



# State Revenue News

Vol. 36, No.4--Whole No. 238 Official Journal of The State Revenue Society  
4th Quarter 1998

## In This Issue

<b>Cataloging</b>	
Ducks vs Charity Stamps	3
Documentary Cataloging Muddle	7
Hubbard Pricing Grid	31
Hunting & Fishing Cataloging	17
Indiana Intangibles	25
Minnesota Christmas Trees	27
NC Beer Question	21
Oklahoma Eggs	28
Oklahoma Documentary	30
Oklahoma Vegetable Seed	30
<b>Auto Tax Stamps</b>	
Edina, Missouri	8
<b>Cigarettes</b>	
Cigarette Paper, WI & Iowa	4
North Dakota	15
Little Mystery - Phil Campbell	15
<b>Christmas Tree</b>	
Minnesota Christmas Tree	9
<b>Documentary</b>	
Oklahoma Documentary Stamps	7
<b>Drugs</b>	
Arizona Controlled Substances	6
<b>Eggs</b>	
Egg Stamp Update	14
<b>Feed</b>	
Nebraska Feed	13
South Carolina Feed	32
<b>Miscellaneous</b>	
Scottsboro Boys	12
<b>Hunting and Fishing</b>	
Fish and Game Update	10
<b>Seafood</b>	
Maryland Crab Stamps	5

## Cataloging

Bringing Order out of Chaos



### Regular Columns

Secretary's Report	2
Editor's Notes	2
Auction #11 Results	16
SRS Sales Service	29
Letters to the Editor	21
SRS Publications	22
AD Corner	24

## VOTE & DUES

See page 23

Try our website.

<http://hillcity-mall.com/SRS>

## The State Revenue Society

### President

**Terence Hines**

Box 629 Chappaqua, NY 10514  
thines@fsmail.pace.edu

### Vice President

**Hermann Ivester**

5 Leslie Circle, Little Rock, AR 72205-2529

### Treasurer

**Harold A. Effner Jr.**

27 Pine St., Lincroft, N.J. 07738  
(732- 741-5537)  
haroldeffn@aol.com

### Secretary/SRN Editor

**Scott Troutman**

PO Box 270184, Oklahoma City, OK,  
73137-0184

### Governors

**M.E. Matesen**

19828 80th Pl. W., Edmonds, WA 98026-6406

### Peter Pierce

Box 560, Oxford, MA 01540-0760

### Dr. Edward H. Miles

888 8th Ave, NY, NY 10019

### Immediate Past President

**Peter Martin**

POB 513 Sidney, Ohio 45365

### Society Attorney

**William Smiley**

Box 361, Portage, WI 53901

### SRS Librarian

**Peter Martin**

POB 513 Sidney, Ohio 45365

*State Revenue News* is published quarterly by the State Revenue Society. Subscription cost \$12 and are available with membership by writing to the secretary. Submit all articles, photographs and advertising materials to the editor. © 1998 State Revenue Society

Fourth Quarter 1998

Volume 36 No. 4

Whole No. 238

ISSN 0883-6760

## Secretary's Report

Previous Total	228
New Members	5
Reinstatements	0
Resignations	1
Deaths	0
Dropped Not Paid	0
Current Total	232

### New Members

**1154 John R. Buckles**

4430 138th Avenue S.E.

Bellevue, WA 98006

Interests - US & worldwide

**1155 Elliott Myles**

333 Louisburg Street

San Francisco, CA 94112

Interests-CA,NV,AZ, RN's, Guam  
and Philippines

**1156 Eric F. Martin**

42 Winter Street

Presque Isle, ME 04769

Interests-Taxpayers, Canadian

Revenues, US Revenues

**1157 John A. Roberts**

110 Silver Street

Bessemer, MI 49911-1144

Interests-All types of Revenues

**1158 James F. Jones Jr.**

2005 Broomall Street

Boothwyn, PA 19061-3306

Interests - State Tax

### Reinstatements

### Resignations

**1037 Joachim Hiosang, Germany**

### Deaths

### Address Changes

**807 T.C. Edmunds, Jr.**

10116 Mattice Road

Cohocton, NY 14826

### Dropped Not Paid

## Editor's Notes

In this issue we return to the State Revenue Society's roots. Back in 1955 when the society was founded, a major goal was to try and get information pulled together which would result in a catalog of state material. Indeed if you look at the early issues from the first 10 years, much of what is there was early cataloging attempts that eventually became the Hubbard catalogs.

In this issue we present some additions for the Hubbard catalog. And we have done it so you can copy the pages and add them to your existing catalogs. We have taken our best guess at the prices for this material, with the help of several dealers. There are many more areas that need to be done this way, and hopefully this is a start and not an end.

Hunting and fishing stamps have long needed a more comprehensive catalog. Jan Wooten's catalogs cover the pictorial hunting and fishing, and David Torre's covers all waterfowl. In earlier SRN issues we printed a lot of Charlie Souder's work. Barry Porter for years talked about doing the rest, but nothing has ever come out. Now we discover Howard Richoux has been working in this area and has a catalog available both online or on CD-ROM that covers much of the missing areas. With Howard's permission we will including some of his work on South Dakota in this issue.

In every issue of the SRN I have put out, new stamps continue to be found. So the need for cataloging is as great as ever. What Richoux is showing us is that new scanning and desktop publishing capabilities are dramatically changing what can be done. The internet opens up whole new mechanisms for exchanging information. Kent Gray's Indiana intangibles cataloging was done with e-mail zapping halfway around the globe. These are wondrous times, and even your editor, who has spent his lifetime doing computer work, is having trouble keeping up.

There is a ballot for officers in this issue. Do vote, and if you have comments or suggestions include those too. We value them. Also, Happy Holidays.

Try our web-site at:  
<http://hillcity-mall.com/SRS/>

## When is a State Duck Stamp not a Revenue Stamp? A Review and Update of the SRS Board Criteria

In 1988 a great flap arose over the 1987 Governor's Edition duck stamps put out by New Hampshire, and subsequently other states. States were creating stamps that were largely rip offs in that they were nothing more than charity seals paying no actual hunting fee. States offered under the table deals to dealers, and made dubious contracts with for profit companies that did little to put money into the state coffers. In the July-August 1988 SRN five guidelines were put forth by the SRS Board for determining if a duck state was legitimate. These rules were as follows.

1. If a state pays a fee, such as for duck hunting, but the face value of the stamp is greater than the fee, the face value should be expressed as "\$X+\$Y" where \$X is the amount of the actual fee and \$Y is the amount of the "donation". Such a stamp could be considered a "semi-revenue" akin to the semi-postals issued by many countries.
2. Any stamp that claims to be a state issued stamp must be sold by the appropriate state agency itself directly to collectors and dealers.
3. All copies of the stamp must be sold at full face value. No dealer discounts or quantity discounts should be allowed.
4. The state should receive 100% of the income from the sale of the stamps. Artists should be paid only a flat fee for the use of their work.
5. Any state stamp which pays no hunting and/or fishing fee should be clearly inscribed "voluntary" or "contribution stamp".

In the February 2nd 1998 issue of Linn's, SRS member Bob Dumaine, a major duck stamp dealer, ran a large piece on controversy's in the duck stamp arena and focused much of the article on the SRS 1988 rules and called for changes. The SRS board had discussions with some of the philatelic judges on how to deal with these stamps. This is the result of a review of those these rules. The Dumaine part of these discussions are excerpted from the Linn's article.

### Rule 1.

**Dumaine** - I would agree with this rule if the word "greater" were changed to "less" and if seller's fees and commissions are excluded. Otherwise the fee charged to market regular postage stamps in private vending machines would render them not valid.

**Board** - While the intent of this rule was to encourage states to separate voluntary contributions from hunting fees, not a single state is doing it. As Dumaine noted, many states charge a sales fee which is kept by the seller, Kansas being a good example. This lets the sellers recover their handling costs. Some states like Colorado show this separately on their fishing stamps. Kansas does not include the fee in the stamp's value. As this rule cannot be applied to the stamps being produced, we will drop it.

### Rule 2.

**Dumaine** - Rule 2 does not permit states to use outside contract services, a trend that is growing in popularity as states are pressured to trim overhead. An outside party selling the stamp should not have an effect of its validity, as long as proper authorization is given by the state.

**Board** - We concur and will change the wording.

### Rule 3.

**Dumaine** - When one individual, dealer or otherwise, buys a quantity of stamps, the state saves a great deal in overhead by shipping in quantity to one location. It's wise to encourage larger purchases and pass the savings on to the buyers.

**Board** - As the SRS is a quantity buyer, we were a bit hypocritical here. We will change the wording to allow for quantity discounts and encourage them to be open to every one. This is also true if the stamps are remainders and no longer valid for the fees being charged. NC and NJ have done the later for years to help increase their total money intake.

### Rule 4.

**Dumaine** - The publishers of the stamps and the related art prints must receive some revenue for their efforts, otherwise no company would want to publish them.

Artists may or may not benefit from a flat fee. If the print program is a success both the state and the artists benefit.

**Board** - How the state contracts with the artists is a private matter which does not affect the validity of the stamps. Clearly percentage of sales contracts are as valid as flat rate contracts so long as most of the money flows to the state and not to some private concern.

### Rule 5.

**Dumaine** - I feel this rule is unnecessary, as most purchasers buy the stamps because they enjoy collecting duck stamps, they wish to make a donation to conservation, or they simply enjoy the artwork.

**Board** - Philatelic judges are asking that if it is in the catalog it should be in the exhibits, but recognize that the catalogs do not do a good job discriminating between state charity seals and revenue stamps. As such, voluntary items should be clearly marked as such in exhibits as part of showing your philatelic knowledge. Including these charity seals can be risky business to an exhibitor of duck or hunting stamps, unless the exhibitor takes care to explain these stamps importance and relation to the revenue stamps being shown.

Taking the comments of the various board members, Scott Troutman puts forth the following modified rules.

1. Any stamp that claims to be a state issued stamp must be sold by the appropriate state agency itself, or contract vendors authorized by the state, who sell directly to collectors, dealers and hunters/fishermen.
2. All copies of the stamps should be sold at full face value unless either discounts are available for large volume purchases by everyone or the stamps are remainders and no longer valid for the fees being charged. If stamps are known to be remainders they should be so marked in exhibits.
3. The state should receive the income from the sale of the stamps, less contracted sales fees which are retained by the seller. All sellers should charge the same sales fee.
4. Any stamps which pay no fee, and as such are voluntary, which are not so



## Ducks continued from page 3

marked on the stamps should be treated as charity stamps in exhibits and should be so marked in exhibits.

What has become clear is that the SRS has little influence on how the states issue their stamps. Our efforts in the future may be better spent on making sure that catalog information is clear on which stamps paid fees and which did not. If the state conservation programs benefit from either case, then we may be splitting hairs here.

Ken Pruess also noted that "duck stamp" catalogs need to be more inclusive. David Torre, for example, has historically not included Nebraska habitat stamps, which are required to hunt waterfowl (or just about anything) in that state. Yet he does list Wyoming conservation stamps that serve the same purpose.

Note, that the SRS supports the conservation efforts of the states in preserving wildlife habitat and think it an important effort. We don't believe that the issuing of dubious special edition stamps is the best way to go about doing it. We are seeing indications in the marketplace that state duck stamps have oversaturated the demand and the result has been the departure of many collectors from this area of state revenue collecting.

