

State Revenue News

Official Journal of the State Revenue Society



Second Quarter 1996
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In This Issue

Utah

3

Hunting & Fishing Stamps
Charles Souder

8

Revenue Stamps
M. E. Matesen

Cigarette Stamps	8
"Bingo" Stamps	12
Drug Stamps	12
Beer Labels	31
Consumers' Formula	32
Fishing Rarity	32

31

Oleomargarine Invert
Carter Litchfield

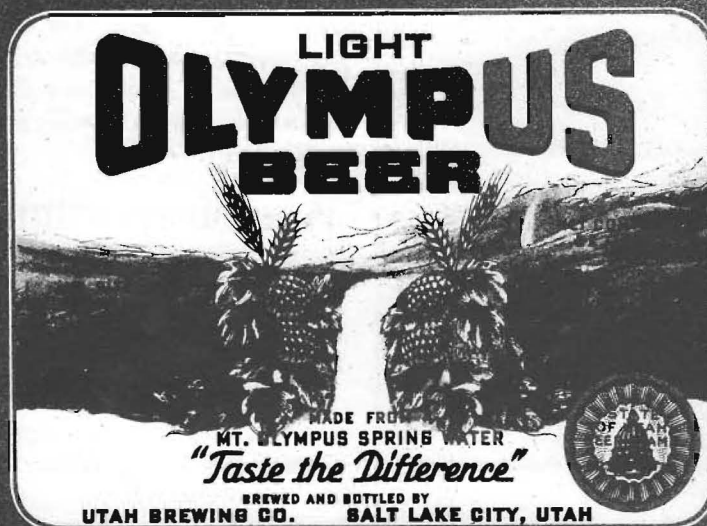
2

Fish & Game Catalogs Reviewed
Terence Hines

Regular Columns

Library Notes	2
Secretary's Report	27
SRS Sales Service	28
SRS Publication Sales	29
AD Corner	31

Utah



SRS Auction #6—Pages 13-26

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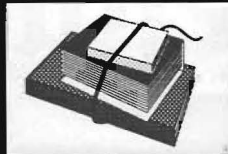
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Library Notes

By Peter Martin

ATTS Newsletter

The January-March *American Tax Token Society Newsletter* features eight pages relating to Ohio sales tax receipts and the punchboards and dispensers used with them. Seven of the pages are designed as supplements to the *United States Tax Tokens and Stamps: A History and Catalog*. The illustrations of the dispensing machines are very informative.

For additional information write: *ATTS Newsletter*, 6837 Murray Lane, Annandale, VA 22003.

U.S. Tax-Stamp Review

The June 1996 *U.S. Tax-Stamp Review* featured a reprint of part of the *SRN* Egg issue, the 1995 *SRN* index and illustrations of some egg cinderellas and TEX-MEX border stamps. To subscribe write: ICAR, Box 9128, San Jose, CA 95157.

Wooton Hunting & Fishing Catalogs Reviewed

STATE PICTORIAL FISHING STAMPS - a guide with values by J.R. Wooton. 38 pp, illus., spiral bound, \$20 from the author at Box 172, Talking Rock GA 30175

This is a fine first attempt to list only pictorial state fishing stamps. The listings are comprehensive, the printing and illustrations clear and sharp and the prices seem reasonable.

The scope of the catalog is clearly limited by the wording of the title. Non-pictorial stamps are not included, except in a few instances.

Happily, the author's definition of pictorial is quite broad, so even if a largely text stamp has just a small illustration of a fish, like the Montana license stamps, it is included. Still, in my view it is unfortunate to artificially separate the pictorial and the non-pictorial stamps. They served the same purpose and the non-pictorial stamps should not be excluded just because they don't have pretty pictures. Hopefully, future editions will include the non-pictorials.

Nor does the catalog go into detail about the designs of individual stamps, it does not provide data on the number issued, or format (sheet, booklet, etc.) of the stamps. Again, one can hope that this information will be added in a future edition.

One of the strengths of the catalog is that some attempt is made to price stamps on licenses, as well as in mint and used condition.

Somewhat oddly, the final two pages contain notes on the stamps of several states, along with illustrations, that really belong with the specific state listings.

Further, a few stamps are left out, such as the 1976 Delaware stamps in the non-bicentennial design. These were printed,

but not issued. Still, it seems to me that they should have been included as collectors will want to add them to their collections and will want to know their value.

Terence Hines

STATE PICTORIAL HUNTING STAMPS - a guide with values by J.R. Wooton. 70 pp, illus., 8 1/2 x 11, spiral bound. \$25 from the author at Box 172, Talking Rock GA 30175.

This book is just what the title says that it is. The listing for each stamp includes the stamp's number, the year of validity, the face value and a mint and used price. Most of the stamps are priced in never hinged condition, but the rarer ones are priced hinged.

An especially attractive feature is a short note after each stamp series giving the premium(s) for the stamps when found on license.

While it is deplorable that the never hinged foolishness has invaded the state revenue field, it is very nice to see more attention paid to these stamps on license.

The book is well illustrated and the printing is sharp and clear. Some very rare stamps are illustrated, including the Montana 1958-59 bow and error stamp and the Montana special permit elk and deer stamps. Non-pictorial stamps are generally excluded, except in a few cases where some are included for "continuity."

I must admit that I find it very odd to exclude stamps merely on the basis of the nature of their design. This seems to me like excluding any stamps with red in the design. Nonetheless, this will be a useful catalog for collectors in this area.

Terence Hines
State Revenue News

Utah Hunting and Fishing Stamps

By Charles Souder

(Editor's Note: This is the first of a multi-part SRN series featuring state hunting and fishing stamps from a forthcoming catalog by Charles Souder. The author welcomes comments. Write: Charles Souder, 14321 SE 49th St., Bellevue, WA 98006-3146.)

UTAH MIGRATORY WATERFOWL

- Utah's Migratory Waterfowl Stamp (UTW) is required in addition to a valid hunting license to hunt waterfowl in Utah.
- Stamp design is commissioned.
- Stamps are issued with dry-gum adhesive; and serialized on front. The 1986-87 through 1989-90 stamps were issued in sheet format for collector and agent/hunter sales; subsequent stamps have been issued in sheet format for collector sales and booklet pane format with hunter data tab for agent/hunter sales.
- Remaining stamps are destroyed.
- Number of hunters based on estimates by the Migratory Bird Management Office, U.S. Fish and Wildlife Service.



UTW1



UTW2



UTW3

dates	no.	fee	design	artist	printer	format	serial no.	expired
1986-87	UTW1	\$3.30	Whistling Swans	Leon Parson	Peterson Prints	sht30(5x6) perf. 12.5	1-120K	6/30/87
1987-88	UTW2	\$3.30	Pintails	Arthur A. Anderson	Peterson Prints	sht30(5x6) perf. 12.5	1-90K	6/30/88
1988-89	UTW3	\$3.30	Mallards	Dave Chapple	Peterson Prints	sht30(5x6) perf. 12.5	1-70K	6/30/89

printed	hunters	destroyed
120,000	23,800	84,022
90,000	19,000	53,882
70,000	15,600	41,554



UTW4



UTW5



UTW6

1989-90	UTW4	\$3.30	Canadian Geese	Jim Morgan	Peterson Prints	sht30(5x6) perf. 12.5	1-70K	6/30/90
1990-91	UTW5	\$3.30	Canvasbacks	Daniel Smith	_____	sht30(5x6) perf. 12.5	1-21K	6/30/91
	UTW5A	\$3.30	Canvasbacks	_____	_____	bp5(1x5x2) perf. 12.5	21,001-51K	_____
1991-92	UTW6	\$3.30	Tundra Swans	Robert Steiner	_____	sht30(5x6) perf. 12.5	1-21K	6/30/92
	UTW6A	\$3.30	Tundra Swans	_____	_____	bp5(1x5x2) perf. 12.5	21,001-51K	_____
	UTW6G	\$3.30	Tundra Swans	_____	_____	sht30(5x6) perf. 12.5	600001-G0390	_____

70,000	14,400	_____
21,000	_____	_____
30,000	15,500	_____
21,000	_____	_____
30,000	14,300	_____
390	_____	0

note: Governor Norman H. Bangerter signed 300 stamps, 75 sold with prints.



UTW9



UTW10

1992-93	UTW7	\$3.30	Pintails	Robert Steiner	_____	sht30(5x6) perf. 12.5	1-21K	6/30/92
	UTW7A	\$3.30	Pintails	_____	_____	bp5(1x5x2) perf. 12.5	21,001-51K	_____
			note: Governor Norman H. Bangerter signed 390 stamps, 95 sold with prints.					
1993-94	UTW8	\$3.30	Canvasbacks	Robert Steiner	_____	sht30(5x6) perf. 12.5	1-21K	6/30/94
	UTW8A	\$3.30	Canvasbacks	_____	_____	bp5(1x5x2) perf. 12.5	21,001-51K	_____
			note: Governor Michael Leavitt signed 390 stamps.					
1994-95	UTW9	\$3.30	Chesapeake Retriever	Robert Steiner	_____	sht30(5x6) perf. 12.5	1-21K	6/30/95
	UTW9A	\$3.30	Chesapeake Retriever	_____	_____	bp5(1x5x2) perf. 12.5	21,001-51K	_____
1995-96	UTW10	\$3.30	Green Winged Teal	_____	_____	sht30(5x6) perf. 12.5	1-21K	6/30/96
	UTW10a	\$3.30	Green Winged Teal	_____	_____	bp5(1x5x2) perf. 12.5	21,001-51K	_____

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

UTAH HABITAT AND UPLAND GAME BIRD

- Utah's Habitat and Upland Game Bird Stamp (UTHA) is required in addition to a valid hunting license for any hunter to hunt any legal game in Utah.
- Stamp design is commissioned.
- Stamps are issued with dry-gum adhesive; serialized on front; without a back inscription; in booklet pane format for agent/hunter sales; and sheet format for collector sales.
- Remaining stamps are destroyed.



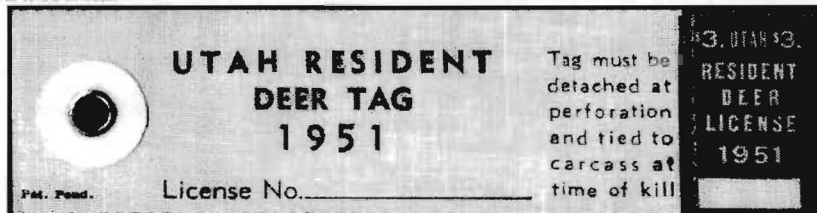
UTHA1				UTHA2				UTHA3			
dates	no.	fee	design	artist	printer	format	serial no.	expired	printed	hunters	destroyed
1992-93	UTHA1	\$5.00	Pheasant			sh130(5x6) perf. 12.5	1-	6/30/93		na	
	UTHA1A	\$5.00	Pheasant			bp5(1x5x2) perf. 12.5					
1993-94	UTHA2	\$5.00	Chukar Partridge			sh130(5x6) perf. 12.5	1-	6/30/94		na	
	UTHA2A	\$5.00	Chukar Partridge			bp5(1x5x2) perf. 12.5					
1994-95	UTHA3	\$5.00	Rabbit			sh130(5x6) perf. 12.5	1-	6/30/95		na	
	UTHA3A	\$5.00	Rabbit			bp5(1x5x2) perf. 12.5					

UTAH DEER

UTDR - Resident Deer - Required in addition to a valid hunting license for resident hunters to hunt deer for the 1951 and 1952 seasons. Discontinued after the 1952 season.

UTDN - Nonresident Deer - Required in addition to a valid hunting license for nonresident hunters to hunt deer for the 1951 and 1952 seasons. Discontinued after the 1952 season.

- Stamp was issued with dry-gum adhesive, and attached to tag. The stamp and tag remained together, the stamp being affixed to the designated space on the license, until a deer was killed. The tag was then detached from the stamp and tied to the carcass.



UTDR1				UTDR2			
dates	no.	fee	design	printer	format	expired	printed
1951	UTDR1	\$3.00	Text (blue/white)	Eastman Tag & Label Co.	sh110(1x10) roul. 9.5	12/31/51	unknown
	UTDN1	\$40.00	Text (red/white)		sh110(1x10) roul. 9.5		unknown
1952	UTDR2	\$3.00	Text (brown/black/white)	Eastman Tag & Label Co.	sh110(1x10) roul. 7.75	12/31/52	[49010]
	UTDN2	\$40.00	Text (black/black/white)		sh110(1x10) roul. 7.75		[13980]

UTAH COMBINATION FISHING AND HUNTING

- Utah's Combination Fishing and Hunting Stamp (UTHF) entitled the holder to fish and/or hunt during Utah's designated fishing and hunting seasons. Stamps were discontinued after the 1952 season.
- Stamp was issued with dry-gum adhesive, and attached to tag. The stamp and tag remained together, the stamp being affixed to the designated space on the license, until a deer was killed. The tag was then detached from the stamp and tied to the carcass.

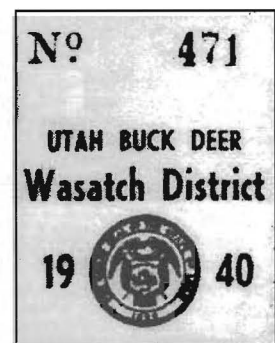


UTHF1				UTHF2			
dates	no.	fee	design	printer	format	expired	printed
1951	UTHF1	\$5.00	Text (blue/white)	Eastman Tag & Label Co.	sh110(1x10) roul. 9.5	12/31/51	unknown
	UTHF1a		course weave				unknown
1952	UTHF2	\$5.00	Text (green/black/white)	Eastman Tag & Label Co.	sh110(1x10) roul. 7.75	12/31/52	[95305]

WASATCH DISTRICT DEER

- Information on Wasatch District Deer Stamp (UTWDD) needed.

dates	no.	fee	design	printer	format	expired	printed	hunters	destroyed
1940	UTWDD1	\$	State Seal (black/black/pink)	unknown	imperf	12/31/40	[471]	unknown	unknown



UTWDD1

UTAH TRAPPING

- Utah's Trapping Stamp was required in addition to a valid hunting license for resident trappers to trap designated species of animals during the 1951 and 1952 trapping seasons. Stamps were discontinued after the 1952 season.
- Stamps were issued with dry-gum adhesive; and without a back inscription.

dates	no.	fee	design	printer	format	expired	printed	hunters	destroyed
1951	UTTR1	\$5.00	Beaver (gray/white)	Rocky Mountain Bank Note Co.	bp10(2x5x1) perf. 12.5	12/31/51	unknown	unknown	unknown
1952	UTTR2	\$5.00	Beaver (yellow/white)	Quality Press	bp10(2x5x1) perf. 12	12/31/52	[2081]	unknown	unknown
	UTTR2a		horz pair w/vert. gutter						



UTTR1



UTTR2

UTAH GAME BIRD

UTGBR - Resident Game Bird - Required in addition to a valid hunting license for resident hunters during the 1951 and 1952 seasons to hunt any type game bird. Discontinued after the 1952 seasons.

