



State Revenue News

Vol. 35, No. 2--Whole No. 231 Official Journal of The State Revenue Society
2nd Quarter 1997

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LIQUOR

AUCTION #8

Michigan LS1, LS3 proof,
Missouri L98 proof, Texas L13, and
Wisconsin SL15

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Secretary's Report

by Scott Troutman

Previous Total 229
New Members 5
Reinstatements 0
Resignations 2
Deaths 1
Dropped Not Paid 21
Current Total 210

New Members

1123 David Torre
 PO Box 4298
 Santa Rosa, CA 95402-4298

Interests: Fishing & hunting stamps

Recruited by: Scott Troutman

1124 Alan G. Sandford
 PO Box 140221
 Austin, TX 78714-0221

Interests: US, all states, Canada and Provincial Revenues

Recruited by: Secretary

1125 Carl Lewis
 1890 Mission Road
 York, South Carolina 29745

Interests: Ducks and wildlife

Recruited by: Secretary

1126 Joseph R. Jeter
 900 Dawson Street
 Cedar Hill, TX 75104

Interests: Stamps with fractional value

Recruited by: Linn's Stamp News

1127 C. Martin Raymer
 297 Kerr Road
 Leitchfield, KY 42754

Interest: US, State and Local Revenues

Recruited by: Secretary

Resignations**969** Allen M. Gordon, Florida**1096** Charles Flaugh, Ohio**Deaths****1052** Dick Walla, New York**Address Changes**

042 Arthur Mongan
 e-mail coastcat@mnsinc.com

147 Harold Effner Jr.
 e-mail haroldeffn@aol.com

345 Eric Jackson
 e-mail ejackson@epix.net
 www http://www.ericjackson.com

558 Sandford Riesenfeld
 16810 Willow Bend Court
 Sugarland TX 77479

931 Charles Glenn
 398 West 20th South
 Mayfield, KS 67103-9256

1040 Kent Gray

PSC 41 Box 6872

APO AE 09464

1086 Howard Richoux

e-mail howard.lnk@ispi.net

www http://www.dogday.com/hnr

1090 Damian Johnson

4425 Kingwood Drive #41

Kingwood, TX 77339-3701

Dropping for non-payment of dues.**156** John Zambella, MA**220** Ed Kettenbrink, TX**305** Alexander Kesselman, TX**369** Dorothy Clifton, AK**448** S. Rothenberger, NE**465** John Steen, MN**473** Donald A. Anderson, MN**618** John Cahoon, OH**637** Bruce Mosher, FL**678** Carlo Vecchiarelli, CA**710** Richard Scott, Jr., FL**763** Alan Lieberman, NJ**771** C.W. Ashwell, IL**775** R.W. Jarvis, WA**967** Lester Schwartz, FL**1054** Rick Loomis, AZ**1075** Anson Stout, CA**1080** Craig M. Shea, PA**1089** John Kevin Cabbage, CA**1098** David Boshart, Sr, FL**1099** Bruce Helm, WA

Election Results

Total Ballots Cast 83

President Terence Hines 82

Ron Leshner 1

Vice-Pres Hermann Ivester 80**Secretary** Scott Troutman 81**Treasurer** Harold Effner 83**Board of Governors (top 3)**

Dr. Edward Miles 69

M.E. Matensen 67

Peter Pierce 52

Elbert Hubbard 45

Dr. Ken Pruess 2

Eric Jackson 1

Peter Martin 1

Congratulations to our new president and board members.

Correction- In the last issue the article on the Oklahoma motor vehicle stamp should have been credited to Ivan Palser, not Hugh Smiley. Wrong Kansasan.

Taxing That Old Demon Liquor

by Scott Troutman

Elvis wrote "You can do anything but lay off of my blue suede shoes". Actually nobody would much care if you taxed blue suede shoes, but mention whiskey and you strike at taxing something nearer and dearer to peoples heart. And the various governments in this country figured that out a long time ago. While the church goers would back you if you went after it, you were usually in for a fight.

Early American's felt awfully strong about the government staying out of their ability to do some hard drinking. The federal government got into one of its first wars or skirmishes when it tried to tax whiskey. George Washington got sent to put down a rebellion when the back woods farmers, living on the frontier at the time, wouldn't pay up.

The first state tax stamps on liquor was a 1903 stamp from New York on pharmaceutical liquor. This appears to be an inspection tax insuring alcohol purity. These 10 cent liquor strips went over the tops of the bottles as liquor strips.

Only a few states bothered taxing liquor before the prohibition period. Virginia issued a liquor stamp about 1916, however the stamps were used on documents connected with liquor and not on the bottles themselves. Even so this was a short lived tax.

New York in 1920 issued stamps for use on domestic liquor. Apparently the large Irish population was not going to have the divine drink from the old sod taxed. In any event this was also a tax with a short lifespan and these stamps are very rare.

Prohibition of course came in and eliminated the opportunity for state taxation, but after the fall of prohibition states, while caught in the grip of a depression, states were quick to place taxes even on whiskey. People now were more accepting of having their strong drink taxed rather than not have it at all. Many of the liquor taxes that brought about state tax stamps came into being in the 1930's.

To date only six states have not issued some kind of stamps associated with liquor taxation. Vermont, Connecticut, New Jersey and Massachusetts are states where stamps are seldom used. Many of these

states taxed liquor (Massachusetts has some of the highest taxes) but they never used stamps. In North Carolina, liquor is available only through the ABC stores. I suspect Mississippi is the same way.

In twenty of the states the stamps that were issued were liquor seals. Actually it is twenty states as Maryland (the land of the drive-thru liquor store) also issued some, though they are very scarce. Liquor seals were either proof of taxation or proof that the bottle had come from an ABC (Alcoholic Beverage Control) store run by the state. Liquor seals is an area that has not been heavily studied.

The following states used liquor seals at one time or another: An * indicates that liquor seals were the only stamps produced by these states. Alabama*, Georgia, Hawaii, Idaho*, Iowa*, Maine*, Maryland, Michigan*, Minnesota, Montana*, New Hampshire*, Ohio, Oregon*, Pennsylvania, Rhode Island*, Texas, Utah*, Washington, West Virginia*, Wisconsin and Wyoming.

Some of these liquor seals were in the form of liquor strips that went over the tops of the bottles like the red federal liquor strips. Pennsylvania and Maryland's are noteworthy. Most are decals or stamps that were affixed to the bottles. The Utah, Idaho and New Hampshire ones are masterpieces of engraving and some of the Alabama ones are also quite beautiful.



Idaho liquor seal (LS10 type)

In all, thirty two states and the District of Columbia issued liquor stamps. Nebraska, Delaware and Pennsylvania are among the states that issued long strip like stamps; Nebraska's being exceptionally fine examples of engraving. Most are stamps for on the bottles and many of the newer ones are decals.

Kentucky, Missouri, and Wisconsin all had decals shaped like the states. Many other states stamps and seals had maps of the states on them. This includes Idaho, Utah, Ohio, New Hampshire, Kentucky, Virginia and Oklahoma.

Florida is the only state that issued an

inspection stamp. Now here was a drunkard's dream! What job could be better than being the state liquor inspector. If any of our readers know what it was that they were inspecting for, please let the editor know.

Three states chose to issue stamps for use on cases of liquor. This apparently was an effort to cut down on the costs of applying the stamps. Illinois, Indiana and Minnesota are the three states with case stamps.



Minnesota Case Liquor Stamp

Washington state included sparkling wine under its liquor law. The Indiana stamps also covered wine tonics. Many of the stamps issued by states did double duty as wine stamps. Colorado is a state that comes quickly to mind, and the Wisconsin liquors were also used for wine in later years.

Colorado also issued liquor transfer stamps. Exactly what the intent of these stamps was is not clear to me. My guess is that this is another form of export liquor stamps. Export liquor stamps were from states where liquor or whiskey was distilled and then shipped to other states. These states made sure they got a cut of the action.

Six states had export liquor stamps at one time or another. These were Delaware, Georgia, Kentucky, Louisiana, Texas and West Virginia. The Kentucky stamps are very, very rare and were used only for a very short time in 1936. This set of four stamps is probably the rarest of all the liquor stamps. A note in the Hubbard catalog indicates these stamps were for use on liquor sent abroad or to other states. The single



Texas Export Liquor

1933 Delaware stamp, used for "interstate transfer" is also a tough stamp to find.

Five states issued stamps for "spirituous liquor". These were Arizona, Delaware, Indiana, New Mexico and Pennsylvania. Peter Martin tells me the Washington D.C. laws also spelled out spirituous liquor. The spirituous liquor designation was an attempt to restrict the tax to booze, or alcohol to be consumed for the purpose of getting high or spirituous. Rubbing alcohol and alcohols of a pharmaceutical nature were excluded. As noted, the Indiana spirituous liquor included wine tonics. The New Mexico law talked about "alcoholic liquors". I'm not sure what an example of a nonalcoholic liquor would be. Maybe a peppermint extract before it is turned into schnapps.

The federal government of course tried prohibition in the 1920's and early 1930's. This spawned two more types of liquor

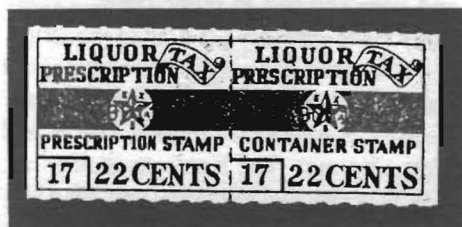


Arizona Spirituous Liquor
(double size)

stamps. Texas issued liquor prescription stamps. Liquor prescriptions were given by doctors as a diuretic I believe.

When prohibition ended it left some states with no liquor laws on

their books. Missouri in particular had to issue an emergency stamp to cover the



Texas Liquor Prescription Stamp
(Copy from Ken Pruess)

situation.

I mentioned earlier pharmaceutical liquors, which were taxed early on in New York. Wisconsin is the only other state to tax pharmaceutical liquor. These decals again seem to be an inspection tax, though they were produced by the "Beverage and Cigarette Tax Division".

For your enjoyment I have included some liquor related sayings and witticisms throughout this issue.

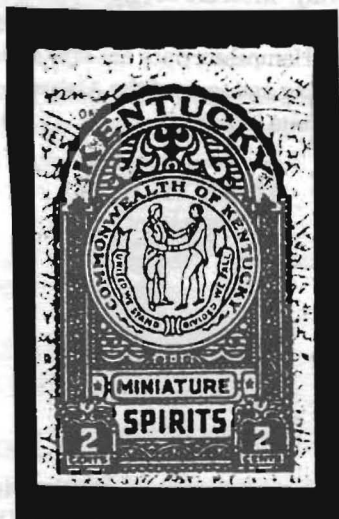
Kentucky Miniature Liquor Decal

by Scott Troutman

Shown is a Kentucky liquor decal that may not have been listed to date. It is from the 1936 Kentucky liquor series. The decal is on a salmon colored backing which has a faint gray security panto for the Kentucky Department of Revenue. The date, 1936, is in trianglur parts of gray design. The backing is rouletted 9 1/2 across the top. I take this to be the salmon "granite" variety mentioned in the Hubbard catalog. If that is so then this stamp would be Hubbard No. L1b.

The decal itself is black with a buff color filling in between the design. The center, the seal of Kentucky, is filled with white. This two cent stamp has the wording "Miniature" over the word "SPIRITS" which appears on all stamps of this series.

Miniature, of course, refers to miniature liquor bottles which are commonly used today on commercial airliners. Miniatures typically have enough booze in them for making one mixed drink.



Twice normal size

The new town clock tolls out the time with a regularity that is refreshing. There can now be no mistaking grog time..

Asheville Citizen
August 22, 1878

State Revenue News Unlisted Georgia Liquor

by Scott Troutman

Shown is a Georgia liquor stamp that is not listed in the catalogs. This large decal is yellow on black, except for the square panel with the value, which is in white. The decal is on a yellow colored safety card, with a gray panto in curved pie shape wedges which read "STATE OF GEORGIA/REVENUE/COMMISSION copyright 1938".

On the example shown the card is perforated 14 1/2 on the left side and is imperforate otherwise. The signature on the stamp is J. Grady Head. This appears to be an unknown low value in the first liquor stamps of 1938.



The following is the shortest sentence containing all the letters of the alphabet:
"Pack my box with five dozen liquor jugs."

-Orange Observer
January 14, 1903

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Back issues of the *State Revenue News*, through whole number 229, are available for \$2 each or 6 for \$10 (postpaid). Issues 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.

