have only found one of each of the varieties.

# Montana Egg Inspection Seals Cataloged

By Peter Martin

Based on original research by Mack Matesen in the 1970s and additional data provided by Bert Hubbard, following is an attempt to catalog the Montana egg inspection seals believed to have been placed in service in 1945.

The seals were discontinued in July 1972, their demise caused by their high printing and administrative costs.



1945

**Printed in blue.** Die-cut 47mm (design size) circular with serrated edges. "315 IPEU" union label above grade. Many shades exist.

- E1 Grade AA Jumbo
- E2 Grade AA Extra Large
- E3 Grade AA Large
- E4 Grade AA Large Special
- E5 Grade AA Medium Size
- E6 Grade AA Medium Special
- E7 Grade AA Small
- E8 AA Grade Eggs
- E9 Grade A Jumbo
- E10 Grade A Extra Large
- E11 Grade A Large
- E12 Grade A Medium Size
- E13 Grade A Small
- E14 ONE/DOZEN/CERTIFIED/ GRADED/EGGS

- E15 Standard B, red
- E16 Trades C, brown

19??

**Printed in blue.** Design similar to E1 but a deeper blue and a "470 IPEU" union label imprint. These are likely a new printing to replenish items out of stock.

- E17 Grade AA Extra Large
- E18 Grade AA Large
- E19 Grade AA Medium Size
- E20 Grade AA Small
- E21 Grade A Small
- E22 Trades C, brown

**19?? Printed in blue.** Design similar to E1 but no union label above grade. These are likely a new printing to replenish items out of stock.

- E23 Grade AA Large Special
- E24 Grade AA Medium Special
- E25 ONE/DOZEN/CERTIFIED/ GRADED/EGGS
- E26 Standard B, red
- E27 Trades C, brown

**19?? Printed in green.** Design of E1. "315 IPEU" union label above grade. Many shades exist.

- E28 Grade A Jumbo
- E29 Grade A Extra Large
- E30 Grade A Large
- E31 Grade A Large Extra
- E32 Grade A Medium Size
- E33 Grade A Medium Extra
- E34 Grade A Small
- E35 Grade A Small Extra
- E36 Grade A Peewee

**19?? Printed in green.** Design similar to E1 but no union label above grade. These are likely a new printing to replenish items out of stock.

- E37 Grade A Medium Extra, wider "A"
- E38 Grade A Small Extra



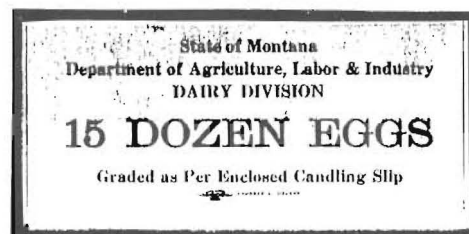
**19??** Design similar to E1 but with enlarged lettering in center circle and design and a redesigned "165" union label imprint. Dull slate green.

- E39 Grade A Jumbo
- E40 Grade A Extra Large
- E41 Grade A Large
- E42 Grade A Medium Size
- E43 Grade A Small

19??

Circular design with serrated edges. Map of Montana in center. Blue-black lettering on gold paper. "410" union label below map.

- E44 Grade AA Jumbo
- E45 Grade AA Extra Large
- E46 Grade AA Large
- E47 Grade AA Medium
- E48 Grade AA Small



**19??** Die cut with typeset design, 125 x 62mm. Black lettering on pink paper. Inscribed: STATE OF MONTANA/ DEPARTMENT OF AGRICULTURE, LABOR & INDUSTRY/DAIRY DIVISION/15 DOZEN EGGS/GRADED AS PER ENCLOSED CANDLING SLIP.

E49



**19??** Horizontal tape seal, 63mm wide. Multiple circular design, green on a white background. Inscribed: GRADE AND SIZE AS PRINTED ON CARTON.

E50

# New Jersey Egg Stamps: An Initial Look

By E.S.A. Hubbard

Virtually nothing has appeared in print about the New Jersey egg inspection stamps. The large stamps were believed used in the 1940s while the smaller seal are believed to have been issued in the early 1960s. Several different designs were used. A quick look is provided here. Anyone with additional information is asked to write the author or the editor.



# New Mexico: A Hubbard Catalog Listing

By E.S.A. Hubbard

Shown here is a trial New Mexico listing prepared by me in 1978 for possible inclusion in my *U.S.A. State Revenue Catalog*. I believe this is the first attempt to list the large variety of New Mexico egg stamps.

## NEW MEXICO



### EGG (Inspection)

194 ? EGG ON LARGE END. EGG SIZE NOT PRINTED ON STAMP (written and variously handstamped). Black design; roul —; egg 48x63mm on 1/3¢.

- E1 1/3¢ pink, A lr?
- E2 1/3¢ creme, B lr?
- E3 1/3¢ yellow, C lr?
- E4 5¢ green (1 case) A?
- E5 5¢ green (1 case) B?
- E8 10¢ green (1 case) A?
- E9 10¢ green (1 case) B?
- E12 10¢ green, UNCLASSIFIED u?

1952 ? EGG ON SMALL END= ROUL 6 1/2 horiz; egg 48x63mm.

- E13 1/3¢ blue, AA SMALL
- E14 1/3¢ blue, AA MEDIUM
- E15 1/3¢ blue, AA LARGE?
- E16 1/3¢ blue, AA EXTRA LARGE?
- E17 1/3¢ blue, AA blank
- E18 1/3¢ pink, A SMALL?
- E19 1/3¢ pink, A MEDIUM?
- E20 1/3¢ pink, A LARGE
- E21 1/3¢ pink, A EXTRA LARGE?
- E22 1/3¢ pink, A blank?
- E23 1/3¢ creme, B LARGE

1954 SINGLE FRAME LINE ADDED: 47x70 to 71mm.

- E24 1/3¢ blue, AA SMALL
- E25 1/3¢ blue, AA MEDIUM, roul 8 horiz
- E26 1/3¢ blue, AA LARGE, roul 9 horiz
- E27 1/3¢ blue, AA EXTRA LARGE?
- E28 1/3¢ blue, AA blank
- E29 1/3¢ pink, A SMALL
- E30 1/3¢ pink, A MEDIUM, roul 8 horiz
- E31 1/3¢ pink, A LARGE
- E32 1/3¢ pink, A EXTRA LARGE?
- E33 1/3¢ pink, A blank
- E50 1/3¢ green, UNCLASSIFIED (ser. no. on some)
- E51 5¢ red, A (blank)
- E52 5¢ creme, B?
- E55 10¢ carmine, A
- E56 10¢ creme, B

19 BLACK ROUL 8 HORIZ ON BACK, with large vert serial number. 1/3¢  
E57 MEDIUM  
E58 LARGE

19 ONE INCH PAPER STRIP ACROSS CENTER, roul 8 horiz (large cuts); 1/3¢  
E59 MEDIUM  
E60 LARGE?

19 HEAVIER FRAME LINES, 48x71mm.  
E70 1/3¢ blue. AA SMALL

19 ? HEAVIER FRAME LINES= 49 1/2 x 74 1/2 mm. (No line thru cent sign, and top of 3 in 1/3 is now round, not flat.)

- Roul 6 1/2 horiz. 1/3¢
- E71 1/3¢ blue, AA SMALL
- E73 1/3¢ blue, AA LARGE
- E74 1/3¢ blue, AA EXTRA LARGE
- E75 1/3¢ blue, AA blank
- E76 1/3¢ pink, A SMALL?
- E77 1/3¢ pink, A MEDIUM 47x70mm
- E78 1/3¢ pink, A LARGE



19 LARGER PATTERN GRADE LETTERS.

- E84 1/3¢ blue, AA LARGE

19 REGULAR SIZE LETTERS, "INSPECTION FEE 1/3¢"

- REMOVED.  
E85 1/3¢ blue, AA blank



19 SUN DESIGN, black with orange (shades) sun. Length of line "SUBJECT TO NEW MEXICO" given in parens. All are 1/3¢.

- E86 Sun 34x41mm (33)
- E87 Sun 35x38mm (38)
- E88 Sun 37x39mm (40)

19 PRINTED IN TWO ROWS= ONE INVERTED.

- E89 Sun 20x21mm (32)
- E90 Sun 23x20 1/2 mm (33)

19 HALF-SIZE TETE-BECHE ON TAPE, with three printed lines above and below sun. Black with orange sun. Tape 60mm horizontal-run; 1/3¢.  
E91 Sun 22x22mm

19 SMALLER, HORIZONTAL PAIRS, with three printed lines above sun and two below. Tape 31mm vertical-run.  
E92 Sun 20x20mm



19 SIMILAR BUT THREE LINES BELOW SUN. Roul 9 1/2 horiz. All 1/3¢.

- E93 AA blue
- E94 A pink
- E95 UNCLASSIFIED green

19 SUN DESIGN HALF-SIZE on horizontal-run tape 31mm. Three lines above sun and two below.

- E96 Sun 20x20mm

19 SIMILAR BUT VERTICAL-RUN 60mm TAPE. Half of stamps are inverted. Three printed lines above sun and two below. 1/3¢.

- E97 Sun 22x22mm

19 ? SIMILAR BUT HORIZONTAL-RUN 62mm TAPE AND NO SUN. Bottom row of stamps inverted.  
E98 AA black on blue (no value)

# North Carolina Egg Stamp Use Doubted

By Scott Troutman

Shown is one of a set of four North Carolina egg inspection fee stamps. Egg inspection began in 1955 and continues today, but nothing in the law ever authorized the use of an inspection stamp.