UTGBN - Nonresident Game Bird - Required in addition to a valid hunting license for nonresident hunters during the 1951 and 1952 seasons to hunt any type game bird. Discontinued after the 1952 seasons.

- Stamps were issued with dry-gum adhesive.

dates	no.	fee	design	printer	format	expired	printed	hunters	destroyed
1951	UTGBR1	\$3.00	Ducks (brown/white)	Rocky Mountain Bank Note Co.	bp25(5x5x1) perf. 12.5	12/31/51	unknown	unknown	unknown
	UTGBN1	\$15.00	Ducks (carmine/white)		bp10(5x2x1) perf. 12.5		unknown	unknown	unknown
1952	UTGBR2	\$3.00	Cock Pheasant (dk red/white)	Quality Press	bp10(2x5x1) perf. 12	12/31/52	[7971]	unknown	unknown
	UTGBR2 var.		horz pair w/vert gutter						
	UTGBN2	\$15.00	Cock Pheasant (dk blue/white)		bp10(2x5x1) perf. 12		[1947]	unknown	unknown
	UTGBN2 var.		horz pair w/vert gutter						



UTGBR1



UTGBR2

UTAH GROUSE

- Unknown if Utah's Grouse Stamp (UTG) was required to hunt grouse during the 1962 season. Appears stamp was used for only one year.

- Stamps were issued with dry-gum adhesive; and were not serialized.

dates	no.	fee	design	format	expired	printed	hunters	destroyed
1962	UTG1	\$3.00	Ruffed Grouse (brown/orange)	bp5(5x1x_) roul. 9.5	12/31/62	unknown	3,179	unknown



UTG1

UTAH FISHING

UTFR - Resident Annual Fishing - Required in addition to a valid fishing license for resident anglers 16 through 59 years of age to take any type fish in Utah waters during the 1951 and 1952 fishing seasons.

UTFJ - Resident Junior Annual Fishing - Required in addition to a valid fishing license for residents 14 and 15 years of age to take any type fish in Utah waters during the 1951 and 1952 fishing seasons.

UTFS - Resident Senior Annual Fishing - Required in addition to a valid fishing license for residents over 59 years of age to take any type fish in Utah waters during the 1951 and 1952 fishing seasons.

UTFN - Nonresident Annual Fishing - Required in addition to a valid fishing license for nonresident anglers to take any type fish in Utah waters during the 1951 and 1952 fishing seasons.

UTFA - Alien Annual Fishing - Required in addition to a valid fishing license for non-U.S. citizen anglers to take any type fish in Utah waters during the 1951 and 1952 fishing seasons.

- Stamps were issued with dry-gum adhesive.

dates	no.	fee	design	printer	format	expired	printed	anglers	destroyed
1951	UTFR1	\$3.00	Angler & Fish (blue/white)	Rocky Mountain Bank Note Co.	bp25(5x5x1) perf. 12.5	12/31/51	unknown	unknown	unknown
	UTFJ1	\$1.00	Angler & Fish (violet blue/white)		bp25(5x5x1) perf. 12.5		unknown	unknown	unknown
			note: \$1.00 and \$3.00 values also issued in bp10(2x5x1).						
	UTFS1	\$.05	Angler & Fish (orange/white)		bp10(2x5x1) perf. 12.5		unknown	unknown	unknown
	UTFN1	\$5.00	Angler & Fish (red purple/white)		bp10(2x5x1) perf. 12.5		unknown	unknown	unknown
	UTFA1	\$12.00	Angler & Fish dk green/white		bp10(2x5x1) perf. 12.5		50	0	unknown
			note: No 1951 Alien stamps reported as used. One pane of 10 stamps was sent to the printer as a sample in 1952 and subsequently reported lost.						
1952	UTFR2	\$3.00	Fish jumping (green/black/white)	Quality Press	bp10(2x5x1) perf. 12	12/31/52	[41968]	unknown	unknown
	UTF2 var.		horz pair w/vert. gutter						
	UTFJ2	\$1.00	Fish jumping (vermillion/black/white)		bp10(2x5x1) perf. 12		[6718]	unknown	unknown
	UTFJ2 var.		horz pair w/vert. gutter						
	UTFJ2 var.		"\$." vice "\$1." position 9 (serial no. ending in "6") on panes w/five digit serial numbers						
	UTFS2	\$.05	Fish jumping (purple/black/white)		bp10(2x5x1) perf. 12		[9852]	unknown	unknown
	UTFN2	\$5.00	Fish jumping (gray/black/white)		bp10(2x5x1) perf. 12		[9335]	unknown	unknown
	UTFA2	\$12.00	Fish jumping (red brown/black/white)		bp10(2x5x1) perf. 12		50	0	unknown



UTFR1



UTFR2

UTAH TROUT

UTT - Resident Trout - Required in addition to a valid fishing license for resident anglers 16 years of age and older and all nonresident anglers to take trout in Utah waters from the 1983 through 1985 trout seasons.

UTTJ - Resident Junior Trout - Required for 14 and 15 year old resident anglers to take trout in Utah waters from the 1983 through 1985 seasons.

- Stamps were issued with dry gum adhesive; and serialized on stamp's front.

dates	no.	fee	design	format	expired	printed	anglers	destroyed
1983	UTT1	\$3.30	Trout (code 27)	bp_(x_x_) roul. 9.5	12/31/83	[077621]	208,381	unknown
	UTTJ1	\$2.30	Trout (code 26)	bp_(x_x_) roul. 9.5		[042331]	32,821	unknown
1984	UTT2	\$3.30	Trout (code 27)	bp_(x_x_) roul. 8.5	12/31/84	[464025]	229,257	unknown
	UTTJ2	\$2.30	Trout (code 26)	bp_(x_x_) roul. 8.5		[053683]	35,988	unknown
1985	UTT3	\$3.30	Trout (code 27)	bp_(x_x_) roul. 6.5	12/31/85	[416673]	113,642	unknown
	UTTJ3	\$2.30	Trout (code 26)	bp_(x_x_) roul. 6.5		[068773]	11,945	unknown

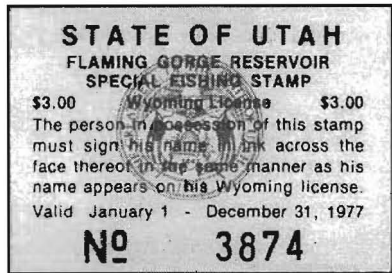
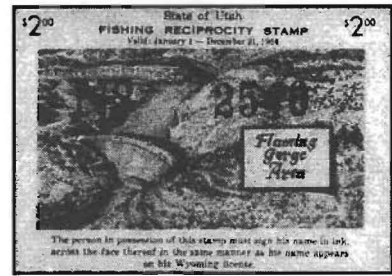


UTT1

FLAMING GORGE FISHING

- Utah's Flaming Gorge Fishing (Special Use Stamp for Wyoming licenses) Stamp (UTFGF) is required in addition to a valid Wyoming fishing license for Wyoming resident and nonresident anglers to fish Utah's portion of the Flaming Gorge Reservoir.
- Stamps are issued with dry gum adhesive; and serialized on stamp's front.
- To be valid for fishing, the stamp must be signed across it's face and in angler's possession while fishing.
- * serial number and logo in same color.

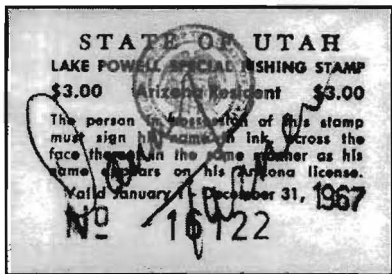
dates	no.	fee	design	printer	format	expired	printed	anglers	destroyed
1964	UTFGF1	\$2.00	Reservoir aerial view	unknown	bp(2x3x) roul. 8.5	12/31/64	[2540]	unknown	unknown
note: 1964 Stamps were overprinted with a rubber hand stamp with the appropriate year date for 1965 through 1967.									
1965	UTFGF2	\$2.00	"VALID 1965" black ovpr	unknown	bp (x x) roul. 8.5	12/31/65	[5080]	unknown	unknown
1966	UTFGF3	\$2.00	"VALID 1966" red ovpr	unknown	bp (x x) roul. 8.5	12/31/66	unknown	unknown	unknown
1967	UTFGF4	\$2.00	"VALID 1967" red ovpr	unknown	bp (x x) roul. 8.5	12/31/67	unknown	2,275	unknown
1968	UTFGF5	\$2.00	State Seal (black/green)/white	unknown	bp8(1x6x) roul. 9.5	12/31/68	unknown	unknown	unknown
1969	UTFGF6	\$2.00	State Seal (black/red)/white	unknown	bp8(1x6x) roul. 8.5	12/31/69	unknown	1,988	unknown
1970	UTFGF7	\$2.00	State Seal (black/violet)/white	unknown	bp8(1x6x) roul. 6.5	12/31/70	unknown	1,847	unknown
1971	UTFGF8	\$2.00	State Seal (black/green)/white	unknown	bp (x x) roul. 8.5	12/31/71	[451]	2,205	unknown
1972	UTFGF9	\$2.00	State Seal (black/red)/white	unknown	bp (x x) roul. 6.5	12/31/72	[3422]	2,783	unknown
1973	UTFGF10	\$2.00	State Seal	unknown	bp8(1x6x) roul.	12/31/73	unknown	1,721	unknown
1974	UTFGF11	\$2.00	State Seal (black/pink)/white	unknown	bp (x x) roul. 6.5	12/31/74	[28798]	1,652	unknown
1975	UTFGF12	\$2.00	State Seal	unknown	bp (x x) roul.	12/31/75	[2495]	2,030	unknown
1976	UTFGF13	\$3.00	State Seal (black/red)/white	unknown	bp (x x) roul. 8.5	12/31/76	[34714]	4,202	0
1977	UTFGF14	\$3.00	State Seal (black/green)/white	unknown	bp (x x) roul. 9.5	12/31/77	[3874]	4,206	0
1978	UTFGF15	\$3.00	State Seal (black/red)/white	unknown	bp (x x) roul. 9.5	12/31/78	[5038]	4,107	0
1979	UTFGF16	\$3.00	Resources Logo (black/orange)/white	unknown	bp (x x) roul. 9.5	12/31/79	[05173]	3,531	0
1980	UTFGF17	\$3.00	Resources Logo (black/red)/yellow	unknown	bp (x x) roul. 9.5	12/31/80	[104910]	3,857	0
1981	UTFGF18	\$3.00	Resources Logo (black/red)/green	unknown	bp (x x) roul. 6	12/31/81	[104588]	3,685	0
1982	UTFGF19	\$3.00	Resources Logo (black/red)/lt green	unknown	bp (x x) roul. 6	12/31/82	[030145]	4,416	0
1983	UTFGF20	\$3.00	Resources Logo (black/red)/gray	unknown	bp (x x) roul. 8	12/31/83	[036036]	4,681	0
1984	UTFGF21	\$3.00	Resources Logo (black/black)/pink	unknown	bp (x x) roul.	12/31/84	[036069]	3,635	0
1985	UTFGF22	\$3.00	Resources Logo (black/red)/white	Hayward Press	bp (x x) roul.	12/31/85	[1621]	3,976	0
1986	UTFGF23	\$5.00	Resources Logo (black/black)/yellow	unknown	bp (x x) roul.	12/31/86	[46041]	4,428	0
1987	UTFGF24	\$5.00	Resources Logo (black/black)/white	unknown	bp (x x) roul.	12/31/87	[004721]	4,120	0
1988	UTFGF25	\$5.00	Resources Logo (black/black)/yellow	Globe Ticket Co.	bp (x x) roul.	12/31/88	8,000	4,743	0
1989	UTFGF26	\$5.00	Resources Logo (black/black)/white	Globe Ticket Co.	bp (x x) roul.	12/31/89	9,000	—	0
1990	UTFGF27	\$5.00	Resources Logo (black/black)/orange	—	bp (x x) roul.	12/31/90	—	—	0
1991	UTFGF28	\$5.00	Resources Logo (black/black)/yellow	—	bp (x x) roul.	12/31/91	—	—	0
1992	UTFGF29	\$	—	—	—	12/31/92	—	—	0
1993	UTFGF30	\$	—	—	—	12/31/93	—	—	0
1994	UTFGF31	\$	—	—	—	12/31/94	—	—	0

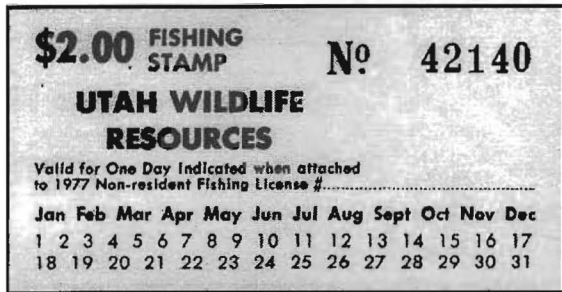


LAKE POWELL FISHING

- UTAZLPRF - Arizona Resident Lake Powell Fishing - Required in addition to a valid Arizona state fishing license for Arizona resident anglers to take fish in Utah's portion of Lake Powell.
- UTAZLPFN - Arizona Nonresident Lake Powell Fishing - Required in addition to a valid Arizona state fishing license from the 1964 through 1975 seasons for Arizona nonresident anglers to take fish in Utah's portion of Lake Powell. Discontinued after the 1975 fishing season.
- To be valid for fishing, the stamp must be signed across it's face and in anglers possession while fishing.
- Stamps are issued with dry gum adhesive; and serialized on stamp's front.
- * serial number and logo in same color.