Special Notice- A stock of early issues from 1976-1982 was recently made available from the printer. These issues are:

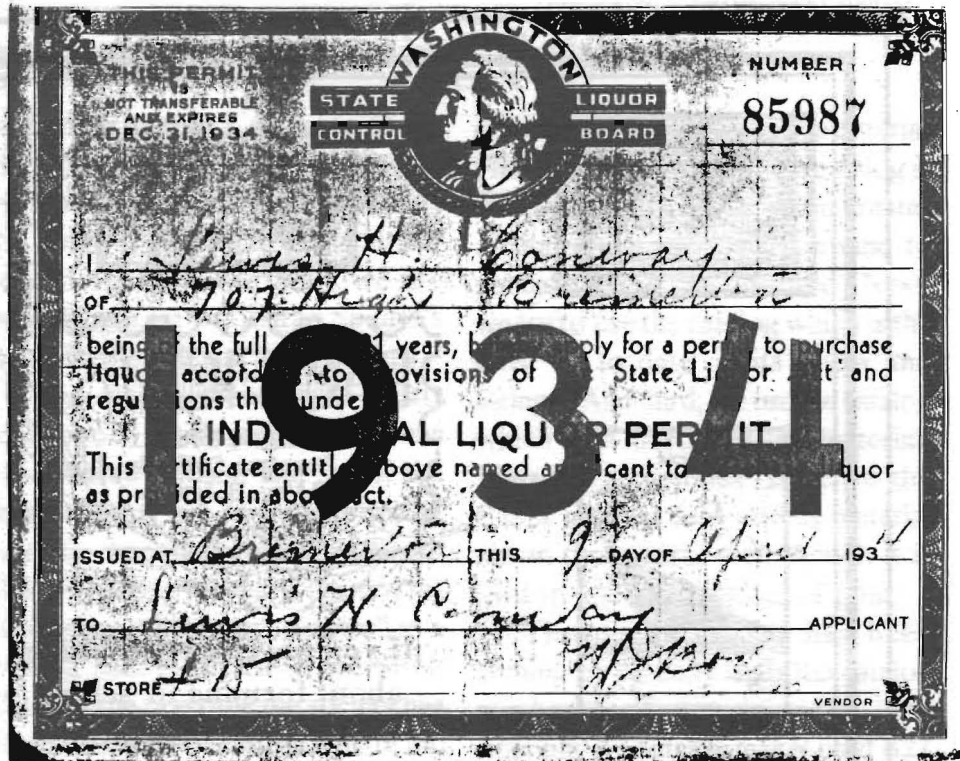
121-122	140-151
124-129	153-159
131-138	order issue individually
<u>Issue</u> <u>Date</u>	<u>Issue</u> <u>Date</u>
160 1-2/83	206 5-6/92
161* 3-6/83	207 7-8/92
162* 7-10/83	208 9-10/92
163 11-12/83	209 11-12/92
164* 1-4/84	210 1-2/93
166* 7-10/84	211 3-4/93
167 11-12/84	212 5-6/93
170 5-6/86	213 7-8/93
182 5-6/86	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
193 3-4/90	220 9-10/94
194 5-6/90	222 1/95(feed)
195 7-8/90	223 2/95(ducks)
196 9-10/90	224 3/95(drugs)
197 11-12/90	225 4/95(NC)
198 1-2/91	226 1/96(eggs)
199 3-4/91	227 2/96(UT)
200 5-6/91	228 3/96(game)
201 7-8/91	229 4/96(NV)
202 9-10/91	230 1/97(Bedding)
203 11-12/91	
204 1-2/92	*double issue, counts
205 3-4/92	as two.

Send all requests to Harold A. Effner
 Jr., 27 Pine St. Lincroft, NJ 07738

One of the peculiarities of some men is that they feel like they're in clover when they're full of rye.

-TIPS

Asheville, N.C. March 1911



Washington State Liquor Permit

by M.E. Matesen

A Liquor Board annual report states that "...the sole purpose of this means of identification is to prevent the transfer or loan of permits to unauthorized persons particularly to minors, to interdicted persons, or to Indians who are wards of the government...". The statement speaks volumes with respect to the attitudes of the state during this era. Permits were known to have been used from 1934 until 1939(?).

Ohio Liquor Seal Proof

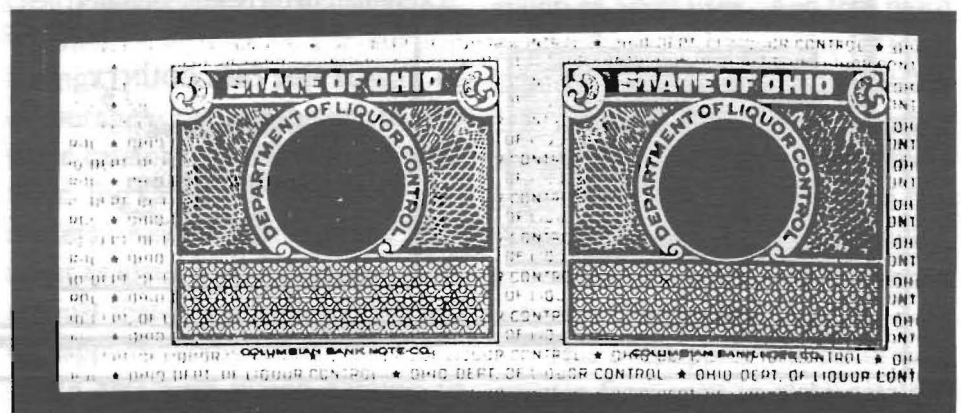
by Scott Troutman

Shown double size is an Ohio liquor seal, Hubbard LS8, shown in proof form. This one is orange red in color, with the center colored in with a blue. The map of the state in the center is orange-red and may not show well on this reproduction.

I am saying that this is a proof because the serial numbers are not present. In addition these are normally found perforated 12 1/2. Each stamp has the imprint of the Columbian Bank Note company. This

stamp is beautifully engraved.

The panto which repeats "OHIO DEPT. OF LIQUOR CONTROL" between stars is in the same blue as the center of the stamp. It appears from close inspection that the panto was printed in a second printing operation which added all the blue. The panto does not go under the main stamp design but rather is printed over it in places most notably on the CBN imprint and along the left side of the right stamp in the pair. This seems an unusual way to make these stamps.





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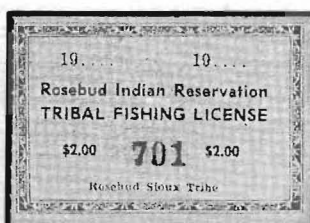
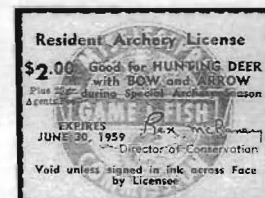
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On Catalogs and Numbering Schemes

by Scott Troutman

Creating and improving catalogs for state revenue stamps has been a goal of the State Revenue Society from the very beginning. Indeed, if you look back at the early issues in the 1950's, cataloging attempts made up about half of the early issues and ultimately became a source of material for Elbert Hubbard's catalogs (Elbert of course founded the organization and led those efforts). It would be nice to report after 40 years that there are good catalogs that cover the whole field, but while the situation is much improved, there are still lots of gaps.

The Hubbard catalog is the key catalog for anyone collecting state revenues, but it does not cover duck stamps, hunting or fishing stamps or most city county issues. It comes in three pieces and there is a lot of material and research that has come to light since the last volume was produced. Vanderford, Torre, and Wooten's two catalogs cover the hunting and fishing stamps. Indeed, Wooten's do such a nice job on the hunting and fishing pictorial stamps that we have begun using the Wooten numbers in the auctions. There are specialized catalogs on several states

(and more coming), on some of the city-county stamps (Matesen), and even our 1994 attempt at publishing the John Crook catalog on turkey related stamps. Currently we are publishing a lot of Charlie Souder's work on the fish and game stamps.

Recently the society in its efforts to support cataloging efforts has experienced criticism and even the threat of a law suit. One stamp dealer, who has been working on a South Dakota catalog for years, claimed his numbering scheme was "stolen" in a catalog listing printed in the SRN. This not the first time the society has heard these complaints. In light of the recent fight over the Scott numbers in the Brookman catalog in which the publishers of the new Brookman catalog were forced to pay for the use of the Scott numbers, the SRN board thought it time to have a serious discussion on this subject.

To begin with, cataloging stamps is a slow methodical effort. It is hard, thankless work and, with the possible exception of Amos Publishing (producers of the Scott catalogs), it is not something you are not going to get rich over. In most cases it is a labor of love and those who do it deserve richly the recognition for doing it. In anything we do in this publication we try to recognize clearly whose catalog we reference, whether in articles or the auction listings. It is our subtle way of encouraging our readership to buy those catalogs. We also try to offer them for sale as a benefit to our readers. Any omissions in the SRN as far as identifying catalog numbers are just that-omissions-and we will be happy to rectify them.

In selecting which catalog to

reference we try to use three criteria. First, it is desirable that the catalog is widely available. If a person creates a catalog but never gets around to publishing it, it can't be used. Next, we try to use the catalog which is the most up to date on its prices and listings. And third, we use the catalog which best describes the material. Thus we sometimes reference the Cabot catalog, as it covers material not in the others, even though it is hard to find and long out of print.

The question that has been coming up recently is "Is the catalog number itself copyrighted?". For example, if a catalog maker used B23 to describe something, is everyone else excluded from using B23. In our opinion, no. If that were true then everyone who uses the number 1 would be paying royalties to Amos Publishing. There is no real science in any of the numbers in any of the catalogs. It is usually the state abbreviation, followed by a letter to represent the type of stamps (example D for documentary, F for feed, etc.) and then a sequential number.

What is copyrighted is the assignment of the number to a particular stamp. This was the crux of the Scott-Brookman battle. Everywhere in the Brookman catalog it has the same number for the same stamp as Scott uses. And that word everywhere is key. The Michel catalogs out of Germany also catalog US stamps, but their number assignment system is different. To be sure, you can bet US No. 1 and No. 2 are the same in both catalogs, but is that theft? No, it is just numbering schemes overlapping.

This overlapping will occur with greater frequency in state catalogs where the number of stamps is

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Cataloging and Numbering Schemes (continued)

smaller. For Vermont or Washington D.C., where the whole catalog listing can fit on a single page you would be hard pressed to get different numbers. But on big states like Kansas, clearly Hubbard and Bellinghausen had different ideas.

The real problem is in recataloging efforts. And this is a problem for anyone trying to do a state catalog. There is no good catalog for Oklahoma stamps, for example. Hubbard is the best out there, and some of it was based on Cabot I believe. For example I take my knowledge, plus what has been published, and things my friends have, and I try to come out with a new catalog. My numbers will overlap with older catalogs, and even if I stick my initial at the front. Is that really a difference? My descriptions should look pretty much the same, if the previous cataloger was accurate and if no new information has surfaced. I input the whole thing into my computer, and do new pictures. And then I publish it. Did I steal from whatever previous catalogs I referenced? What do I owe previous catalogers?

In the SRS's opinion, I only stole from them if all my numbers are exactly the same as the old ones and I have added no new information. In that case, I have copied the older catalog, merely reformatting it and maybe putting in nicer pictures. It is a reprint and should bear the original authors name.

Otherwise, like in any other reference book in any field, I have simply used what went before as a basis for what comes after. To use the words of Issac Newton, who based his work on Kepler's, "I have

stood on the shoulders of giants".

But, if you stand on a giants shoulders, you need to credit the giant appropriately. I would owe full acknowledgment that previous cataloging efforts were used as the basis for my work. Hubbard is a good example as he acknowledges Cabot's work as the starting point for his own.

But suppose, in creating the book I had traded notes with a friend, and later he announces that he was making a catalog and I stole his material. Did I? I did if he can prove that the material he showed me was shown to me under a nondisclosure agreement. In that sense it is the same as stealing company secrets or any proprietary information.

But for that to be useful in court, he would also have to show one of three things. One would be that he was harmed by my publishing it. By snatching his work and getting my catalog to the market first, did I short circuit his catalog's chance for sales? If he can show that, then yes, I would owe him compensation.

A second thing he'll have to show is that I profited from my actions. As catalogs are not the most profitable venture to start out with, that would be difficult to prove in court. It is unlikely I can quit my day job by publishing a catalog of state revenue stamps of Oklahoma (wish it weren't so). For most catalogers in our field, the most they get out of it is recognition.

Lastly he would have to prove I stole his work with malicious intent. He would have to prove that I did it just to spite him. I have yet to hear of a catalog produced for that reason.

Here is an odd situation we ran into. Two philatelists exchange information. Both are doing catalogs, one a state catlog, one a topical catalog. The first guy realizes there

State Revenue News

is no money to be made in this and brings his catalog to the SRS to publish. We agree, but don't care for the numbering system he is using, so we change it with the author's permission. The catalog is printed and acknowledges that the second man was a source for the information.

Now the second man calls us claiming we have stolen his numbering system and we have printed his proprietary information.

Well, first of all, the second guy has never published his work so we don't even know what numbering scheme he is using. That makes it hard to have copied it. Our position on the second part is that we have insured that the he was given credit as having provided information for the catalog. Who stole what from who, that is between the two philatelists.

There is an awful lot of cataloging effort that is still needed in this field. New finds are reported in most every issue of this journal and in the hunting and fishing arena new issues continue to pour out. The State Revenue Society plans to try to help those who are trying to make sense and order out of what is out there.

But if you are one of those who thinks putting out a line of catalogs will make you rich, that your information is top secret and its revelation will stun the world, or that everybody is after your information for nefarious purposes, please do the SRS a favor and keep it locked in your basement, show it to no one, and publish it yourself.

Given these explanations, if any of the SRS membership see problems with these positions, please share them with editor. Our job is to share information to make the hobby more attractive and enjoyable. Law suits are not something we are seeking.

Louisiana 1944 Liquor and Sparkling Wine and Still Wine

by Scott Troutman

I have recently come across two seldom seen Louisiana liquor decals, one of which

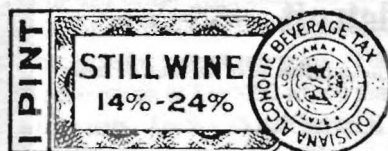


is not in the Hubbard catalog.