Lou Ballentine was commissioner of the Department of Agriculture at the time the original law was drafted. The stamps bear his signature and have the same border as the feed stamps in use at the time. Winston-Salem Printing Company produced both the egg and feed stamps.

The stamps, perforated 12 1/2, have the



North Carolina E3

wording "This stamp must be attached to the copy of the invoice furnished the buyer or receiver of eggs." The Navy blue 2-cent stamp was for 30 dozen eggs, a common

commercial shipping unit.

Egg stamp inspection fees and stamps printed were:

E1	1 doz.	1/15¢	67¢/book of 1,000
E2	15 doz.	1¢	\$10/book of 1,000
E3	30 doz.	2¢	\$20/book of 1,000
E4	150 doz.	10¢	\$100/book of 1,000

My personal guess is that the stamps were prepared expecting the legislature to authorize their use. When the legislature failed to set an inspection rate as part of the statutes, my belief is that they were never put into service. If anyone knows otherwise the author is interested in hearing about it.

# Oklahoma Still Using Egg Inspection Stamps

By Scot Troutman

Shown in Figure 1 is an Oklahoma egg stamp recently found in an Oklahoma supermarket.

The stamp is blue with "123" handstamped in black ink. While this marking is in the date packed area, examination of egg cartons in the store revealed this is more likely an inspectors mark. The stamp is relatively small, measuring only 35 x 17mm.

These stamp are seldom seen on egg cartons, even within Oklahoma. This is because the large producers (6,000 or more dozen per month) usually eliminate stamp usage by filing monthly tax statements and production figures with the Department of Agriculture. The production figures must be notarized and are subject to random sampling inspections.

Section 2, subsection 5-28 of the Oklahoma Statutes provides for these inspection stamps. Each stamp represents payment of a .002 cent per dozen inspection tax. Packers using the stamps are also charged for the stamps production, mailing and handling.

There are several exemptions. Eggs sold directly at the farm are exempt from inspection, as are eggs produced in Oklahoma but sold outside the state. Also, Oklahoma farmers can sell ungraded eggs as long as they are labeled as such.

The usages I found were on eggs bought at a fairly small market. The egg cartons were from a small supplier: Hansen's Eggs of Hitchcock, Okla. These stamp were in use in 1994-95. So far, I've seen the following stamps:



Figure 1



Figure 2

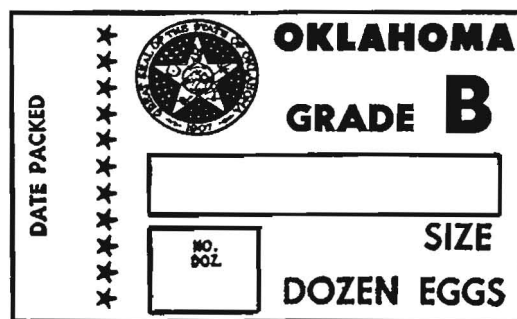


Figure 3

Grade	Size
AA	Jumbo
A	Jumbo
A	Large
A	Small

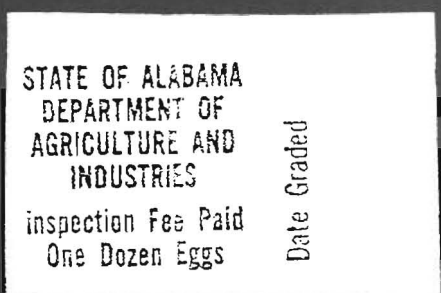
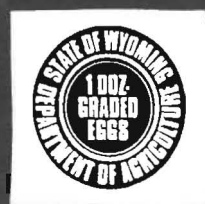
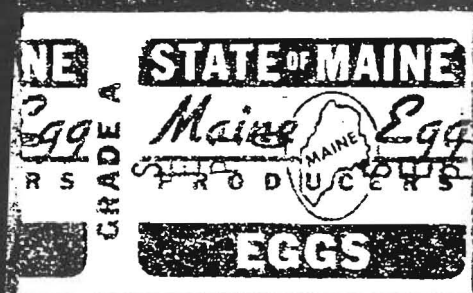
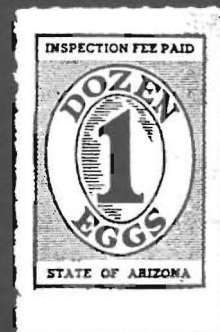
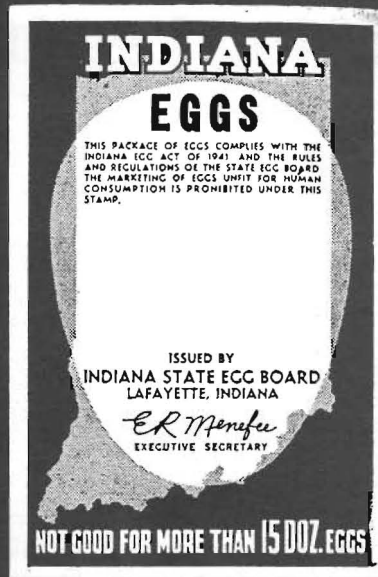
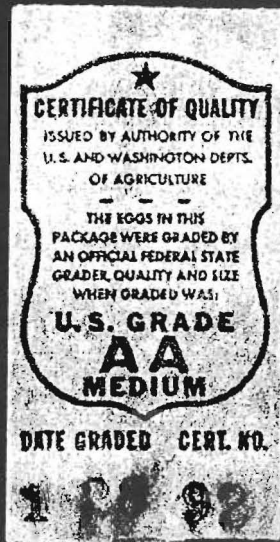
Older, much larger stamps are known. These may date back to 1957, when the inspection law went into effect. Figure 2 shows an unused stamp (68 x 32mm) with an almost identical design to the current issue. It is also in blue and features the Great Seal of the State of Oklahoma, the grade, the

egg's size and the carton size of one dozen eggs.