dates	no.	fee	design	printer	format	expired	printed	anglers	destroyed
1964	UTAZLPRF1	\$2.00	State Seal (black/red)/yellow	unknown	bp (x x) roul. 6.5	12/31/64	[8409]	unknown	unknown
	UTAZLPFN1	\$3.00	State Seal (black/red)/yellow	unknown	bp (x x) roul. 6.5		[777]	unknown	unknown
note: No records of stamps having been used for the 1965 and 1966 seasons exist, and no examples have been recorded.									
1967	UTAZLPRF4	\$3.00	State Seal (black/blue)/white	unknown	bp8(2x4x) roul. 6.5	12/31/67	[18194]	3,742	unknown
	UTAZLPFN4	\$4.00	State Seal (black/blue)/white	unknown	bp8(2x4x) roul. 6.5		[1763]	675	unknown
note: 1967 year date is rubber stamped in blue or black rather than printed.									
1968	UTAZLPRF5	\$3.00	Resources Logo (black/red)/white	unknown	bp6(1x6x) roul. 9.5	12/31/68	[4842]	unknown	unknown
	UTAZLPFN5	\$4.00	Resources Logo (black/red)/white	unknown	bp6(1x6x) roul. 9.5		[13550]	unknown	unknown
1969	UTAZLPRF6	\$3.00	State Seal (black/violet)/white	unknown	bp6(1x6x) roul. 6.5	12/31/69	[19329]	4,762	unknown
	UTAZLPFN6	\$4.00	State Seal (black/red)/white	unknown	bp6(1x6x) roul. 6.5		[15779]	804	unknown
1970	UTAZLPRF7	\$3.00	State Seal (black/red)/white	unknown	bp6(1x6x) roul. 6.5	12/31/70	[10752]	6,130	unknown
	UTAZLPFN7	\$4.00	State Seal (black/green)/white	unknown	bp6(1x6x) roul. 6.5		[15854]	1,048	unknown
1971	UTAZLPRF8	\$3.00	State Seal (black/violet)/white	unknown	bp (x x) roul.	12/31/71	unknown	9,935	unknown
	UTAZLPFN8	\$4.00	State Seal (black/yellow)/white	unknown	bp (x x) roul. 8.5		[16395]	1,291	unknown
1972	UTAZLPRF9	\$3.00	State Seal (black/green)/white	unknown	bp (x x) roul. 8.5	12/31/72	[17876]	13,261	unknown
	UTAZLPFN9	\$4.00	State Seal (black/violet)/white	unknown	bp (x x) roul. 8.5		[21011]	1,417	unknown
1973	UTAZLPRF10	\$3.00	State Seal (black/red)/white	unknown	bp6(1x6x) roul.	12/31/73	[20358]	12,697	unknown
	UTAZLPFN10	\$4.00	State Seal (black/green)/white	unknown	bp6(1x6x) roul.		[28798]	1,493	unknown
1974	UTAZLPRF11	\$3.00	State Seal (black/yellow)/white	unknown	bp3(1x3x) roul.	12/31/74	[23830]	14,213	unknown
	UTAZLPFN11	\$4.00	State Seal (black/blue)/white	unknown	bp (x x) roul.		[30977]	1,096	unknown
1975	UTAZLPRF12	\$3.00	State Seal (black/yellow)/white	unknown	bp (x x) roul.	12/31/75	unknown	15,275	unknown
	UTAZLPFN12	\$4.00	State Seal (black/red)/white	unknown	bp3(1x3x) roul.		[27322]	1,412	unknown
1976	UTAZLPRF13	\$6.00	State Seal (black/blue)/white	unknown	bp (x x) roul.	12/31/76	[20938]	14,450	0
1977	UTAZLPRF14	\$6.00	State Seal (black/brown)/white	unknown	bp (x x) roul.	12/31/77	[34703]	15,211	0
1978	UTAZLPRF15	\$6.00	State Seal (black/red)/white	unknown	bp (x x) roul.	12/31/78	[28410]	12,709	0
1979	UTAZLPRF16	\$6.00	Resources Logo (black/green)/white	unknown	bp (x x) roul.	12/31/79	[33036]	11,119	0
1980	UTAZLPRF17	\$6.00	Resources Logo (black/red)/yellow	unknown	bp (x x) roul.	12/31/80	[120908]	11,439	0
1981	UTAZLPRF18	\$6.00	Resources Logo (black/red)/green	unknown	bp (x x) roul.	12/31/81	[120640]	11,820	0
1982	UTAZLPRF19	\$6.00	Resources Logo (black/red)/green	unknown	bp (x x) roul.	12/31/82	[051834]	13,187	0
1983	UTAZLPRF20	\$6.00	Resources Logo (black/red)/gray	unknown	bp (x x) roul.	12/31/83	[056173]	12,683	0
1984	UTAZLPRF21	\$6.00	Resources Logo (black/black)/pink	unknown	bp (x x) roul.	12/31/84	[052406]	12,932	0
1985	UTAZLPRF22	\$6.00	Resources Logo (black/black)/white	Hayward Press	bp (x x) roul.	12/31/85	[18505]	13,489	0
1986	UTAZLPRF23	\$6.00	Resources Logo (black/black)/pink	unknown	bp (x x) roul.	12/31/86	[69657]	15,919	0
1987	UTAZLPRF24	\$6.00	Resources Logo (black/black)/blue green	unknown	bp (x x) roul.	12/31/87	[033941]	14,981	0
1988	UTAZLPRF25	\$8.00	Resources Logo (black/black)/dk yellow	Globe Ticket Co.	bp (x x) roul.	12/31/88	25,000	13,035	0
1989	UTAZLPRF26	\$8.00	Resources Logo (black/black)/blue	Globe Ticket Co.	bp (x x) roul.	12/31/89	25,000	—	0
1990	UTAZLPRF27	\$8.00	Resources Logo (black/black)/pink	unknown	bp (x x) roul.	12/31/90	—	—	0
1991	UTAZLPRF28	\$8.00	Resources Logo (black/black)/white	unknown	bp (x x) roul.	12/31/91	—	—	0
1992	UTAZLPRF29	\$8.00	Resources Logo (black/black)/dk yellow	unknown	bp (x x) roul.	12/31/92	—	—	0
1993	UTAZLPRF30	\$8.00	Resources Logo (black/black)/lt blue	—	roul. 6.25	12/31/93	12/31/93	—	—
1994	UTAZLPRF31	\$	—	—	—	12/31/94	12/31/94	—	—





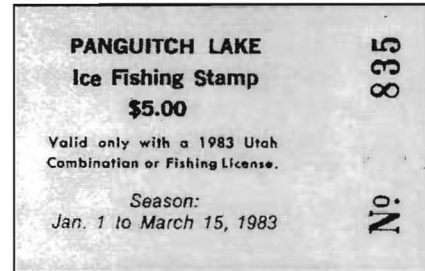
UT1DFN1

dates	no.	fee	design	printer	format	expired	printed	anglers	destroyed
1977	UT1DFN1	\$2.00	Text (black[black]/yellow)	unknown	bp_(x_x_) roul. 9.5	12/31/77	[54631]	unknown	0
1978	UT1DFN2	\$2.00	Text (black[black]/pink)	unknown	bp_(x_x_) roul. 9.5	12/31/78	[89370]	44,824	0
1979	UT1DFN3	\$2.00	Text (black[black]/blue)	unknown	bp_(x_x_) roul. 5x8.5	12/31/79	[035246]	51,378	0
1980	UT1DFN4	\$2.00	Resources Logo (black[red*]/yellow)	unknown	bp_(x_x_) roul. 8.5x9	12/31/80	[018843]	17,349	0
1981	UT1DFN5	\$5.00	Resources Logo (black[red*]/green)	unknown	bp_(x_x_) roul. 8x5	12/31/81	[023925]	16,455	0
1982	UT1DFN8	\$5.00	Resources Logo (black[red*]/lt green)	unknown	bp_(x_x_) roul. 8x5	12/31/82	[001550]	15,414	0
1983	UT1DFN7	\$5.00	Resources Logo (black[red*]/gray)	unknown	bp_(x_x_) roul. 8x6.5	12/31/83	[029032]	14,256	0
1984	UT1DFN8	\$5.00	Resources Logo (black[black]/pink)	unknown	bp_(x_x_) roul. 6.5	12/31/84	[023533]	15,232	0
1985	UT1DFN9	\$5.00	Text (black[black]/lt orange)	Hayward Press	bp_(x_x_) roul. 5x6.5	12/31/85	[28481]	15,186	0
1986	UT1DFN10	\$5.00	Text (black[black]/white)	unknown	bp_(x_x_) roul. 9.5	12/31/86	[21535]	15,644	0
1987	UT1DFN11	\$5.00	Logo (black[black]/blue)	unknown	bp_(x_x_) roul. 8x6	12/31/87	[074491]	18,942	0
1988	UT1DFN12	\$5.00	Logo (black[black]/white)	Globe Ticket Co.	bp_(x_x_) roul. 8x5	12/31/88	25,000	20,380	0
1989	UT1DFN13	\$5.00	Logo (black[black]/blue green)	Globe Ticket Co.	bp_(x_x_) roul. 8x6.5	12/31/89	29,000	—	0
1990	UT1DFN14	\$5.00	Logo (black[black]/dull yellow)	—	bp_(x_x_) roul. 9.5	12/31/90	—	—	0
1991	UT1DFN15	\$5.00	Logo (black[black]/blue)	—	bp_(x_x_) roul. 8	12/31/91	—	—	0
1992	UT1DFN16	\$	—	—	—	12/31/92	—	—	0
1993	UT1DFN17	\$	—	—	—	12/31/93	—	—	0
1994	UT1DFN18	\$	—	—	—	12/31/94	—	—	0

LAKE PANGUITH ICE FISHING

- Utah's Panguith Lake Fishing Stamp (UTPLF) was required in addition to a valid fishing license for resident and nonresident anglers to fish any type fish in Panguith Lake during the 1983 and 1984 seasons. Stamps discontinued after the 1984 season.
- Stamps were issued with dry-gum adhesive; and serialized on stamp's front.

dates	no.	fee	design	format	valid	printed	anglers	destroyed
1983	UTPLF1	\$5.00	Text (black[black]/yellow)	bp_(ix_x_) roul. 9.5x8.5	1/1/83-3/15/83	[835]	539	unknown
1984	UTPLF2	\$5.00	Text (black[black]/blue)	bp_(ix_x_) roul. 8.5	1/2/84-3/15/84	[928]	629	unknown



UTPLF1

Utah Revenue Stamps

By M.E. Matesen

(Editor's Note: The following listing of Utah revenue stamps has been extracted from a forthcoming catalog by M. E. Matesen. The author welcomes comments and additions to his listings. Write: M.E. Matesen, 19828 80th Place West, Edmonds, WA 98026-6406. Price codes: x.x=none exist in this condition; ?=not seen; —.=rarely seen or transacted.

Utah Cigarette Stamps

Sumptuary legislation was adopted in 1923 authorizing the assessment of a stamp tax on cigarettes, papers and tubes at the following rates:

Less than 31 lbs per 1,000—1 mill per cigarette
More than 31 lbs per 1,000—2 mills per cigarette
Cigarette paper—1/2¢
Cigarette tubes—1¢

In 1953, the legislature created what was termed a *revenue act* which, in turn, fostered corresponding changes in the tax computations to a per package system of assessment. The initial and subsequent rate changes are:

1953 From 2¢ to 4¢ per standard package of 20 cigarettes
Cigarette paper 1¢
Cigarette tubes 2¢
(The rate increase implementation was delayed until 1954.)
1963 From 4¢ to 8¢ per standard package of 20 cigarettes
Cigarette paper 1¢
Cigarette tubes 2¢
1972 The tax on cigarette papers and tubes was repealed.
1979 From 8¢ to 10¢ per standard package of 20
1982 From 10¢ to 12¢ per standard package of 20
1987 From 12¢ to 23¢ per standard package of 20
1991 From 23¢ to 26.5¢ per standard package of 20

Utah employed cigarette stamps in a manner considered unique among Western states. For instance, until their discontinuance in 1963, Utah was the only Western state to issue stamps to accommodate the payment of a tax on cigarette papers and tubes. Utah also issued non-revenue cigarette stamps for use on packages and cartons sold on military reservations during World War II. Utah retained its unique cigarette tax stamp characteristics long after most other Western states had abandoned the use of water transfer decals. Long after many states had abandoned the use of the familiar Pitney-Bowes meter, often by administrative regulation, it was the vendors and not the state who chose to move away from their use in favor of the newly emerging heat fusion decals.



(C1) obverse and reverse

1923 16 1/2 x 19 mm. Perf. 12 1/2. Each stamp internally perforated "UTAH". (a.) double internal perf. (b.) inverted internal perf. (c.) doubled and inverted.

Either worn or broken perforating pins led to the partial internal perforations or "ghost" perforations found on many of these issues.

C1	(C1) 1/2¢	lt. olive	1.00	—.
C2	(C1) 1¢	orange	?	4.50
a.			3.00	.65
b.			1.25	.75
c.			—.	1.75
C3	(C1) 1/5¢	carmine rose	1.75	—.
C4	(C1) 1 1/2¢	green	1.00	.65
b.			1.75	.90
C5	(C1) 2¢	blue (shades)	2.00	.50
a.			2.75	1.00
b.			2.50	1.00
c.			2.75	1.50
d.		Same as b but with double impression	?	—.
C6	(C1) 2/5¢	brown	2.25	1.50
b.			?	1.00

Note: Use of internally perforated stamps was fraught with problems connected to the perforating equipment. Unable to keep pace with demands for stamps, this method was abandoned in the summer of 1924.

1924 Like C1-6 but without internal perforations. Some color variations and shades exist.

C7	(C1) 1/2¢	light olive	.50	—.
C8	(C1) 1¢	dark orange	.15	.10
C9	(C1) 1 1/5¢	carmine rose	.15	.10
C10	(C1) 1 1/2¢	dark green	1.25	.25
C11	(C1) 2¢	blue	2.75	.45
C12	(C1) 2 2/5¢	brown	.15	.50

Cigarette proofs—imperforate stamps:

C7P	—.
C8P	15.00
C9P	—.
C10P	—.
C11P	17.00
C12P	—.



(C2)

1927 17 x 19mm. Perf 12 1/2. Columbian Bank Note Co Chicago imprint - Shades.

C13 (C2) 1¢	orange	1.25	.20
C14 (C2) 2¢	blue	3.50	.75

Specimens: The following inscription is internally perforated across a horizontal strip of ten stamps:

SPECIMEN COLUMBIAN BANK NOTE CO CHICAGO

C13S	20.00
C14S	35.00

Single stamps from the strip are worth no more than \$2 each.