The first, shown double size in this blow up, is a liquor stamp which appears to be from the 1944 series. This series of liquor stamps is not illustrated in the catalog, but rather a still wine stamp, which had the same design is shown. This stamp is dark green and white and is on a pink safety card. The panto on the safety includes the word LOUISIANA running vertically.

The 1944 set is listed in the catalog as being green and light green on a green safety card. There is also a 1945 set which was produced on the same green safety card. The 1/2 pint value of that set is purple and light green. My guess is that this a variety of the L27 1944 stamp, with a different safety.

The variety illustrated is also shown double normal size above. This decal for



still wine is red and a very bright yellow, again on a pink safety card. This again is from the 1944 series and is listed in the 1972 Hubbard catalog (difficult to find) with number W32A. This is a fairly rare stamp as again in 1945 a new series of stamps was introduced. In the 1945 series each stamp had a different color, which made them easier to handle than the single colored 1944 series.

Still wine was Louisiana's designation for wine which had been fortified with alcohol. This stamp denotes that wine with

an alcohol content of 14 to 24 % was considered still wine.

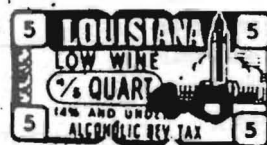
In normal wine production yeasts that do the fermentation die at around 8% alcohol content. The name apparently implied that you need the products of a still to boost the alcohol level.

Liquor taxes in Louisiana were discontinued in 1964. The sparkling wines,



originally covered with the liquor stamps, were then issued a separate sparkling wine stamp. Only two stamps are listed in the catalog, the W49 and W55, both of which were for a fifth of the sparkling wine. Both stamps are scarce.

In that same time period still wine was renamed to high wine, which either indicated its alcohol content or the fact it would get you high in hurry. Fortified wines tend to be cheap ones. This led to the



curious labeling of expensive natural wines as low wines. The sets of either the low wine stamps (W50-W54) or the high wine stamps (W60-W61) are both tough to find.

The problem of how to label the wines was solved around 1975 when the use of stamps was discontinued on wine.

Each Christmas when I was a child, my father would receive bottles of liquor as gifts, each adorned with a DC liquor stamp. As my father was not a drinker they would get stashed in a closet. Over the years the booze got used in recipes or was given to others. Sad to think what a wonderful "on document" collection my father once had. And I only soaked off one or two stamps.

Upcoming in the 3rd quarter issue of
State Revenue News
Missouri
and much more!

Editor's Notes

Back in March I my biannual trek to the Wichita, Kansas bourse. We load up a group of us from the Oklahoma City Stamp Club and make a "China Run", so called because at lunch we dine at our favorite Chinese buffet. This is one of the nicest bourses in the mid-west, well attended by dealers from all over.

Sadly this may have been the last show for Hugh Smiley, a Kansas dealer and one of the early collectors of state revenues. Back trouble and old age make doing shows more than he can take anymore. But I had the great joy at looking through his personal state revenue collection.

Hugh's Kansas collection, started as a kid in the 1930's, features most of the extremely rare secured debt stamps and the most complete Kansas egg collection in existence, crammed with unlisted varieties and proofs on watermarked papers. His Nebraska collection features unlisted occupation stamps and large runs of the beautiful beer, liquor and wine stamps.

But his miscellaneous book had some of the most fascinating items. Special military no tax stamps from World War II taken off cigarette packs contributed by businesses and cities (two from Wilmington and Roanoke Rapids, NC caught my eye). There was Oklahoma and Indiana egg stamps unknown to me, and just dozens of other stamps that probably aren't catalogued. There were Alaska beer stamps purchased on a trip to Alaska, and Florida bedding stamps. It was like a run through the whole Hubbard catalog. And Hugh let me have an hour or two to look knowing I appreciated what I was seeing.

The lesson for us all was "keep looking", because Hugh's collection shows you just how much is out there if you just keep your eyes open.

I wish Hugh well and will miss talking with him at the show.

Louis G. Forster
Stamps for Collectors
7561 East 24th Court
Wichita, Kansas 67226

Charity Seals and Topicals
my specialty

License News

By Dr. Edward Miles

STATE OF MICHIGAN
City of Detroit License N° 1351

CERTIFICATE OF LICENSE

I, **Frank E. Boremus**, Mayor of the City of Detroit, to all who shall see these presents, Greeting:

Know Ye, That **Wellington B. Dean** of **3142 Congress** has paid into the City Treasury the sum of **One** Dollars and otherwise complied with the provisions of the Charter and Ordinances of the City in this behalf; therefore, the above named party is hereby authorized and empowered to operate

from **Jan** A. D. 192 **4** to **Jan** A. D. 192 **✓**

In Witness Whereof, I have hereunto set my hand and caused the seal of the **John E. Hughes** Detroit Police Department to be affixed this **10** day of **March** 192 **4**

Counseled **Richard Lindsay** City Clerk

Mayor

Detroit, Michigan

1909 License to Drive a Public Vehicle (Taxi, Bus, etc.). Two Badges were required: Michigan chauffeurs Badge #1351 and Detroit Badge #2151

Detroit, Michigan

1926-27 License to drive a Public Vehicle. Michigan Chauffeur's Badge #18720 and Detroit Badge #1696 (shown) were required.



STATE OF MICHIGAN
City of Detroit License N° 13720

CERTIFICATE OF LICENSE

I, **John W. Smith**, Mayor of the City of Detroit, to all who shall see these presents, Greeting:

Know Ye, That **John W. Smith** of **415 7th St. Flint** has paid into the City Treasury the sum of **One** Dollars and otherwise complied with the provisions of the Charter and Ordinances of the City in this behalf; therefore, the above named party is hereby authorized and empowered to operate

from **Jan** A. D. 192 **6** to **Jan** A. D. 192 **7**

In Witness Whereof, I have hereunto set my hand and caused the seal of the **John E. Hughes** Detroit Police Department to be affixed this **10** day of **March** 192 **7**

Counseled **Richard Lindsay** City Clerk

Mayor



GUARANTEED UNDER THE PURE FOOD AND DRUGS ACT, JUNE 30, 1906.

Clarke Bros. & Co.
INCORPORATED.
INDEPENDENT
DISTILLERS & BLENDEES.

ESTABLISHED
INCORPORATED

PEORIA, ILL. Feb. 9th, 1914.
Sold to The C. Hossfeld & Sons Co., *Invoice Number* 1460
Address Hamilton, Ohio *Customer's Order*
Shipped to *Via*
Address *Car*

Little Mystery - A Pre-Prohibition Stamp

by Scott Troutman

Occasionally I run into stamps on which either nothing has been written or the articles are not well indexed. In the hope of finding out information on them, I have initiated this column in the hopes that someone out there can supply information about the stamp or how it was used. I am always amazed at what our membership knows. Also, if you have a little mystery, send it in for a future issue.

Hubbard North Carolina Material is Auctioned Off

by Scott Troutman

The Eric Jackson auction in the January 1997 *American Revenuer* featured what was listed as the North Carolina Bert Hubbard Collection. There were four areas where truly scarce material was up for sale: real estates stamps, beers, wines and the giant kerosenes.

Five lots of the real estate stamps did well with all bringing either 26 or 27 dollars. The beers featured many stamps that had not been seen for sale in ten years. The fourteen beer lots brought a total realization of \$395.50 which may have been on the low side given the rarity. The \$3.75 half barrel B10 (used with perfs) brought a sound \$37. Used examples of B16, B17 and B19 each brought in \$34. Stamps with listed catalog values brought in five to ten times catalog. The IB5 import beer saw a \$34 gavel.

The wines (homely though they may be) again featured material not seen in a great many years. The W26, a 7 1/2 cent perforated fortified wine brought \$17.50. Thirteen lots featured the very scarce meter wines. These realized \$304. Again, given their scarcity, some bargains were picked up. The 2 1/2 value brought \$34. Thirty one dollars was brought by the 1 1/2, 3 3/4, 5, 10, and 15 cent stamps.

But the bargains were in the large kerosenes. These huge illuminating oil stamps averaged a disappointing \$5-10 apiece. Most are thought to have less than five copies in existence.

One other item in the auction, a Philadelphia D20 \$100 documentary brought \$62.50. One sheet of 100 of these stamps was stolen and the remaining stamps were overprinted. This was one of the rare stolen copies.

Shown on a liquor distillers letterhead is a cinderella stamp from the National Wholesale Liquor Dealers Association of America. This brown stamp dated 1914 with a blue February date was issued as part of a solidarity effort among the liquor dealers working to prevent prohibition. This, according to Richard Friedberg was the primary purpose of the organization. I have seen other copies and on each the month appeared to have been printed.

The questions to be answered are: How long were these stamps used? Did the association distribute them to the members for free or did the members buy them to support the anti-prohibition efforts? Did these stamps come in pads or sheets with the months preprinted or was the month handstamped in as they were used?

If anyone knows the answers, send them to the editor.

State Revenue Exhibits Do Well at St. Louis Show.

The American Revenue Association held its annual meeting at the St. Louis Stamp Expo held March 7-9. Many SRS members were in attendance as well. Normally the SRS holds its annual meeting at the ARA show, but a late change in venue caught us a bit off guard. Scott Troutman did give a state of the SRS at the ARA business meeting.

Two of the many revenue exhibits were on the subject of state revenues. Richard Malmgren's *Hawaiian Revenues* took the Reserve Grand Award, a show gold, an ARA gold and the Best Revenue Exhibit. And having gone over the exhibit with show judge Ken Pruess I can assure you it was richly deserved. Especially powerful were the on document usages along with some mighty rare stamps.

Ron Leshner was also exhibiting *Maryland State Revenues*, which took a show silver award and an ARA silver. Ron tells me he has more material to add to this exhibit so look for it in the future.

Whiskey in - wits out.

Pennsylvania Dutch saying

SRS Auction # 7 Results

We had 52 bidders including six new bidders and the bidding was strong. Lot 347 (pile of stuff) tied the most bids with 11 with lots 36 and 37, the tomato proratons. Other heavily bid lots were 291-293 (SD Free missing) with 10 bids, 197 the Missouri kerosenes(9 bids), 209 Missouri gasolines (9), 224 the NC dog food (10), and lots 327 and 328 VA bear-deer's (9). Hot areas were Missouri, Texas, bedding, Virginia bear-deer and South Dakota hunting, eggs and Georgia. Solid bids were all over the place.

High realization was lot 161 the rare Maryland trout at \$270, a new record, on a \$65 catalog (8 bidders). Some other strong realizations were lot 168 Michigan feed samples \$15, the North Carolina wine meters lots 222 and 223 for \$21 and \$15 respectively, lot 278 the Texas mature fruit at \$16 and lot 302 the Texas wine at \$10. Lot 352, the firearms stamp, was withdrawn due to errors in the write up. Total sales were right at the \$2000 mark. * Indicates winner was willing to go higher, t indicates a tie.