Among the participants in this debate has been Terence Hines, Scott Troutman, Peter Pierce, Mack Matesen, Ken Pruess and Ron Leshner. I hope I have captured the essence of their comments accurately.

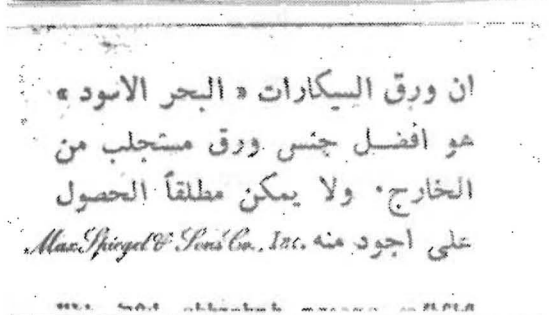
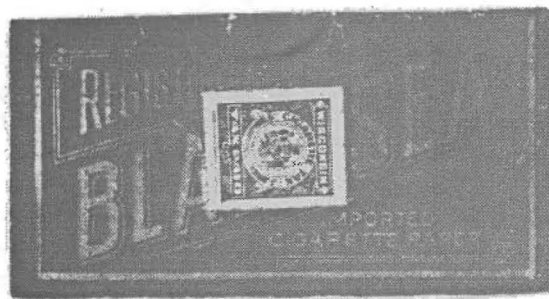
## City-County Cataloging

Currently there is no comprehensive work on city-county issues. Hubbard's Municipal Stamp catalog was thrown together from his notes before he died. Matesen's catalog covers Washington State. There is an out of print catalog for Pennsylvania. Most of what is out there has never been cataloged. If you are interested on working on such a project or would be willing to share your material, please let the editor know at PO Box 270184, Oklahoma City, OK 73137-01184. Also let us know your e-mail address if you have one and/or if you have a computer.

## More Cigarette Paper Usage

M.E. Matesen sent in the example at right showing a 1941 Hubbard C8 used on a Brown & Williamson cigarette paper container.

John Funkhouser sent in a the 1935 C1 Wisconsin below on a cover for "Imported Cigarette Paper". We don't know if the arabic on the back indicates it was sold overseas or if this was just some advertising gimmick of Max Spiegel & Sons Inc.



John also send in a copy of an Iowa 1941 C36 used on a cigarette paper called RIZLA+ container whose wording is in French.



# Maryland Crab Stamps

by J.R. Wooton

As an addendum to the information present in the 2nd quarter SRN on state seafood stamps, a previously unreported series of seafood stamps bears mentioning. As discussed in the publication "Maryland's Conservation Laws, Licenses, and Enforcement Officers" by Paul M. Hanyok, Maryland is reported to have issued sport crabbing stamps from 1988 until 1994. Reproduced by the author's permission is the following table and illustrations found on P. 74.

It is noted that a total of sixteen stamps were issued for the categories of resident, junior/senior resident, and non-resident. Information in the text accompanying this table indicates each of the sixteen stamps was of a different color although colors are not listed. It is also noted that the fee for the resident stamp was \$10, the fee for the non-resident stamp was 420, and the junior/senior resident stamps was free. Further information concerning color and size of these stamps is solicited.

Hanyok's book, published in 1996, is highly readable and contains an extensive discussion of hunting and fishing in Maryland. Many illustrations are included of hunting and fishing scenes as well as collectibles (patches, buttons etc.). There are extensive sections on Maryland's fishing and hunting stamps with detailed information on quantities printed. Copies of this 100+ page book can be purchased for \$19, postpaid, from Old Line Press, 2488 Mullinix Mill Road, Mt. Airy, MD 21771.

## TOTALS ISSUED FOR SPORT CRABGING LICENSES/STAMPS

1988 to 1993 \*

	Resident (fee)		Junior/Senior Resident (fee)		Non-resident (fee)	
1988	8,316	(10.00)			723	(20.00)
1989	6,758	(10.00)			655	(20.00)
1990	8,506	(10.00)	1,569	(free)	737	(20.00)
1991	11,016	(10.00)	1,687	(free)	1,269	(20.00)
1992	8,234	(10.00)	1,466	(free)	853	(20.00)
1993	12,299	(10.00)	1,966	(free)	1,733	(20.00)

\* The accounting period for 1988 to 1993 was January 1st to December 31st.



# The Arizona Luxury Privilege Tax On Controlled Substances

By Robert Henak

It's time for the full story of the life, death, and possible rebirth of the Arizona drug tax.

Officially designated as a "Luxury Privilege Tax," Arizona's tax on controlled substances was enacted in 1983. Although over two dozen states eventually followed with drug tax laws of their own, Arizona's was first and, at least when it came to the tax rates, the most reasonable.

Most states have imposed an obviously punitive tax equal to or exceeding the street value of the taxed substance, with rates of \$3.50 or more per gram of marijuana and \$200 or more per gram for other controlled substances. Arizona, on the other hand, taxed marijuana at the rate of \$10 per ounce (\$.35 per gram) and other controlled substances at the rate of \$250 per ounce (\$8.80 per gram). Given these rates, even the \$100 annual license fee for dealers in marijuana and controlled substances, and the requirement that dealers purchase stamps in sheets of 50, were not so outrageous when compared with the tax rates of other states.

Yet, like most states, compliance with the drug tax remained low, with most sales to collectors. In the first 12 years the tax was in effect, only 21 licenses were sold.

That all changed, beginning in November, 1995. That is when an Arizona marijuana reform activist and co-founder the state chapter of the National Organization for the Reform of Marijuana Laws ("NORML") was arrested and charged with possession of marijuana. Because he had complied with the tax law and had his license and stamps, however, the magistrate held that the drug prosecution would constitute double jeopardy and dismissed the charges. Appeals by the state were unsuccessful.

Jumping into this perceived loophole in the state drug laws, and with no little encouragement from the state NORML chapter, others of like persuasion made a run on the Arizona licenses and stamps. Over the next 18 months, the state sold approximately 183 new licenses and quickly sold out its initial, 1983 printing of 20,000 1-gram marijuana stamps. The state ordered a new printing of both the 1-

gram stamps and the 1-ounce stamps, tax officials having determined remaining stocks of the original 1-ounce stamp to be so fragile as to be almost unusable. The new stamps were delivered around mid-1996.

Fearing that the increase in "legal" drug dealing would damage the state's image, Arizona legislators moved to repeal the tax. In doing so, however, they faced an unusual foe. NORML and other pro-legalization folks initially opposed the repeal on the grounds that it was better to tax drugs than to criminalize them.

The repeal effort finally succeeded, however, when it became clear to those favoring legalization that the police and the courts were not following the first magistrate's view of the law. The bill repealing the drug tax was approved by the governor on April 28, 1997, and went into effect on July 21, 1997. On that date, the state department of revenue stopped selling the stamps and licenses.

Prior to repeal, Arizona issued a total of about 204 licenses and sold approximately 28,250 1-gram and 1,050 1-ounce Cannabis (i.e., marijuana) stamps. It sold between one and five 50-stamp sheets of 1-gram controlled substance stamps at \$440 per sheet. It did not sell any of the 1-kilogram Cannabis stamps (at \$17,637 per sheet), the 1-ounce controlled substance stamps (at \$12,500 per sheet), or the 1-pound controlled substance stamps (at \$200,000 per sheet).

The original marijuana stamps and all of the controlled substance stamps were "water activated," perforated, and issued in numbered sheets of 50 stamps, 10 across and 5 down. The 1-gram and 1-ounce marijuana stamps are perforated 11 3/4. The original design represented the logo for the Arizona Department of Revenue at that time. The original 1-gram marijuana stamp is red, the 1-ounce is light blue, and the 1-gram controlled substance stamp is purple.

The artwork for the new printing of the 1-gram and 1-ounce marijuana stamps in 1996 was changed to a simple outline of a cactus, along with the denomination. These stamps were self-adhesive at the request of the Department's customers.

The new stamps likewise were issued in numbered sheets of 50 stamps, 10 by 5, and roulette 9 1/2. The new 1-gram stamp is printed in purple, while the 1-ounce is light blue.

Last year's repeal of the drug tax law may not be the final chapter in this story, however. A few months before repealing the drug tax then in effect, the legislature had enacted a sweeping overhaul of the Arizona tax code. Under that enactment, the entire existing tax code is repealed effective January 1, 1999, and is replaced with a new code. See Arizona Laws 1997, Ch. 150. The drug tax is included in the new code which takes effect January 1. A.R.S. s.42-3001 *et seq.* (effective 1/1/99). The law which took effect on July 21, 1997, and repealed the drug tax law as it then existed, did not address the new code which takes effect on January 1, 1999. Unless the Arizona legislature acts, therefore, Arizona will be back in the business of selling licenses and tax stamps to drug dealers and collectors at the beginning of next year.

Tennessee is known to have had a fur tax and issued tax tags in 1939. Tags are known for opossum and muskrat.

July 1967 SRN p.71

## 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

# Oklahoma Documentary Stamps

by Scott Troutman

In this issue you will find a first cataloging attempt on the Oklahoma documentary stamps. I should note that much of the catalog information came from the late Elbert S.A. Hubbard just before his death.

The laws connected with these stamps are found in the Statutes of Oklahoma, section 68, subsections 3201 through 3206. This law was put into effect in January of 1968 and this corresponds with cancels we have seen on the stamps. The law begins:

"A tax is hereby imposed on each deed, instrument, or writing by which any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons, by his or their direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale exceeds One Hundred Dollars (\$100.00). The tax shall be prorated at the rate of seventy-five cents (\$.75) for each Five Hundred Dollars (\$500.00) of the

consideration or any fractional part thereof."

In short this was not a true documentary tax in the sense that it was required on all legal documents, but rather a real estate or deed tax. After making a simple definition of when you paid the tax, they then listed thirteen reasons for not paying the tax. Deeds before the law were exempt. Deeds which secured a debt were exempt as were releases for such a security. Corrections to deeds were exempt as were deeds between a husband and wife or parents and children. Of course tax deeds were exempt (what the state pay money?). Indian deeds were exempt. No need to get into that legal quagmire in a state with 89 Indian reservations.

Corporate deeds were exempt if it was caused by a merger or if it transferred the land to a subsidiary.

If you just partitioned your land without conveying it, that was tax free.

Deeds to the State of Oklahoma or the US government or its agencies were free. And any deed generated by a foreclosure was tax exempt.

And now for some first class bureaucracy - what to do with the funds collected. For each 75 cents collected,

twenty cents went to the county general fund. From the remaining 55 cents, the county clerks got 5% or .0275 cents, as an administrative fee and the remaining 52.025 cents went to the Oklahoma general revenue fund. What made this really interesting is that the stamps were in denominations as low as 5 cents. Try to get your 5% out of that.

The Oklahoma Tax Commission had design responsibility for the stamps and control of the denominations issued. Use of meters was permitted, but to date I have seen none. To administer all this the law set up the Documentary Stamp Tax Unit of the Oklahoma Tax Commission. One wonders if the state made a dime on all this.

There are three types of surcharges on these stamps, a fat overprint and a middle sized overprint, both on stamps which had all but the last digit of the serial numbers put on later. These are known from as early as 1967. A newer series with very thin numbers is from later. The earliest dates I have seen are from 1980. This new series also had pre-printed serial numbers on them.