(C3)



(C4)

1929-38 17 3/4 x 19 1/2mm. Perf 12. Centerband lettering and value in color of stamp except C17. Shades.

C15 (C3) 1/2¢	olive	.15	—
C16 (C3) 1¢	yellow-orange	.35	.10
C17 (C4) 2¢	grey-blue (17x19mm)	4.00	.50

This series (C18-24) contains some issues that were produced from using certain of the original 1923 plates. Although most colors of this group have been changed, attention is drawn to the fact that C18-19 can be confused with C7-8 even though they are not the same color tint. Several were used simultaneously with C15-17. The staggered years of issuance are noted in this listing.

1933-46 16 1/2 x 19 mm. Perf 12 1/2. (b.) imperforate (Errors). Likewise occurs imperforate and/or with irregular paper fold lines running through the stamp (varied positions). (c.) horizontally or vertically imperforate pairs.

C18 (C1) 1/2¢	drab olive	.50	—
a.	Perf 12. dark background around center band and value circles	.90	—
C19 (C1) 1¢	yellow-orange (shades) (1941)	.45	.15

b.	—	x.x
c.	—	x.x
C20 (C1) 1 1/2¢	chrome-yellow	1.00 .50
C21 (C1) 1 1/2¢	gray (shades) 1936	.25 .05
b.	—	x.x
c.	—	x.x
C22 (C1) 2¢	violet (shades)	.10 .05
b.	—	x.x
c.	—	x.x
d.	double impression (C23)	? —
e.	pale milky blue	.50 .25
C23 (C1) 2¢	pale grey-blue (shades) 1946	.55 .15

*Until their discovery in the 1980s these remainders were deposited in a storage vault at the state capitol. Their existence came to the attention of a local Salt Lake City stamp dealer who, acting on behalf of the state, sold what remained to interested collectors.

1943 Design like C22 except in coil form. Perf 12 1/2.

C24 (C1) 2¢ violet (perforated vertically)	1.25	—
a.	perforated horizontally	1.25 —



(C5)

1937-38 16 x 18 1/2mm. RouL. 9 1/2. Utah Bank Note Co - imprint.

C25 (C5) 1¢	bright yellow	1.00 .50
C26 (C5) 2¢	violet-(shades)	.50 .10
a.	imperforate (error)	2.25 x.x



(C6)

1941-42 Previously issued denominations (listed in parenthesis) overprinted in red /NON REV/ except as noted.

C27 (C6) 1¢	yellow-orange (C19)	—	4.00
C28 (C6) 1 1/2¢	gray (C21)	.25	—
C29 (C6) 2¢	violet (C23)	2.50	1.25
a.	black overprint (1941)	2.00	—

In many instances these stamps were affixed to the outside carton in lieu of the individual packages. This multiple usage led to the issuance of C30.



(C7)

1942 22 x 34mm. Perf 12 1/2. Shades.

C30 (C7) 200 cigarettes - brown .25 —.—

C27-30 were affixed to tax exempt cigarette packages/cartons sold on military installations



(C8)

1945 Similar in design to C26 but without imprint. Perf 12 1/2.

C31 (C8) 2¢ violet —.— 2.00



(C9)

Note: Numerous printings of (C9) resulted in some loss of design clarity. Later printings have a washed-out appearance.

1947 12 x 14 1/2mm. Decal on cream colored card. Black horizontal roul 6 1/2 separates each pane of ten. Shades.

C32 (C9) 2¢ violet .20 .05

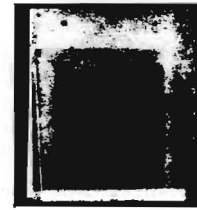
Specimens: Approximately two 1 1/2mm holes punched through the center design.

C32S —.—

1954 Design like C32.

C33 (C9) 4¢ red .15 .10

Although a higher rate was enacted in 1953, the new 4¢ denomination was not employed until February 1954.



(C10)

1957 9 x 9mm. Fusion decal with maroon safety. 20 cigarettes.

C34 (C10) blue-green and gold —.— 3.25



(C11)

12 x 14 1/2mm. Decal on cream colored card. Black roul 6 1/2 separates each pane of ten. 20 cigarettes.

C35 (C11) pink —.— 2.00

Illustration Not Available

(C12)

This issue was designed to reflect payment of the special tax imposed on cigarette tubes.

1963 16 1/2 x 19mm. Perf 12 1/2. Design similar to C23 but with enlarged value numerals.

C36 (C12) 3¢ aqua green ? —.—



(C13)

1965 9 x 9mm. Fusion decal with red safety. 20 cigarettes.

C37 (C13) yellow, black and dull yellow-green .75

1968 Design like C37.

C38 (C13) white, black and gold .75



(C14)

Like (C36) the following were designed for use on cigarette papers and tubes. They were affixed to the applicable containers without a requirement for cancellation.

1974 (?) 16 1/2 x 19mm. Roul 6 3/4. Photo-offset design. Enlarged (oversized) value numerals in relation to overall stamp design. Shades. (a.) Roul 9 1/2.

C39 (C14) 2¢	turquoise blue	.15	.10
a.		.15	.10
C40 (C14) 3¢	aqua green	.15	.10

1979 Design like C37.

C41 (C13)	yellow, black and bright green	.50	
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(C15)

1979 Design similar to C32 except for minor alterations in the value numerals and center design. All of the following "denominated" stamps were issued to accommodate packages containing ten cigarettes.

C42 (C15) 5¢	lilac	?	—.—
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1981 Design like C35.

C43 (C11)	blue	?	—.—
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1982 Design like C42.

C44 (C15) 6¢	red	?	—.—
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(C16)

1983 9 x 9mm. Fusion decal. Red safety. 25 cigarettes

C45 (C16)	yellow, black and aqua blue	3.50	
a.	yellow black and brown	3.50	

State Revenue News

Note: C45 was first used on packs of "Regular" Century brand cigarettes. The "a." variant was used exclusively on Century's brand marked "Lights." When the State Tax Commission was queried as to the need for such distinctions (i.e. colors of the stamps) no answer could (or would) be provided.

1987 Design like C37.

C46 (C13)	yellow, black and olive	—.—	
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Illustration Not Available

(C17)

1987 Water transfer decal. Reportedly issued in card form consisting of 100 stamps each. The size and color of the stamps is not known at this time. The denominated water transfer decals such as this were issued to accommodate the "10 pack" (i.e. ten cigarettes per package). These were most often sold in specialty tobacco shops and were seldom found in more mainstream sales locations.

C47 (C17) 11.5¢	?	?	
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(C18)

1991 10 x 10mm. Fusion decal. Distributor's license number imprinted in black across center. Inscription "20 cigarettes" appears at base of decal.

C48 (C18)	lavender and black with white center band	—.—	
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Design like C48 except base line inscription reads "25 cigarettes".

C49 (C18)	yellow and black with white center band	—.—	
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Illustration Not Available

(C19)

1991 Water transfer decal. Like C48 little information is known about the color and design of this stamp other than the rate itself, which was issued to accommodate the 10-cigarette size package.

C50 (C19) 13.25¢	?	?	
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Note: The existence of these "10 pack" decals (i.e. C47 & 50) is being reported based on information provided by the state. To date I've been unable to confirm this speculative data, yet I've opted to assign catalog numbers pending a future revision.

Cab Card Identification "Bingo" Stamps

One of the most interesting, but often ignored, varieties of state revenue stamps are known as cab card or "bingo" stamps. These were issued by the State Public Service Commission to truck drivers carrying goods for hire in and through the state. Exempt were state based carriers.



(UB1)

25 x 25mm. pressure sensitive decal. Non-denominational. Black lettering with red serial number at right. Background color(s) noted.

UBS1 (UB1)black and yellow (red)-1972	—.—	—.—
UBS2 (UB1)black and yellow (red)-1973	—.—	—.—
UBS3 (UB1)black and blue (red)-1974	4.00	.50



(UB2)

25 x 25mm. pressure sensitive decal. Non-denominational. Red and or black serial number. Reads down left side or across the bottom. Varied font type sizes.

UBS4 (UB2) black and salmon (red)-1975	—.—	—.—
UBS5 (UB2) black and green (black)-1976	—.—	—.—
UBS6 (UB2) black and red (red)-1977	—.—	—.—
UBS7 (UB2) black and tan (red)-1978	2.50	.50
UBS8 (UB2) black and blue (red)-1979	?	.50
UBS9 (UB2) black and yellow (red)-1980	?	.50
UBS10(UB2) black and red (black)-1981	?	.50
UBS11(UB2) black and green (red)-1982	?	.50
UBS12(UB2) black and blue (red)-1983	1.00	.50
UBS13(UB2) black and yellow (black)-1984	1.00	.50
UBS14(UB2) black and red (black)-1985	1.00	.50
UBS15(UB2) black and green (black)-1986	—.—	.50
UBS16(UB2) black and blue-shades-(black)-1987	—.—	.50
UBS17(UB2) black and yellow (black)-1988	—.—	.50
UBS18(UB2) black and red-shades-(black)-1989	—.—	.50
UBS19(UB2) black and green (black)-1990	1.00	.50
UBS20(UB2) black and yellow (black)-1991 *	1.00	.50
UBS21(UB2)black and red (black)-1992	1.00	.50
UBS22(UB2) black and blue (black)-1993	1.00	.50

*Starting in 1991 all decals were die cut and pressure sensitive.

Bill Smiley pioneered the in-depth study of this little known facet of state revenue collecting. Consult the following for additional information on these issues.

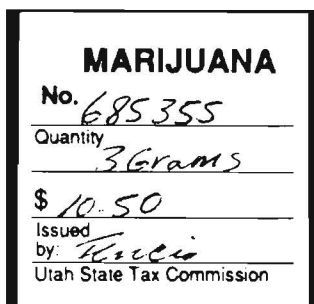
Smiley, Wm. (1984a). State "Bingo" Stamps. *American Revenuer*, 38, 117-120.

Smiley, Wm. (1984b). ICC Form D or D-1 Cab Card Identification ("bingo") Stamps. Preliminary Checklist. *American Revenuer*, 38, 121-128.

Utah Drug Stamps

Enacted in 1988 under the title ILLEGAL DRUG STAMP ACT it's intent was to impose a punitive tax on dealers in marijuana and controlled substances. In order to "be in compliance" with the provisions of the Act dealers were required to purchase specifically issued Illegal Drug stamp(s) for illegal substances in their possession. Utah mandated that stamps were to be sold in minimum units of:

- \$150— Marijuana (42 1/2 grams)
- \$1,400 — Controlled substances (7 grams)
- \$2,000 — Controlled substances (10 dosages)



(IDS1)

1988 37 1/2 x 38mm. Die cut. Pressure sensitive decal. Green lettering and center seal on a white background paper. Issued in sheet form (3x3).

DM1(IDS1) \$10.50 — 25.00

Note: DM1 was purchased by the philatelic community with the minimum purchase requirement of \$150 per unit (i.e. marijuana). In turn, stamps were annotated with the grams and dollar amount. This would have equated to fifteen stamps at \$10.50 per stamp with the added stipulation that all purchases had to be rounded up to the nearest \$10. Thus, the total purchase price was \$160.

Design like DM1 except lettering changed to read **CONTROLLED SUBSTANCE (BY WEIGHT)**-lettering in red.

*DC1 (IDS1) undenominated —.—

Same as above except lettering changed to read **CONTROLLED SUBSTANCE (BY DOSE UNIT)** -lettering in blue.

*DC2 (IDS1) undenominated —.—

*Because the minimum purchase price of DC1 and DC2 is \$1,400 and \$2,000 respectively, the possibility of either of these issues reaching philatelic hands (or for that matter ever being used) seems remote.

SRS Mail Auction Rules

1. State Revenue Society Mail Auction #6 closes Oct. 4, 1996. Bids postmarked after that date will not be considered.

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

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

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

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

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

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

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

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

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

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

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

11. Auction Abbreviations:

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

SRS Mail Auction #6 Bid Sheet

POB 270184 Oklahoma City, OK 73137

Please place the following bids for me in SRS Mail Auction Number 6 closing October 4, 1996. I have read and agree to abide by the SRS auction rules.

Name _____

Address _____

City _____ State _____ Zip _____

SRS # _____ Signature _____

[illegible]



25



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63



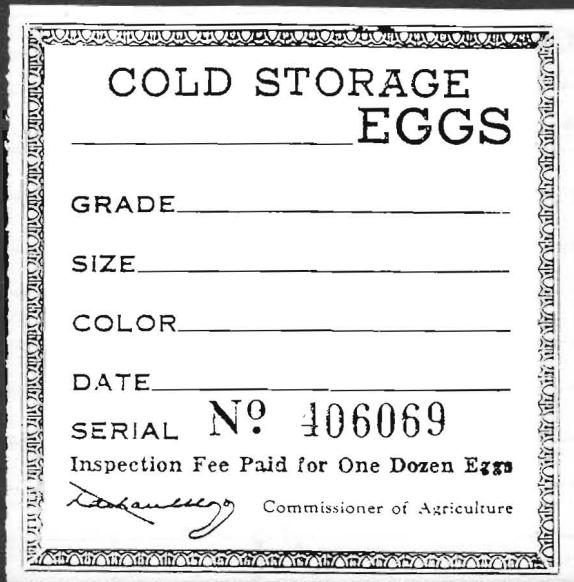
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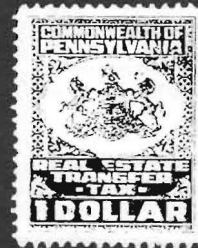
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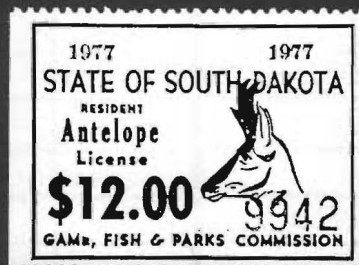
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SRS Auction Number 6

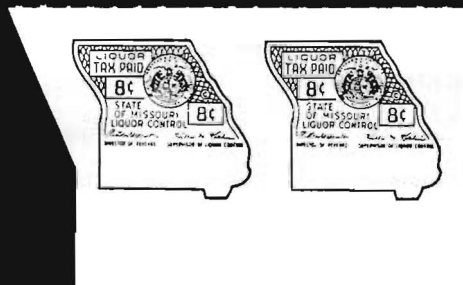
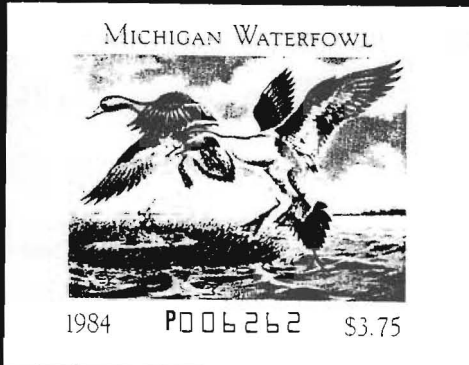
State revenues (Hubbard Catalog numbers)