1	4.75*	47	1.00*	93	7.75*	139	2.00*	186	4.25*	232	3.50	277	5.25*
2	10.00	48	2.50	94	1.50	140	2.00*	187	2.00	233	7.75*	278	7.75*
3	1.25	49	-	95	3.00*	141	2.00*	188	1.00	234	1.75*	279	2.50*
4	2.00	50	2.25*	96	13.00*	142	19.00*	189	5.25*	235	3.50*	280	2.25
5	5.25*	51	1.25*	97	5.00	143	1.00t	190	-	236	3.25*	281	4.25*
6	7.00*	52	1.00	98	9.00*	144	5.00*	191	5.00*	237	2.50*	282	4.25*
7	3.75*	53	2.75*	99	2.75	145	-	192	1.75	238	-	283	4.25*
8	5.00	54	1.25*	100	1.00	146	3.75*	193	1.50*	239	5.00t	284	2.50
9	5.25*	55	1.00	101	1.00	147	2.75*	194	1.50*	240	4.00*	285	2.50
10	5.00	56	1.00	102	-	148	5.00*	195	1.00*	241	3.00	286	4.25*
11	5.00	57	-	103	1.00	149	2.25*	196	11.00*	242	1.50t	287	3.50t
12	1.00*	58	3.00*	104	-	150	1.75*	197	8.25*	243	1.00t	288	3.00*
13	3.00	59	-	105	-	151	6.25*	198	2.00t	244	5.00	289	15.00t
14	2.50*	60	7.25*	106	1.00	152	2.00*	199	1.75	245	37.00*	290	15.00
15	8.00*	61	3.25*	107	-	153	9.00*	200	2.75*	246	37.00*	291	10.00*
16	1.50	62	11.00*	108	1.00	155	1.00	201	2.50	247	-	292	10.00*
17	1.75*	63	1.25	109	1.00	156	11.00	202	11.00	248	1.00*	293	10.00
18	17.00*	64	1.50*	110	4.00	157	20.00	203	1.75*	249	1.25*	294	5.00*
19	8.75	65	1.50*	111	1.00	158	1.50	204	2.25	250	1.25*	295	4.00
20	13.00*	66	1.75*	112	7.50	159	2.75*	205	1.50	251	1.00	296	5.75*
21	1.75	67	2.00*	113	7.50	160	2.75*	206	6.25*	252	1.00	297	4.25*
22	-	68	4.25*	114	5.00	161	270.00*	207	3.50*	253	2.00	298	16.00
23	-	69	2.00*	115	2.00	162	4.75*	208	5.50*	254	1.00	299	18.00*
24	20.00*	70	14.00	116	2.00	163	2.25*	209	11.00*	255	2.00t	300	2.25*
25	1.25*	71	4.50*	117	2.50*	164	17.00*	210	12.00*	256	3.00	301	18.00t
26	17.00*	72	-	118	2.25	165	1.25	211	1.00*	257	1.00	302	5.75*
27	2.00	73	3.25	119	4.00t	166	5.25*	212	1.25	258	1.00	303	8.25*
28	-	74	3.00*	120	6.25*	167	13.00*	213	11.00*	259	1.00	304	6.25*
29	26.00*	75	1.25*	121	1.25*	168	15.00t	214	3.25*	260	1.00	305	15.00*
30	13.00*	76	13.00*	122	7.75*	169	4.25*	215	3.25*	261	1.00	306	2.75*
31	9.00*	77	7.25*	123	8.25*	170	4.25*	216	3.25*	261A	3.00	307	6.75*
32	60.00*	78	2.25*	124	8.25*	171	7.25*	217	8.00*	262	2.00	308	4.00*
33	9.00*	79	4.00	125	5.25*	172	1.25	218	16.00*	263	1.00	309	1.25
34	2.00*	80	11.00	126	5.25*	173	2.50	219	-	264	4.00	310	1.25*
35	-	81	1.00	127	4.25*	174	3.00*	220	21.00	265	3.00	311	-
36	5.25*	82	1.50	128	4.25*	175	1.25	221	8.00*	266	3.00	312	1.00*
37	7.00*	83	3.25	129	4.25*	176	1.25	222	8.00	267	4.50*	313	2.25
38	20.00	84	21.00*	130	4.25*	177	1.25	223	4.25	268	6.50*	314	5.25*
39	10.00	85	5.00	131	7.75*	178	1.75	224	3.25*	269	3.50	315	-
40	3.75*	86	6.25*	132	4.25	179	2.25*	225	2.75*	270	3.75*	316	3.00*
41	1.50t	87	12.50*	133	5.25*	180	1.25	226	2.75*	271	1.50*	317	1.50*
42	3.25*	88	3.50	134	2.75*	181	7.00t	227	4.25*	272	1.50t	318	3.00
43	8.75*	89	7.75*	135	2.25*	182	1.25	228	3.25*	273	1.75*	319	1.00*
44	6.25*	90	9.25*	136	5.00	183	1.50*	229	3.25*	274	1.25	320	7.50*
45	1.50	91	-	137	7.25*	184	4.25*	230	4.25*	275	2.25*	321	5.25*
46	2.25*	92	-	138	2.00	185	1.25*	231	2.75*	276	1.50t	322	1.75*

SRN AUCTION #8

Wooten catalog numbers used on pictorial hunting and fishing, Hubbard catalog numbers used on state stamps, unless otherwise noted.

1	AL 1933 tobacco T12-14 (3),U,faults	1.00
2	AR 1929 cig. (3) C28,C31,C32,U,F	1.50
3	AR 1935 feed F30b, blue roulette variety,U,staple hole	1.50
4	AR 1937 feed F38-41 (3) complete set,MH,VF	3.00
5	AR 1938 feed F43 75 lb,MNH,F,P	1.00
6	AR 1941 feed F46-7 (2) complete set,MNH,VF	2.50
7	AR 1950? honey HO12 5 lbs,MNH,VF	7.00
8	AR 1977 \$3 trout permit ARTP7,MNH,VF,P	10.00
9	AR 1978 \$3 trout permit ARTP8,MNH,VF	12.00
10	AR 1983 \$3 trout permit ARTP13,MNH,VF	14.00
11	AR 1985 \$5.50 duck Scott #5, lightly sig. VF	2.50
12	AR 1987 \$7 duck Scott #7,MNH,VF	11.00
13	AR 1988 \$7 duck Scott #8,MNH,XF,P	9.50
14	AZ 1933 luxury tax (4) LT2-5,U,F	3.00
15	AZ 1940 feed (5) F9-14,MNH,VF, F10 hinged,P	6.00
16	AZ 1940 fertilizer (4) FT9-12,MNH,VF,FT9 hinged	4.00
17	CA 1866 doc. D184,VF,light SON cxl,U	2.00
18	CA 1866 doc. D185,VF,light SON cxl,U	2.00
19	CA 1943 feed (5) F10-12,F14,F17,MNH,F-VF	6.00
20	CA 1958 (2) \$1 Inland fishing on lic CAF1,VF	8.00
21	CA 1958 \$1 inland fishing CAF1,MNH,VF	10.00
22	CA 1959-62 (5) \$1 inland fishing,sig,CAF3,CAF5,CAF6,CAF6A,CAF7,U	9.50
23	CA 1962 \$1 inland fishing w/tab CAF7,MNH,VF	4.00
24	CA 1963 \$1 inland fishing,CAF8,MNH,VF	4.00
25	CA 1964-69 (6)\$1 inland fishing,CAF9-14,U,VF	7.50
26	CA 1988-89 duck \$7.50 Scott 19, unsigned,VF,U,P	3.00
27	CO 19?? city cig. decals,MNH (5),Akron,1 ct,2ct, Aspen 2 ct,Grand Valley 2ct, Kremmling 2ct	4.00
28	DE 1937 Bedding BE2,U,Avg	2.00
29	DE 1965-66 res. hunter & trapper lic w/RW32,F,very clean,P	27.50
30	DE 1977-78 res hunter & trapper lic w/RW46 sig.,F,lic bright red, showy piece	25.00
31	DE 1979-90 res hunter & trapper lic w/RW46 sig. F,lic bright orange red, showy piece	25.00
32	DE 1986-97 duck \$5, Scott 7,sig.,VF,U	3.75
33	FL 1933 doc. (3) D12 VF,D14 VF,D15 XF, all U	2.50
34	FL 1935 citrus (4) CF17-19 MH, CF16,U, orange brighter in CF16	2.00
35	FL 1935 orange ORI 1 ct.,U,F	1.00
36	FL 1938 citrus CF23 1 ct orange & green,U,VF	1.50
37	FL 1952 citrus CF31 3 ct pale green,U,F	1.50
38	GA 19?? Edison 5 ct red beer tax decal,MNH,VF	1.50
39	GA 1919 feed F31 1/2 ct blue,MNH,F	2.00
40	GA 1927 feed F58 brown 3/4 ct,MH,F-VF	2.00
41	GA 1933 cigar & cig. C33 1 1/2 ct blue,U,VF	1.00
42	GA 1933 insecticide-fung.IF30 2 1/2 ct,MMN,VF	2.00
43	GA 1981 (7) diff fishing stamps, (3) hunting, & (1) archery,MNH,mounted in custom made hingless page	15.00
44	GA 1981-82 Wildlife Management area GAM3,MNH,VF,P	4.50
45	GA 1989-90 \$5.50 duck(golden retriever puppy),MNH,VF,P	9.00
46	IA 1921-36 cig. (6) C2,C4,C9,C13,C14,C29 stamps all U	1.50
47	IA 1976 \$1 duck Scott #5,sig,U,VF	2.50
48	IA 1977 \$1 duck Scott #6,sig,U,VF	2.50
49	IA 1978 \$1 duck Scott #7,sig,U,VF,P	5.00
50	IA 1981 \$5 duck Scott #10,sig,U,F	4.00
51	IA 1982 \$5 duck Scott #11,sig,U,VF	2.50
52	IA 1984 \$5 duck Scott #13 and \$5 habitat stamp IAH6 on lic. both sig. and sound	10.00
53	ID 1978 non-res tourists \$7 7-day fish,MNH,VF	5.00
54	IL 1934 beer B10 perfin "CHBRC Co 6-13-44" staple holes,U	5.00



13



8



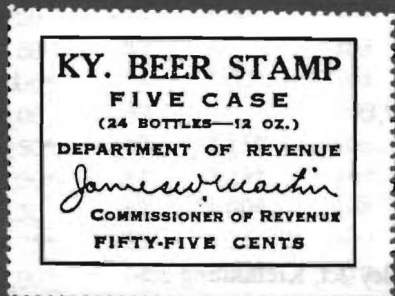
5



26



44



91



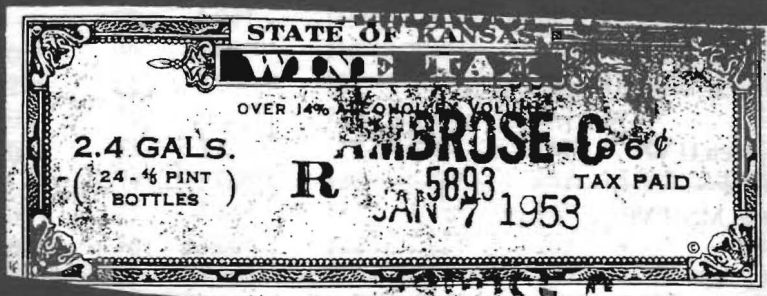
29 half size



63



15



86



64



82



191 ex

SRN AUCTION #8

55	IL 1936 Townsend Plan, Chicago, IL insurance seal, VF, MNH	2.00
56	IL 1955 beer B86a 1/2 barrel, U, perfin "M.B. Co. 4-15-55", U, clean	5.00
57	IL 1970 res. hunting lic. w/RW37 sig. Lic soiled around edges, stamp clean, F	8.00
58	IL 1973 res. hunting lic. w/RW40 sig. VF, lic. clean	8.00
59	IL 1984 \$2 salmon, ILS9, MNH, VF	50.00
60	IL 1985 \$2 salmon, ILS10, MNH, XF	40.00
61	IL 1986 \$2 salmon, ILS11, MNH, VF	30.00
62	IL 1987 \$2 salmon, ILS12, MNH, VF	30.00
63	IL 1988 \$2 salmon, ILS13, MNH, VF, P	15.00
64	IL 1989 \$2 salmon, ILS14, MNH, VF, P	10.00
65	IL 1990 \$2 salmon, ILS15, MNH, VF	10.00
66	IL 1991 \$2 salmon, ILS16, MNH, VF	7.00
67	IL 1992 \$2 salmon, ILS17, MNH, VF	7.00
68	IL 1993 \$2 salmon, ILS18, MNH, VF	7.00
69	IN 1933 intangibles D1, D2, U, VF	2.00
70	IN 1936 intangibles D27 10 ct, U, XF	1.00
71	IN 1951 10 cent pheasant food, INPF1, MNH, VF, P	20.00
72	IN 1954 (2) bedding BD3, BD4, U, F	1.00
73	KS 191? feed tag FT34, M, VF	2.00
74	KS 1913 Livestock remedy LR1, MNH, VF	5.00
75	KS 1913-38 feed (4) F5 faults, F9, F10 (MH), F15 (MNH)	3.50
76	KS 1927-90 cig (17) diff small stamps and fusions	2.00
77	KS 1936 Beer B1, U, F	2.00
78	KS 1936 Beer B2, U, light staining	2.00
79	KS 1938 cig. C49 blk/7, C50 blk/8, M	3.00
80	KS 1938 feed F15 blk/4, MNH, VF	4.00
81	KS 1941 beer blk/4 MNH, VF	2.00
82	KS 1947 beer B24, U, nick on one side, P	5.00
83	KS 1947 beer B25, U	4.00
84	KS 1948 Malt Products MP6, U, P	5.00
85	KS 1952 Malt Products MP7, MNH, VF	10.00
86	KS 1953 wine Bellinghausen W23, U, "ABROSE-C", lower left corner, scissored into design, U, P	5.00
87	KS 1960 Egg 15 dozen Grade A, MNH, XF, blue, type not listed in Bellinghausen, P	10.00
88	KS 1966 malt products MP13, MNH, VF	5.00
89	KS 1969 Wine control WC4, "McCormick Distilling CO. March 25, 1969", U	1.50
90	KY 1911 fertilizer (4) FE5-8 full set, MNH, VF	4.00
91	KY 1936 beer B5 55ct yellow, MNH, XF, P	5.00
92	KY 1943 liquor L24 red 1 quart, MNH, F	3.00
93	KY 1943 wine W24 red orange, MNH, F	3.00
94	LA 1932 feed (3) F42, F46, F49, MNH, VF	4.50
95	LA 1932 tobacco stamps (2), T12, T13, MNH, VF	2.00
96	LA 1937 insecticide-fung IF16, MNH, F	1.00
97	LA 1942 feed (4) F82, F83, F86, F87, MNH, VF	6.00
98	MA 1962 \$1.10 archery MAA3, M?, gum disb and crease, P	10.00
99	MD 1957 cigar 50 ct blue MNH, XF, P	2.00
100	MD 1966-67 \$2 big game, firearms MDBG7 scarce stamp, sig, U, VF, P	30.00
101	MD 1976-77 duck \$1.10 Scott 3, sig, VF, U	3.00
102	MD 1980-81 duck \$1.10 Scott 7, sig., VF, U, P	2.00
103	MD 1981-82 duck \$3 Scott 8, sig., VF, U	2.50
104	MD 1985 \$2.50 Cheasapeake Bay Sport Fishing stamp, MDCB2, MNH, VF	18.00
105	MD 1985 \$5 Wildlife Conservation stp, not listed in Wooten, MNH, VF, P	5.00
106	MD 1986 \$5 Wildlife Conservation stp, not listed in Wooten (hummingbirds), MNH, VF	5.00
107	MD 1987 \$5 Wildlife Conservation stp, not listed in Wooten (bluebirds), MNH, VF	5.00
108	MD 1987-88 duck \$6 Scott 14, sig, VF, U	2.50
109	MI 1938 feed (5) F2-6, perfin, F-VF	2.50
110	MI 1963 \$2 trout MIT16, heavy sig, U, F	3.00
111	MI 1966 apple A18, MH, F	1.00