These stamps are seldom seen, even in Oklahoma, though a few do turn up from time to time.

## The Muddle in Documentary Cataloging

by Scott Troutman

In doing the cataloging on the Oklahoma documentary stamps I faced a dilemma; what letter do I catalog it under. While the stamp says "Documentary", as the above article shows, it is actually a tax on deed transfers. Hubbard consistently applied a "D" to any stamp that was used on documents. By documents we are referring to legal documents of most any kind, as opposed to other paper articles from playing cards to bedding tags.

In state and county revenues this single category lumps different kinds of taxes together. But it also solves the problem of misnomers on the stamps themselves. I have found several different types of taxes lumped under documentary. They are documentary taxes, real estate transfer taxes, intangible taxes, secured debt, and recordation.

True documentary taxes are taxes on

all or broad categories of legal documents. Typically they include deeds, bonds, mortgages, insurance policies and various legal certificates and affidavits. Nevada, like the federal government, included bank checks. Early California stamps included special stamps for bills of lading. Virginia had special stamps for liquor documents. Oregon taxed just insurance policies. Florida, South Carolina and Texas had true documentary stamps. Mississippi used them only on deeds or leases for mineral rights.

Real estate or deed taxes were taxes only on the transfer of land, a large subset of documentary taxes. A favorite with both Pennsylvania state and county governments, they were also used in Minnesota, North Carolina, Oklahoma, West Virginia, and Washington state. Some stamps are labeled "deed" stamps, others "real estate". Oklahoma uses "documentary", Washington "conveyance" and West Virginia preferred "Property Transfer".

Indiana intangible taxes were a tax

on stocks and bonds that a person held. A list had to be made each year of your holdings, usually on a special form for the purpose, and stamps were used to denote payment. The tax was a percentage of the total value.

Secured debt was a short lived taxing scheme tried in Missouri and Kansas to tax legal documents where money was borrowed against a collateral. For more information see "Taxing Debt" on pages 6-7 in the 3rd quarter 1997 SRN.

Recordation taxes, which Maryland used, is a fee for recording deeds and wills. Alabama in 1884 had a similar documentary which Hubbard called a "tax on seals". It is not clear what seals were involved. It may have paid for using the Great seal of the state, notarization or recordation. Many of the real estate tax stamps are probably recordation taxes, but without a lot of research, who can tell?

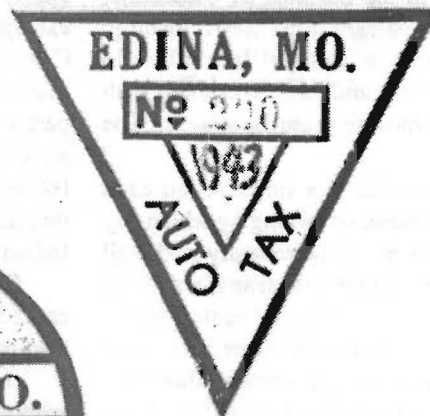
When all was said and done, I went with the "D", instead of an "I" but now you know why.



# License News

by Scott Troutman

Shown below are six auto tax stamps from Edina, Missouri. Like the modern auto inspection stickers, these were to be shown on the passenger side of your car windshield. They were applied by wetting the glass with a sponge or cloth and then smoothing them onto the windshield. They have glue on the windshield side. Few of these survive, and these are quite showy as they are yellow and black, with the 1942, 1943 and 1944 having some bright red lettering and the shield's edge of the 1945-46 being bright red. The 1946-47 is quite remarkable as it appears to have been used. Note that on the 1942, the zero in the serial number is called "cipher", instead of zero.



## More Grinches:

# The Minnesota Christmas Tree Tags

by Scott Troutman

In the 1997 4th quarter *State Revenue News* I discussed the attempts in New Mexico and Washington state to tax Christmas trees. Several people wrote to tell me that I had missed the grinch in Minnesota. And so I had. Elsewhere in this issue you will find a catalog listing for the known Minnesota tags. This is a discussion of the law which brought them into being.

The law was passed and went into effect April 25, 1937 and amended an earlier 1935 law. Most of the amendments concerned the use of Christmas tree tags. The law calls itself "...an act relating to the conservation of evergreen and coniferous trees". E.R. Vanderhoof assumed the tax "is for a reforestation fund and it is a splendid cause". And maybe there are such stipulations in the 1935 law that were not repeated. However, the 1937 does not seem to conserve anything. The money raised went into the general fund of the state treasury, not into reforestation efforts. All the law really does is require you to get a license (\$200) to deal in Christmas trees, and charge a two cent per tree tax on each tree sold. Unless they restricted the number of licenses, and there is no indication they did, they didn't actually conserve anything. Rather it was just a use tax.

"...no person shall remove, ship, transport, offer for sale, sell, purchase for re-sale or have in possession for transportation or sale, and no common carrier shall transport or receiver or have in possession for transportation any green pine, cedar spruce, balsam, fir, hemlock or other evergreen or coniferous tree intended for use as a Christmas tree, for decorations, or for other purposes unless the same has attached thereto an official tag...". In short it better have a tag on it from the time it is cut down. If it was shipped into the state, your first priority better be to get the tags put on. If you were moving the trees, a copy of your permit or license had better be in the truck. Only the end user could remove the tag.

There were two exceptions. Trees being sold for nursery stock were tax exempt as were trees being used by the

state or Federal government. Don't bother looking for a tag on the governor's tree or the one at the IRS office in other words.

Trees could be the whole tree or the top off a tree, didn't matter. They did exclude side limbs sold for mantle top decorations and such.

When the law was written they didn't know what they would use for tags, so the division of forestry was given a lot of leeway in what they chose. What they came up with was a patented strip of

---

**"You there! Yes you, fat guy in red. Bring that sleigh down off that roof and let's have a look at those Christmas Trees. And I better see some tags."**

From Minnesota Forestry Officer Rueben O'Neal's 1946 book, "The year I got Nottin' for Christmas"

---

cardboard that was wrapped around the tree. It is not a tag in the feed tag sense. At either end it had two cyclets and a metal fastener which snapped it together. The 1943 tags included the instruction "Securely lock tag around central stem; near top of tree, so as to insure permanence of attachment". Originally the locking device was made of a brass combination. During the war years, a "malleable iron substitute" was used. Most people who collected these removed the locking device so the tags would lay flat in an album.

Now we get to the grinchy part. Forest rangers could walk into any tree

lot, or stop any truck or "other means of conveyance" and check for the tags "with or without a warrant". And if your trees didn't have tags, they were to be immediately confiscated. The state could then resell the trees or whatever it chose to do with them. If you had two or three trees bundled together, and some didn't have tags, the whole bundle got confiscated.

Today these tags are quite rare, even though 700,000 or more were used annually. 1948 is the last year tags are known. Apparently the law was repealed or amended (probably for constitutional reasons).

### Bibliography

1. Session Laws of Minnesota, 1937, p. 802-807, Chapter 470.
2. "Some Notes on the 1943 Minnesota Evergreen Tax Tag", C.A. Butler, *Weekly Philatelic Gossip* 1944 38:18
3. "Christmas Tree Tax", E.R. Vanderhoof, *Weekly Philatelic Gossip*, 1946?

Christmas is the season when we worry about the high cost of giving.

--Billy Arthur  
*New Bern Tribune*  
December 1937

## Merry Christmas

### Did you receive the 3rd quarter issue?

It appears a block of mailing labels may have gotten lost in the DE,MD,VA zip codes. If so, let the treasurer know:  
Harold Effner, Jr  
27 Pine Street  
Lincroft, NJ 07738  
and we'll send you the missing issue.

Our apologies though we are not sure what went wrong.

# Fish and Game Update

by J.R. Wooton

## Delaware

Division of Fish & Wildlife  
PO Box 1401  
Dover, DE 19903

The following trout stamps are available at face value until Dec. 31, 1998.

- \$4.20 Resident
- \$6.20 Non-resident
- \$2.10 Young angler

Checks should be made payable to: Delaware Division of Fish and Wildlife. Visa, MasterCard, and Discover Card are also accepted.



## Idaho

Fish and Game  
Collector Stamps  
PO Box 25  
Boise, Idaho 83707

The 1998 upland game stamp may now be purchased from the above address at a cost of \$6.50. Also available at the same price is the 1998 waterfowl stamp. Archery stamps from 1982 through 1995 and muzzleloading stamps for the same period are also available at face value. Request an application for each series.



## Michigan

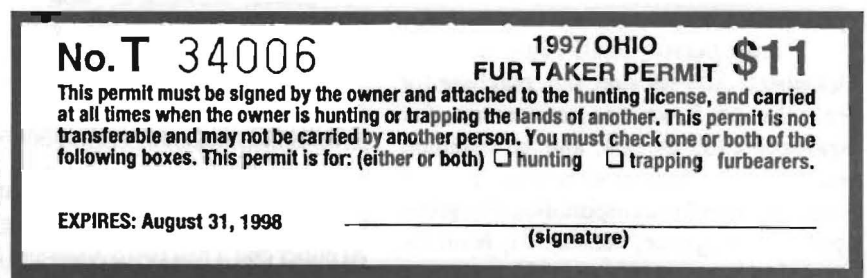
Beginning with its 1948 trout stamp, the Michigan Department of Natural Resources has produced a long and colorful run of trout and trout/salmon stamps. With the 1997 trout/salmon stamp, this series has come to an end. The Department of Natural Resources has advised that trout/salmon stamps are not required for the 1998 season. Rather, fees for the taking of trout or salmon are now included in the price of a special "all species" fishing license. However, for an unspecified time, the 1997 trout/salmon stamp is being made available to collectors at the cost of \$9.50. Send your request to: DNR - Collector, P.O. Box 30181, Lansing, MI 48909. Make checks payable to the "State of Michigan".

## Ohio

Division of Wildlife  
License Section  
1840 Belcher Drive  
Columbus, Oh 43224

In 1979 the Division of Wildlife began issuing fur taker permits to license either the hunting or trapping of certain fur bearing species. Although called "permits", these were actually fully gummed stamps in the format of the 1997-98 stamp pictured.

All issues to date are black on white with red serial numbers. The initial fee of \$5.75 in 1979 was raised to \$6.00 in 1987, to \$9.00 in 1989, and to \$11.00 in 1994. Stamps are valid from Sept. 1 until August 31 of the following year. A mint copy may be obtained by filing an "Ohio non-resident license, permit, and stamp application" along with a certified check or money order made payable to the Ohio Division of Wildlife. Identify yourself as a stamp collector to avoid the necessity of purchasing the \$91 non-resident hunting license. Applications may be requested from the above address.



Coming Next Issue  
Games of Chance  
and much more.



Pennsylvania

Fish and Boat Commission  
License Section  
Attn: Mary Stine  
PO Box 67000  
Harrisburg, Pa 17106

Trout/salmon stamps for the years 1998, 1997, and 1996 will be available for \$5.50 each until Dec. 31, 1998. The 1996 stamp will then be destroyed, leaving the 1997, 1998 and new 1999 stamps available. Make check payable to: Pennsylvania Fish & Boat Commission.