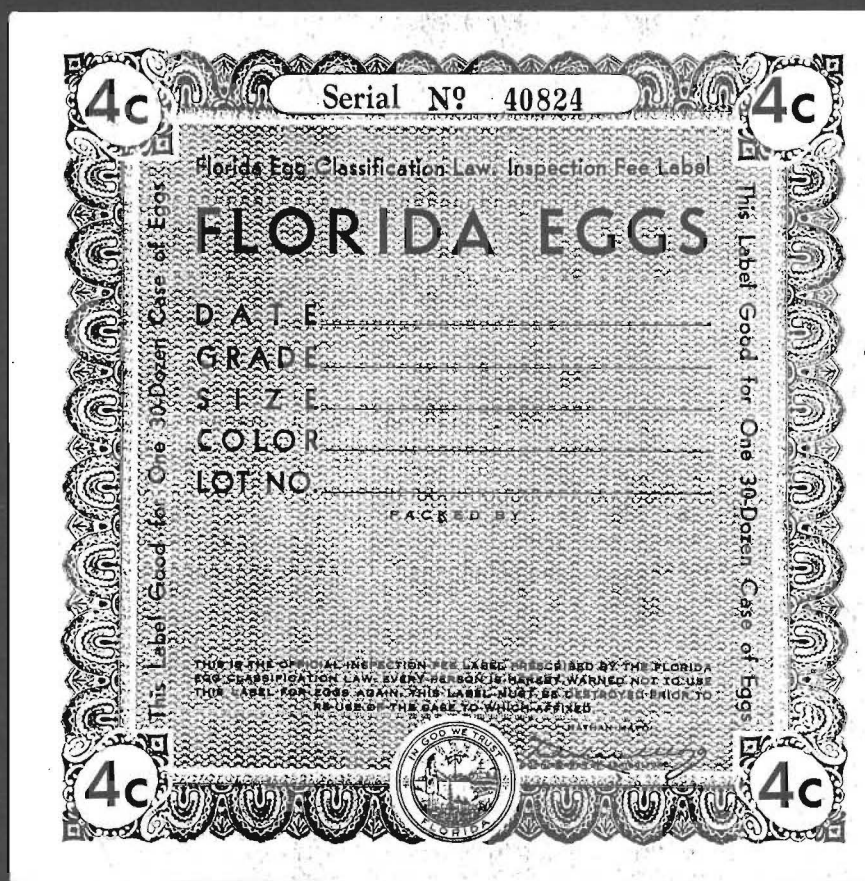
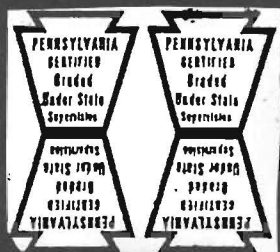
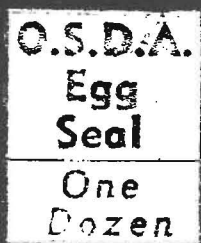
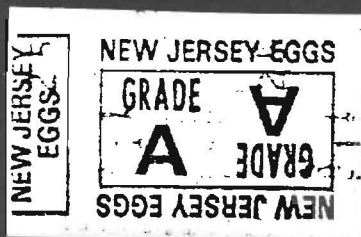
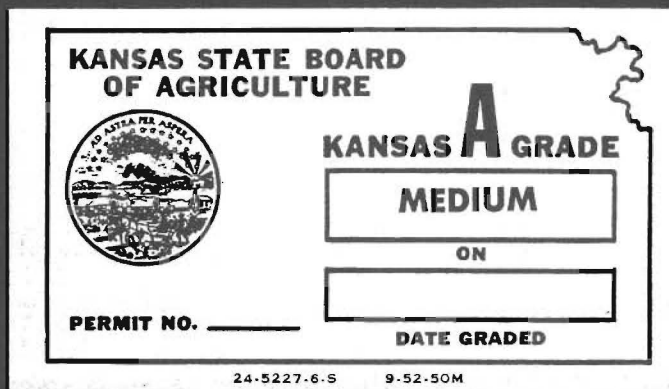
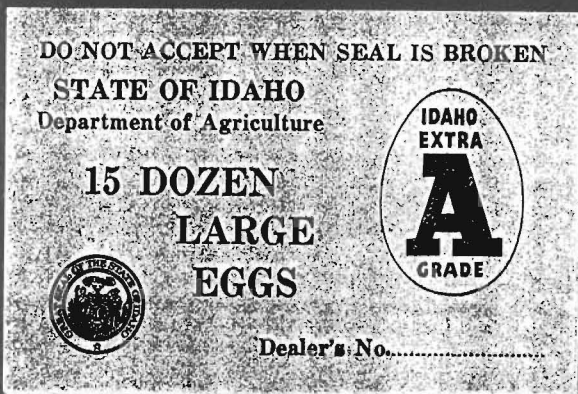
Figure 3 shows another stamp, but this time made for handstamping or writing in the egg's size and the number of dozen. The illustrated stamp for Grade B eggs is in red and measures 69 x 40 mm. It is not clear when this stamp was used.

(Editor's Note: At press time a considerable amount of new information about Oklahoma egg stamps was identified. It will be included in a future SRN.)

# Egg



# Stamps



# Washington Egg Seals: A Checklist

By M. E. Matesen

Washington egg seal usage dates back to the early 1930s, making this one of the earliest revenues to have been issued by this state. Interestingly enough, neither Cabots' 1940 nor Hubbard's 1960 catalog's makes mention of them. When I embarked on my *Washington State/Cities Revenue Catalog* in 1973 I included a listing on eggs.

In great part, that undertaking was a direct result of individuals such as the late Charles Hermann and Ken Pruess. Both were extremely instrumental in assisting me with the catalog. Since that endeavor, other collectors have continued to share new finds.

Although captioned under the overall heading of eggs they've been subdivided into these three categories:

(1) Eggs (i.e., seals and tapes issued by the Dept. of Agriculture)

(2) Facsimile Imprints

(3) Certificates of Quality

## EGGS

Enacted in 1933 the legislature set forth specific guidelines and regulatory procedures with regard to the grades and standards of eggs sold to non-governmental outlets within the state. To defray the expense incurred in enforcing grades, the Director of the Department of Agriculture was authorized to:

(a) require the purchase and attachment of gummed seals/tapes to egg cartons.

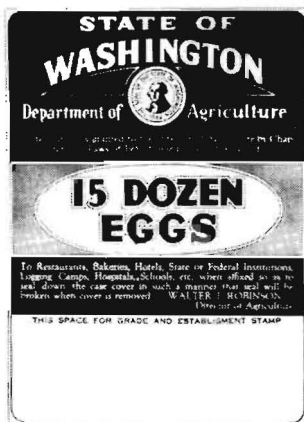
(b) charge a fee on a "per dozen basis" to those required to purchase and affix seals/tapes.

Fees were assessed on a mills per dozen basis. These fees have increased over the years but have not impacted the seals and tape designs since all are non denominational.

The letter/number appearing inside the bracket refers to the catalog numbers as they appeared in Matesen's *Washington State/Cities Revenue Catalog*. This catalog is still available from the SRS Publication Sales.

For purposes of this article I've opted to concentrate on the listings themselves, leaving pricing research for some future catalog revision.

Since the exact date of issuance of "all" the seals noted herein are not known, the order of listing is assumptive.



110 1/2 x 148 1/2 mm. Die cut.

E1 [E1] green

*No Illustration Available*

50 x 50 mm. Round die cut seal. Inscribed

ONE DOZEN CERTIFIED  
STANDARD GRADE EGGS

E2 [—] blue



50 x 50 mm. Round die cut seal. Inscribed  
ONE DOZEN CERTIFIED EXTRA  
GRADE EGGS

E3 [—] red



45 x 45 mm. Horizontal tape seal. Seal on tape design similar to E3.

(Tapes can be of varying widths).

E4 [E2] red



51 x 51 mm. Round die cut seal. Inscribed  
CERTIFIED EGGS

E5 [E3] dark green



44 x 44 mm. Vertical tape - 50 mm wide. The seal design is like E5.

E6 [E5] dull slate green



51 x 51 mm. Round die cut seal. Inscribed  
ONE DOZEN GRADED EGGS

E7 [E4] green (shades)



41 x 41 mm. On vertical tape-47 1/2mm wide on horizontal tape of varying widths. Inscribed ONE DOZEN GRADED EGGS E8 [E6] green (shades)



47 1/2 x 48mm. Die cut. Rounded corners. Inscribed 15 DOZEN EGGS E9 [E10] intense dark green



41 x 41 mm. On vertical tape-47mm wide or horizontal tape of varying widths. Enlarged design lettering. E10 [E7] green (shades)



195? On 61mm. horizontal tape. Combination USDA and state seal. E11 [E7a] green



*Note: Starting with this illustration, certain years of issuance were able to be ascertained thanks to the assistance provided by the Dairy Division of the Department of Agriculture.*

1960 34 x 34 mm. On vertical tape - 38 mm wide or horizontal tape of varying widths. E12 [E8] green (shades)

*No Illustration Available*

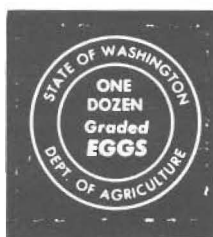
1962 34 x 35mm on 43mm vertical tape. Similar to E12 except lettering size and spacing in the outer seal. E12A [E8A] green



1965 49 x 49mm. Die cut. Glossy surface paper. E13 [E9] dark green (shades)

*No Illustration Available*

19?? 38 x 38mm. Compound roul. 8 horizontally and 9 1/2 vertically. 15 DOZEN GRADED EGGS. E14[—] red background with silver lettering



1969 23 x 23 mm. Hyphen hole perf 7. E15 [E11] green (shades)

*No Illustration Available*

1972 Like E14, except roul 6 1/4. E15A [E11] dull slate green (shades)



198? 38 x 38 mm die cut seal. Seal is pressure sensitive; attached to a wax paper backer-45mm wide. Serrated lines of separation. 15 DOZEN GRADED EGGS. E16 [—] red



1984 Similar to E16 except center portion of seal has been redesigned. The "15" and inscription "EGGS" is enlarged and redesigned in relation to the E16 design. E17 [—] red



1987? 25 x 25mm die cut seal. Seals are pressure sensitive two abreast, attached to a vertical wax paper backer- 63mm wide. E18 [—] dark green

*Editor's Note: Washington's Egg Facsimile Imprints and Certificates of Quality labels will appear in a future SRN.*

For more information about Washington state and city revenue stamps, obtain a copy of Matesen's Washington State/Cities Revenue Catalog available from the SRS Publication Sales (See page 27).