SRN AUCTION #8

112	MI 1968 \$2 res trout MIT21,VF,MNH	3.00
113	MN 1920 fertilizer (2) FE1,FE3,MNH,VF	3.00
114	MN 1982 duck \$3 Scott 6,sig,F,U	3.00
115	MN 1985 \$5 Pheasant Habitat,MNP3,MNH,VF (dog)	9.00
116	MN 1988 deed meter Cass County,MNH,possibly a trial specimen as "State of Minnesota" is crossed pencil and "County of Cass" is written in	2.00
117	MN 1988 deed meter Koochiching County,MNH,P	2.00
118	MO 1917 secured debt D1 5 ct black,MNH,VF,P	3.00
119	MO 1970 \$3.30 trout MOT2,sig.,crease,U,VF	55.00
120	MO 1976 \$4.40 trout MOT8,MNH,VF,scarce	60.00
121	MO 1979 \$4.40 trout MOT11,MNH,F tough stamp	45.00
122	MO 1980 \$4.40 trout MOT12,MNH,VF	45.00
123	MO 1982 \$3 duck Scott #4,sig,U,VF,slightly dirty on edges	8.00
124	MO 1982 \$4.50 trout MOT14,sig.,U,F	12.00
125	MO 1984 \$3 duck Scott #6,sig,U,VF	6.00
126	MO 1984 \$5 trout MOT16,sig.,U,VF	12.00
127	MO 1986 \$5 trout MOT18,sig.,U,VF	8.50
128	MO 1987 \$3 duck Scott #9,sig,U,VF	2.50
129	MS 1931 feed F41 MNH,avg	1.00
130	MS 1936 feed F55 perfin "COLUMBIA", full gum,VF	1.00
131	MS 1967 mineral documentary D17,D19,U,Green County usage	3.00
132	MT 1976-77 \$20 Non-res fishing stamp on lic MTF32,large stain on stamp,F	21.00
133	NC 1920 feed 100 lb,MH,avg	1.00
134	NC 1939 feed (5) F110, F112-115,MNH,VF	5.00
135	NC 1944 lime LI13 Scott sig. 10 ton,M,XF,gum disb?	7.00
136	NC 1984-85 \$11.50 on res. state fish lic, not sig.,VF	3.00
137	NC 1984-85 \$30 Sportsman stamp,NCS3,MNH,VF	24.00
138	NC 1984-85 \$95 non-res Sportsman stamp,NCS4,MNH,VF,P	24.00
139	NC 1985-86 \$15.50 on res hunt & fish lic, not sign.,VF	3.00
140	NC 1985-86 \$30 res sportsmans on lic (trout),NCS5, not sig.,VF	7.00
141	NC 1986-87 \$11.50 on res state fishing lic,not sig.,VF	3.00
142	NC 1986-87 \$15.50 on res hunt & fish lic.,not sig,VF,very clean	3.00
143	NC 1987-88 \$15 on state fishing lic.,not sig.,VF,very clean	3.00
144	NC 1987-88 \$20 on hunt & fish lic.,not sig,VF	3.00
145	NC 1987-88 \$40 res sportsmans on lic(sunfish),NCS9,not sig.,VF	7.00
146	NC 1988-89 \$40 sportsman stamp(squirrel),NCS11,U,VF	6.00
147	NC 1989-90 \$40 Sportsmans on lic,VF,NCS13 (rabbit)	8.00
148	NC 1990-91 \$40 Sportsmans on lic,VF,NCS15 (racoons)	7.00
149	NE 1955 \$1 pheasant & quail NEPQ1,MH,VF,P	10.00
150	NE 1957 \$1 pheasant & quail NEPQ3,not sig,U,F,P	2.00
151	NE 1959 \$1 upland game bird NEUG2,sig,U,VF	15.00
152	NE 1959-70 \$1 upland game bird NEUG2,U,notch out of left side,NEUG10,NEUG12,NEUG13, all used with scuffing, spacefillers, CAT \$19.50	1.00
153	NE 1960 \$1 upland game bird NEUG3,sig,U,VF	15.00
154	NE 1963 upland game \$1 NEUG6,pulled perfs,sig.,U,VF	4.00
155	NE 1972 \$1 upland game bird NEUG15,sig,U,VF	1.50
156	NE 1978 \$7.50 habitat NEH2,sig.,U,VF-XF,P	3.00
157	NE 1984 \$7.50 habitat NEH8,sig,U,VF	3.00
158	NE 1985 \$7.50 habitat stamp NEH9,MNH,F (cardinals),P	3.00
159	NE 1986 \$7.50 habitat NEH10,sig,U,F	3.00
160	NE 1987 \$7.50 habitat NEH11,sig,U,VF	3.00
161	NE 1988 \$7.50 habitat NEH12,sig,U,VF	3.00
162	NH 1978 \$4 pheasant stamp w/stub(dog),NHP4,MNH,VF	6.00
163	NH 1984 bingo (trucker for hire),MNH,VF,P	1.00
164	NH 1991 \$4 duck,(golden retriever)MNH,VF	7.50
165	NJ 1963 \$2 res, \$5 non-res trout,NJT21-22,MNH,VF	9.00
166	NJ 1956 \$1 res trout NJT7,sig.,U,XF	2.00

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167	NJ 1957 \$1 res trout NJT9,sig.,U,VF	2.00
168	NJ 1964 \$2 res,\$5 non-res trout,NJT23-24,MNH,VF	9.00
169	NJ 1973 \$2 res. trout NJT41,MNH,VF,P	9.00
170	NJ 1973 \$5 non-res trout NJT42,MNH,VF	9.00
171	NJ 1974 \$3 Woodcock,NJW8,MNH,VF,P	20.00
172	NJ 1980 \$4 res & \$8 non-res trout NJT55-56,MNH,VF	8.00
173	NJ 1980 Pheasant & Quail NJQ6,MNH,VF	3.00
174	NJ 1981 \$15 Pheasant & Quail,NJQ7,MNH,VF	3.00
175	NJ 1981 \$4 res trout NJT53,MNH,VF	4.00
176	NJ 1981-82 (2) \$2 Woodcock, NJW15-16,MNH,F	6.00
177	NJ 1981-82 Woodcock,NJW17-18,MNH,VF	6.00
178	NJ 1982 \$15 Pheasant & Quail,NJQ8,MNH,VF	3.00
179	NJ 1982 \$4 res & \$8 non-res trout NJT59-60,MNH,VF	8.00
180	NJ 1983 \$15 Pheasant & Quail,NJQ9,MNH,VF,P	2.50
181	NJ 1983 \$4.75 res & \$9.50 non-res trout,NJT61-62,MNH,VF	8.00
182	NM 1920 feed (5) F1-F5,MNH,avg	6.00
183	NM 1945 honey HO10 black on orange,MNH,avg	2.50
184	NM 1945 honey HO14 red on white,MNH,VF,P	4.00
185	NM 1974-75 \$3 trout,MNH,VF,scarce	32.00
186	NM 1975-76 \$3 trout,small scuff on lower rt corner,NMT4,sig.,U	8.50
187	NM 1976-77 \$1 trout on piece of lic,NMT6,stamp wrapped around edge,U	7.00
188	NV 1865 doc. D11 VF-XF, light cxl,U,P	2.50
189	NV 1865 doc. D17 yellow-orange,U,VF	5.00
190	NV 1865 doc. D17b orange,U,VF	3.00
191	NY 1932 International Labor Defense (I.L.D.)seal NY,NY block/4 Mosbaugh X0-850.01,MNH,Relates to infamous trial of Scottsboro boys,P	4.00
192	NY 1934 International Labor Defense seal, 5 ct Mosbaugh x-850.02,MH,VF again relates to Scottsboro boys trial	1.00
193	NY 1934-37 bedding BE2, BE4(2),MH,F-VF	2.00
194	NY 1995-6 \$14 fishing, NYF59,MNH,VF	5.50
195	NY 1995-6 \$35 non-res fishing, NYF61,MNH,VF	5.50
196	NY 1995-6 \$6 fishing 3 day,NYF58,MNH,VF	5.50
197	NY 1995-6 non-res 5 day fishing \$20 NYF60,MNH,VF	5.50
198	OH 1925 Franciscan Missionary Union, Cincinatti Ohio charity seal, Mosbaugh #III-140.1,MNH,P	1.00
199	OH 1935 sales tax SU1,w/stub,MNH,VF	1.00
200	OH 1939 sales tax (4)C26,C30,C31,C34,w/stub,MNH,VF,no serial number on C31	2.50
201	OH 1941 sales tax C42a \$15 w/stub,MNH,VF	7.50
202	OH 1953 sales tax (3)M1c,M2a(3),M3a w/stub,MNH,VF	1.50
203	OH 1991-92 duck \$9 Scott 10,sig,XF,U,huge,P	4.50
204	OK 1985 \$4 duck Scott #6,sig.,U,F	3.00
205	OK 1986 \$4 duck Scott #7,sig,U,VF,P	3.00
206	OK 1996 Bulk vending \$15 green, used in bubble gum machine but still on backing	5.00
207	OR 1977 Multnomah County Transaction tax 10 cent,U,avg	1.00
208	OR 1990 \$5 duck (dog),MNH,VF,Scott Cat \$9	9.00
209	PA 1938 beer B3,U,avg-F	1.00
210	PA 1971 res. hunting lic. w/RW38 sig.,VF	9.00
211	SD 1959 \$2 res game bird,U,VF.one corner creased	5.00
212	SD 1959 \$25 non-res hunting,MNH,VF,P	15.00
213	SD 1960 \$7.50 res big-game,MNH,F	10.00
214	SD 1967 \$2 res small game,MNH,VF	2.00
215	SD 1967 \$7.50 res big game,MNH,F	7.50
216	SD 1968 \$7.50 res big game,MNH,VF	7.50
217	SD 1969 \$8.50 res big game,MNH,VF	7.50
218	SD 1971 \$2 res wild turkey,MNH,VF,P	5.00
219	SD 1972 \$35 non-res big game,MNH,F,P	5.00
220	SD 1973 \$8.50 res big game,MNH,VF	5.00
221	SD 1973 \$8.50 res eastern deer,MNH,VF	7.00



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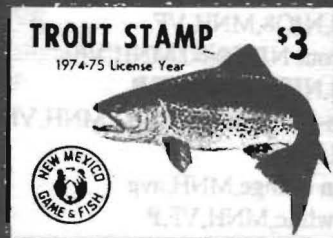
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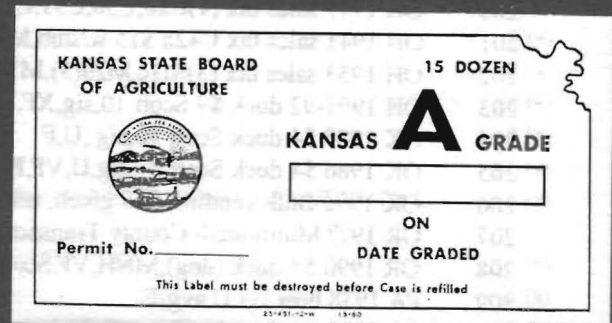
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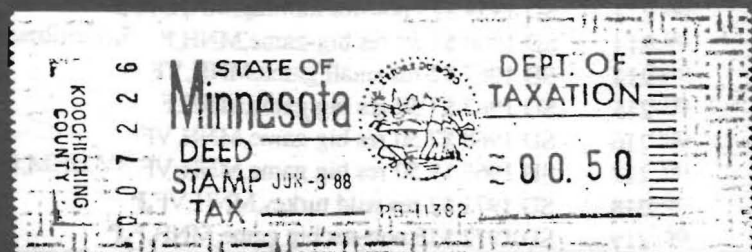
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87 half size