South Carolina

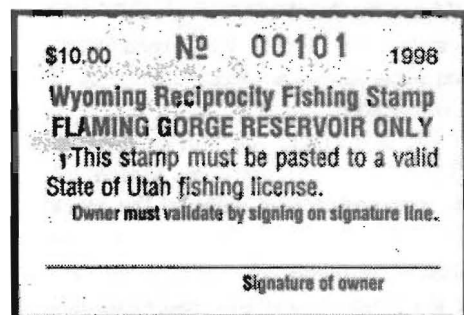
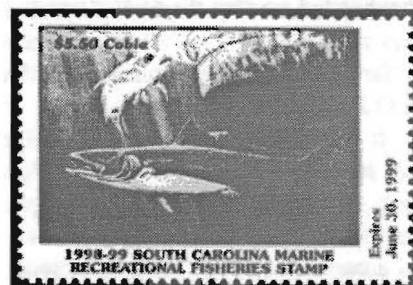
Department of Natural Resources  
PO Box 11710  
Columbia, SC 29211

The 1998-99 Marine Recreational Fisheries stamp will be available until June 15, 1999 for \$5.50. The 1998 waterfowl stamp is also available until April 1, 1999, at the same price. Make checks payable to SCDNR.

Wyoming

Game & Fish Department  
5400 Bishop Blvd.  
Cheyenne, WY 82006

In 1964, Wyoming began issuing a "Reciprocity Fishing Stamp" for Utah residents fishing the Wyoming portion of the Flaming Gorge reservoir. Yearly issues of this stamp continue until the present. Stamps for the 1998 season may be purchased for \$10 from the above address. Also available is the yearly \$5 conservation stamp.



## The Catalogers

On pages 26-31 of this issue you will find Hubbard like pages to add to your catalogues. The following is to acknowledge who did the work and provided the information.

**Indiana Intangibles** - Kent Gray did the majority of the work. Pricing information was distilled from information generously provided by Denny Peoples, Daniel Rhoades and other sources.

**Minnesota Christmas Trees** - Scott Troutman with information and examples provided by M.E. Matesen, John Funkhouser, Ken Pruess and Michael

Florer. This stuff got accidentally shuffled so I hope I didn't miss anyone.

**Oklahoma Eggs** - Scott Troutman with help from Peter Martin, the late Elbert Hubbard and Bill Smiley.

**Oklahoma Documentary and Vegetable Seed** - Scott Troutman with help from the late Elbert Hubbard.

**Hubbard Pricing Grid** - A lot of work by Kent Gray with commentary by Scott Troutman.

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

**Charity Seals and Topicals**  
my specialty

## Dealers

Want to reach the world's largest group of state revenue collectors? Display ads in the *State Revenue News* reach that audience in the most cost effective way.

For a display ad rate card write:  
*State Revenue Newsletter*  
PO Box 270184  
Oklahoma City, OK 73145

## Stamps from Another "Trial of the Century"

by Scott Troutman

Given all the hoopla and hype generated by the O.J. Simpson trial, deemed by the press "The Trial of the Century", it is easy to forget that earlier in this century there was another set of trials with a much more important legacy than "Where is O.J.'s Heisman trophy?" or "What golf course is he playing on today?" Some stamps in the SRS Auction #8 reminded me that the three Scottsboro Boys trials in the 1930's had far more press and far more important consequences than the O.J. spectacles ever will.

It began on a slow moving freight train moving through the town of Paint Rock, Alabama in the height of the great depression. Nine uneducated black men and a handful of poor white's, including two girls, were riding the rails on a freight car, when the police found them. The girls, seeing an opportunity to escape a night in the local jail for vagrancy, told the police the blacks had raped them. What followed were three racist trials of the worse sort.

The first trial began with indictments in Scottsboro, Alabama on March 31, 1931 and ended with eight of the black men being convicted of rape and sentenced to death. This despite the fact that the town doctor, who had examined the girls, stated flat out in court that no rape had occurred and that these girls had a checkered past and were clearly no angels. The court appointed defense attorney's were little more than local bubba's with no interest in the case.

The people who issued the stamps and who jumped to the Scottsboro boys defense was a group based out of New York City called the International Labor Defense. Originally started by the American Communist Party in 1929, the ILD was a coalition of liberal lawyers who took on civil rights cases for free. In this respect they were similar to today's American Civil Liberties Union (ACLU). They had as their focus the struggle for black rights. They were a considerable force in New York city in 1931, largely in housing disputes and were highly thought of by the black community. The ILD was never headed by any members of the Communist party. As such it attracted the finest liberal



lawyers of the day.

The Communist Party did not have the connotations it does now. They saw their focus as uniting oppressed peoples and they saw in the blacks a large untapped power base. They funded many of the actions of the ILD openly, seeking to gain black support and membership. For the communists, the Scottsboro case represented a huge opportunity to gain the sympathy and support of Southern blacks. The press had already exposed this travesty of justice nationwide, and the ILD jumped right in.

The fledgling NAACP was slow to get involved with the case. A rape case involving unsavory characters on both sides was not the publicity they were looking for, but it soon became clear they better get involved. A schism broke out over who would represent the defendants. Clarence Darrow, the greatest trial attorney of his time, was brought in by the NAACP. This was only a couple years after the famous Scopes "monkey" trial. He had handled over a 100 murder cases and none of his clients had ever been given the death sentence.

Meanwhile the ILD was holding rallies in New York with the parents of the accused men and issuing stamps for people to show support. Fund raising efforts were nationwide. In the end Darrow backed out and the ILD, with its money, took over the case. They put together a "dream team" of that day. The case went all the way to the Supreme Court and in 1932 the first case was reversed on the grounds the Scottsboro Boys had inadequate counsel.

The stamps were part of the effort to keep the pressure on. There were several produced. The one above shows the arms of the ILD breaking the prison bars. These stamps have Scottsboro spelled with two T's. On some of the stamps, Scottsboro is

## State Revenue News

spelled with one T. It is not clear which is the correct spelling.

The State of Alabama was incensed and there was a retrial. The Scottsboro Boys were all convicted again. The ILD again took the case to the Supreme Court and this time (1935) it was thrown out because Alabama prevented blacks from serving on the jury.

So they had yet another trial ending in 1937. Indictments against four of the men were dropped, four were found guilty again, with three getting 75 to 99 year sentences and one given the death penalty-later commuted to life. A fifth got a 20 year sentence on a trumped up charge of assaulting an officer.

By 1946 all were pardoned or paroled except for Heywood Paterson, the supposed ringleader. He escaped from prison in 1948 and fled to Michigan. Though captured, Michigan refused to expedite him back to Alabama. Ironically in 1950, Paterson was convicted of stabbing a man to death in Michigan and died two years later in jail.

The Scottsboro Boys cases headlined in the news for well over six years. The Supreme Court decisions formed the basis for the key Civil Rights cases to come and heralded the end of the Jim Crow courts in the South.

## Bibliography

1. "The Scottsboro Boys", James Haskins, Henry Holt & Company, 1994.

## EARLY SRN's

Many of the early State Revenue Newsletters are very difficult to find. We have been asked to consider reprinting and binding copies of the issues from 1955-1975. This is a big undertaking. Some were printed in yellow ink.

These are available from the SRN library. Many of the early issues were early cataloging attempts that resulted in the Hubbard catalogs. The issues were fully indexed in the Riley Index available from the ARA.

If you are interested in a "full" run please let the treasurer know at 27 Pine Street Lincroft NJ. Prices would run about \$25 for each 4 years or about \$125 for the 20 year run.

# Nebraska Feed - An Overview with New Varieties

by Scott Troutman

Hubbard lists three series of these stamps as existing. The first, issued beginning in 1917, had the wording "Feed, Drug, Dairy and Oil Commission". Only a ten pound value of this stamp is known and it is perforated (Hubbard F1)-Figure 1.

The second series from 1920 had the wording "Department of Agriculture and Inspection" after the Department of Agriculture was formed. It took over the feed and dairy inspections.

Figure 2 is a pair of the 1920 twenty five pound stamps (Hubbard F2), which show that these stamps were issued in either coils or strips. The stamp's measurements are 40 x 18 mm. Hubbard having only single examples estimated the designs width at 34mm. This pair is "rouletted vertically in black" as Hubbard mentions, that is there are black printed rouletting marks. This vertical rouletting appears to be roulette 8 (8 nibs per 20 mm). The pair has no rouletting on the right side. The bottom of this pair is not cleanly cut and could have been rouletted.

A single of this stamp in the authors possession also appears to have very fine 14 rouletting across the top of the stamp. The bottom of the stamp may well have been rouletted also. I cannot tell with certainty.

The third series from 1940-1945 had the shortened wording "Department of Agriculture". There were four values.

The 10 pound stamp from the third series (Figure 3 - Hubbard F4a) has the second line distinctly shorter than the first (the state) line. This is the "a" variety because the black printed roulettes are only on the left side of the stamp, however, these roulettes appear to be 10, not 12 1/2 as the catalog mentions. There are other typological differences on each of the lines as compared with the 100 pound stamp. This stamp is also 22mm in height and has the fine 14 rouletting at the top.

The 25 pound stamp of the third series comes in two varieties, one with the top two lines the same length and one with the state (1st) line shorter.

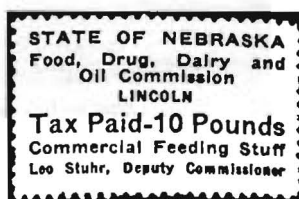
The 50 pound stamp is also listed with two varieties, one with the state line very short, only 23 mm (Figure 4) and one with

the top two lines the same length. Figure 5 is what appears to be yet another variety. This stamp is 40 x 24 mm. It is straight edged on the top and right side, but rouletted 12 on the other two sides. The typography on this stamp is very similar to the 10 cent stamp, except for the first line.

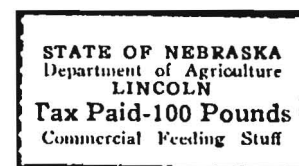
Figure 6 is an example of the 100 pound stamp from the third series (Hubbard F9). This stamp measures 38 x 20 mm. Note that on this stamp the "STATE OF NEBRASKA" line is the same length as the "Department of Agriculture" line.

Figure 7 is another variety of this stamp that has surfaced. This stamp is 37 x 22 mm. The first line is much shorter than the second line and the tax paid line is different as well.

My guess is that more varieties are out there.

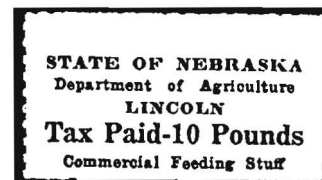


Hubbard F1



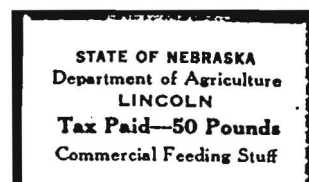
Hubbard F9

Two upper lines the same length



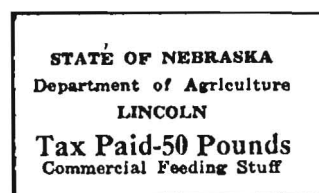
Hubbard F4a

Note many typological differences from the F9 stamp. Roulettes at top.