STATE OF INDIANA  
**WHOLESALE CERTIFICATE OF REGISTRATION**  
 AND PERMIT TO REPORT WHOLESALE VOLUME

Post In Conspicuous  
 Place

**Non-Transferable**  
**No Refund**

OFFICE OF  
 INDIANA STATE EGG BOARD  
 W. Lafayette, Indiana

No. **42**  
 PERMIT FEE **\$20.00**

This is to certify that the applicant, **David S. Eberwein**, has been examined and found to be a bona fide wholesaler of eggs in the State of Indiana. This certificate is issued to the applicant named below for the year ending March 31st, 1984, and is subject to the provisions of the Indiana Code of 1982, 16-6-1, as amended in 1981, is hereby authorized to sell and deliver eggs for human consumption in the State of Indiana. This certificate is issued to the applicant named below for the year ending March 31st, 1984, and is subject to the provisions of the Indiana Code of 1982, 16-6-1, as amended in 1981, is hereby authorized to sell and deliver eggs for human consumption in the State of Indiana. This certificate is issued to the applicant named below for the year ending March 31st, 1984, and is subject to the provisions of the Indiana Code of 1982, 16-6-1, as amended in 1981, is hereby authorized to sell and deliver eggs for human consumption in the State of Indiana.

In testimony whereof we have hereunto set our hand and seal of the State of Indiana, this 6th day of March, 1984.

date **March 6, 1984**

David S. Eberwein  
 830 Lafayette Ave.  
 Lebanon, IN. 46052



Executive Secretary, Indiana State Egg Board

**1984**

Figure 5 shown reduced to 88 percent. Actual size is 8 1/2 x 3 3/4.

# State Egg Licenses: An Unexplored Field

By Michael R. Florer

The other articles in this issue have no doubt made you aware that egg stamps comprise a large and varied collecting field. Besides these stamps, states have also issued licenses to control the egg industry. They are definitely collectible and can make interesting collateral items to add to a state revenue stamp collection.

Egg licenses are a virtually unexplored area. At present I only know of issues from four states:

## COLORADO

Retail Egg Dealer's License issued by the Colorado Director of Markets.

1945 issue (Figure 1). Expired Dec. 31, 1945. \$3 fee. Black ink on cream-colored paper. Black serial number. Purple hand-stamped signature of Inspector-in-Charge. Embossed seal of the Director of Markets in lower left corner. Imperforate. Information filled in by typewriter.

1946 issue (Figure 2). Similar to the 1945 issue but with a red serial number, black hand-stamped signature of Supervisor (though it is the same person as 1945), and different typeface.

## INDIANA

Wholesale Certificate of Registration and Permit to Report Wholesale Volume issued by the Indiana State Egg Board.

1982 issue (Figure 3). Expired March 31, 1983. \$20 fee. Large date, egg outline, seal, "Non-Transferable No Refund," and

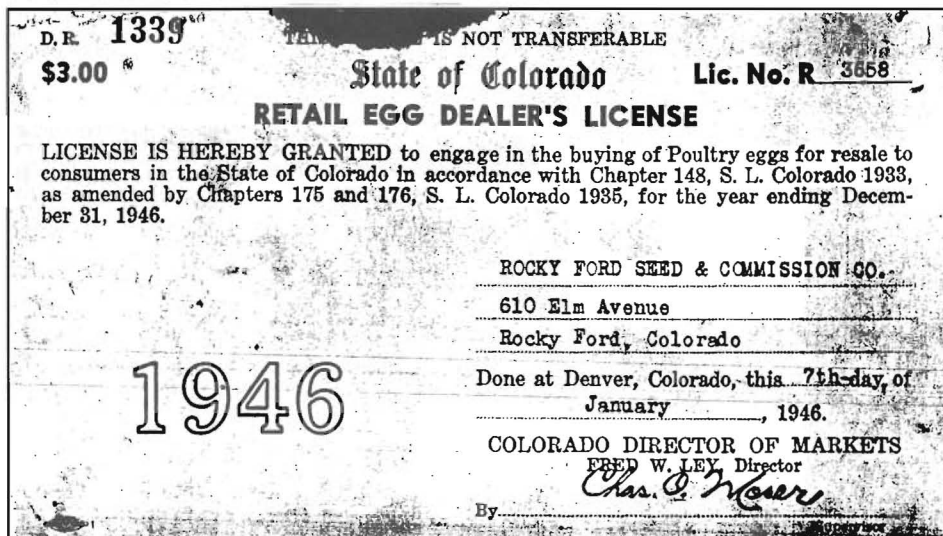
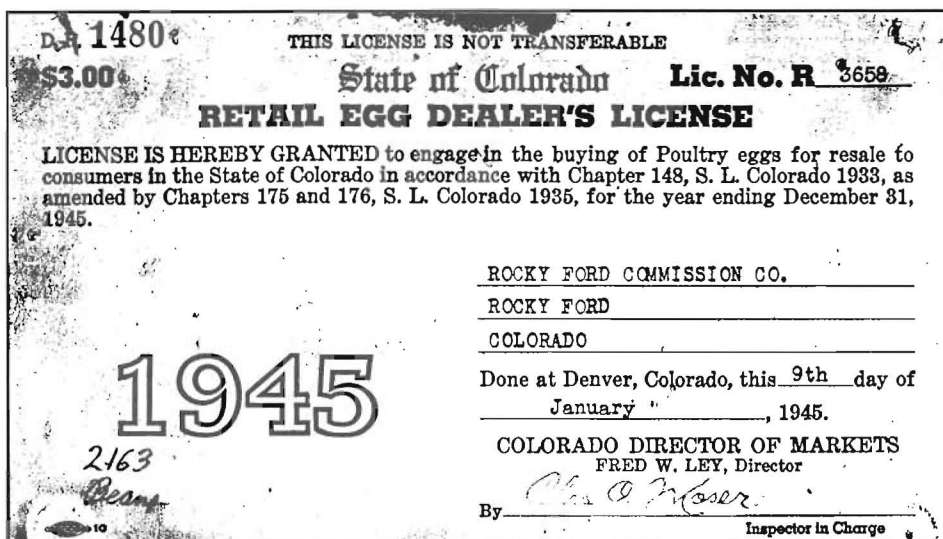


Figure 1, above, and Figure 2, both shown reduced to 76 percent from an actual size of 6 1/2 x 3 5/8. Illustrations are courtesy of the Rocky Ford Historical Museum, Rocky Ford, Colorado.

"Post In Conspicuous Place" printed in green ink, remainder in black ink, on textured yellow paper. Rouletted 7 at top and bottom. Information filled in on a typewriter except the fee, which is handwritten in red ink.

1983 issue (Figure 4). Similar to 1982 issue but orange and black on smooth bright yellow paper and rouletted at top only.

1984 issue (Figure 5). Similar to 1982 issue but magenta and black on smooth buff paper, rouletted at top only, and different typeface.

## IOWA

Egg Retailer's License issued by the Iowa Department of Agriculture.

1961-62 issue (Figure 6). Expired April 1, 1962. \$2 fee. Border printed in blue-violet ink, remainder in black ink, on white paper watermarked "HAMMERMILL /BOND/ MADE IN U.S.A." Brown hand-stamped signature of new Secretary of Agriculture over old printed signature. Imperforate. Information filled in on a typewriter.

1963-64 issue (not shown). Similar to 1961-62 issue but turquoise and black on white paper watermarked "HAMILTON BOND" and printed signature of new Secretary of Agriculture L. B. Liddy.

Licenses for egg wholesaler, egg grader, and hatchery also exist from Iowa, but I have not examined any of them.

## VERMONT

Egg Dealer/Cash Buyer License issued by the Vermont Department of Agriculture.