1	AK 1937 W2 wine unused but w/o gum	4.00
2	AK 1937 B1 beer,U - scarce issue,P	8.00
3	AL 19?? egg seal, 7 lines of black type on white background paper. Perf 12 1/2 F,MNH	1.50
4	AL 19?? Unlisted Liquor Seal. Map outline black and green 15x24 mm E.C.Fay sig.,F,MNH	3.50
5	AL 19?? Unlisted playing card stamps (2) 1c brown, (2) 5c gray stamps attached to a partial card back of Bicycle brand,p	6.00
6	AL 1936-43 F41-43 & F45 feed (4),MNH,F	3.00
7	AL 1938-44 F55 & F63 (2),F,MNH	1.00
8	AL 1944 T677 tob,1945 1/2c Black & 3c(3) 19?? unlisted water trf decals "20 cigs", one grey the other pink in color,U	2.00
9	AL 1963 Huntsville Ala. License stamp, Black lettering on powder blue background,P	3.25
10	AR 1919 F8 Feed horiz pair, MNH	1.00
11	AR 1938-44 Liquor & Wine (4) L31,U, W12(hard to find used) W20 & W32 M (4)	6.25
12	AR 1944 B36 beer,U	1.00
13	AR 1947 HO3 Honey,F,M,P	4.00
14	AR 1947 HO5a honey (unpriced Hubbard),F,M	3.00
15	AR 1949 HO6-8 honey (5),F,M, includes 7a	5.50
16	AR 1950? HO9-11 honey (3),F,M	2.00
17	AZ 1933 LX6 luxury tax 15c Murphy signature,U	4.00
18	AZ 1934 LX12,LX17,LX18 luxury Luke signature,U	3.00
19	AZ 1934 LX19 luxury 2ct drab, small staple hole, U	5.00
20	AZ 1934 LX20,Lx21,Lx25 luxury Luke signature,U	3.00
21	AZ 1934 LX27 luxury 10ct violet blue,U	1.00
22	AZ 1935 Like B2 but unlisted compound perf 12 x 12 1/2, beer	4.00
23	AZ 1937 B9b beer SON cxl, scarce issue	15.00
24	AZ 1938 B13,B14 beer,U	1.50
25	AZ 1942 B18 malt liquor 11 cent claret,U	2.00
26	AZ 1957 \$2 Special Use (Colorado River,Lake Mead dor Lake Mohave) fishing,MNH	2.00
27	CA 1917 Apple Cabots #3 U,OG light pen cxl	5.00
28	CA 1934 TO1a Tomato Proration F,MNH	5.00
29	CA 1934 TO1b Tomato Proration-F,MNH rare	15.00
30	CA 1934 TO1C Tomato Proration-F,MNH,key to set	25.00
31	CA 1935 L11 liquor blk of 4,M	2.00
32	CA 1935 L5 liquor,U	2.00
33	CA 1936 TO5 Tomato Proration,M,Typeset black lettering on buff card, horiz pair	5.00
34	CA 1942 TO25 Tomato Proration-Oct 19-24th,F,MNH	5.00
35	CA 1949 Pheasant Tag, gold and black,M,P	5.00
36	CA 1958 \$1.00 Fishing stamp, pink, M	3.00
37	CA 1958-1959 (2) \$1 fishing stamps,1959 off backing, all MNH	1.00
38	CA 1959-61 (4) \$1 fishing stamps, sign,U, 1961(2) one blk & red, one burgandy & red	2.00
39	CA 1962 \$1 fishing stamp with tab,MNH,P	1.00
40	CA 1963-69 (7) \$1 fishing stamps, U,dated	3.50
41	CA 1965 (2) Fishing Lic w/stmps \$1 yellow & \$3 blue Sport lic.	2.00
42	CA 1968 \$3 res sport fish, 1969 \$4 res hunting, stamps only,U	1.00



133

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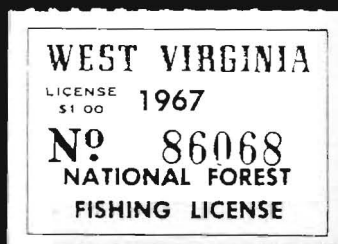
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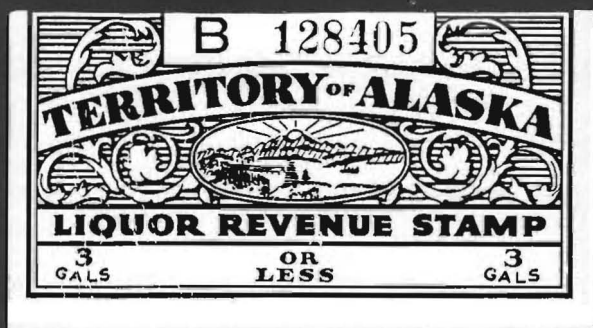
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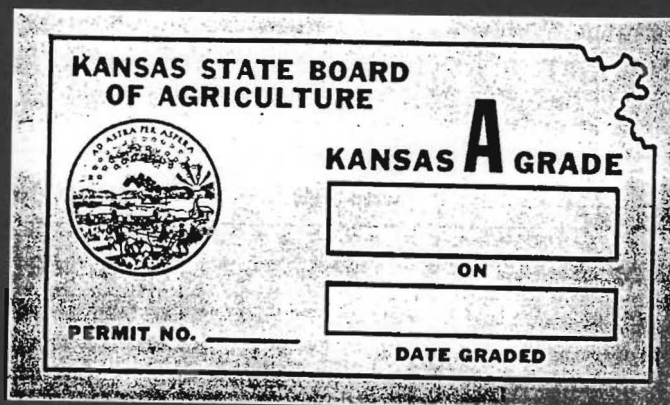
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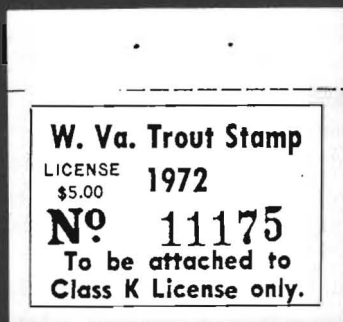
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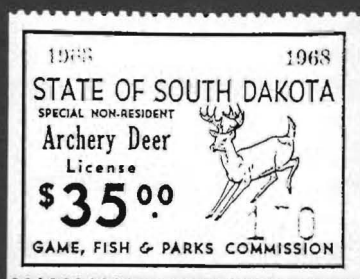
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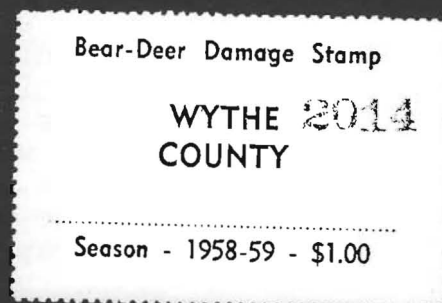
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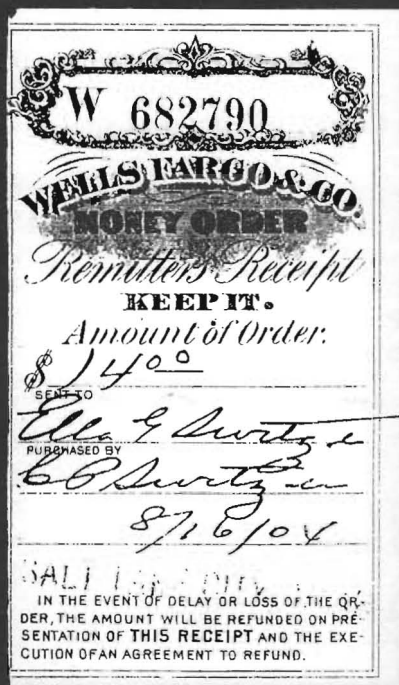
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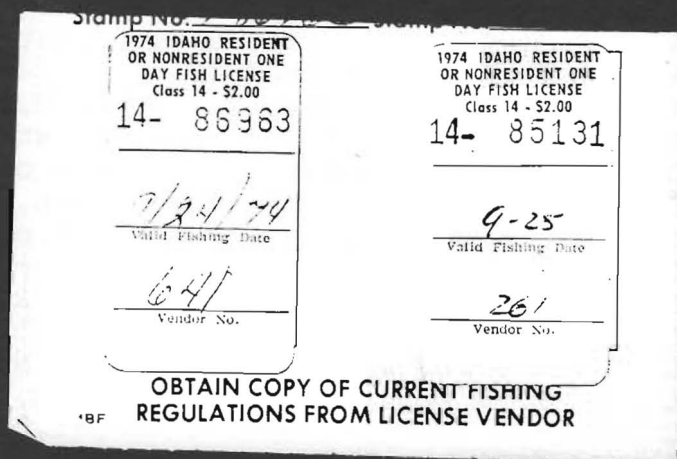
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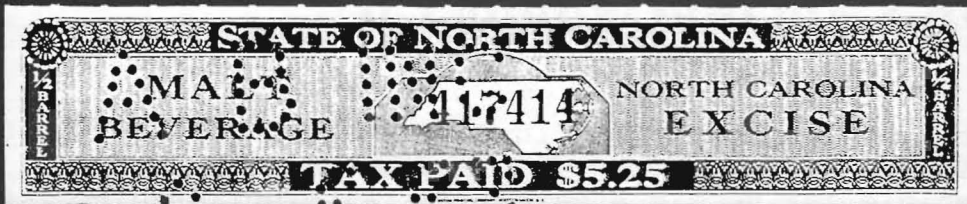
77

SRS Auction Number 6

43	CA 1970 \$1.00 License stamp on piece	1.00
44	CA 1972 \$1 Inland Water stmp,\$2 blue Trout and Salmon, \$4 Sport Lic on permit	6.00
45	CA 1976 \$2 Inland Water,\$2 tan Trout(1974) and Salmon, \$4 Sport Lic on permit	4.00
46	CA 1977 \$2 Inland Water,\$3 blue Trout and Salmon, \$4 Sport Lic on permit	5.00
47	CA Small accumulation (26) stps D183,D209, 10 liquor, 12 feed M 1 cig decal and LA-B1 beer,U	6.00
48	CN 1937 BE2 Bedding, U	1.00
49	CO 1933 WL1 wine & liq, U	4.00
50	CO 1934 WL7/9 (3) wine & liquor, full set,U,P	5.00
51	CO 1934 WL12 wine & liq. F,M	5.00
52	CO 1936-40 WL35a,WL40 wine & liq,U	3.00
53	CO 1936-42 WL30, WL32, WL41 wine & liq,U	3.75
54	CO 1959 WL67,WL69 wine & liquor,U	5.00
55	CO 1995 1 day Fish \$5.25, (2)\$5 Additional day stamps on lic. in pocket protector,U, see SRN 4th issue 1995.	5.00
56	FL 1925 CF16-19 (4) citrus F,M	5.50
57	FL 1925 FE14-16 (3) fertilizer F,M	1.00
58	FL 1932 CF10 Citrus Fruits,U, very clean	2.50
59	FL 1933 D12(3) documentarys w (5) USIR 10 ct stamps on fragment. Two FL stamps and USIRs staining from gum.	3.00
60	FL 1935 CF16,CF17 citrus, U	1.50
61	FL 1935 CF18,CF19 citrus,U,very clean	6.25
62	FL 1935 CF20 citrus "Alturas Packing CO",U	3.00
63	FL 1935 CF22 \$4 hi value, scarce,F,M,P	11.00
64	FL 1935 E6 Egg huge, tiny piece off one corner,M	10.00
65	FL 1935 E7 Egg huge, tiny piece off one corner,M	10.00
66	FL 1935 GR1,GR2 grapefruit,U	3.00
67	FL 1935 GR4 grapefruit,U,very clean	6.00
68	FL 1935 OR1,OR2 oranges,U	2.25
69	FL 1935 TA1 tangerines,U	2.25
70	FL 1935-38 E5,E20,E23 eggs M,F,P	1.50
71	FL 1936-37 OR7,OR13 oranges,U	1.00
72	FL 196? City Issue Cigs(3),MA-C1,PE-C1,Panama City 1c on yellow card unlisted, all M	1.00
73	IA 1972 duck #1 sig,very clean,U,Cat \$22,P	8.00
74	IA 1978 duck \$1 U,signed,VF	15.00
75	IA 1991 \$5 Wildlife Habitat Stamp,U,signed	2.50
76	ID 1966 Non-res Bird Lic. \$25, no stamps, lightly soiled	1.00
77	ID 1974 (2) \$2 one-day fish stamps on lic.,U,P	5.00
78	IL 1934 B10 beer 1/2 bbl case green,perfin,staple hole,U	5.00
79	IL 1944 B64 beer 12/12-1 case blue,perfin,U	2.00
80	IL 1946 B80 Beer,tiny nick at top,orange,U	3.00
81	IL 1946 B80e beer deep red,blue serial,M,P	10.00
82	IL 1946 B85 Beer perfin,yellow,U	3.00
83	IL 1949 B80 red w/blue serial,perfin,Pabst 6-17-49	3.00
84	IL 1950 B78A beer blue w/red serial,perfin Peter Fox 6-24-50	4.00
85	IL 1950 B85 beer yel w/blue serial,perfin A.B. Inc 5-31-50	2.00
86	IL 1954 B78A beer blue w/red serial,perfin Miller 7-22-54,U	4.00
87	IL 1956 B80 Beer case stmp perfin A.B.Inc 3-26-56	3.00