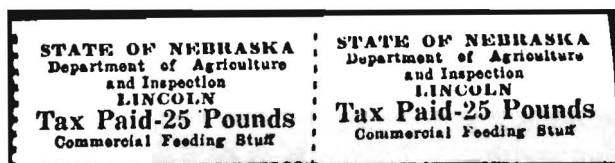
Hubbard F7a

Very short first line

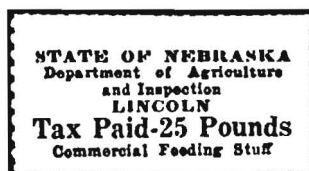


Unlisted Variety

First line wider the F7a (F7b).



Pair of Hubbard F2



Hubbard F2 variety with roulettes at top

## Have you got a Favorite Beer Stamp?

Or a good story on finding one? The editor is hunting articles on beer stamps for an upcoming issue. Also Florida, Arizona, or whatever you have turned up.

Send them in to  
Scott Troutman  
P.O. Box 270184,

Oklahoma City, OK 73137-0184



# Egg Stamp Update

by Scott Troutman

Back in 1996 when we made the egg stamp issue, 21 states were known to have put out egg stamps. Recently Wisconsin and Kentucky have joined the list. A lot of finds have turned up recently. This is some of the new material that has surfaced.

## Kansas

Shown is an example of a set of Kansas egg stamps which are not listed in Bellinghausen. I believe this set to be from 1960 based on a series of small letters on the bottom of the stamp. These read "25-4511-2-W 15-60". The first number I believe to be a form number, and the last part a version ending with the year. Such numbers are common on forms used in governments and large industries. My suspicion is that the 25 is a department number for the Board of Agriculture.

The two distinguishing characteristics on these stamps are the large square box for the date the eggs were graded on, and the permit number line.

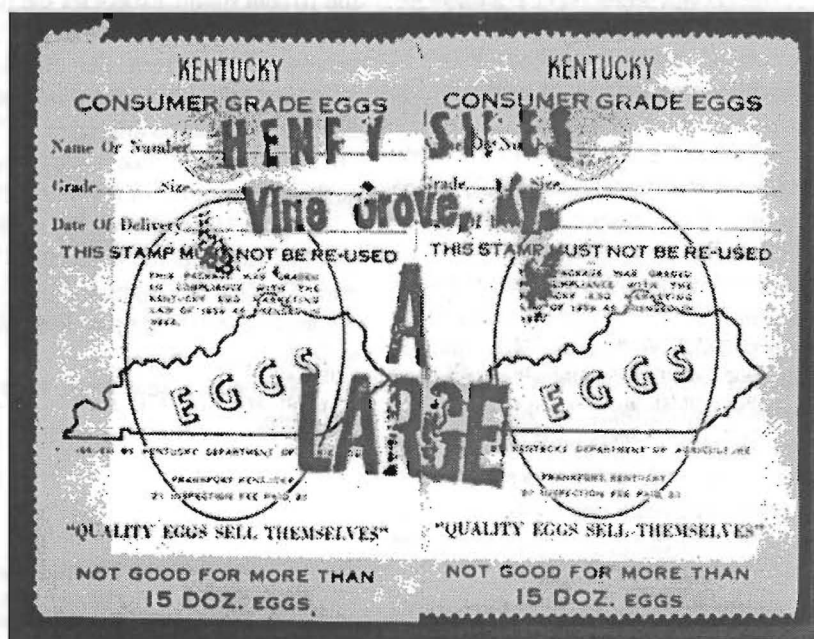
To date I have seen three stamps from this series. They are the blue 15 dozen grade A stamp pictured (153x70mm), a red 15 dozen grade B stamp the same size, and a red 30 dozen grade B stamp (213x132mm).

## State Revenue News

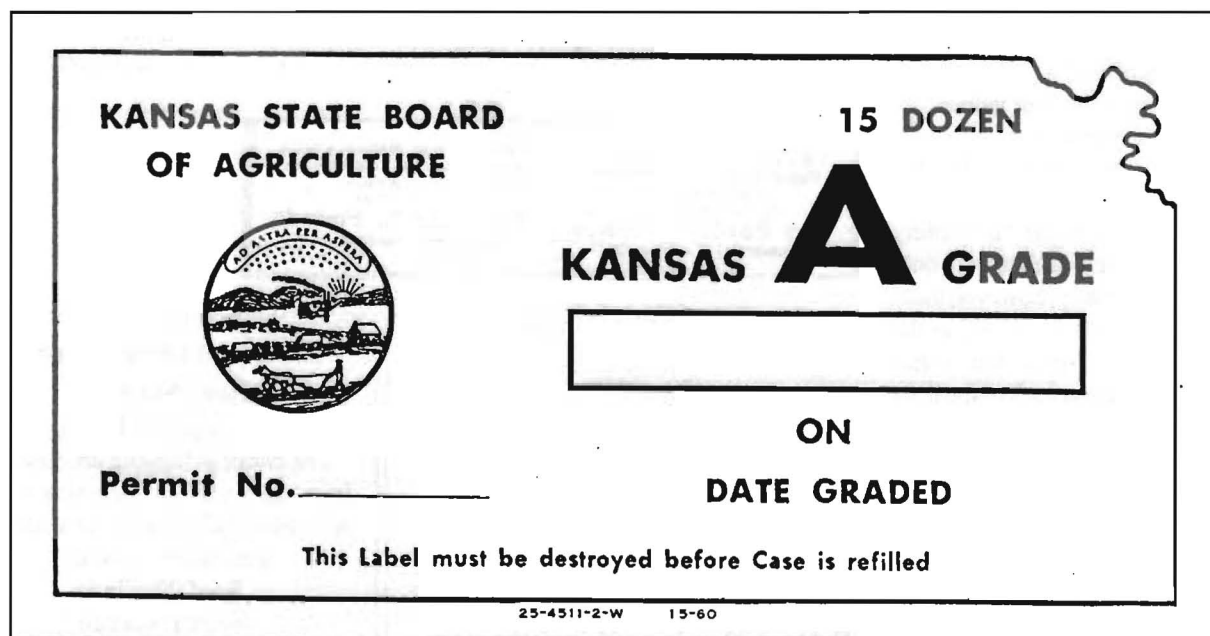
were issued for egg cases containing 15 or fewer dozen eggs. The example shown is two stamps which were used on 30 dozen Grade A large eggs. The stamps are perforated 12 1/2. Wording on the stamps indicate that they paid an inspection fee of two cents, and were issued by the Kentucky Department of Agriculture under a 1956 law as ammended in 1960. The initial discovery lot, had five of these stamps in it. One was in SRS auction 12.

## Kentucky

A twenty third state, Kentucky, has been found to have issued egg stamps. The stamps, which are blue on white paper,



Pair of the Kentucky eggs used on 30 dozen eggs.



Example of 1960 series of Kansas egg stamps

While rooting through old Minnesota session laws, I stumbled upon a 1937 law dealing with egg licensing and candling. In Section 1 it required egg dealers to be licensed. License - fee \$1. Stranger was Section 5 that required that anyone in the business of breaking eggs for resale had to have a license - fee \$50. I had never heard of breaking eggs as a business.

Most interesting was Section 4 which reads "Candling certificates - There shall be placed on the top layer under the top flat of each case of candled eggs, and one attached to the end of the case, by the person candling the same a candling certificate. The certificate shall be in such form as the department may by regulation prescribe. Such certificate shall show the name of the state, the date of candling of the eggs contained in the case in which it is placed with the statement of the grade thereof, over the initials or number of the candler, and the lane and license number of the dealer."

These certificates have been reported but are quite scarce. This ties down when the law went into effect. See "Session laws of Minnesota", 1937, p.808-809, Chapter 471.

### Wisconsin

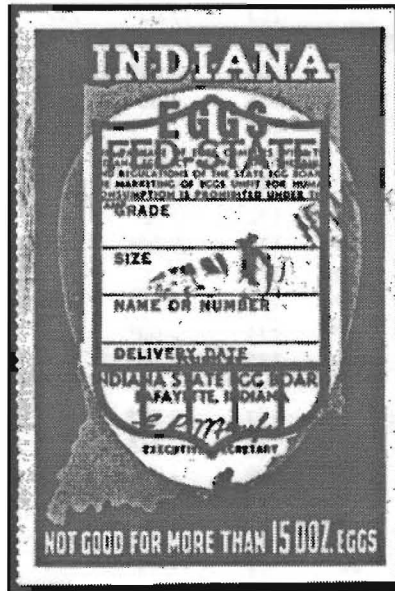
Auctions 11 and 12 brought out two Wisconsin egg candling stamps, both different, and made Wisconsin the 22nd state to have egg stamps. The one in auction 12 was dated 10-16-28. This variety reads "CANDLED EGGS/ Wisconsin eggs- packed in accordance with the regulations of the Wisconsin Department of Markets, Madison, Wis. This case contains 30 dozen eggs/Date of Candling/Packed by". All the wording is in upper case sans-serif.

The stamp in auction 11 was dated 11/11/30 and has wording "CANDLED

EGGS/Date of Candling/Packed by/ Address/ Wisconsin Eggs - Packed in accordance with the regulations of the Wisconsin Department of Markets. This case contains 30 dozen eggs."

Both stamps were black on a brown cardboard type paper.

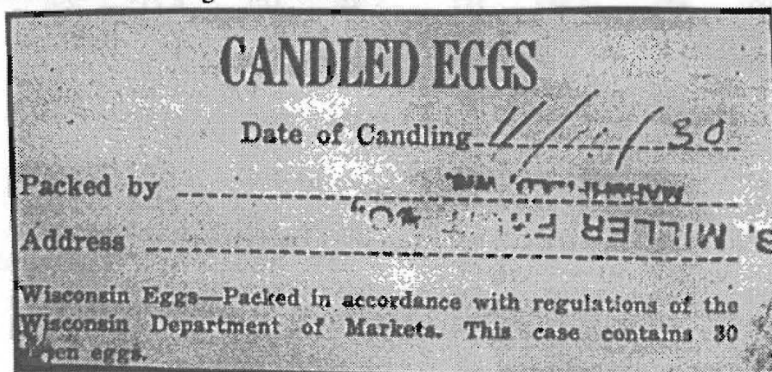
I have checked the session laws of Wisconsin as far back as 1920 and have not come up with the laws.



Blue Indiana egg stamp with red overprinted shield.

### Indiana

Indiana egg stamps continue to surface, and an interesting variety was received for inclusion in Auction #13. This stamp, for up to 15 dozen eggs, is blue, but has a printed red shield on the stamp with the wording "FED-STATE" and places to fill in the grade, size, name or number, and delivery date. This particular example has a sloppy purple "JAN" and an even poorer strike of a "Pewee" stamp.



1930 Wisconsin egg candling stamp

## Tough Folks in North Dakota

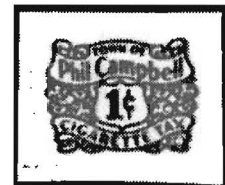
by Gerald Derksen

Thought I would share my favorite stamp, this North Dakota cigarette with the large printed cancel "HAY". One can only hope this was someone selling cigarettes and not what was in them.



## Little Mystery

Shown is a dark green one cent cigarette decal, made like the Clifton Forge, Virginia cigarette decals, from the town of Phil Campbell. Does anyone know where the town of Phil Campbell is? Or was this made by some employee of the decal firm as a joke? If you know, write the editor and then we will all know. This item will be in auction #13.