Unlike the other licenses examined here, these are metal license plates to be attached to the license holder's vehicle, presumably in addition to the regular license plate. Dated plates expiring June 30th were issued annually at least as early as 1948 until being replaced by an undated, renewable plate in 1982. This plate is currently still in use. I have not examined any of these.

A poultry dealer license is also issued by Vermont. The information above also applies to it.

The paper licenses provide a clue for future research. Each one has the enabling legislation for its existence included in the "fine print."

If you know of other egg licenses I would like to hear from you. Please write to: Michael R. Florer, 602 1/2 Carson Avenue, La Junta, CO 81050-2228. I will include your information in a future update to this article. Perhaps a formal catalog listing of egg licenses can be published someday.

## Bibliography

Florer, Michael R. "A State Revenue Sideline: Iowa Tax Permits & Licenses."

*State Revenue News*

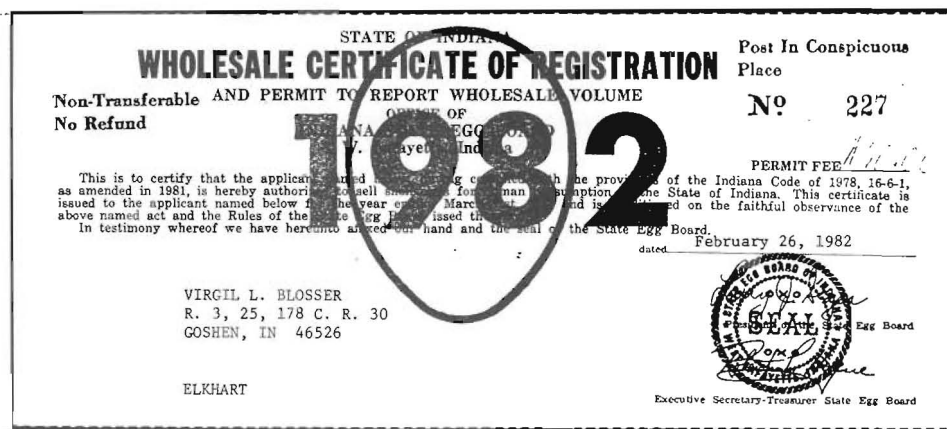


Figure 3 shown reduced to 58 percent. Actual size is 8 1/2 x 3 3/4.

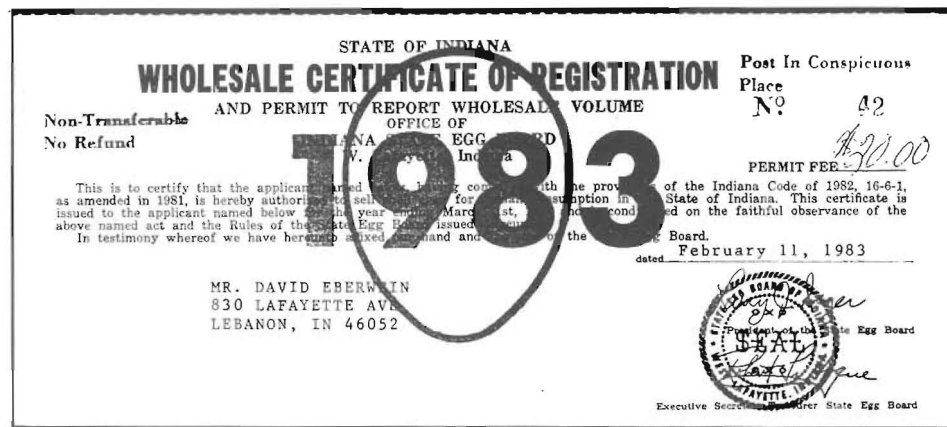


Figure 4 shown reduced to 58 percent. Actual size is 8 1/2 x 3 3/4.

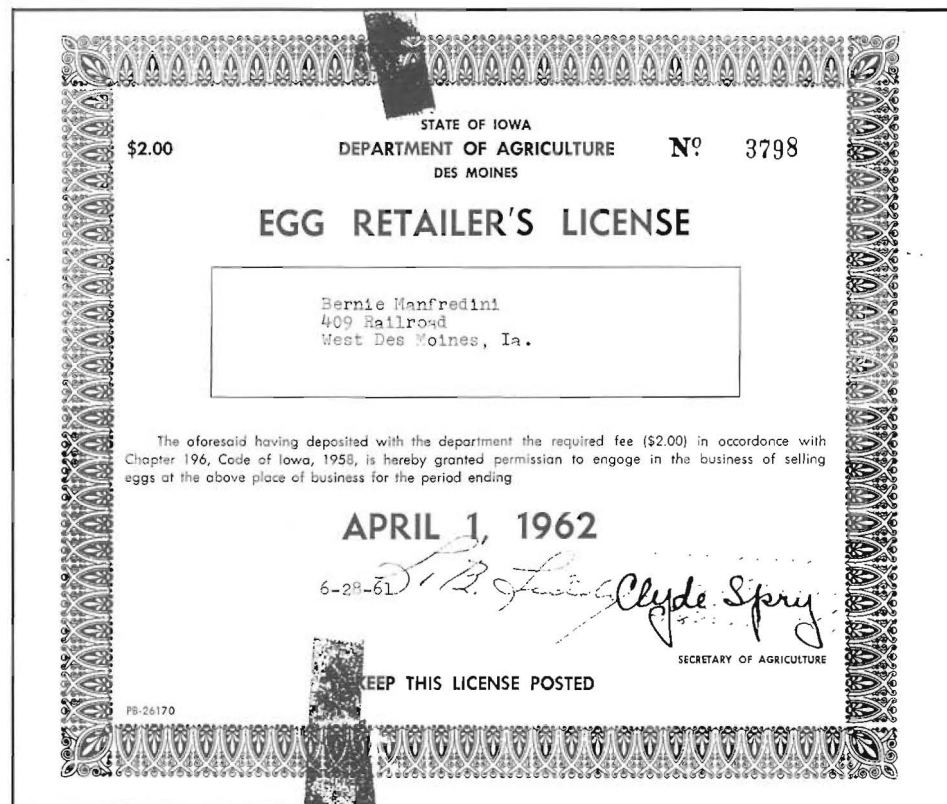


Figure 6 shown reduced to 55 percent. Actual size is 9 x 7 1/2.

*The American Revenuer*, 42:187-89 (September 1988).

Moister, Corb, Jr. and Gary Irish. "See

Vermont-The Green Mountain State: Non-passenger Plates 1905 to 1995." *ALPCA Newsletter*, 41:111+ (August 1995).

# License News

By Dr. Edward Miles

Present this certificate when you apply for Operators License or Motor Vehicle Registration

## POLL TAX CERTIFICATE

Fayette MAINE  
(Insert name of Town, City or Plantation)

Date Oct 10 1939

The undersigned certifies  
that the records of this office show that the POLL TAX of

Ralph Gile  
(Name of Taxpayer)

Fayette  
(Address of Taxpayer)

☒ has been paid for the tax year 1939

H. D. Allen  
Collector of Taxes of Fayette  
(Insert name of Town, City or Plantation)


☐ has been legally exempted for the tax year 19\_\_\_\_

☐ has been abated for the tax year 19\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Assessors and  
Taxing Authority of  
(Insert name of Town, City or Plantation)

NOTE: This certificate to be checked and executed by TAX COLLECTOR  
when POLL TAX has been PAID.

This certificate to be checked and executed by ASSESSORS or a  
majority of them when POLL TAX has been EXEMPTED OR ABATED.  
Public Laws, Maine, 1939, Chap. 191.

 Pine Tree Line. No. T371  
Marks Printing House, Portland, Me.

MAINE—It appears that proof of payment of the Poll Tax was necessary for renewal of a driver's operators license or registration in Fayette, Maine, in 1939. I don't know if it was used state wide, but it was probably used in other towns, cities and plantations as evidenced by the Assessors' line near the bottom of the certificate. The certificates were printed by Marks Printing House, Portland.

# SRS Auction #5 Another Big Success

**By Scott Troutman**

First, the auction manager needs to comment on the problem of people getting the auction issue late. As I get my copy through the mail too, I am aware of this. Some production problems caused us to run into the Christmas rush.

In cases like this I will always hold the auction open in fairness to our consignors. I held Auction #5 open until January 3 to make sure everybody got a chance to bid. The problem is we have no way to tell you this is happening. In the future, if you get the issue late, *mark that on your bid sheet and mail it in.*

This was the largest auction in term of lots, 418 covering 43 states and the District of Columbia. Most of this material was from collectors. The total realization

was \$1,222.75 with 31 bidders from across the U.S. 55 lots had 4 or more bids. Sixty six lots did not sell.