SRS Auction Number 6

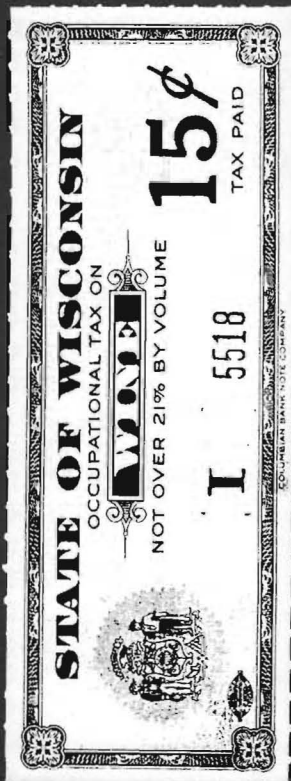
88	IL 1956 B82 beer brn w blue serial,perfin Schlitz 8-29-56 later usage than listed	8.00
89	IL 1969-72 City Vehicle Tax decals Steeleville (4),M,unlisted,P	7.00
90	IL 1973-76 City Vehicle Tax decals Steeleville (4),M,unlisted	7.00
91	IL 1973,1980 City Vehicle Tax decals, Steeleville (2),M,unlisted	3.00
92	IL 1977-80 City Vehicle Tax decals, Steeleville (4),M,unlisted	5.00
93	IN 19?? Pheasant Legal Food Stamp 10c,MNH	1.00
94	IN 1933-44 (8) intangible tax D1,D26,D34,D50,D58,D74,D83,D92,U	5.00
95	IN 1937-53 intangibles(6),D34 pair,D35, 1951 1 ct,\$1 1953 5ct,U	1.00
96	IN 1954 BD3,BD4 Bedding,U	1.00
97	IN 1962-4 Intangibles Tax stps on document 1962 15c,50c,\$1 1963 5c,10c,25c,50c,\$1,1964 25c(8)	5.00
98	IN 1982 \$2.50 Conservation stamp(foxes),MNH,P	1.50
99	KS 1928? F15 Feed on tag	2.00
100	KS 1937 Egg Bellinghausen E6 Grade C,M	12.00
101	KS 1937 Egg Bellinghausen E4 Grade A,M,P	12.00
102	KS 1937 Egg Bellinghausen E5 Grade B,M	12.00
103	KS 1941 B6 Beer, U	1.00
104	KS 1950 Egg Bellinghausen E14 1 case Grade A 217 x 139 mm,M,huge	20.00
105	KS 1955 Egg Bellinghausen E44 30 doz Grade A 202 x 127 mm,M,big	15.00
106	KS 1955 Egg Bellinghausen E52 30 doz Grade A 202 x 127 mm,M,big	15.00
107	KS 1961 \$1 Upland Game,orange,sig,U,F	5.00
108	LA 1943 FD91 Feed 100lb red, herringbone cxl	1.00
109	LA 1965? soft drink (7) SD36-40,SD42 M	3.50
110	MA (14) stock transfer 2ct-\$2, 10 diff,U	3.00
111	MA 1914-37 Stock Transfer (24) ST1//ST29,U,F	2.50
112	MA 1924 ST19-24 Stock Transfer,U,F	1.00
113	MA 1943 Salem Mass. 4/24/43 auto inspection	1.00
114	MA 1952 DE5 deed excise \$5 blue,F,U,P	1.00
115	MD 1974 Duck #2 sig. \$1.10	2.50
116	MD 1990 duck \$6,MNH,w/tab,teal,P	8.00
117	ME 1984 duck #1,\$2.50,MNH Scott cat \$25.00 (Min bid \$5.00),P	15.00
118	MI 19?? LS10 liquor seal,U	1.00
119	MI 1933 B2 beer, perfs in middle seperated,M	5.00
120	MI 1934 B14 beer, TSB Co perfin 7-15-33	2.50
121	MI 1938 (4) Feed F1,F3,F4,F6,perfin,MNH	1.50
122	MI 1938 (6) Feed F1-F6, MNH	2.50
123	MI 1939 (6) Feed F7//F12, MNH	1.00
124	MI 1968 (2) \$2 trout, \$3 fishing,MNH	5.00
125	MI 1969 \$2.10 trout res, MNH,P	2.00
126	MI 1976 Duck \$2.10 Scott #1 MNH	2.00
127	MI 1984 duck \$3.75 MNH,pintails,P	25.00
128	MN 19?? egg A Extra Large,MH,circ,dark blue	3.00
129	MN 19?? egg A Jumbo,MH,circular,dark blue	3.00
130	MN 19?? egg A Large,MH,circular,dark blue	3.00
131	MN 19?? egg A Small,MH,circular,dark blue	3.00
132	MN 19?? egg A Medium Extra,MH, circ.,green	3.00
133	MN 19?? egg AA Small,MH,circular,dark blue,P	3.00
134	MN 19?? egg AA Medium,MH,circular,dark blue	3.00
135	MN 19?? egg AA Extra Large,MH,circ.,d. blue	3.00
136	MN 19?? egg AA Large,MH,circ.,dark blue	3.00
137	MN 1942 B50 perfin Glvek B. Co. 5-22-42	2.00



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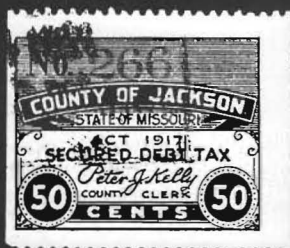
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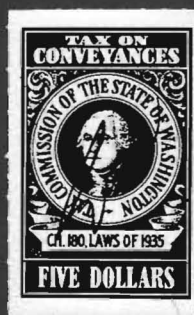
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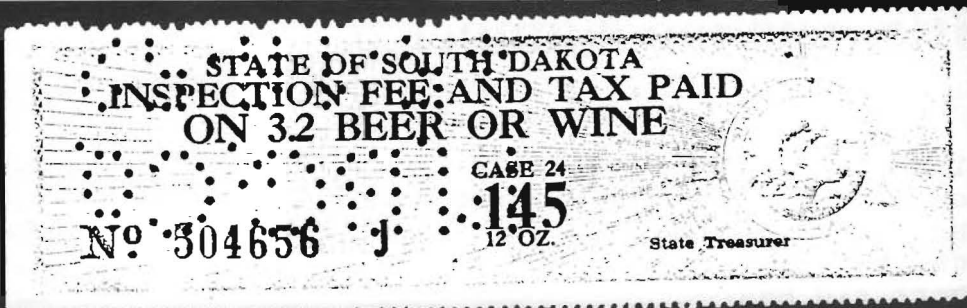
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SRS Auction Number 6

138	MN	1949	WL84	Supplemental Liquor,U,faults,P	1.00
139	MN	196?	egg 1	Dozen Certified graded,MH,circ,dark blue	3.00
140	MN	196?	egg B	Standard,MH,circular,red	5.00
141	MN	196?	egg C	Trades,MH,circular,dark brown	5.00
142	MN	1986	duck \$5	Scott #10 MNH	5.00
143	MO	1920	Jackson County Debt stamp	50c JA-D5,U,very scarce,P	10.00
144	MO	1920?	City of Kansas City Secured Debt	KC-D8 \$2.50,U small tear, very scarce,P	20.00
145	MO	1934	B61	Beer,U,dirty	10.00
146	MO	195?	(5) pairs	Liquor Ketcham-Carpenter proofs,M,5c green 8c yellow, 10c org, 16c red, 20c pale blue,P	20.00
147	MO	1986	Duck #8	sig. \$3	2.50
148	MO	1990	Trout \$6,	crease,signed	2.00
149	MS	1933	T13	Tobbaco,U,P	1.00
150	MS	1941	BW47	Beer & Wine,U	3.00
151	MS	1942	BW71	Beer,heavy crease,U	2.00
152	MT	1974	\$10	Non-res 6 day fish stamp on lic	5.00
153	MT	1990	duck \$5	Scott #38 MNH	5.00
154	NC	1955	B14	24ct beer case perfin A.B.Inc 7-27-55	2.00
155	NC	1955	B14	24ct beer case perfin Pabst 11-30-55	2.00
156	NC	1955	B14	24ct beer case perfin Miller 6-29-55	2.00
157	NC	1955	B14	24ct beer case perfin CAB 8-3-55, thins	2.00
158	NC	1955	B14	24ct beer case perfin Pabst 9-23-55	2.00
159	NC	1955	B14	24ct beer case U,VF,P	2.00
160	NC	1955	B14	24ct beer case,very clean,U,VF	3.00
161	NC	1955	B14	pair 24ct beer case perfin Schlitz 7-22-55	4.00
162	NC	1955	B14	pair 24ct beer case perfin A.B. Inc 7-15-55	4.00
163	NC	1955	B14	pair 24ct beer case perfin Pabst 9-23-55	4.00
164	NC	1955	B14	pair 24ct beer case perfin Miller 7-25-55	4.00
165	NC	1955	B16	30ct beer case perfin Pabst 9-27-55	2.00
166	NC	1955	B16	30ct beer case perfin A.B.Inc 6-30-55	2.00
167	NC	1955	B16	30ct beer case perfin Schlitz 8-29-55	2.00
168	NC	1958	B25	Beer A.B.Co perfin, very clean	5.00
169	NC	1963	B25	Malt Bev. \$5.25 perfin A.B.Inc	5.00
170	NC	1963	B25	Malt Bev. \$5.25 perfin A.B.Inc,P	5.00
171	NC	1963	SD1	Seed,M,scarce,P	5.00
172	NC	1985	\$15.50	stamp used as Res Hunting & Fishing stamp on lic.	4.00
173	NC	1986	\$15.50	stamp used as Res Hunting & Fishing stamp on lic.	4.00
174	NC	1994	\$20	stamp used as Res Hunting & fishing stamp on lic. Stamp faulty.	1.00
175	NC	1994-5	\$40	Sportmans stamp on license	6.00
176	ND	1984-85	\$7	Res. Fur Bearing (badger),MNH,P	3.50
177	ND	1985-86	\$7	Res. Fur Bearing(ferrets),MNH	3.50
178	ND	1986-87	\$7	Res Fur bearing(red fox),MNH,corner w.control #	3.50
179	ND	1987-88	\$7	Res Fur Bearing(beaver),MNH	3.50
180	ND	1988-89	\$7	Res Fur Bearing(coon),MNH	3.50
181	ND	1989-90	\$7	Res Fur bearing(bobcat),MNH	3.50
182	ND	1990-91	\$7	Res Fur bearing(otter),MNH,corner 2 control #	3.50
183	ND	1991	duck \$6(res small game)	Scott #59,MNH	6.00
184	ND	1991-92	\$7	Res Fur Bearing(muskrat),MNH	3.50
185	ND	1992-93	\$7	Res Fur Bearing(fox),MNH	3.50
186	NE	1946	L49	Liquor,U,P	1.00

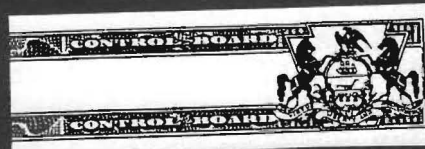


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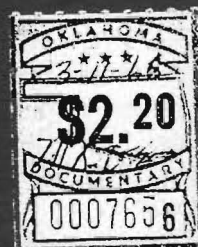
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186

SRS Auction Number 6

187	NE 1960 Upland Game U,on lic,grouse,VF	4.00
188	NE 1961 Upland Game U,on lic,quail,VF	2.00
189	NE 1962 Upland Game U,on lic,signed,pheasant,F	4.00
190	NE 1966 Upland Game U,on lic,grouse,VF	4.00
191	NE 1984 \$5 Trout stamp on fishing lic.	3.00
192	NH 1988 duck \$4 Scott #6 MNH	4.00
193	NJ 1954 Trout \$5 Non-Res,MH,yellow/green,VF	5.00
194	NJ 1958 Trout \$1 Res,U,on piece,signed,red/white	4.00
195	NJ 1961 Trout \$2 Res,U,on piece,signed,black/white	3.00
196	NJ 1963 (2)\$2 res trout,\$5 Non-res trout,MNH,P	7.00
197	NJ 1964 (2)\$2 res trout,\$5 Non-res trout.MNH	7.00
198	NJ 1969 Trout \$2 Res,U,on lic.,signed,small tear,yellow/blue	2.00
199	NV 1991 Dept of Wildlife Permit,U,no stamps	1.00
200	NY (85) mostly diff stock transfer 2c-\$100, mixed condition,U	10.00
201	NY 1938 Hunting,Trapping, Fishing Badge like new	7.00
202	NY 1955-59 (9) diff liquor,health,&,restuarant & other licenses	4.00
203	NY 1986-87 Non-res Hunting Small Game MNH MinBid \$7	\$35.50
204	NY 1988 duck \$5.50 MNH,pintails	7.00
205	NY 1988-89 Free hunting-fishing stamp,MNH for handicapped?	1.00
206	NY 1989 duck \$5.50 Scott #5 MNH	5.50
207	OH (4) Wine stamps,10ct grn,(2) 15c pur,2 2/5cent	3.00
208	OH (40) mostly diff sales tax 1c-\$15,U	4.00
209	OH (5) Beer all diff(1/2-2ct)(1 malt),U	4.00
210	OH (7) Beverage tax stamps all diff,U	4.00
211	OH 1933 B8d Beer with double surcharge,U, rare ,pulled perfs,P	10.00
212	OK 1945 BE1b Bedding, blood red variety,U	1.00
213	OK 1954 tob blks of 4 T65 type,3ct,4ct,\$1,M	1.00
214	OK 1960? Tob (3)blks of 4,T55 type, 13c,15c,\$1,invert safetys,M	1.00
215	OK 1964 (4) liquor,L2,L5,L9,L10,M	3.00
216	OK 1964 L7 liquor (none used) rare ,M,P	7.00
217	OK 1964 L8 liquor (few used) rare ,M	7.00
218	OK 1969 D8 Documentary \$2.20 blue,U, scarce ,P	5.00
219	OK 1978 L11-13,L15 (4), M	3.00
220	OR 1871 D1 Documentary,U,F	5.00
221	OR 1871 D2 Documentary,U,F,pulled perfs	5.00
222	OR 1871 D4 Documentary \$1 Vermillion,U,F	7.50
223	OR 1877 D13 Documentary 50 dull blue,U,F,crease	5.00
224	OR 1880 D20a Doc. Imperf,U,tiny tear at bot.	3.00
225	OR 1880 D21a Doc. Imperf,U,F,P	5.00
226	OR 1880 D22 Doc,MH,VF	7.50
227	OR 1884 D28 Doc.,MH,F,pulled perfs	2.00
228	OR 1884 D29 Doc,MH,F,poor perfs	2.00
229	OR 1884 D30 Doc,MH,VF	5.00
230	OR 1934 Beer City of Klamath Falls (2)24c,55c	7.00
231	OR 1959 LS1 liquor strip blue,crease,P	3.00
232	OR City of Mt. Angel Malt Liquor(Beer)(2) 1c,25c, both black on orange paper,M	4.00
233	PA (8) diff stock transfer 2c-\$1,U	2.00
234	PA 1934-38 (2)L1 spiritous liquor,B2 beer,U	2.00
235	PA 1934 LS1 liquor seal,M,P	5.00
236	PA 1934 LS1 liquor seal, thins,tears,U	1.00
237	PA 1952 RE6 Real Estate \$1 red,F,U,P	3.00