**Auction #12 Results**

This auction turned into the egg wars with two new stamps appearing and several very tough ones in the auction. High dollar lot was the NC 1983 hunting and fishing stamps (170) at \$105. The new 1928 WI egg candling went to \$70. Another egg lot (110), the new Kentucky find, was the most sought after lot and went to \$56 (and a tie bid). Other good realizations were the NM honey lot 196 \$8.25, Ohio windshield sticker (238) \$18, Mo kerosenes (162-63) \$13 each, and the KS 1963 game bird (99) \$16. Lot 309 the sheet of VA liquor documentaries did not reach minimum.

Red liquor strips went cold, and OH sales tax stayed cold.

A lot of bids on lot 300, the Texas citrus fruit. Overall the bids were more spread out than usual, which made for some good buys. Strong areas were honey, eggs, South Dakota hunting, beer, Texas, and kerosene.

If you have material to consign for a future auction, consignment sheets are available for the asking. The next auction will be in the 1st quarter 1999 issue. Please get any material for this auction in by mid January. Note, an \* indicates the bidder got the lot for less than his maximum bid, t's were tie bids.

Lot	Bid	53	3.25	108	1.00	162	13.00*	216	-	271	-	324	3.50*
		54	1.00*	109	-	163	13.00*	217	1.00	272	5.50*	325	3.25
1	1.50*	55	13.00*	110	56.00t	164	-	218	-	273	1.50*	326	3.25*
2	1.75*	56	21.25	111	-	165	6.00*	219	1.00	274	6.00*	327	5.00*
3	-	57	2.50	112	-	166	4.00	220	-	275	3.50	328	70.00*
4	2.25*	58	4.50	113	-	167	-	221	2.00*	276	3.50*	329	5.00t
5	3.25*	59	-	114	-	168	1.00*	222	4.75*	277	1.25*	330	15.00
6	-	60	6.75*	115	-	169	26.00*	223	2.75*	278	11.00*	331	21.00*
7	-	61	4.25*	116	3.50*	170	105.00	224	5.75	279	-	332	1.00
8	-	62	13.00*	117	3.00*	171	25.00*	225	7.25	280	-	333	5.75*
9	-	63	10.00	118	2.50t	172	-	226	2.00*	281	11.00	334	-
10	2.00*	64	13.00*	119	2.75*	173	2.75*	227	-	282	6.00*	335	1.00*
11	3.25*	65	-	120	2.00*	174	5.00*	228	2.25*	283	12.00	336	2.50*
12	4.75	66	-	121	4.00	175	3.00*	229	-	284	30.00*	337	-
13	2.50*	67	3.25*	122	7.25*	176	1.25	230	-	285	2.50*	338	-
14	3.75*	68	11.00*	123	6.00	177	5.25*	231	-	286	2.50*	339	1.50
15	3.50	69	20.00t	124	6.00	178	2.25*	232	-	287	1.50*	340	-
16	3.75*	70	31.00*	125	6.00	179	-	233	1.25	288	3.75*	341	5.25*
17	9.00*	71	1.00*	126	2.25*	180	-	234	-	289	2.25*	342	-
18	1.25	72	-	127	6.00	181	6.00	235	1.50*	290	4.50*	343	7.75*
19	-	73	19.00*	128	6.00	182	2.00	236	-	291	2.25*	344	2.75*
20	2.25*	74	19.00*	129	6.00	183	-	237	-	292	22.00*	345	-
21	2.50*	75	8.00*	130	6.00	184	12.00	238	18.00*	293	4.00*	346	1.00
22	5.00	76	6.00	131	2.25*	185	5.00	239	1.50*	294	-	347	-
23	-	77	11.00*	132	2.00	186	-	240	1.00	295	3.00*	348	1.25*
24	-	78	11.00	133	2.25*	187	2.50*	241	1.00	296	1.00*	349	4.25*
25	5.00*	79	2.50	134	3.00*	188	1.50*	242	1.00	297	5.00*	350	2.75*
26	2.00	80	-	135	3.00*	189	-	243	-	298	1.25	351	5.00*
27	-	81	2.25	136	2.75*	190	2.25*	244	1.00	299	3.50	352	5.75*
28	-	82	8.50*	137	4.25*	191	1.00	245	1.25*	300	9.50*	353	8.00*
29	-	83	2.00	138	3.00	192	1.75*	246	1.00	301	1.25*	354	-
30	-	84	6.00	139	5.00*	193	-	247	1.00	302	2.25*	355	9.00
31	3.00*	85	-	140	1.00t	194	6.25*	248	1.00	303	3.75*	356	-
32	-	86	-	141	1.00t	195	5.75*	250	1.25*	304	1.00*	357	-
33	-	87	5.00	142	-	196	8.25*	251	1.00	305	5.00*	358	-
34	1.00*	88	1.75*	143	1.00t	197	1.25*	252	3.50	306	-	359	-
35	4.00	89	10.00*	144	5.00	198	-	253	-	307	4.25*	360	4.75*
36	2.00*	90	2.00	145	6.50*	199	-	254	-	308	6.25*	361	-
37	16.00*	91	2.00	146	10.00	200	3.00*	255	4.00*	309	did not make	362	-
38	3.25t	93	2.00*	147	5.00*	201	1.00*	256	4.75	310	minimum	363	-
39	25.00	94	-	148	3.00*	202	2.25*	257	5.50*	311	6.75*	364	7.75*
40	10.00	95	6.00	149	3.00*	203	2.00*	258	-	312	8.00*	365	7.75*
41	-	96	5.50*	150	2.00*	204	1.25*	259	2.00	313	4.00	366	-
42	11.00*	97	6.00*	151	2.00*	205	1.50*	260	-	314	4.50*	367	-
43	8.25*	98	-	152	2.00*	206	7.25*	261	5.00*	315	-	368	4.75
44	4.25	99	16.00*	153	2.00*	207	7.25*	262	5.00	316	-	369	4.75
45	2.00*	100	2.75	154	3.50*	208	2.25*	263	-	317	-	370	6.00
46	1.25*	101	2.75	155	4.00*	209	2.25*	264	4.25	318	7.00*	371	6.00
47	-	102	1.75	156	4.25*	210	2.25*	265	1.75	319	10.00	372	6.00
48	-	103	3.25	157	-	211	2.00	266	-	320	-	373	sold ind.
49	-	104	1.75	158	7.25	212	2.00	267	-	321	3.25*	374	-
50	5.00*	105	3.00	159	4.75*	213	-	268	3.75*	322	-		
51	5.00*	106	1.50	160	5.00*	214	2.25	269	7.50*	323	3.75*		
52	5.00*	107	6.75	161	5.00*	215	2.25*	270	7.50*		-		



## SRN Back Issues

Back issues of the *State Revenue News*, through whole number 229, are available for \$2 each or 6 for \$10 (post paid). Issue 220 and later at \$5 each.

Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first and send a SASE

Issue	Date		
		201	7-8/91
121	3/76	202	9-10/91
122	5/76	203	11-12/91
124	9/76	204	1-2/92
125	11/76	204	3-4/92
126-29	1-9/77	206	5-6/92
131	11/77	207	7-8/92
132-37	1-11/78	208	9-10/92
140-45	1-11/79	209	11-12/92
146-51	1-11/80	210	1-2/93
153-55	9-11/81	212	3-4/93
155-59	82	213	7-8/93
160	1-2/83	214	9-10/93
161*	3-6/83	215	11-12/93
162*	7-10/83	216	1-2/94
163	11-12/83	217	3-4/94
164*	1-4/84	218	5-6/94
166	7-10/84	219	7-8/94
167	11-12/84	220	9-10/94
170	5-6/86	221	11-12/94
182	5-6/87		
185	11-12/88	\$5 each	
186	1-2/89	222	1/95-fecd
187	3-4/89	223	2/95-ducks
188	5-6/89	224	3/95-drugs
189	7-8/89	225	4/95-NC
190	9-10/89	226	1/96-eggs
191	11-12/89	227	2/96-UT
192	1-2/90	228	3/96-game
193	3-4/90	229	4/96-NV
194	5-6/90	230	1/97-Bedding
195	7-8/90	231	2/97-Liquor
196	9-10/90	233	3/97-MO
197	11/12/90	234	4/97-Fruit
198	1-2/91	235	1/98-Apples
199	3-4/91	236	2/98-Scafood
200	5-6/91		& Md
		237	3/98-Cigarettes

\* double issue counts as two.

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

If I could buy some men for what they're worth and sell them for what they think they're worth, the profits would be so big I could retire before I got halfway through my list of acquaintances

---*Farmer's and Planters Almanac*  
1887

## At Last! Some Non-pictorial Hunting and Fishing Cataloging

One of the great holes in state revenue cataloging has long been the non-pictorial hunting and fishing. Torre covers non-pictorial waterfowl, Wooten covers just pictorial hunting and fishing and Dumaine covers what he has in stock (a sizeable portion). Howard Richoux has been working to do something about that. For those of you with a computer and either internet access or a CD rom drive, there is something more out there.

If you are internet compatible go to <http://www.hnrsoftware.com> Click on Fish, Game & Duck Stamp Reference Catalog and what you'll see is an amazing online catalog with over 7,500 stamps listed and pictures of over 6000. Here you can at last see cataloging for such things a California fish and dog training stamps, Michigan's passbook style stamps, South Dakota's hunting, North Dakota's fur bearing animal, Iowa raccoon and Maine Atlantic salmon. Society stamps, which to date have only been included in the Dumaine catalog, are also there What is out there is truly outstanding.

Don't have the internet but have a CD-ROM? Well for \$17.50 postpaid Howard will send you the catalog, called DUCKS '97. Howard note's this is a misnomer. The CD also includes utility programs for printing out hard copy. Howard has had success printing using 600 dpi laser printers or 720 dpi color printers, but the text will even come out

on a dot matrix.

Updated copies of the catalog will be available for a reduced price of \$10.00, mailing included. This price is also available for people getting five or more copies.

Both catalogs have price estimates where auction results or sales have been seen.

The software will run with WINDOWS 3.x or WINDOWS 97.

Also, if you have stamps that Howard doesn't have pictures of, he encourages you to send him a color photo copy, and he will add it to the catalog. In this way we all benefit.

Howard Richoux's address is 6721 Shamrock Road, Lincoln, Nebraska 68506, or c-mail at [HOWARD.LNK@ISPI.NET](mailto:HOWARD.LNK@ISPI.NET) or phone at 402-488-8345.

### DENNY PEOPLES

RARE STAMPS & POSTAL HISTORY  
(371-841-8162)

State Revenues, US Revenues, Oddities, Springer  
Listed, Santa Claus Post, Misc.

8141 Spring Water Drive W.  
Indianapolis, IN 46256



### McKellips, Inc.

Presents

McKellips Printing & Design

(804) 845-6570

and more....