The item with the most bids was lot 341, the Texas sweet potato stamp with 15 bidders. It realized \$13. Nothing we have ever auctioned has come close in terms of numbers of bidders.

Another Texas lot, the fruit stamp with quarantine label had seven bidders and brought \$19.

Lots with 7 bids included 78 (Delaware trout stamp, \$2.75), 212 (Michigan salmon snagging, \$3.50), 229 (Missouri gasoline, \$5), and 233 (unlisted Missouri fertilizer, \$2.50). Lots 80 and 81, the Florida public hunt area stamps, both brought \$12 with solid bidding.

Highest prices realized were \$21 for lot

285, a collection of Ohio material and lot 280, a New York small game season stamp.

Two other lots brought \$19: lot 278, another New York small game stamp and lot 97 an Idaho egg stamp. Lot 389, the meat inspection labels, came in at \$11 on a \$2 estimate.

Based on this auction, here is what's hot: state revenues used on whatever they went on; D.C. liquor stamps; Virginia bear-deer damage; fishing stamps; municipal beer stamps; U.S. revenues and taxpays; Missouri; hunting stamps and old licenses; Alaska licenses; egg stamps; bedding stamps; Wisconsin beer;

And this is what's cold: Louisiana insecticide; Kansas feed; California liquor; Kentucky liquor; stock transfer stamps; cigarette stamps.

## SRS Auction #5 Prices Realized

1	8.00	35	25.00	69	2.50	112	1.25	146	-
2	-	36	4.50	70	9.50	113	1.00	147	1.00
3	-	37	1.25	71	3.75	114	1.50	148	-
4	-	38	-	72	3.50	115	4.00	149	-
5	-	39	-	73	11.00	116	5.50	150	-
6	2.75	40	-	74	2.00	117	-	151	-
7	1.25	41	3.00	75	1.75	118	-	152	4.00
8	1.25	42	1.50	76	2.25	119	3.00	153	4.25
9	1.00	43	2.50	77	3.50	120	-	154	2.00
10	4.00	44	-	78	3.75	121	-	155	2.50
11	1.25	45	-	79	2.50	122	-	156	1.75
12	-	46	-	80	12.00	123	-	157	1.75
13	3.25	47	-	81	12.00	124	-	158	-
14	1.75	48	-	82	1.00	125	-	159	-
15	3.75	49	-	83	2.75	126	-	160	1.00
16	1.50	50	1.00	84-93 sold as lot 94		127	12.00	161	1.75
17	8.25	51	6.00	94	5.25	128	-	162	1.25
18	9.00	52	2.25	95	1.00	129	2.50	163	1.25
19	4.25	53	4.25	96	2.00	130	2.50	164	1.50
20	3.25	54	1.75	97	19.00	131	2.50	165	2.00
21	1.25	55	13.00	98	7.75	132	2.50	166	3.00
22	2.00	56	6.50	99	7.50	133	1.25	167	1.75
23	1.75	57	1.25	100	2.50	134	-	168	1.25
24	-	58	-	101	1.25	135	2.00	169	1.00
25	-	59	1.50	102	2.00	136	-	170	3.25
26	1.25	60	2.50	103	5.75	137	-	171	4.25
27	-	61	2.50	104	16.00	138	-	172	5.00
28	3.75	62	2.00	105	6.50	139	-	173	5.00
29	-	63	2.00	106	-	140	-	174	1.25
30	1.50	64	2.00	107	4.00	141	4.00	175	1.25
31	2.25	65	2.75	108	3.25	142	2.25	176	1.25
32	8.25	66	1.50	109	2.00	143	4.50	177	1.50
33	1.50	67	4.25	110	4.25	144	3.00	178	1.50
34	3.25	68	2.75	111	-	145	3.00	179	1.50

# SRS Auction #5 Prices Realized

180	1.50	236	1.50	292	1.75	348	10.00	404	1.00
181	1.50	237	1.50	293	1.50	349	8.00	405	3.00
182	1.25	238	1.25	294	2.25	350	1.50	406	1.00
183	1.50	239	2.75	295	1.50	351	2.25	407	2.75
184	1.75	240	-	296	5.75	352	2.25	408	5.75
185	1.25	241	1.25	297	1.75	353	2.25	409	2.25
186	1.75	242	2.75	298	1.25	354	3.50	410	7.00
187	2.25	243	6.00	299	1.25	355	-	411	1.00
188	2.25	244	2.00	300	4.25	356	3.25	412	-
189	3.25	245	5.00	301	4.00	357	-	413	1.00
190	1.75	246	5.00	302	4.25	358	-	414	-
191	1.50	247	1.25	303	4.00	359	2.00	415	1.00
192	2.50	248	1.00	304	6.00	360	4.25	416	15.00
193	1.25	249	11.00	305	11.00	361	1.75	417	1.00
194	2.00	250	-	306	2.25	362	2.75	418	1.00
195	1.25	251	1.25	307	6.00	363	10.00		
196	2.00	252	-	308	4.00	364	4.50		
197	1.25	253	-	309	4.00	365	4.50		
198	1.25	254	3.00	310	3.00	366	4.25		
199	1.00	255	8.25	311	2.25	367	-		
200	2.50	256	2.00	312	2.25	368	1.50		
201	2.00	257	1.00	313	2.50	369	2.75		
202	1.50	258	4.00	314	-	370	6.00		
203	1.50	259	5.25	315	16.00	371	1.50		
204	1.50	260	5.25	316	9.25	372	1.25		
205	1.50	261	1.25	317	1.00	373	2.25		
206	1.75	262	1.25	318	2.00	374	1.25		
207	1.00	263	2.00	319	3.25	375	2.00		
208	1.50	264	-	320	3.75	376	3.00		
209	1.50	265	1.00	321	10.00	377	2.00		
210	1.50	266	1.00	322	1.25	378	15.00		
211	3.25	267	1.00	323	10.00	379	9.00		
212	3.50	268	1.00	324	4.00	380	5.00		
213	1.00	269	1.00	325	1.25	381	2.00		
214	6.00	270	3.50	326	1.25	382	4.00		
215	3.00	271	3.50	327	1.25	383	2.25		
216	1.50	272	1.00	328	1.25	384	2.25		
217	5.00	273	3.50	329	-	385	4.00		
218	2.00	274	1.00	330	1.25	386	4.00		
219	2.00	275	4.00	331	-	387	3.00		
220	1.25	276	3.50	332	-	388	1.00		
221	6.00	277	3.50	333	-	389	11.00		
222	3.00	278	19.00	334	1.25	390	1.50		
223	1.50	279	3.00	335	-	391	1.75		
224	1.75	280	21.00	336	1.75	392	1.75		
225	2.00	281	3.50	337	4.50	393	1.75		
226	1.75	282	3.50	338	3.00	394	2.25		
227	2.00	283	3.50	339	1.25	395	2.75		
228	3.25	284	3.50	340	1.50	396	2.25		
229	5.00	285	21.00	341	13.00	397	1.00		
230	1.50	286	2.25	342	2.00	398	3.25		
231	1.50	287	2.50	343	19.00	399	5.25		
232	1.50	288	10.00	344	3.00	400	1.00		
233	2.75	289	3.75	345	4.50	401	10.00		
234	1.25	290	-	346	-	402	1.00		
235	3.00	291	1.50	347	3.75	403	-		

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By Scott Troutman

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State Revenue News

## Secretary's Report

By Scott Troutman

The State Revenue Society membership report is listed below.

<b>Previous Total:</b>	205
<b>New Members</b>	4
<b>Reinstatements</b>	1
<b>Deaths</b>	1
<b>Resignations</b>	0
<b>Dropped NPD</b>	0
<b>Dropped Other</b>	0
<b>Current Total:</b>	209

### New Members

**1086** Howard Richoux  
6721 Shamrock Road  
Lincoln, NE 68505  
Interests: Hunting and fishing stamps, ducks.  
Proposed by: Peter Martin

**1087** Michael Pappas  
420 Adama  
Plymouth, MI 48170  
Interests: Michigan  
Proposed by: Secretary

**1088** Alexander B. Smith  
1713 Jermyn Lane  
Virginia Beach, VA 23454  
Interests: OH, VA and New England.  
Proposed by: Peter Martin

**1089** Kevin John Cabbage  
PO Box 68  
Alta Loma, CA 91701  
Interests: General revenues.  
Proposed by: Peter Martin

## Corrections

There were two errors in the Third Quarter 1995 *SRN* that several of our readers noted. Elbert Hubbard wrote to say that the Mississippi 50 pound feed variety noted on the back cover is in the 1960 Hubbard catalog as F25. And so it is. Your secretary overlooked it.