SRS Auction Number 6

238	PA 1953 Philadelphia Doc. (2) 5ct,10ct,U	1.00
239	SC 19?? 1 pad of 4 unused(faulty)receipts 1 bale of cotton ea	4.00
240	SC 1932 (8)receipts for 1 bale cotton ea issue in Blackville SC	8.00
241	SC 196? AM50a pane of 10 ammunition,M,horiz	1.00
242	SD 1952 3.2 Beer & wine case 24 12oz .145 perfin MBG CO 5-16-52 10.00 serial,rare,P	
243	SD 1960 \$2 res small game,MNH	2.00
244	SD 1960 \$2 res Wild Turkey,MNH	2.00
245	SD 1967 \$2 Res. Small Game,MNH	1.00
246	SD 1968 \$25 non-res, small game,MNH	10.00
247	SD 1968 \$35 Non-Res Archery Deer,MNH,P	15.00
248	SD 1971 \$5 Non-Res Wild Turkey,MNH	2.50
249	SD 1977 Res. Antelope \$12, MNH,P	4.00
250	TN 19?? S20 Seed violet 4 ct. MH	1.00
251	TN 1982 \$2.50 Conservation stamp(coon),MNH	1.50
252	TN 1987 duck Res \$6 M,on 2 piece blank card unsigned	12.00
253	TX 1930-60 B29,B62(unused) beer both w/flts	2.00
254	TX 1936 Liq. green 1/2 pint,unlisted,U,See SRN 2nd qtr 1995	10.00
255	TX 1936-44 fruit(5) 1940-1ct, 1936//1944 2ct, thins, U	5.00
256	TX 1942 B23 Beer,red "Gulf Brewing Co" cxl	3.00
257	TX 1948 ST6(5), ST5 stock transfer stamps on piece of stock certificate.	10.00
258	UT 1991 Duck \$3.50,U,signed	2.00
259	VA 1914 D2 Doc \$1,U,Embossed "Corporation Court-Norfolk County"P10.00	
260	VA 1958-59 Wythe Co \$1 Bear-Deer Damage,MNH,P	5.00
261	VA 1963-66 (3) Wythe Co \$5 Non-res Bear-Deer Damage,MNH	10.00
262	VA 1964?-67 (4)Washington Co. Bear-Deer damage all diff,MNH	8.00
263	VA 1964-65 Wythe Co \$1 Bear-Deer Damage,MNH	2.00
264	VA 1968-69 \$1 National Forest-Hunt-Trap-Fish,M	1.00
265	WA 1935 A13 apple 1c green MH,F	1.50
266	WA 1935 A14 apple 10c orange MH,F	1.50
267	WA 1935 A15 apple 50 ct brown MH,F	2.00
268	WA 1935 A16 apple \$1 ultramarine MH,F,P	2.50
269	WA 1935 A17 apple \$2 green-blue MH,F	2.50
270	WA 1937 A20a apple \$7.50 salmon-orange var. MH,F	5.00
271	WA 1937 A21A apple 1c black,U	1.50
272	WA 1937 A22A apple 5c green, no gum,M,F	5.00
273	WA 1937 A23A apple 10c brown MH,F	5.00
274	WA 1937 A24A apple 25c blue,U,tough stamp,P	6.00
275	WA 1937 A25A apple 50c purple,U	5.00
276	WA 1937 A26A apple \$1 blue,U	3.50
277	WA 1937 A27A apple \$2 yellow-green,U	3.50
278	WA 1937 A28A apple \$6 bistre,U	5.00
279	WA 1937 A30A apple \$7.56 carmine,U,VF	3.50
280	WA 1937 A31A apple \$7.98 red brown,U,F	5.00
281	WA 1937 apple lots 271-280 as one lot (full set)	43.00
282	WA 1942 (12)A32-A43 apple, full set, U,F	5.00
283	WA 1942/45 Apple,A48 pair 50c,A44 blk/4 1c, A49 blk/4 \$1,all U,H	1.00
284	WA 1942/60 Apple (19) different,U,H,incl. A62,A67,A71,A72	2.00
285	WA 1942 A35 Apple 5c green,U,F	3.00
286	WA 1942 A36 Apple 10c dark violet,U,F	3.00
287	WA 1944-50 (7) A54-A60,full set,U,F,P	4.00

SRS Auction Number 6

288	WA 1945 (3)A44,A48,A52 apple,U,F	1.00
289	WA 1951 A63 Apple \$10 dark blue,U,F	3.00
290	WA 1951-60 A73 blk/4 \$40 ea,U,H,very clean,original gum	1.00
291	WA 1957 A70 Apple \$35 dark brown,U,VF	3.00
292	WA 1959 A61 Apple \$1,U,F	3.00
293	WA 1961 Apple Advertising,U, unlisted , see SRN Sept 1961	5.00
294	WA doc. Matesen #D1-D3 50c,\$1,\$2,U	6.00
295	WA doc. Matesen #D14(2),diff shades of grn,U	2.00
296	WA doc. Matesen #D14,D15,D16 50c,\$1,\$2,U	6.00
297	WA doc. Matesen #D14,D15,D16 50c,\$1,\$2,U	6.00
298	WA doc. Matesen #D15(3),diff shades blue,U	5.00
299	WA doc. Matesen #D15,D15a,D15b pairs \$1,U	6.00
300	WA doc. Matesen #D16 pair \$2 brown,U	6.00
301	WA doc. Matesen #D17 \$5,rose,U	5.00
302	WA doc. Matesen #D17 \$5,carmine,U	5.00
303	WA doc. Matesen #D18 \$10 orange,U	8.00
304	WA doc. Matesen #D22 \$2 brown roul. 7,U	4.00
305	WA doc. Matesen #D23 \$5 carmine roul. 7,U,P	5.00
306	WA doc. Matesen #D23(2)\$5 carmine, roul 7,U	10.00
307	WA doc. Matesen #D2c \$1 violet blue,U	2.00
308	WA doc. Matesen #D5 \$10 orange,U	10.00
309	WI 1937 B15 perfin Blatz 8-26-40	15.00
310	WI 1937 B21 perfin Leinenkugan 7-27-37	10.00
311	WI 1937 B22 perfin Gettleman 8-27-48,red serial	6.00
312	WI 1947 B69 perfin Getlmn 6-9-48,P	5.00
313	WI 195? W40 wine 15c Columbian BNC imprint,F,U,P	4.00
314	WI 195? W41 wine 24c,F,U	3.00
315	WI 195? W44 wine, 48c,F,U	2.00
316	WI 195? W45 wine, 60c,F,U, rare	10.00
317	WI 1950 B82(2) 1 perfin, 1 handstamped	5.00
318	WI 1950 B84 Malt Bev Tax red&blk perfin BLATZ 1950	2.00
319	WI 1951 B84 perfin Schlitz 7-9-51	4.00
320	WI 1952? W42 wine,M?,very clean	6.00
321	WI 1953 .07258 brown/red "Steelograph Inc. Chicago" imprint perfin MBG CO 7-10-53 B97? beer	7.00
322	WI 1954 W52 wine 30c,F,U	4.00
323	WI 1954 W55 wine 48c,perfin TW CO 7-1-57,F, rare	15.00
324	WI 1954 W56 wine 60c,F,U, rare	15.00
325	WI 1985 L140-147(8) Liquor, MNH, face \$12+	6.00
326	WI 1986 Great Lakes Salmon & Trout stamp,U,\$3.25 signed	2.00
327	WV 1966 \$1 National Forest Fishing Lic stamp,MNH	2.00
328	WV 1967 \$1 National Forest Fishing Lic stamp,MNH,P	2.00
329	WV 1972 \$5 trout stamp Class K(non-res?),MNH,P	2.50
330	WV 1975-6 (2) \$3 res trout stamps Class D,MNH	4.00
Collections and Seals and Miscellaneous US		
331	10) diff state revenues cheapo (KS,MI,KY,OK,IN,NY)	1.00
332	19?? (3) Endangered resources Fund seals,owls,eagle,trillium MNH	1.00
333	1904 Wells Fargo Money Order receipt from Salt Lake City UT,U,P	1.00
334	1909,1913 WX6,WX13 US Christmas seals,MH	5.50
335	1912 WX9 US Christmas seal,MH,P	8.50

SRS Auction Number 6

336	1918 Ticket for 8 admissions to Horner Chautauquas (baseball?) "Subject to War Tax",M,P	5.00
337	1925 American Dentistry Association x-mas seal Mosbaugh #110.05 MNH,P	1.25
338	1991 California Junior duck stamp w/tab,MNH	1.00
339	1992 (4) Junior duck stmps, CA,AR,VT,KS,MNH	1.00
340	Label "Colorado/Cool in Summer/Mild in Winter"	1.00
341	Label "Send a Boy to Camp/Boys Athletic league INc./NY,NY" picture of boy fishing,P	1.00
342	RW22 duck stamp f,U,light pink stain	8.00
Liquor Strips(US and Canadian)		
343	1926 Ottawa Canada blue liq. stp. faulty, U	1.00
344	1939 Green Bonded Warehouse stp, 1 qt, 100 proof, "Ben Burk Distiller, Inc." Spring 1939-Fall 1944,U,P	4.00
345	196? Canada British Columbia liquor stp,U,orange	2.00
346	Gray Alcohol Warehousing liq strip,U,P	5.00
347	Red liq stp Less than 1/2 pt,U,"Highland Queen Scotch Whiskey"	3.00
348	Red liq. stps(2), 1/2 gal "General Distillers Ltd",faults, 1 pint sound	1.00
US Tax Paid (Springer Numbers)		
349	1883 snuff TE160A one ou. good copy	1.00
350	1898 TC158 huge cigar strip,repai red tear,scuff, plate # and arrow, overall decent condition,U	10.00
351	1915 TE326Ab snuff w/pretty yellow cxl	1.50
352	1930's NRA Cigar price class C label,P	1.00
353	Cigarette TA29b w. orange overprint of American Tobacco,U	20.00
354	Cigar TC511,U,vf	1.50
355	Cigar TC515b,U	2.00
356	Cigar TC720b	1.00
357	Cigars TC600a, TC804b,U, deep color on both,P	1.25
Foreign		
358	1934 Austrian consuler fee stamp w/currency conversions,U,P	1.00
359	19?? Canada Alberta \$2.50 Bird Game,rose,U	1.00
360	19?? Canada Alberta \$3 Whitetail Deer,green,U,P	1.00
361	19?? Canada Alberta \$3 Mule Deer,orange,U	1.00
362	19?? Canada Alberta \$5 Big Game,red,U	1.00
363	19?? Canada Alberta lots 359-362 as one lot	4.00
364	1993 Canada Manitoba Fishing Enhancement stamp,MNH	1.00
365	1935 Chile consular fee stamps 1c organge. 5c carmine, (2) 10c green on piece of document for boat "Marthara". Consular cxls	1.00
366	1889-90 Equador green revenue Forbin #34,U	1.00
367	1890 French Reunion (3) theater ticket tax Forbin# 36-38 Try to find another set of these!	5.00
368	Newfoundland VanDam NFR40,NFR42,U,pink cancel has run on both,P	6.00

SRN Back Issues

Back issues of the *State Revenue News*, through whole number 219, are available for \$2 each or 6 for \$10 (postpaid). Issue 220 and later are \$5 each.

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, NJ 07738.

Issue	Date	Issue	Date
160	1-2/83	207	7-8/92
161 *	3-6/83	208	9-10/92
166 *	7-10/84	209	11-12/92
167	11-12/84	210	1-2/93
182	5-6/88	211	3-4/93
185	11-12/88	212	5-6/93
188	5-6/89	213	7-8/93
189	7-8/89	214	9-10/93
190	9-10/89	215	11-12/93
191	11-12/89	216	1-2/94
192	1-2/90	218	5-6/94
193	3-4/90	219	7-8/94
194	5-6/90		
195	7-8/90	\$5 each	
196	9-10/90	220	9-10/94
197	11-12/90	221	11-12/94
198	1-2/91	222	1/95
199	3-4/91	223	2/95
200	5-6/91	224	3/95
201	7-8/91	225	4/95
202	9-10/91	226	1/96
203	11-12/91		
204	1-2/92		
205	3-4/92	* double issue,	
206	5-6/92	counts as two	

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

Midwest

TBA

West (AZ, CA, NM, NV, OR, WA)

Bert Hubbard

POB 9128, San Jose, Calif. 95157

Secretary's Report

By Scott Troutman

The State Revenue Society membership report is listed below.

Previous Total:	209
New Members	13
Reinstatements	6
Deaths	1
Resignations	1
Dropped NPD	13
Dropped Other	0
Current Total:	213

New Members

1090 Damian Johnson
POB 1208
Nederland, TX 77627

Interests: Dealer. All revenues.

Proposed by: Scott Troutman

1091 Dr. Ira W. Cotton
9939 Broodmoor Rd.
Omaha, NE 68114

Interests: State duck and fish licenses.

Proposed by: Secretary

1092 Roscoe Dean Jr.
105 SE Broad St.
Jesup, GA 31545

Interests: GA and all revenues.

Proposed by: Scott Troutman

1093 State Historical Society of Wisc.
816 State St.
Madison, WI 53706

1094 Stuart Morrissey
911 Vandemark Rd.
Sidney, OH 45365

1095 Charles A. Pirro III
3 Baker Lane
Norwalk, CT 06851

Interests: CT deeds and documents; taxpays

Proposed by: Global Stamp News

1096 Charles P. Flaugh
1094 Oakbrooke Dr.
Medina, OH 44256

Interests: New to the field.

Proposed by: Secretary

1097 Kenneth T. Stewart
5482 Bunker Hill Rd.
Milford, OH 45150

Interests: Worldwide revenues.

Proposed by: Secretary

1098 David H. Boshart Sr.
11000 Metro Parkway, Suite 32
Fort Myers, FL 33192

Interests: Dealer in duck stamps.

Proposed by: Peter Martin

1099 Bruce Helm
1020 Seneca St., #110
Seattle, WA 98101

Interests: New to the field.