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221	SD 1973 \$8.50 res eastern deer,MNH,VF	7.00
222	SD 1975 \$12 res big game,sig,U,crease	5.00
223	SD 1977 \$1 duck Scott #4,sig.,U	2.50
224	SD 1978-79 (2) \$5 pheasant restoration SDP2,SDP3,sig.,U	6.00
225	SD 1984 \$50 non-res small game,MNH,F,P	10.00
226	TN 1977 Feed F122 1/20 ct orange,MNH,XF	1.00
227	TX 1971 \$3 white wing dove TXD1,MNH,VF	2.00
228	TX 1972-4 (3) \$3 white wing dove TXD2-4,MNH,VF	6.00
229	TX 1977 \$3 white wing dove TXD7,MNH,VF	2.00
230	TX 1979 \$3 white wing dove TXD9,MNH,VF	2.00
231	TX 1982 \$3.25 archery TXA8,MNH,VF	2.00
232	TX 1985 \$5 saltwater fishing TXSF1,sig,U,VF	6.00
233	UT 1942 military beer B18 24/12 oz,MNH,VF	5.00
234	UT 1954 oleomargarine O15 \$3.60,MNH,VF,P	5.00
235	UT 1975 \$2 Flaming Gorge Spec. fishing Souder UTFGF12,MNH,VF,P	6.00
236	UT 1976 \$3 Flaming Gorge Spec fishing Souder UTFGF13 w/tab,MNH,VF	6.00
237	VA 1951-?? \$1 bear-deer damage Washington Co (3) stamps (gold,pink,blue) with desing like VAWS1, MNH,VF	24.00
238	VA 1958-59 \$1 bear-deer damage Wythe Co,VAWY13,MNH,VF	7.00
239	VA 1963-64 \$5 non-res bear-deer Wythe Co,VAWY24,MNH,VF	18.00
240	VA 1964-65 \$1 res bear-deer Wythe Co,VAWY25,MNH,VF	7.00
241	VA 1964-65 \$5 non-res bear-deer Wythe Co,VAWY26,MNH,VF	18.00
242	VA 1965-66 \$5 non-res bear-deer Wythe Co,VAWY28,MNH,VF	18.00
243	VA 1966-67 \$1 res. bear-deer damage Washington Co,VAWA17,MNH,VF	3.00
244	VA 1968-69 \$1 National forest hunt-trap-fish,VANF31,MNH,VF	6.00
245	VA 1984-85 National Forest Hunt-Trap-Fish VANF47, upper left corner missing,sig,U,P	2.75
246	WI 1977 strip of 6 Endangered Resources Fund stamps w/ "Return a gift to Wildlife on your Wisconsin Tax form",MNH,VF	6.00
247	WV 1965-71 (6) \$1 Nat. forest hunting & trapping stamps,MNH,VF	12.00
248	WV 1965-71 (6) \$1 Nat. forest fishing	12.00
249	WV 1972 \$5 non-res trout,WVT5,MNH,VF	3.00
250	WV 1972-76 (5) \$1 National Forest Lic stmps,MNH,VF	10.00
251	WV 1973 \$5 non-res trout,WVT6,MNH,VF	3.00
252	WV 1974 \$5 res, \$5 non-res trout WVT7-8,MNH,VF	6.00
253	WV 1975 \$5 res, \$5 non-res trout WVT9-WVT10,MNH,VF	6.00
254	WV 1976 \$5 res trout WV11,MNH,VF	3.00
255	WV 1977-78 (2) \$1 National Forest Lic stmps,MNH,VF	4.00
256	WV 1981 \$1 National Forest Lic stmp,MNH,VF	2.00
257	WV 1984-87 (4) \$1 Nat. Forest lic. stanps,MNH,VF	8.00
258	WV 1986-87 (2)\$5 trout, WVT27-8,MNH,VF	6.00
259	WV 1987 \$4 bear hunting stamp,P	4.00
260	WY 1983-84 \$5 Conservation stamp,MNH,VF	5.00
261	WY 1984 \$5 conservation stamp,sig.,U,VF,P	2.50
262	WY 1985 \$5 consrvation stamp,sig.,U,VF	2.50
Collections and miscellaneous		
263	Better cheapos (10) all different,TN,CA,FL,GA,WI,AZ, most used	5.00
264	Cheapos (10) all different,OH,NY,CA,KS,IA,most used	1.50
265	1953 bedding tag with NY,PA,MD and VA stamps, See 1997 1st quarter SRN page 6.	7.50
266	1980 \$5 American striped bass Society stamp,MNH,VF	5.00
267	1981 \$5 American Striped Bass Society stamp,MNH,VF	5.00
268	1982 \$5 American Striped Bass Society stamp,MNH,VF,P	5.00
269	1982 \$5 National Environment stamp,MNH,VF (Bob Timberlakes' painting of Iron Eyes Cody)	5.00
270	1986-87 \$5 National Waterfowl Stamp (dog),MNH,VF	5.00
271	1995 \$5.50 Black Bass Foundation stamp,MNH,VF	5.00
272	Custom made hingeless pages for hunting stamps, (2) 15/page (SD stamp size), (6) 12/page(duck stamp size),	5.00



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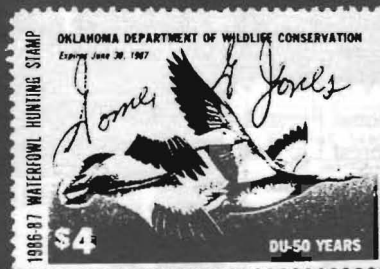
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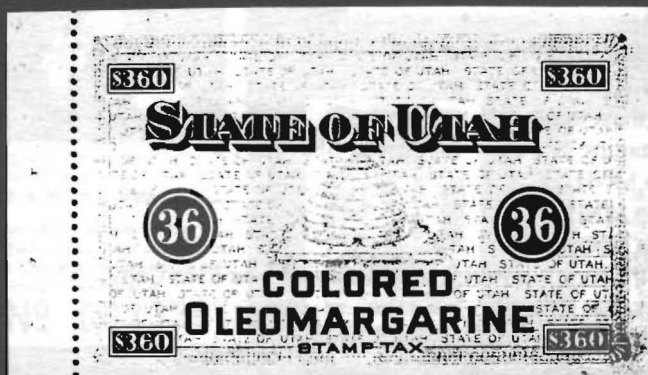
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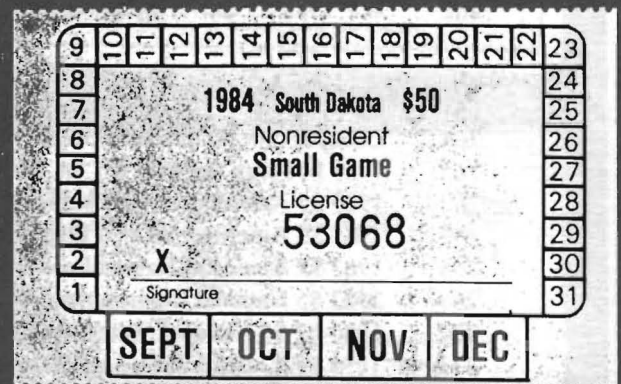
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(1) 8/page (AR trout permit size),(2) 4/page made for duck stamps with long tabs

US Liquor Strips

273	19?? red liq. strps (2)Series 111,1 pint, 4/5 gal.,U	1.50
274	1932 red liquor strips (5), 1/2 pt 1932 type with perfin "R5", others with numbers and (3) series 112 1/5 gal "Pacific Liquor Co. San Francisco, Calif." blue handstamp 1932 type,U	2.50
275	1932 red liq strps (3) all 1/5 gal printed "WHITEHALL DISTILLERIES,INC. 787 Cleminta St. San Francisco,U	3.00
276	1932? red liquor strips (7), all 1 pint, some printed, some perfered, incl printed "THE GEO T. STAGG COMPANY FRANKFORT,KY.",U	7.00

Foreign

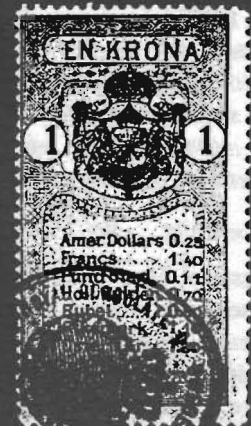
277	ZC 1988 Canada Ducks Unlimited 50th anniv seal	1.00
278	ZC 1989 Alberta Canada \$6 game bird stamp,MNH,VF	6.00
279	ZC 1990 Alberta Canada \$7 game bird stamp,MNH,VF	7.00
280	ZC 1991 Alberta Canada \$7.71 game bird stamp,MNH,F	7.00
281	ZC 1992 Alberta Canada \$7.90 game bird stamp,MNH,VF,P	8.00
282	ZC Ontario Canada black liq strip, small nip off one end, (man plowing with 4 horse team & coal miner),U	3.00
283	ZS 1934 Sweden (2) 1kr & 5kr consuler fee stamps, 1kr w/exchange rates,U,F,P	3.00



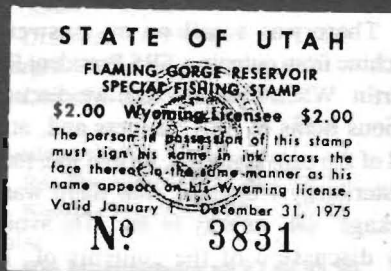
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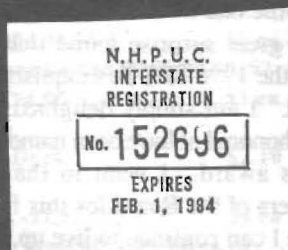
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Treasurer's Report

The annual treasurer's report for 1996 is available from the treasurer for anyone interested (please send a SASE). This report includes the costs of producing the last two 1996 publications. Highlights of the report are that the cash flow is tight, largely due to the erratic publishing of last year. The result is that the stamp sale inventory and publication inventories are high at the moment. The cash flow tightness will be alleviated by the time this issue comes out from dues being paid.

Letters to the Editor

I just received 3 issues of the SRN with this dues notice. Is this due to my late payment or is it late everyone?

Ralph Harnishfeger

For reasons too complex to explain, the last two 1996 issues were late going to the printer, while the first 1997 issue got there a little early. All got stuck behind a big job, so we decided to put them all in one bag and save a little postage. We will try to get back to a more normal schedule.

Editor

Question: How does one come up with present day values for state or foreign revenue stamps if most of the existing catalogs are years (or decades) old? I notice quite a difference in prices on similar material in circuit books.

Richard Dallair

Pricing state revenues is a black art at best. But the rules of supply and demand still apply. And cheap stamps tend to remain cheap stamps. That said I have no idea on foreign material, especially how to convert 100 year old Forbin prices. But I have been using something that gets me in the ball park on the Hubbard catalogs. A c in Hubbard is a common stamp, or 15 cents. Multiply by his multiplier (example 3c = 45 cents). An s runs from \$1-\$1.50 so a 4s is in the \$4-\$6 range. The r goes for about \$5-10. Any with a large R or RR or RRR are seriously tough to find and it is usually a question of what it is worth to you to own one. Each R equals about \$25. An interesting usage on document or an interesting cancel adds value. Any one else got a better scheme?

Congratulations on the Catalog Issues. Very well done. I would encourage the membership to share their information and interests thru the SRN. We have lost several "senior" statesmen from our society. But there are many still among us and I would like to see their stories told.

Tim McRee
Claremont, N.C.

State Drug Stamps - A request for information

by Harold Effner, Jr. -Sales manager

The State Revenue Society has, wherever possible, purchased copies of each new drug stamp (the lower face value) as they became available. All but one (Kentucky) of these stamps has been sold out, a testament to the popularity of these issues.

Six states require minimum purchase of stamps, and if we were to replenish our stocks with these six we are looking at an outlay of \$765. Before doing that, I need to know who would be interested in these stamps and what purchase commitment they would make. If there is at least a 50% "advance sale" potential of any of these stamps the SRS will purchase them. Please drop me a note at 27 Pine Street, Lincroft, NJ 07738. The states are:

Arizona	Idaho	Iowa
Kansas	Rhode Island	Utah

For those interested in ordering their own stamps from states without minimum order requirements here are the addresses we have.

Alabama - R.I.D.S., PO Box 1893, Birmingham, AL 36102. Special Form required.

Colorado - Colorado Department of Revenue, Taxpayer Service Department, 204 Capitol Annex, 1375 Sherman St, Denver, CO 80261. Stamps sold in 1/4 oz increments (\$25 marijuana, \$250 controlled substance)

Connecticut - Department of Revenue Services, 62 Farmington Road, Hartford, CT 06115

Illinois - Illinois Dept. of Revenue, 100 W. Randolph Street C-300, Chicago, IL 60601-3274. Special form required.

Louisiana - State of Louisiana, Dept of Revenue and Taxation, Box 201, Baton Rouge, LA 70821

State Revenue News

Massachusetts - Massachusetts Dept. of Revenue, Excise Bureau, PO Box 7012, Boston, MA 02204

Minnesota - Minnesota Dept. Of Revenue, Special Taxes Division, Mail Station 3331, St. Paul, MN 55146-3331

Nebraska - Nebraska Dept. of Revenue, PO Box 94818, Lincoln, NE 68509-4818 Special form required.

Nevada - Tax Examiner, Revenue Division, Nevada Dept of Taxation, Capitol Complex, Carson City, NV 89710-0033

North Carolina - NC Dept of Revenue, License and Excise Tax Division, PO Box 25000, Raleigh, NC 27640. Special form required.

Oklahoma - Oklahoma Tax Commission, 2501 Lincoln Boulevard, Oklahoma City, OK 73194

South Carolina - Dept. of Revenue and Taxation, Stamp Order, Columbia, SC 29214-1300. Special form needed.

Texas - Comptroller of Public Accounts, Revenue Accounting Division, Miscellaneous Tax Section, PO Box 13528, Capitol Station, Austin, TX 78711-3528. Special form needed.

Wisconsin - Wisconsin Department of Revenue, Revenue Accounting Section, PO Box 8905, Madison, WI 53708. Special form required.

If a special form is required you will have to send for it first at the same address.

President's message

There was a call on my answering machine from outgoing SRS President Peter Martin. When I phoned him we discussed various items of SRS business and, at the end of the conversation, he told me, rather mysteriously I thought, that there was "a package" on its way to me. He avoided any discussion of the contents of that package.

A few days later there was a notice in my post office box that I had a package and it was the one from Peter. I opened it and to my great surprise found that I'd been given the 1996 SRS Distinguished Service Award. I am simply delighted, and very much honored to have been named recipient of this award. I want to thank all the members of the Board for this fine award. I hope I can continue to live up to it!