He also wrote to note that the West Virginia seed stamps on page 36 are obviously not feed stamps and are listed in the 1992 Supplement to the Hubbard catalog as SE27 and SE28. Mac Matesen added that there is an error in the catalog in that the two and three cent seed stamps were used up until Feb. 21, 1976. He also noted that there was an article on these in the March 1976 issue of the *SRN* on pages 29-30.

### Reinstatements New Life Member

**606** Milt Cohen  
4601 Catamaran Circle  
Boynton Beach, FL 33436

### Deaths

**881** Robert Kreiel, Bethesda, MD

### Address Changes

**218** Stan Prior  
282 260th St.  
West Branch, IA 52358

**1052** Dick Walla  
41 Wildwood Lane  
Staten Island, NY 10307

## 1995 Top Recruiters

<b>Secretary</b>	<b>5</b>
<b>Peter Martin</b>	<b>2</b>
<b>Scott Troutman</b>	<b>1</b>
<b>Scott Henault</b>	<b>1</b>

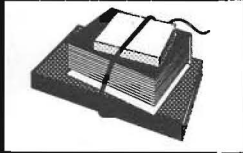
## Recruit Today!

You receive a \$2 dues  
credit for every new  
member you sponsor.  
For extra applications  
write:

**SRS Secretary**  
**Scott Troutman**  
**POB 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, NV, OR, WA)**  
Bert Hubbard  
POB 9128, San Jose, Calif. 91517



# Library Notes

By Peter Martin

## Archival Service Initiated

At the recommendation of several members the SRS librarian will now serve as the repository for state files and information submitted by SRS members.

The service was initiated at the prompting of members who wanted to dispose of state files, correspondence, records, publications and duplicate material that they had accumulated. The feeling was that this information, while no longer useful to them, might assist someone else in the future. If thrown away the data might be lost forever.

The librarian will maintain files by state and subject and will provide copies to researchers in accordance with library rules. Anyone is welcome to submit materials. The preferred method is for members to organize the files into state or subject groupings,

place them properly identified into manila folders, and mail them to the SRS Librarian at POB 45553, Oklahoma City, OK 73145.

### International Philatelic Library

The SRS librarian will join other philatelic librarians from around the world in June in the formative meeting of the International Philatelic Library, sponsored by the American Philatelic Research Library and British Library. The meeting will be in Toronto during CAPEX '96, the International Stamp Exhibition.

### Topical Time

The March-April 1996 issue of *Topical Time*, the journal of the American Topical Association, featured a three-page article titled "Topical State Revenue Stamps," by SRS past president Terence Hines. The well-illustrated article encouraged topical

collectors to consider adding state revenues to their collections and exhibits. Many state revenues include signatures, maps, state capitols, animals, cars and other topical elements that add to a topical collection.

### REV-IN- 'U' Newsletter

Dick Walla recently announced that Volume 4 of his monthly newsletter of revenue and cinderella material is now available for \$10 per volume. Volumes 1-3 are still available at the same price.

Write: REV-IN- 'U' Stamp Co., 41 Wildwood Lane, Staten Island, NY 10307.

### U.S. Tax-Stamp Review

The December 1995 *U.S. Tax-Stamp Review* featured the 80th Birthday party of SRS founder Bert Hubbard.

To subscribe write: ICAR, Box 9128, San Jose, CA 95157.

## New ARA Waterfowl Catalog Available

The newest publication from the American Revenue Association is the 1996 *Catalog of U.S. Non-pictorial Waterfowl Stamps* (including stamps issued by state, local and tribal governments), second edition, by David R. Torre.

The first edition was included with the September 1994 *The American Revenuer* (Volume 48, Number 8). The second edition, which is almost twice as large as the first one, is easily worth the \$15 cover price.

The early pages of the catalog provide a very informative preface and introduction in which the reader is given a brief history of waterfowl stamp collecting.

Collectors who only collect pictorial waterfowl stamps may be surprised to learn that for more than thirty years, all state, local and tribal waterfowl stamps were non-pictorial (nearly one-half of all the stamps that have ever been required to hunt waterfowl!).

Torre shares his opinion that "collectors should be informed about all the stamps that have been required to hunt waterfowl, not just the pictorial issues that most dealers have in stock."

Collectors and dealers will find the

introduction to each subsequent section interesting and informative.

For example, under "Illinois Daily Usage Stamps" is the following passage: *Illinois required daily usage stamps to hunt ducks and geese on various state-owned and operated public waterfowl hunting grounds starting in the early 1950s....All stamps issued through 1967 had shiny gum....the daily usage stamps were often stapled to the permits and staple holes are not considered to be a fault.*

The major additions include a new pricing column for unsigned stamps (in addition to the unused and signed columns), prices for stamps on license and hundreds of new listings, including most Indian Reservation stamps.

There are hundreds of price changes, mostly upward, which reflect the increasing popularity of the non-pictorial and Indian Reservation stamp market.

The pricing information, in many cases, is enlightening. For example, the 1970 South Dakota non-resident waterfowl stamp lists for \$18 (up from \$15). A missing serial number on the same stamp is priced at \$1,500 (previously unpriced).

Torre mentions in his introduction that "many of the prices in this catalog have been valued primarily by averaging known sales over the past three to four years. While this system provided sufficient data to price most of the stamps, the time period involved resulted in values that tend to be understated."

As a waterfowl dealer myself, I certainly agree with the last statement. Although many of the prices are right on retail, I am sure that many dealers would be willing to pay the full catalog price for many of the stamps, as they seem undervalued.

Collectors need to keep this in mind when using this catalog and not be afraid to pay a little (or in some cases a lot) more for individual stamps.

Whether you collect non-pictorial waterfowl stamps or not, I think you will find this catalog informative. Collectors have been asking for more information on these stamps for years. It is now readily available.

The ARA printed approximately 1,000 of these catalogs, most of which were presold.

The SRS Publication Sales has this new book available (see page 27).

Michael Jaffe

State Revenue News

# State Revenue Society

## Publications

### Publications available from:

SRS Publication Sales

Harold Effner Jr.

27 Pine Street

Lincroft, N.J. 07738

1. **Washington State/Cities Revenue Catalog**  
M. E. Matesen, 1973, 27 pp.  
\$4 (Non-member price \$6) \_\_\_\_\_
2. **Kansas State Revenue Catalog**  
Charles J. Bellinghausen, 1972, 18 pp.  
\$4 (Non-member price \$6) \_\_\_\_\_
3. **Addenda Supplement to Hubbard's 1960 State Revenue Stamp Catalog**  
E. S. A. Hubbard, 1960, 24 pp.  
\$1 (Non-member price \$2) \_\_\_\_\_
4. **Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Through December 1976**  
(Supplement to Vanderford's 1973 catalog) E. L. Vanderford, 1977, 8 pp.  
\$1 (Non-member price \$2) \_\_\_\_\_
5. **History of Oleomargarine Tax Stamps and Licenses in the United States**  
Carter Litchfield, 1988, 128 pp., hardbound  
\$22 plus \$1.50 postage (Non-member price \$27.50) \_\_\_\_\_
6. **U.S.A. State Revenue Stamps Catalog, Volume 1**  
(Reprint/reformat of the 1960 catalog)  
Elbert S. A. Hubbard, 1960, illustrated, three-hole punched  
\$20 plus \$1.50 postage (Non-member price \$25) \_\_\_\_\_
7. **U.S.A. State Revenue Stamps Catalog, Volume 2 (1950-1991 issues)**  
Elbert S. A. Hubbard, 1992, illustrated, three-hole punched  
\$30 plus \$1.50 postage (Non-member price \$35) \_\_\_\_\_
8. **Second Federal Issue: 1801-1802**  
W. V. Combs, 1988, 142 pp., illustrated, hardbound  
\$17 (Non-member price \$20) \_\_\_\_\_
9. **Third Federal Issue: 1814-1817**  
W. V. Combs, 1994, 224 pp., illustrated, hardbound  
\$23 (Non-member price \$27.50) \_\_\_\_\_
10. **An Index to Revenue Articles which have appeared in Serial Publications**  
R. F. Riley, 1992, 192 pp., perfect bound  
\$7.50 (Non-member price \$10) \_\_\_\_\_
11. **1996 Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps**  
David R. Torre, 1996, 52 pp., illustrated, saddle stitched  
\$12.50 (non-member price \$15) \_\_\_\_\_

Add \$1 per item for postage.