Proposed by: Secretary

1100 Bob Chaput
30 Lakeshore, Apt. 206, Pointe-
Claire, Quebec H9S 4H2 Canada

Interests: Fungicide stamps (NC, GA, LA)

Proposed by: Secretary

1101 Stephen Jeffries
1709 West 950 North
St. George, UT 84770

Interests: Utah revenues.

Proposed by: Kenneth Trettin

1102 David A. Norris
1501 South Elm St.
Greenville, NC 27858

Interests: General U.S. and foreign, NC,
Early CA and NV, Alcohol, Agriculture.

Proposed by: Secretary

Reinstatements

220 Ed Kettenbrink

687 Charles Souder

897 E.G. Squires

695 Scott Henault

969 Allen Gordon

1059 John Kennedy

Deaths

14 Edwin Meyer

Resignations

514 Frank Sunday

Dropped NPD

132 Lee Booker

445 T.D. Parkinson

474 Edwin Dobbins

584 Barry Porter

850 Lucille Gowan

883 Ken Sultana

888 Michael Lang

926 George Sweet

975 Danny Hagen

1004 Richard Pierce

1047 Ray Kanavel

1061 Richard Fisher

1068 Ben Sautelle

Address Changes

489 Rog Beals, RR2, Box 350A,
Hennings, MN 56551

587 John S. Willis, 4303 Cilton Way,
High Point, NC 27408

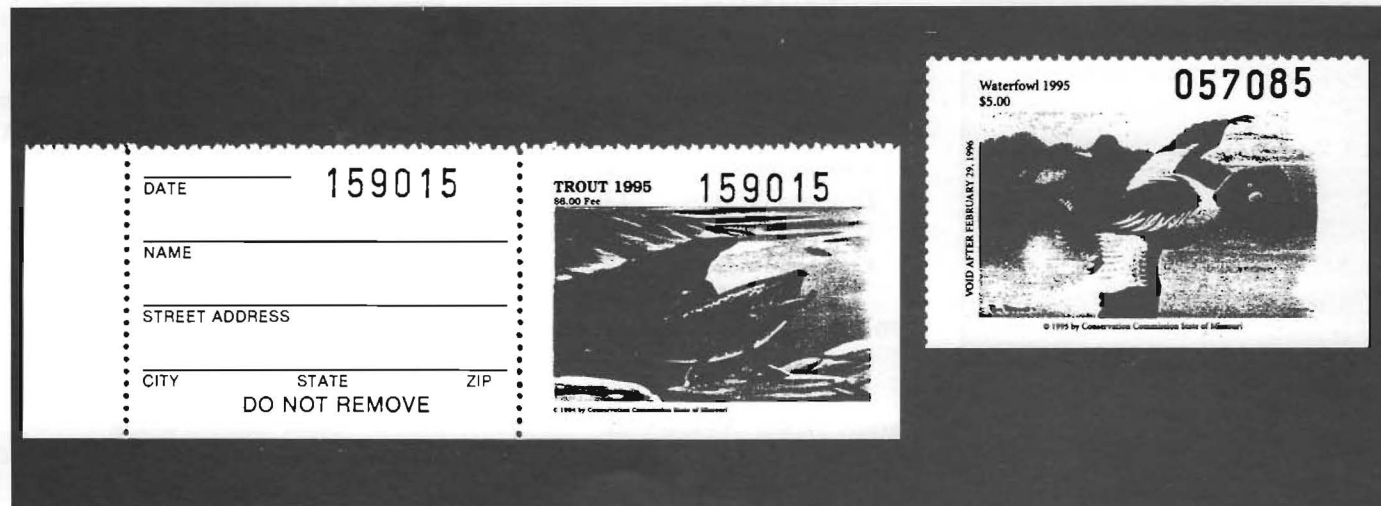
919 Ralph Harnishfeger, Dept. of
Biological Sciences, Lock Haven Univ.,
Lock Haven PA 17745

1083 Charles Soter, 6790 E. Paseo
Penoso, Tucson, AZ 85750

1088 Alexander B. Smith, POB 8166,
Manchester, CT 06040

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.



Alabama		Waterfowl-1990, 91, 92, 93, 94, 95		Newport News	
Cigarette			\$4 ea.	20 cig	.15 10/\$1.50
Muscle Shoals	.25 .25	New Jersey		25 cig	.1875 10/\$1.88
	\$1 \$1	*Trout-1988, 89, 90	\$1	Municipal	.225 10/\$2.25
Sheffield	.50 5/\$2.50	*Non-Res Trout-1988,89,90	\$1	Norfolk	.15 10/\$1.50
Playing cards	.10 10/\$1	*Woodcock- 1988, 89, 90	\$1	Suffolk	.20 10/\$2
Arizona		*Pheasant- 1988, 89, 90	\$1		.25 10/\$2.50
1935-12¢ malt liquor, used (Cat B2)		New Mexico		Virginia Beach	.20 10/\$2
Red on pink, Moore sig.	.50 ea.	Waterfowl-1991	\$7.50	Washington	
Bisbee Occupational Lic.	.50	Oklahoma		Waterfowl-1990	\$5
Arkansas		1964-1 pint liquor taxpaid (Cat. L4)		Waterfowl-1991, 2 diff.	\$6 ea.
Waterfowl (from booklet)-1989	\$7	Single	\$1	Wisconsin	
Connecticut		Block of 4, unused	\$5	*Liquor stamps	
1993 Wildlife		Plate block of 4, unused	\$7.50	200 ml	\$2
Sheet variety (# <50001)	\$5.30	Pennsylvania		1 liter	\$2
Hunter variety (#>50000)	\$5.30	Stock Transfer .10, .20	Free	1.75 liter	\$2
Florida		Rhode Island		*Bingo Cards-\$1.50 ea. (plus .78 postage)	
Documentary	\$3	Cigarette-10 cig	.185 10/\$1.85	1984, 85, 86, 87, 88, 89, 90, 91, 92, 93	
Snook-1993, 94, 95	\$2 ea.	-20 cig	.37 10/\$3.70	Very limited supply.	
Crawfish-1993, 94, 95	\$2 ea.	-50 cig	.925 10/\$9.25		
Georgia		South Carolina			
City of Griffin .05 Excise Tax		Cigarette	.01 10/10		
	Free		.07 10/70		
Louisiana			.09 10/90		
Res-Waterfowl-1992, 93	\$5.25	All 3 denominations also available in sheets			
Non-res Wtrfowl-1992, 93	\$7.75	of 100 for \$1, \$7 and \$9 plus \$1.01 postage.			
Maine		*Documentary	.10		
*Resident Muzzleloader-1986, 87, 88,			.20		
89, 90, 91, 92, 93, 94, 95	\$1 ea.		.50		
*Non-Res. Muzzleloader-1986, 87,			\$1		
88, 89, 90, 91, 92, 93, 94, 95	\$1 ea.	South Dakota			
*Alien Muzzleloader-1987, 88, 89,		Fishing and Senior Fishing License			
90, 91, 92, 93, 94, 95	\$1 ea.	stamp-1988	Free		
*Pheasant-1986, 87, 88, 89, 90, 91, 92,		Tennessee			
93, 94, 95	\$1 ea.	Ammunition Tax	.10		
Very limited supply: limit one of each		Virginia			
Michigan		Local Cigarette, panes of 10			
*Duck, 1976	\$2.10	Chesapeake	.15 10/\$1.50		
Missouri		Clifton Forge	.04 10/.40		
Trout-1991, 92, 93, 94, 95	\$4 ea.		.05 10/.50		
			.06 10/.60		

SRS Sales Philosophy

Why does the SRS purchase these stamps?
The following "rules of thumb" apply:
—there is a discount for a large order (a discount that can be passed on to SRS members).
—the sale of the stamps will expire before SRS members can be notified in the newsletter.
—the stamps are non-fish and game (e.g. wine, liquor, cigarette).
—the stamps are fish and game stamps that are not readily available.
—there is a minimum purchase requirement.
Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

State Revenue Society

Publications

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) _____
12. **State Pictorial Hunting Stamps**
J.R. Wooton, 1996, 70 pp., illustrated, spiral bound
\$20 (non-member price \$25) _____
13. **State Pictorial Fishing Stamps**
J.R. Wooton, 1996, 38 pp., illustrated, spiral bound
\$16 (non-member price \$20) _____
14. **Mines of the West, 1863**
Douglas and Gina McDonald, 1996, 64 pp., illus., saddle stitched
\$6.95 (non-member price \$7.95) _____

Add \$1 per item for postage.

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TOTAL _____

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

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Figure 1

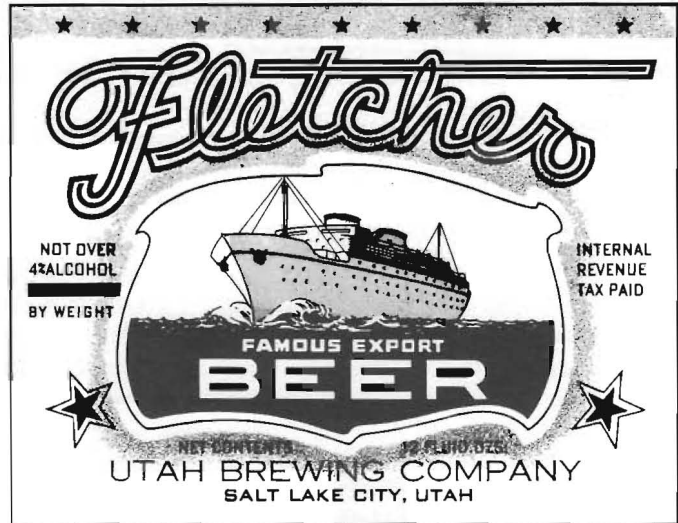


Figure 2

Beer Labels Without Tax Medallions Not Revenues

By M. E. Matesen

Both Figures 1 and 2 are of interest to collectors for several reasons. First, on occasion I've seen these, or like items, being offered up as legitimate "tax paid stamps."

The quirky rationale for this statement occurred again just recently during a visit to a regional stamp show. I was offered an item similar to Figure 1 being informed that "this was an interesting 'revenue?' item that I may want to add to my collection."

When asked why this was considered a revenue I was told... "Well as you can see, here in the lower right hand corner it clearly states that the "INTERNAL REVENUE/

TAX PAID" that's why. I smiled, and opted to "pass" on such a stellar find.

There are many, many of these labels (i.e. remainders) in both dealers stocks as well as the hands of some collectors. These were designed by a company (Utah Brewing) that reportedly went into bankruptcy before any could have been placed in use.

What else could make these of interest? Well I'd say the inscription referring to the alcohol content would have to fit that bill. Each carries the inscription that the labels were intended for use on beer which was "NOT OVER 4% ALCOHOL BY WEIGHT"

Should the company have survived and not gone into bankruptcy these labels still would never have seen the light of day. Why? Beer over 3.2% was referred to as "HEAVY" (i.e. 3.2% being considered LIGHT) and, as such, was limited to sale in lots "by the case" rather than "by the bottle."

Again, reviewing historical records as they pertain the taxation of beer relegates these to a category I'd refer to as interesting but *not* as a state revenue stamp.

Note: In the forthcoming Utah Revenue Catalog, a 7 Crown Pilsner Beer label similar yet "not like Figure 1" will appear in the Beer section.

Utah Oleo Invert

By Carter Litchfield

An inverted center 1958 Utah oleomargarine stamp. This \$3 yellow and black oleo stamp was discovered by state revenue collectors when they purchased remainders from the state tax office after Utah discontinued the oleo tax. (Editor's Note: A complete listing of Utah oleo stamps, along with all other states, is found in Litchfield's *Oleomargarine Tax Stamps and Licenses*, available from SRS Publications. Litchfield has also granted permission to include the Utah oleo listing in M. E. Matesen's forthcoming *Utah Revenue Catalog*.)



Utah Consumers' Formula Mixture Stamps

By M. E. Matesen

Title 3, Chapter 8 of the Utah Annotated Code of 1934 stated that all commercial feed stuff formulas were to be registered annually.

In addition, a \$4 fee was assessed for each feed type so registered. Excluded were any feed stuffs mixed according to a formula provided by a consumer to the manufacturer which was not intended for sale to the general public.

Feed produced in this manner was subject to moderate fee (i.e. tax). This fee was 10 cents per ton.

To denote payment of the tax stamp(s) of the appropriate denomination(s) were affixed to either the analysis tags or shipping invoice for container mixtures.



(CF1)

1943 22 1/2 x 29mm. Perf. 12. Values were overprinted in black for the 10¢ and \$1 denominations.

CFM1 (CF1)	1/2¢	yellow-orange	.25	—.
CFM2 (CF1)	10¢	green	.25	—.
CFM3 (CF1)	\$1	red	.25	—.

Use of stamps was discontinued in 1959. Remainders were made available to interested parties at \$1 per sheet of 100 stamps (10 x 10).

Obsolescence Brings Price Hike

Many collectors, myself included, have a few tongue and cheek or trivia stories they share with others. This trivia, about the feed tax stamps, arose while researching the Utah catalog. The stamps were discontinued in 1959 and the following year they were offered to interested collectors at a mere \$1 per sheet of 100 stamps.

That seems like a reasonable deal on the surface, but the 1/2¢ sold for a mere 50¢ per sheet before being declared obsolete. Yet, when sold to collectors the price went up to a buck!! I guess we could call this a wash since the \$1, which had sold for a \$100 a sheet, went down in price to a \$1. Could this be considered a "wash sale?"

Rare Utah Fishing Stamp Sold for \$1

By M. E. Matesen

While I was researching the forthcoming Utah catalog I had the opportunity to avail myself of a number of diverse sources. None of them was more interesting than the early works (including



Figure 1

correspondence) from the late Richard "Dick" Green. Dick was an avid collector and dealer in Utah revenue stamps.

In the early 1950s Dick acquired quantities of then obsolete revenue stamps from the state. In turn, Dick would pass his recently acquired finds onto others for prices that would be "eye-popping" in today's market. As an example, this is an excerpt from a note he directed to fellow collector. In part the note read:

June 7, 1953

Dear

"The 12 Alien Fishing is a rare one. Only 50 were printed. 40 came to me in the remainders and only a half dozen are left on hand. I am retailing these at a dollar, inasmuch as the price will cover my costs in the deal...."

How many of us would line up to plunk down our \$1, or two or three hundred++ dollars, to add Figure 1 to our collections?

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