-Terence Hines

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



Alabama

Cigarette		
Muscle Shoals	\$1	10/\$10
Sheffield	.30	5/\$2.50
Playing cards	.10	

Arizona

1935 12c malt liquor, used cat B2		
Red on pink, Moore sig.	.50ea	
Bisbee Occupational Lic.	.50	

Arkansas

Waterfowl (from booklet)-1989	\$7	
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Connecticut

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

Florida

Documentary	\$3	
Snook-1993,94,95	\$2 ea	
Crawfish - 1993,94,95	\$2 ea.	

Georgia

City of Griffin .05 Excise Tax		
	Free	

Louisiana

Res-Waterfowl-1992,93	\$5.25	
Non-res Wtrfwl-92,93	\$7.75	

Maine

Res Muzzleloader 86,87,88,89,90,91,92,94,95	\$1 ea.	
Non-Res Muzzleloader-86,87,88,89,90,91,92,93,94,95	\$1 ea.	
Alien Muzzleloader - 87,88,89,90,91,92,93,94,95	\$1 ea.	
Pheasant-85,86,87,88,89,90,,92,93,94,95	\$1 ea.	

Michigan

1976 Duck	\$2.10	
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Missouri

Trout -91,92,93,94,95	\$4 ea	
Waterfowl-90,91,92,93,94,95	\$4 ea	

Trenton City cig 2ct	10/20ct	
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New Jersey

Trout-88,89,90	\$1	
Non-Res. Trout- 88,89,90	\$1	
Woodcock-88,89,90	\$1	
Pheasant-88,89,90	\$1	

New Mexico

Waterfowl-1991	\$7.50	
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Oklahoma

1964 1 pint liquor (Cat. L4)		
Single	\$1	
Block of 4 unused	\$5	
Plate block of 4	\$7.50	
*Bedding 1990 Series	.75	

Rhode Island

Cigarette-10 cig	.185	10/\$1.85
-20 cig	.37	10/\$3.70
-50 cig	.925	10/\$9.25

South Carolina

Cigarette	.01	10/.10
	.07	10/.70
	.09	10/.90

7 & 9 ct. denominations also available in sheets of 100 for \$7 and \$9 plus \$1.01 postage.

Documentary	.10	
	.20 (2 varieties)	
	.50	
	\$1	

South Dakota

Fishing and Senior Fishing License		
1988	Free	

Tennessee

Ammunition Tax	.10	10/\$1
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Texas

*Bedding 1990 Series	.75	10/\$6.50
*1996 Co. Ed Hunt & Fish (8)	\$10.55	

Virginia

Local Cigarettes	sing.	panes of 10
Chesapeake	.15	\$1.50
Clifton Forge	.04	.40
	.05	.50
	.06	.60

Newport News

20 cig	.15	\$1.50
25 cig	.1875	\$1.88
Municipal	.225	\$2.25
Norfolk	.15	\$1.50
Suffolk	.20	\$2.00
	.25	\$2.50
	.20	\$2.00

Virginia Beach

Washington		
Waterfowl-1990	\$5.00	
Waterfowl -1991 2 diff.	\$6.00 ca	
Bellingham Lic. fee	.50	

Wisconsin

Liquor stamps		
200 ml	\$2	
1 liter	\$2	
1.75 liter	\$2	

Bingo Cards-\$1.50 ea. (plus .78 postage)
1985,86,87,88,89,90,91,92,93 Very limited supply.

SRS Sales Philosophy

Why does the SRS purchase these stamps? The following rules of thumb apply:

- There is a discount for a large order which can be passed on to the 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.
- 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.

Fish and Game Update

by J. R. Wooten

Virtually every collector of fish and game stamps has experienced the frustration of learning that stamps which could have been purchased at face value have recently been removed from sale. It is not uncommon for state agencies to publicize pictorial stamps while failing to make known to collectors the availability of non-pictorial issues. The purpose of this column, then will be to furnish a timely listing of fish and game stamps currently available from various state agencies. Additions or corrections to stamps listed for sale or to ordering information is gratefully solicited. Note- we are close to the deadlines on many of these issues.

Alaska - Dept. of Fish and Game, Licensing Section, P.O. Box 25525, Juneau, AK 99802-5525. King salmon stamps are made available to collectors on Jan. 1 of the year following use. The salmon stamp for 1996 was a multiple-use stamp and is now available for \$10.00. Several earlier salmon stamps are available at face value (request a "stamp collector's order form"). An SASE and appropriate packing materials should be included with your order.

Arizona - Game & Fish Dept., 2221 W. Greenway Road, Phoenix, AZ 85023

Currently available are six stamps of interest to collectors:

\$3 California-Colorado river special use	\$10 trout stamp
\$3 Nevada Colorado river special use	\$4 two-pole stamp
\$8 Utah Lake Powell special use stamp	No fee game bird permit stamp

Identical stamps are used for both residents and non-residents. The Utah Lake Powell special use stamp is for Arizona residents only. However, the game and fish department will sell this stamp to non-resident collectors. Request a "hunting-fishing license or big game tag" order form from the department. The California, Nevada, and Utah special use stamps may also be purchased from those respective states. As Utah sells expired Lake Powell special use stamps for \$1.00 each, collectors may wish to wait and purchase this stamp from Utah after it has expired.

The above stamps may be purchased from Arizona only when current. The first five stamps are valid from January 1 through December 31 of each year. The special game bird permit stamp is valid from July 1 through June 30 of the following year. This means the 1996-97 stamp must be requested by June 30, 1997. An application form for this stamp is found in the "Arizona Hunting Regulations". Simply note on the form that you are a stamp collector.

California - Dept. of Fish and Game, License and Revenue Branch, 3211 S. Street, Sacramento, CA 95816-7088. Currently available are the following sportfishing and hunting stamps (non-commercial use only).

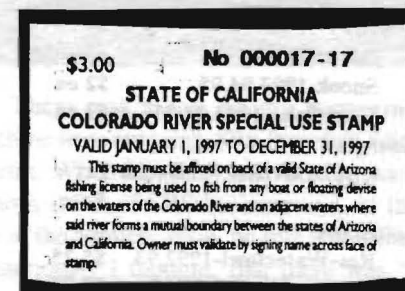
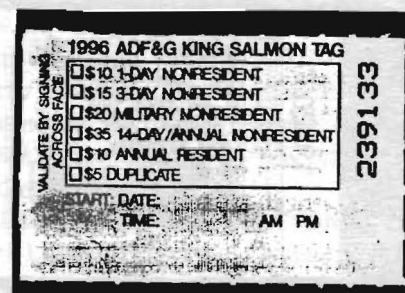
\$10.25 upgrade stamp	\$2.50 ocean enhancement stamp-annual
\$3 Colorado river special use	\$8 second rod stamp
\$5.80 upland game bird stamp	

Stamps must be ordered when current (Jan. 1 thru Dec. 31) of each year except for the upland game bird stamp which is valid from July 1 through June 30 of the following year.

Maine - Dept. of Inland Fisheries & Wildlife, 284 State Street, 41 State House Station, Augusta, ME 0433-0041

As noted on p. 24 of the SRN for the 3rd quarter 1996, Maine has adjusted its policy for the sale of the expired pheasant and muzzleloader stamps. In a letter dated Jan. 21, 1997, from the Dept. of Inland Fisheries and Wildlife, a further adjustment will allow collectors to obtain these stamps for a three month period following the date of expiration (Dec. 31). Collectors will be able to purchase the 1997 pheasant, resident muzzleloader, and alien muzzleloader stamps for \$5.00 each from Jan. 1, 1998 through March 31, 1998.

The change came too late to apply to the sale of expired 1996 stamps. However, the 1996 issues were available for \$1.00 per stamp from Jan. 1, 1997 through March 31, 1997. As this was not publicized, it is not known how many of these 1996 issues found their way into the hands of collectors. It has been confirmed that the 1996 issues have been destroyed.



Nevada - Dept. of Conservation and Natural Resources, P.O. Box 10678, Reno, NV 89520-0022

Trout stamps are available for two years after their expiration date of 2/28 each year. Currently available are the 1995-96, 1996-97 stamps which sell for \$5.00 each.

Nevada also sells these additional stamps which are available only when current as indicated:

- (1) \$10 Second rod stamp (3/1 - 2/28)
- (2) \$3 Nevada special use stamp (1/1 - 12/31)
- (3) \$3 Arizona Colorado river special use stamp (3/1 - 2/28)

Payment for all stamps must be made by money order or cashier's check.

New Hampshire - Fish & Game Dept., 2 Hazen Drive, Concord, NH 03301

Available through Dec. 31, 1997

\$10.00 1997 Atlantic Salmon stamp

Oregon - Dept. of Fish and Wildlife, Attn: Darlyn Driggers, PO Box 59, Portland, OR 97207

Two stamps are currently available from Oregon, the 1996-97 \$6.00 upland game stamp and the \$26.00 non-resident stamp which is used for both waterfowl and upland game. The Department of Fish and Wildlife advises that these stamps are no longer required to be affixed to hunting licenses. In fact, the stamps must be requested by the hunter if wanted. An SASE with packing material is required when ordering. Stamps are only available for the current year and are valid from July 1 through June 30 of the following year. Stamps for the 1996-97 season must be purchased by June 30, 1997.

Utah - Division of Wildlife Resources, Collector Stamp Orders, 1594 West North Temple Suite 2110, Box 146301, Salt Lake City, Utah 84114-6301

Utah offers three stamps for 1997 as follows:

- (1) \$5.00 Flaming Gorge fishing stamp
- (2) \$8.00 Lake Powell special use stamp
- (3) \$5.00 Non-resident 1-day fishing stamp

Current policy is to sell stamps for \$1.00 per stamp when expired. A number of expired fishing stamps are available: request a "collector stamp order form".

Virginia - Five stamps are currently available from this state. These include four of the well known bear-deer damage stamps and the yearly state forest stamp. A SASE and appropriate packing materials should be included with each request for stamp. Stamps are current from July 1 through June 30 of the following year and must be purchased during this time. Therefore, 1996-97 issues must be ordered by June 30, 1997. Available issues are as follows.

1996-97 \$10.00 State Forest Stamp

Cumberland State Forest, Rt. 1 Box 250, Cumberland VA 23040
(make checks payable to the Treasurer, State of Virginia)

Floyd County bear-deer damage stamps

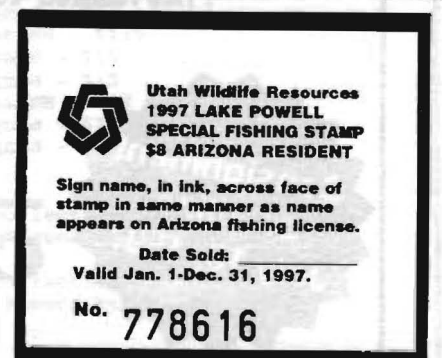
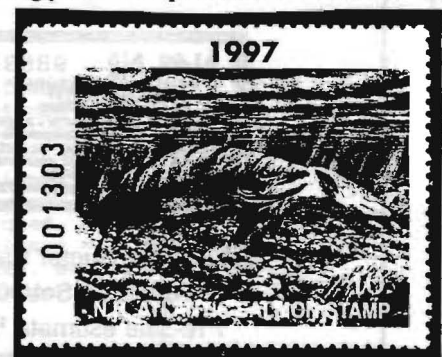
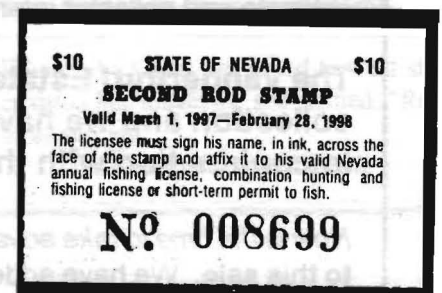
(\$1.00 resident, \$5.00 non-resident stamps)

Wendell Peters, Circuit Court Clerk, 100 East Main St., Room 200, Floyd, VA 24091
Make checks payable to: Circuit Court Clerk, Floyd County.

Rockbridge County bear/deer damage stamps

(\$1.00 resident, \$5.00 non-resident stamps)

Rockbridge Circuit Court Clerk, #2 South Main St., Lexington, VA 24450
Make checks payable to: Circuit Court Clerk, Rockbridge County.



Vanderford Part II

September 6, 1997, Houston, Texas.

Join the Party!

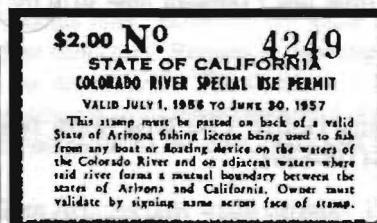
In September 1996, Sam Houston Philatelics was honored to auction the first half of the E.L. Vanderford Collection of Hunting and Fishing Stamps. Many items sold for well over their pre-sale estimate and collector interest was exceptionally high for the material.

The Vanderford Estate has now confirmed the release of the second part of the collection and we have determined the auction date will be September 6, 1997, in conjunction with the Greater Houston Stamp Show.

Now is the time to take advantage of the increase in collector buying activity. Consign your stamps to this sale. We have added many new collectors to our mailing list and will be promoting this sale heavily. There could not be a better time, or a better auction house to handle your collection!