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# SRS SALES SERVICE

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



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	\$1	\$1		Oklahoma			Virginia Beach	.20		10/\$2
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Playing cards	.10	10/\$1		Block of 4, unused	\$5		Washington			
Arizona				Plate block of 4, unused	\$7.50		Waterfowl-1990			\$5
Cigarette Stamps, heat fusion decal				Pennsylvania			Waterfowl-1991, 2 diff.			\$6 ea.
	.225	10/\$2.25		Stock Transfer .10, .20	Free		West Virginia			
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Red on pink, Moore sig.	.50 ea.			Cigarette-10 cig	.185	10/\$1.85	1988 \$10 Res. Add'l Deer	.50		
Bisbee Occupational Lic.	.50			-20 cig	.37	10/\$3.70	Bingo Cards-\$1.50 ea. (plus .75 postage)			
Arkansas				-50 cig	.925	10/\$9.25	1988, 89, 90, 91			
Waterfowl (from booklet)-1989	\$7			South Carolina						
Connecticut				Cigarette	.01	10/.10				
1993 Wildlife					.07	10/.70				
Sheet variety (# <50001)	\$5.30				.09	10/.90				
Hunter variety (#>50000)	\$5.30			All 3 denominations also available in sheets						
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Documentary	\$3			South Dakota						
Snook-1993, 94, 95	\$2 ea.			Fishing and Senior Fishing License						
Crawfish-1993, 94, 95	\$2 ea.			stamp-1988	Free					
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City of Griffin	.05	Excise Tax		Ammunition Tax	.10					
		Free		Texas						
Kentucky				Brazos County "Trash" Stamp						
Marijuana	\$3.50				.50					
Louisiana				Vermont						
Res-Waterfowl-1992, 93	\$5.25			Cigarette	.22					
Non-res Wtrfowl-1992, 93	\$7.75			Virginia						
Missouri				Local Cigarette, panes of 10						
*Trout-1991, 92, 93, 94,95	\$4 ea.			Chesapeake	.15	10/\$1.50				
*Waterfowl-1990, 91, 92, 93, 94, 95	\$4 ea.			Clifton Forge	.04	10/.40				
					.05	10/.50				
New Hampshire					.06	10/.60				
Cigarette	.22			Newport News						
New Jersey				20 cig	.15	10/\$1.50				
Trout-1988, 89	\$1			25 cig	.1875	10/\$1.88				
Non-Res. Trout- 1988, 89	\$1			Municipal	.225	10/\$2.25				
Woodcock- 1988, 89	\$1			Norfolk	.15	10/\$1.50				

**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

**\*\*\*Thanks to Bert Hubbard for his donation to benefit the SRS.**

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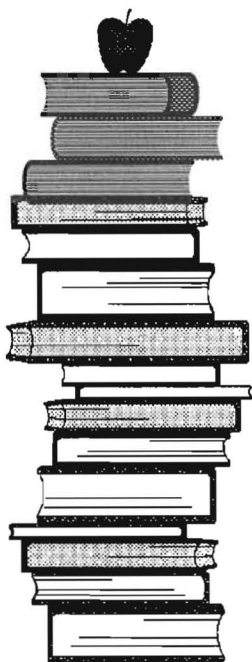
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- \* **How to be a U.S. 20th-Century Stamp Expert**, *Ken Lawrence, instructor.*
- \* **Stamp Technology**, *Wayne Youngblood, instructor.*
- \* **Exhibiting and Judging**, *William H. Bauer, instructor.*

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The fabulous Hubbard 20th Century U.S. State Tax Stamp collections, many with unique items, are now for sale. Write today for details. Satisfaction guaranteed.

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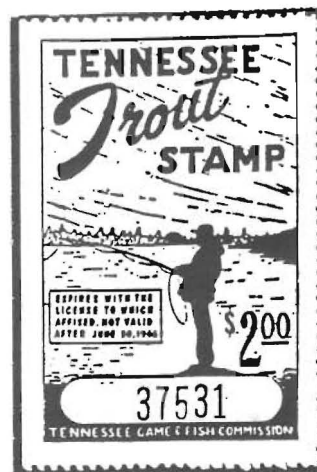
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Maryland trout 1963-71	60	45	20
Missouri trout 1969	75	-	18
Illinois salmon 1976	75	-	18
1981-85	20	-	5
California pictorial fishing & hunting licenses, pre 1930	\$25 each		



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**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 (0)

**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 (1)

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

**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. (0)

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usages and printing information. PETER MARTIN, POB 45553, OKLAHOMA CITY, OK 73145 (1)

## SRN Back Issues

Back issues of the *State Revenue News*, through whole number 221, are available for \$2 each or 6 for \$10 (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	216	1-2/94
187	3-4/89	217	3-4/94
188	5-6/89	218	5-6/94
189	7-8/89	219	7-8/94
190	9-10/89	221	11-12/94
191	11-12/89		
192	1-2/90	\$5 each	
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198	1-2/91		
199	3-4/91		
200	5-6/91	* double issue,	
201	7-8/91	counts as two	
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:  
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1/8th Page (3 5/8 x 2 3/8)	\$10	\$36

Rates are for camera ready copy. Black and white only. There is a minimum \$10 charge for ads that must be altered to fit. Inquire for prices if you would like all or part of your ad prepared for you. Payment must accompany all orders. Make checks payable to: State Revenue Society. Mail to: *State Revenue News*, POB 45553, Oklahoma City, OK 73145.

# Sam Houston to Auction Vanderford Collection

## *Rare State Fish and Game Stamps to be Offered*

By Peter Martin

Sam Houston Duck Co., Houston, Texas, has been selected to auction the entire hunting and fishing stamp collection of E.L. Vanderford, one of the inaugural recipients of the SRS Distinguished Service Award.

The major trade announcement, made by Philadelphia attorney Jack Stewart, will provide collectors the opportunity to acquire extremely rare and unique stamps. Stewart is the attorney for the estate and a close Vanderford friend for more than 30 years.

Vanderford provided a wealth of knowledge about early hunting and fishing stamps and his *Handbook of Fish and Game Stamps*, published in 1973, is still the definitive work in the area.

A resident of Sacramento, Calif., Vanderford died in September 1994 at 81. The collection passed to a niece who contacted Stewart.

Stewart then contacted Bob Dumaine, President of Sam Houston Duck Company, one of the leading duck stamp dealers in the country, to handle the collection's dispersal.

"Mr. Dumaine's experience and prominence in this area of stamp collecting made him the logical selection for the disposal of the collection," Stewart emphasized.

The Vanderford collection, compiled

over the course of 70 years, is virtually complete for state issues.

Housed in 11 albums, the collection will be auctioned in two parts. The first auction will likely be in September at HOUPEX in Houston, with the second sale in November.

The first offering will comprise five albums consisting of federal duck issues, state ducks from Alabama through New Mexico and non-duck state stamps from Alaska through New Jersey. The California collection is believed the most complete ever formed.

The collection of all known hunter and collector duck stamps are represented in almost entirely mint, never hinged condition. There is virtually no duplication.

Text-type stamps, many never before seen by collectors, according to Stewart, are included.

Dumaine plans a pair of auction catalogs that will be a lasting legacy and honor Vanderford's contribution to the hobby. Further details about the sales will be available beginning in May.

For further information, contact Dumaine at Sam Houston Duck Co., POB 820087, Houston, Texas 77282-0087. The phone number is (713) 493-6386.

# Free For All



The First Quarter 1996 SRN "Free For All" is a City of Bellingham, Wash., 25-cent license fee stamp used in the 1930s. The orange-colored stamps measure 4 x 3 5/16 inches and have black lettering and a red denomination and serial number.

Most of the stamps were used as a promotion for the May 30-31, 1936, Pacific International Exhibition, details of which are printed in black on the reverse.

The stamps were donated to the SRS by Mack Matesen, Edmonds, Wash.

SRS "Free For All" items are provided as a benefit to members to enhance their collecting enjoyment. Stamps are donated to the society and "Free For All" items 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 June 30 or while supplies last. Send a SASE with 32 cents postage and your SRS number to: SRS Washington Free For All, 27 Pine St., Lincroft, N.J. 07738.

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

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