<http://www.hillcity-mall.com/>

Check out Jim's Stamp Page

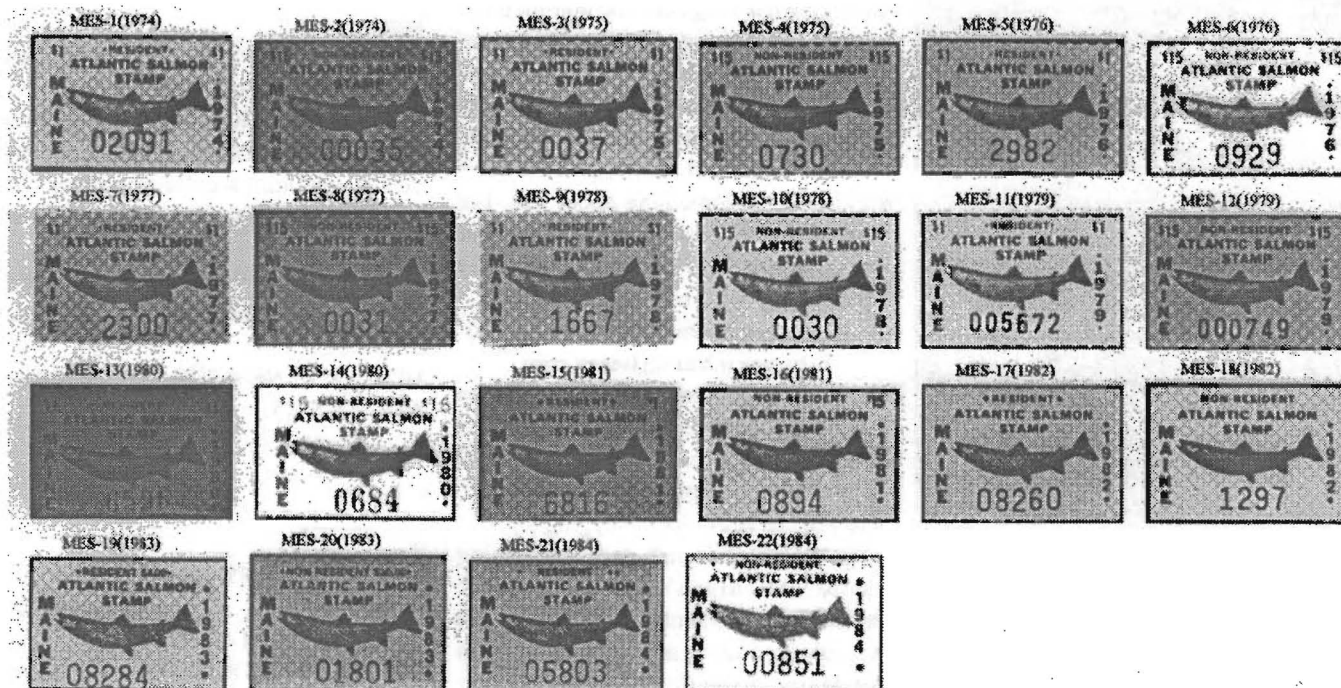
Thanks for letting let us serve you!

### A Special offering of a limited number of bound SRS Newsletters

Years	Whole numbers	# of Issues	\$ if bought seperate	Special price
1976-79	120-142	23	\$40	\$25
1980-83	143-163	21	\$36	\$25
1984-88	164-185	22	\$38	\$25
1989-93	186-215	30	\$50	\$30
1994-96	216-229	13	\$55	\$30
All 5			\$219	\$125

Order from Harold Effner, 27 Pine St, Lincroft, NJ 07738  
Dealer inquiries invited. Use form on page 26 to order.

## Maine - Atlantic Salmon Stamp (1974-1984)



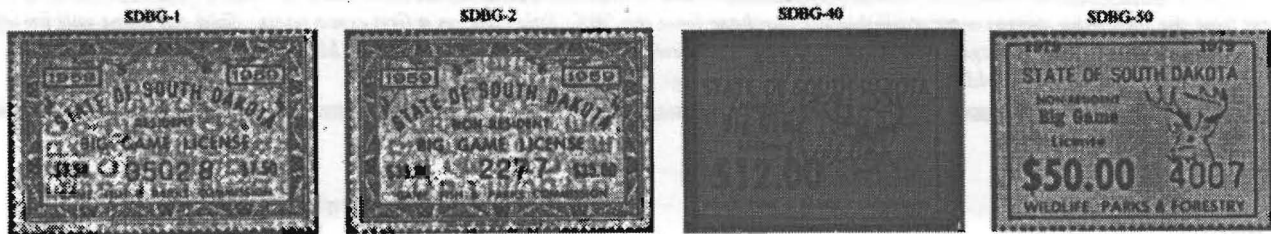
Maine - Atlantic Salmon Stamp (1974-1984)

ID	Expires	Face	Subject [Artist]	Mint	Used
MES-1	1974	\$1.00	Salmon (black on blue)	12.50	4.00
MES-2	1974	\$15.00	Salmon Non-Resident (black on orange)	12.50	5.00
MES-3	1975	\$1.00	Salmon (black on green)	12.50	4.00
MES-4	1975	\$15.00	Salmon Non-Resident (black on yellow)	12.50	5.00
MES-5	1976	\$1.00	Salmon (black on pink)	12.50	4.00
MES-6	1976	\$15.00	Salmon Non-Resident (black on white)	12.50	5.00
MES-7	1977	\$1.00	Salmon (black on blue)	12.50	4.00
MES-8	1977	\$15.00	Salmon Non-Resident (black on orange)	12.50	5.00
MES-9	1978	\$1.00	Salmon (black on pink)	12.50	4.00
MES-10	1978	\$15.00	Salmon Non-Resident (black on yellow)	12.50	5.00
MES-11	1979	\$1.00	Salmon (black on tan-yellow)	12.50	4.00
MES-12	1979	\$15.00	Salmon Non-Resident (black on blue)	12.50	5.00
MES-13	1980	\$1.00	Salmon (black on red)	12.50	4.00
MES-14	1980	\$15.00	Salmon Non-Resident (black on white)	12.50	5.00
MES-15	1981	\$1.00	Salmon (black on dk green)	12.50	4.00
MES-16	1981	\$15.00	Salmon Non-Resident (black on blue)	12.50	5.00
MES-17	1982	(—)	Salmon (black on yellow)	12.50	4.00
MES-18	1982	(—)	Salmon Non-Resident (black on pink)	12.50	5.00
- MES-19	1983	\$4.00	Salmon (black on lt blue)	15.00	4.00
- MES-20	1983	\$30.00	Salmon Non-Resident (black on dk tan)	15.00	5.00
- MES-21	1984	\$4.00	Salmon (black on dk tan)	15.00	4.00
- MES-22	1984	\$30.00	Salmon Non-Resident (black on white)	15.00	5.00

This is **not** an exciting series. It was apparently sold at a discount after the season at one time, but it doesn't seem like they were stocked up because no dealers have them in stock.

A set of mint stamps (22) went for \$220 in the Vanderford auction (\$10@. I wanted it, but didn't bid that aggressively since they are rather ugly and I assumed no-one else would want them.

## South Dakota - Big Game



## South Dakota -Big Game

ID	Expires	Face	Subject [Artist]	Mint	Used
* SDBG01	1959	\$7.50	BIG GAME (blue on olive safety)	—	—
* SDBG02	1959	\$35.00	BIG GAME (black on olive safety)	—	—
* SDBG03	1960	\$7.50	BIG GAME (black on yellow)	—	—
* SDBG04	1960	\$35.00	BIG GAME (green on white)	—	—
* SDBG05	1961	\$7.50	BIG GAME (black on pink)	—	—
* SDBG06	1961	\$35.00	BIG GAME (black on white)	—	—
* SDBG07	1962	\$7.50	BIG GAME (black on blue)	—	—
* SDBG08	1962	\$35.00	BIG GAME (*blue on white - Van)	—	—
* SDBG09	1963	\$7.50	BIG GAME (black on yellow)	—	—
* SDBG10	1963	\$35.00	BIG GAME (red on white)	—	—
* SDBG11	1964	\$7.50	BIG GAME (black on orange)	—	—
* SDBG12	1964	\$35.00	BIG GAME (black on green)	—	—
* SDBG13	1965	\$7.50	BIG GAME (black on pink)	—	—
* SDBG14	1965	\$35.00	BIG GAME (blue on white)	—	—
* SDBG15	1966	\$7.50	BIG GAME (black on green)	—	—
* SDBG16	1966	\$35.00	BIG GAME (green on white)	—	—
* SDBG23	1967	\$7.50	BIG GAME (black on yellow)	—	—
* SDBG24	1967	\$35.00	BIG GAME (black on white)	—	—
* SDBG25	1968	\$7.50	BIG GAME (black on green)	—	—
* SDBG26	1968	\$35.00	BIG GAME (black on pink)	—	—
* SDBG27	1969	\$8.50	BIG GAME (black on blue)	—	—
* SDBG28	1969	\$35.00	BIG GAME (black on yellow)	—	—
* SDBG29	1970	\$8.50	BIG GAME (black on pink)	—	—
* SDBG30	1970	\$35.00	BIG GAME (black on yellow)	—	—
* SDBG31	1971	\$8.50	BIG GAME (violet on white)	—	—
* SDBG32	1971	\$35.00	BIG GAME	—	—
* SDBG33	1972	\$8.50	BIG GAME (black on blue)	—	—
* SDBG34	1972	\$35.00	BIG GAME (black on green)	—	—
* SDBG35	1973	\$8.50	BIG GAME (black on yellow)	—	—
* SDBG36	1973	\$35.00	BIG GAME	—	—
* SDBG37	1974	\$8.50	BIG GAME (black on white)	—	—
* SDBG38	1974	\$35.00	BIG GAME (black on pink)	—	—
* SDBG39	1975	\$8.50	BIG GAME [not issued-Porter] (black on dp red)	—	—
* SDBG40	1975	\$12.00	BIG GAME (black on dp red)	—	—
* SDBG41	1975	\$35.00	BIG GAME [not issued-Porter] (black on yellow)	—	—
* SDBG42	1975	\$50.00	BIG GAME (black on yellow)	—	—
* SDBG43	1976	\$12.00	BIG GAME (black on yellow)	—	—
* SDBG44	1976	\$50.00	BIG GAME (black on white)	—	—
* SDBG45	1977	\$12.00	BIG GAME (black on orange)	—	—
* SDBG46	1977	\$50.00	BIG GAME (black on tan-yellow)	—	—
* SDBG47	1978	\$12.00	BIG GAME (black on white)	—	—
* SDBG48	1978	\$50.00	BIG GAME (black on blue)	—	—
* SDBG49	1979	\$12.00	BIG GAME (black on orange)	—	—
* SDBG50	1979	\$50.00	BIG GAME (black on tan-yellow)	—	—
* SDBG51	1983	\$15.00	WINTER BIG GAME	—	—
* SDBG52	1984	\$15.00	WINTER BIG GAME	—	—
* SDBG53	1985		WINTER BIG GAME	—	—
* SDBG54	1986		WINTER BIG GAME	—	—



## SRS SALES SERVICE

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

[illegible]

## LETTERS TO THE EDITOR

### Error in Hubbard Catalog?

I have a set of five Maryland liquor decals like those listed in Hubbard Vol II, (L81-86) except mine are denominated in gallons. What gives?

Kent Gray  
England

There are two errors in the catalog in this section and I recommend you pencil in the following corrections. The 1970? set should be listed as "Water transfer decals on cream safety card, denominated in gallons". This is the set you have L76-80. The 1978 set should have the year corrected to 1977 (see SRN Jul 1977 dealing with Maryland's metric conversion)

M.E. Matesen  
Washington

### Another goof

Once again, another great job, I really look forward to each issue.