California Hunter Safety
Validation Set/10
Pre-sale estimate \$20
Price realized \$260



1953-87 California
CO River Special Use
Pre-sale estimate \$125
Price realized \$950



1956 Delaware Trout
Pre-sale estimate \$100
Price realized \$240

**Consignment
deadline:
July 10, 1997.**

**U.S., Worldwide and Errors wanted.
We purchase outright!**

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for your collection!
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Sam Houston Philatelics

Bob Dumaine – Licensed and Bonded Auctioneer #6015
P.O. Box 820087, Houston, TX 77282
281-493-6386 Fax 281-496-1445 e-mail RWHOUDUCK@AOL.COM



Hawaiian Liquor Seal

by Richard Malmgren

Shown is the unique Hawaiian liquor seal which is in my exhibit of Hawaiian Revenue Stamps. This exhibit will next appear at Pacific 97.

In 1905 five classifications for manufacturer and sale of liquor and wine were established, including retail sales in original containers by 5th class licensees. The Territory Treasurer had printed two seals for pasting over stoppers of original

containers. The small one was to apply over the stopper of containers less than 1 quart in size. The large one was to apply over the stopper of containers 1 quart and larger in size. Between July 1, 1905 and April 30, 1907 a total of 898,400 large seals were sold at one cent per seal. The used example shown is the only one known to exist at this time.

No copies of the small stamp are currently known. That they existed at all is known only by the verbage in the authorizing statute.

The treasurer informs me that in the third quarter Free for All, he was giving out copies of the Michigan duck stamp instead of the Maryland duck stamp. If the members who received the wrong stamp contact him, he'll send the correct stamp.

When Julia Child was asked to what she credited her longevity, she replied, "Red meat and gin".

Minneapolis Star Tribune

FISH and GAME

ALASKA

- 1954-5 Res. Sport Fishing, mint, lightly hinged - \$175
- 1956-7 Res. Sport Fishing, on license, very clean - \$55
- 1956-7 Non-Res. Sport Fishing, on license, very clean - \$85

DELAWARE

- 1988 \$4.20 trout, mint NH - \$18

FLORIDA

- 1967-8 WMA stamp, underage, mint NH - \$25
- 1967-8 WMA stamp, adult, mint NH - \$25
- 1969-70 WMA stamp, underage, mint NH - \$22
- 1969-70 WMA stamp, adult, mint NH - \$22
- 1971-2 WMA stamp, underage, mint NH - \$22
- 1971-2 WMA stamp, adult, mint NH - \$22
- 1972-3 WMA stamp, underage, mint NH - \$22
- 1973-4 WMA stamp, underage, mint NH - \$22
- 1973-4 WMA stamp, adult, mint NH - \$22
- 1978-9 WMA stamp, adult, mint NH - \$18
- 1979-80 WMA stamp, underage, mint NH - \$18
- 1979-80 WMA stamp, adult, Mint NH - \$18

GEORGIA

- 1973 - 1977 trout, vf signed - \$9 each

ILLINOIS

- 1976 salmon, f-vf signed - \$25
- 1977 salmon, unsigned, no gum - \$30
- 1977 salmon, vf signed - \$20
- 1978 salmon, unsigned, no gum - \$25
- 1979 salmon, unsigned, no gum - \$18
- 1979 salmon, vf signed - \$12
- 1980 salmon, vf signed - \$10
- 1982 salmon, vf signed - \$10
- 1983 salmon, vf signed - \$10
- 1986 salmon, vf mint NH - \$28

IOWA

- 1962-3 trout, vf signed - \$12.00
- 1963-4 trout, vf signed - \$12.00
- 1964-5 trout, vf signed - \$12.00
- 1965-6 trout, vf mint, lightly hinged - \$42
- 1966-7 trout, vf signed - \$11.00
- 1967-8 trout, unsigned, no gum - \$15.00
- 1968-9 trout, unsigned, no gum - \$12.50
- 1968-9 trout, vf signed - \$7.50
- 1969 trout, unsigned, no gum - \$12.00
- 1970 trout, vf signed - \$7.00

MISSOURI

- 1969 trout, f-vf signed - \$30
- 1972 trout, vf signed - \$12
- 1973 trout, vf mint NH - \$125
- 1973 trout, vf signed - \$15
- 1974 trout, vf signed - \$15
- 1976 trout, vf mint NH - \$42
- 1976 trout, vf signed - \$10
- 1980 trout, vf signed - \$10

NEW YORK

- 1989-90 complete collection of 19 fishing & hunting stamps as issued by the state - \$40
- 1990-91 complete collection of 19 fishing & hunting stamps as issued by the state - \$35

TEXAS

- 1980 archery, vf mint NH - \$16

TERMS: PLEASE ADD \$2.00 FOR POSTAGE & INSURANCE TO ALL ORDERS.

WANTED: COLORADO ADDITIONAL ROD STAMPS, ADDITIONAL DAY FISHING STAMPS, ALL OTHER COLORADO FISHING/HUNTING STAMPS, MINT, USED, ON LICENSE. BUYING BETTER FISH AND GAME STAMPS. SHIP WITH YOUR ASKING PRICE.

**J. R. WOOTON
P. O. BOX 172
TALKING ROCK, GA 30175**

State Revenue Society Publications

1. *Washington State /Cities Revenue Catalog*
M.E. Matesen, 1973, 27 pp.
\$5 (Non-member price \$7)
2. *Kansas State Revenue Stamps*
Charles J. Bellinghausen 1972, 18 pp.
\$5 (Non-Member price \$7)
3. *Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Trough December 1976 (Supplement to 1973 Vanderford catalog)*
E.L. Vanderford, 1977, 8 pp.
\$2.00 (Non-Member price \$3)
4. *History of Oleomargarine Tax Stamps and licenses in the United States*
Carter Lichfield, 1988, 128 pp. hardbound
\$23.00 (non-member price \$26.50)
5. *USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)*
Elbert S.A. Hubbard, 1960, ill, three hole punched
\$22.50 (Non-member price \$27.50)
6. *USA State Revenue Catalog Volume 2 (1950-1991 issues)*
Elbert S.A. Hubbard, 1992, illus, three hole punched
\$32.50 (Non-member pice \$37.50)
7. *Second Federal Issue: 1801-1802*
W.V.Combs 1988, 142 pp,illustrated,hardbound
\$18 (Non-member price \$21)
8. *Third Federal Issue 1814-1817*
W.V. Combs, 1994,224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)
9. *An Index to Revenue Articles in Serial Publications*
R.F. Riley, 1992, 192 pp, perfect bound
\$8.50 (Non-member price \$11)
10. *Specialized Catalog of US Non-pictorial Waterfowl Stamps*
David R. Torre, 1996, 52 pp,illustrated, stitched
\$13.50 (Non-member price \$16)
11. *State Pictorial Hunting Stamps*
J.R. Wooten 1996, 70 pp., illustrated,spiral bound
\$21 (non-member price \$26)
12. *State Pictorial Fishing Stamps*
J.R. Wooten 1996, 38 pp, Illustrated, spiral bound
\$17 (non-member price \$21)
13. *Mines of the West, 1863*
Douglas & Gina McDonald, 1996, 64 pp., ill. stitched
\$7.95 (non-member price \$8.95)
14. *Field Guide to Revenue Stamped Paper, Part I-Western States*
Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$19 (non-member price \$21)
15. *Chauffurs Badges and Transportation Related Badges of the World.* Dr. Edward H. Miles.
Vol I - NY State and City Badges \$11
Vol II - New England State and City Badges \$11
Vol III - Illinois State and City Badges \$11
Guide to NY Chauffers Badges \$4.

Prices now include postage

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Publications available from:

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

Name _____
Address _____

AD CORNER

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

WANTER TO TRADE - Used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other state to offer; can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404-1824 (2)

TRYING TO COMPLETE collection on insecticide and fungicide stamps from: GA, NC and LA --Will buy or trade. BOB CHAPUT, 30 LAKESHORE, APT 206, POINT-CLAIRE, QUEBEC H9S 4H2, CANADA. (2)

PLAYING CARDS, AMERICAN

INDIANS, MOVIES. Very serious ATA member wants state and federal revenues relating to these topics. Will buy or trade Italian revenues. SALVATORE D'AGATA, CASELLA POSTALE 289, I-95100 CATANIA, ITALY. (2)

WANTED: TENNESSEE & SOUTH CAROLINA AMMO STAMPS. Will buy or trade. Particularly interested in stamps on ammunition boxes. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 45553, OKLAHOMA CITY, OK 73145 (9)

BEDDING STAMPS WANTED. On tag or off, mint or used. Also, historical information about these issues. If you have items for sale or trade, send with your asking price. PETER MARTIN, POB 45553, OKLAHOMA CITY, OK 73145. (9)

I WILL BUY OR TRADE FOR MICHIGAN hunting and fishing text type pass book stamps 1981-1994. I have TN, IA and IL fish and game to trade. DALE STOVER, 2320 KINGSGURY DRIVE, EAST MOLINE, IL 61244. (0)

WANTED: STATE STOCK TRANSFER STAMPS and information from Mass, Missouri, Penna, Texas and New York. Also want to contact collectors of these intriguing stamps. BERNIE GLENNON, 2610 E. SECTION STREET., #30, MT. VERNON, WA 98274. E-MAIL bernie.g@nlights.net (3)

BUY-SELL-TRADE: HUNTING AND FISHING stamps and licenses. State ducks, RW's, Trout, big game, etc. Free list. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (4)

WANTED: HUNTING AND FISHING STAMPS ON LICENSE. Have Federal ducks and state ducks for trade and US stamps or will purchase. DORANCE GIBBS, 223 N. 20TH, LACROSSE, WI 54601 (5)

FISH AND GAME STAMPS-Mint, Used and Licenses wanted to buy or trade. Also wish to correspond and share research in all F&G, but especially Virginia, Michigan Passbook, Cinderells and text-type stamps. HOWARD RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506 email howard.lnk@ispi.net, fax 402-488-8045. (15)

AUTOMOBILE WINDSHIELD STICKERS WANTED. Have many duplicates. Also want Paper registrations and licenses. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (10).

CAL REV Activities at Pacific 97

The California Revenuers (or CAL REV) will hold a meeting on June 1st, 1997 at the Pacific 97 show. Don Lueck will speak on *Philippines Customs Stamps and Documents*. There will also be a trading and philatelic "gab" session.

On Wednesday evening June 4th they will have a "no host" cocktail hour followed by a dinner for all revenue collectors at the show. They have extended an invitation to all SRS members to join them for some fun.

Both these events will take place at the Iron Horse restaurant, several blocks from the Pacific 97 show. The meal will cost

\$30.00 per person. By the by, there is a "surprise" speaker after the repeat.

CAL REV asks that if you plan to attend, please let them know in advance if possible. Checks should be made out to "Iron Horse" and sent to Jerry Lurie, c/o CAL REV, POB 5593, Concord, CA 94524-0593

If you have any questions, Jerry will be happy to answer them for you.

Jerry is also looking forward to greeting everyone of you at the A.R.A Hospitality table at the show.

If you bought a Hubbard catalog Vol 2 check to see if you are missing Ohio pages 7-11. Some copies are missing these pages. Write back to whoever you bought it from (Hubbard or SRS Sales) and they will send you the missing pages.

The American Revenue Association

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

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

Hawaiian Opium Cancels

by Robert Pollard

Opium was legal in Hawaii from 1886 to 1888 and as with most vices was taxed. Opium smoking was popular at the time with Chinese workers brought in to work the sugar cane and pineapple plantations.

On October 15, 1886 King Kalakua signed an act imposing a tax of one dollar per half pound tin of opium. Over 40,000 stamps were used in the twenty months until the August 25, 1888 when the importation of opium was made illegal.

The one dollar rose-red postage stamp of Queen Emma was the highest value postage stamp ever produced by the Hawaiian Islands. These were issued from 1883-1886. Queen Emma was the wife of Kamehameha IV.

As there was no real postal need for a \$1 postage stamp, the Queen Emmas were pressed into revenue usage. A special Maltese Cross handstamp was used to cancel those used on opium tins. These cancels are usually referred to as opium cancels by Hawaiian specialists. Two sets of initials are also known, JMK for John M. Kapena and ASC for Archibald S. Claghorn. It is a challenge to get all three types of cancellations.



Maltese Cross
cancel



John M.
Kapena's initials



Archibald S. Claghorn's initials
(upside down)

"If I had gone by the filling station and got my car serviced first instead of going by the ABC store and servicing myself first, I wouldn't have had the wreck"

-James Larkin Pearson
The Fool Killer
February 1910

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

Address Correction Requested

HELP HELP HELP HELP HELP

We are looking for help in
the printing of future
STATE REVENUE NEWSLETTERS
Please contact Scott Troutman

Free For All

The Second Quarter 1997 SRN "Free For ALL" is a used copy of a Colorado wine and liquor stamp. Listed in the *Hubbard State Revenue Catalog Volume II* as WL60, the stamps were used on wine and liquor bottles from 1953 until 1959 during the term of Homer M. Bruce who was the secretary of the state of Colorado during that period.

The stamp is orange with a blue control number overprint. The first two numbers were the position of the stamp on the sheet, and the remaining serial number is a control number.

SRS "Free For All" items are provided as a benefit to members to enhance their collecting enjoyment. These stamps were donated by our new president Terence Hines.

Single requests from SRS members will be filled until July 31st or while supplies last. Send a self addressed stamped envelope to SRS Free for All, 27 Pine Street, Lincroft, N.J. 07738. You might want to include a stiffener.



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