Of course, after many years in systems testing I can still find a teensy weensy little oops on your part. On page 5 of the 3rd quarter SRN is a picture of a Trenton decal. Your caption is that it is Trenton, NJ. No sorry. It's Trenton, Missouri (a stamp the SRS sales offered a while back). I thought the design of the stamp, a map of Missouri, would be the give away.

Harold Effner, Jr.  
New Jersey

*It was. The Editor had fingers working with mind disengaged.*

### Another Prairie Dog with a tail

Enclosed is a copy of the 6 cent North Dakota C31 with a tail.

Gerald Derksen  
Denver, Colorado



### Revenue Clearing House Identified

In the 1st quarter SRN, Charlie Soter asked about the significance of an overprint or cancel of "Revenue Clearing House" on an Arizona B18 beer stamp. I can confirm that your guess that this was a dealer's advertising gimmick is correct. Revenue Clearing House was one of the many names Bert Hubbard used for his stamp business over the years.

I remember that on correspondence and approvals Bert would sometimes use common state stamps to which he applied this "overprint" as an envelope sealer, much as we use Christmas seals. The overprint was a rubber handstamp he used to stamp his return address on envelopes and correspondence. I do not remember what stamps Bert used in this manner, but Arizona beer stamps seem to correspond with my memory. The time period would have been the mid to late 1950's.

Unfortunately I could not locate a stamp overprinted in this manner so I must not have saved any. I would love to add one to my collection if anyone has an extra.

Hermann Ivester  
Little Rock, Arkansas

### More Cigarette paper stamps

Great newsletter!

On the article on cigarette papers, I have Iowa C36 & C38 (1941) and South Dakota C19 (1923) on paper wrappers. I have seen Iowa C2 and C3 on wrapper but they were not available for purchase.

Don Lemon  
Van Meter, Iowa

Has anyone actually seen a cigarette paper stamp used on a Zigzag or other notorious marijuana paper? If so I would be interesting in seeing (and maybe purchasing it) for my drug stamp research.

Rob Henak  
Fox Point, WI.

### Another Prairie Dog

I have a ND 12 cent lilac prairie dog with tail. It's fuzzy, like a poor litho printing. A fuzzy prairie dog!

Matesen's article on roll your own brought back memories. I tried rolling my own in the early 50's, when working in the cowboy country of Montana, but was less than successful (shaky, little patience, the wind, lousy technique), so I switched from Camels to Marlboros. I quit 21 years

## State Revenues gathered at Santa Clara

CAL-REV hosted a get together for revenue collectors at the APS STAMPSHOW held in September. Seven SRS members were among the 22 people in attendance and a show and tell was held.

Among the state items people talked on was watermelon stamps issued after the 1985 contaminated watermelon scare, a copy of a Nevada revenue stamp bill, never issued, that was prepared as emergency money, and one of three known examples of a Louisiana lottery stamp on a lottery ticket.

CAL-REV hosts these at many of the California shows. Don't miss them.

## Cataloging Question

Hubbard lists the North Carolina B14 beer stamp as being turquoise blue. Copies owned by Scott Troutman and Kent Gray are gray in color. If anyone has a turquoise blue one, please let the editor know. The turquoise color was a fugitive ink, so it is difficult to know if we have a new variety, if Hubbard made an error in putting the catalog together, or if we just have well washed copies.

ago - t'was a good move.

John Funkhouser  
Okemos, MI

### Ammunition stamps bring big \$\$\$\$

Just thought I would note that lot #174, six very elusive Tennessee ammunition tax stamps, in Eric Jackson's October auction sold for \$145.

M.E. Matesen

### Little Mystery

Regarding the Little Mystery on p. 6 of the 3rd quarter 1998 SRN, my Chinese born bridge partner says that, judging from the style of the Chinese characters, the stamps were printed by the Nationalist government when they were still in mainland China (1949 or earlier).

Don Thomas  
Oakland, CA

# 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 Through 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, ills, 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 price \$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. Chauffeurs 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 Chauffeurs Badges \$4.

Prices now include postage

Publication	Price ea.	Qty	Total
Grand total			

Publications available from: SRS Publication Sales  
Harold Effner Jr.  
27 Pine Street Lincroft, N.J. 07738

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



## State Revenue Society 1999 Ballot

President	<input type="checkbox"/>	Terence Hines	<input type="checkbox"/>	Other _____
Vice President	<input type="checkbox"/>	Hermann Ivester	<input type="checkbox"/>	Other _____
Secretary	<input type="checkbox"/>	Scott Troutman	<input type="checkbox"/>	Other _____
Treasurer	<input type="checkbox"/>	Harold Effner Jr.	<input type="checkbox"/>	Other _____

### Board of Governors -- Vote For THREE

<input type="checkbox"/>	M.E. Matesen
<input type="checkbox"/>	Kent Gray
<input type="checkbox"/>	Peter Pierce
<input type="checkbox"/>	Dr. Edward Miles
<input type="checkbox"/>	Other _____

A proposed amendment to the constitution: "To change the elections from every two years to every four years." For (four years) ☐ Against (leave it two years) ☐

All SRS members in good standing are eligible to vote. Ballots must be inserted into a regular number 10 envelope with SRS members full name, address and SRS number in upper left hand corner. Mail ballots to SRS Secretary, Scott Troutman, PO Box 270184, Oklahoma City, OK 73173-0184 by February 15, 1999.

\$\$\$

And while your at it,  
**1999 Dues are Due!!!**

\$\$\$

If on your label you find your SRS number preceded by 98 then it is time to

### Send in the Money.

If the date is 99 or 00, don't worry about it - you already paid.  
Our treasurer reports that we can get by without a dues increase. That's good news!!  
So if you owe, send in **\$12** or (**\$24** if you are not in the US) and make the check payable to  
**State Revenue Society.**  
Mail it to

Scott Troutman  
PO Box 270184  
Oklahoma City, OK, 73137-0184

\$\$\$

Throw your ballot in and kill two birds with one stone.

\$\$\$

# 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.

**WANTED TO TRADE** - Used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other states to offer; can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404-1824 (1)

**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 513, SIDNEY OH 45636-0513 (3)

**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 513, SIDNEY, OH 45365-0513. (4)

**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, Cinderellas and text-type stamps. HOWARD RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506 email howard.lnk@ispi.net, fax 402-488-8045. (9)

**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. (4).

**WANTED - FEDERAL DUCK STAMPS** - on or off licence. All conditions. Cash or trade for mint, used or Artist signed State duck stamps. NATIONAL WILDLIFE PHILATELICS, 11000 Metro Parkway, Suite 32, Fort Myers, FL 33912-1293. Call 800-DUCK-ART. (0)

**WANTED TO BUY** - Ohio sales tax receipts attached to bills of sale, sales receipts, titles or whatever, with which they were used. Also wanted, anything

relating to the redemption by non-profit groups of Ohio sales tax receipts. CARL ALBRECHT, 49 E. California Avenue, Columbus, OH 43202-1201 (1)

**WILL PAY "heavy bread"** for 1951 non-res Alaska fishing stamp or any MI bear stamp on license. Would trade fishing & hunting stamps. Looking for recent state duck stamps (signed), plus any F&G on license. ROG BEALS, RR 2 Box 350A, Henning, MN 56551 (0)

**MY FISH-HUNT STAMPS** on-off licenses all states for same of yours. Duplication Welcomed, especially 1991 to Date. Try me I'm easy to deal with. Thanks. EDWARD SEIANAS, 2806 JEAN AVE. RACINE, WI 53404-1826 (1)

**WANTED: STATE REVENUE STAMPS.** If you have a price list or a list of your extras, please send! I collect all categories of all US States. KENT GRAY, PSC 41, BOX 6872, APO AE 09464. kent.gray@lakenheath.af.mil (1)

**NC Large Pictorial Sportsman \$40** stamps, on lic. for 1991-2,92-93,93-94,95-96 \$6 ea. All five for \$25. Others available. TIM MCREE, BOX 388 CLAREMONT, NC 26810 (1).

**WANTED, State Drug Stamps, WV fish and game stamps. US trading stamps. US express and parcel delivery company labels. US railroad & busline stamps. SCOTT A. MCCLUNG, 8381-H MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (1)**

**WANTED: STATE MARIJUANA STAMPS.** AZ, CO, ND, IL (\$5 OR \$10), SC overprints and varieties and possibly others. Also federal marijuana special tax stamps. ROBERT HENAK, 8010 N. MOHAWK RD, FOX POINT WI 53217-2720. E-mail henak@compuserve.com(2)

**BEER TAX LABELS WANTED:** Utah private die; PA May 1933 private provisionals; PA WWII emergency

(Keystone and Tax Paid Inscription); any inscribed "Internal Revenue Tax Paid". Scott A. MCCLUNG, 8381-H MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (2)

**VA 1916 liquor mint sheet of 100 L1 \$75** or trade for equal value state marijuana or other interesting w/w Rev's. Write or call before sending material. ROGER FORSYTH, 8640 Larkspur Rd, RICHMOND, VA 23235 (804) 560-8808 (3)

**WANTED: KS quail stamps, on and off** Licence and all KS hunting licenses 1905-1969. DAVID R. LUCAS 300 S. WOODLAWN, APT #418, DERBY, KS 67037 (316) 788-7884 (3)

**NEW YORK STOCK TRANSFERS.** Wanted-all stamps with top marginal dates or numbers. Anything rare or unusual. Also swap perfins. List for SASE. KENNETH PRUESS, 1441 URBANA LANE, LINCOLN, NE 68505-1971. email kpruess@aol.com (2)

**Wanted to Buy or Trade- US License and Royalty stamps.** Send photo copies or description to MIKE McBRIDE, PO BOX 814, LOUISVILLE, CO 80027 (2)

**WANTED:** INDIANA Intangibles: 1955 \$10, 1957 \$10, 1965 \$5, \$10

**GEORGIA LOCALS**

**USIR Battleships** with legible date cxi's for date collection.

**COLORADO WINE-LIQUOR:** WL13,22,23,25,29-31,43,52,62,63,65,66 SRN back issues pre-1976.

Please write before sending any of the above. KENT GRAY, PSC 41 BOX 6872, APO AE 09464, e-mail kent@casynet.co.uk (0)

If you have material to consign for SRS Auction #13 in the next issue, try to get it in by mid January. Consignment sheets available for free from SRS Auction Manager, PO Box 270184, Oklahoma City, OK 73137-0184

## INDIANA

**Documentary(Intangibles)**

Used on tax documents reporting intangibles (stocks and bonds) held. Stamps issued yearly.

Discontinued 1965



Continuing Hubbards listing from 1946 onward. Rouletted 6 3/4; 25 1/2x 19mm. American Bank Note Company imprint.

1946

D110	5c violet	.25	.25
D111	10c gray	.25	.25
D112	15c orange	3.00	3.00
D113	25c brown	.25	.25
D114	50c blue	.30	.30
D115	\$1.00	.25	.25
D116	\$2.50	1.00	1.00
D117	\$5 red	2.50	2.50
D118	\$10	6.00	6.00

1947

D119	5c tan	.25	.25
D120	10c green	.25	.25
D121	15c blue	2.00	2.00
D122	25c red	.25	.25
D123	50c violet	.25	.25
D124	\$1 light blue	.25	.25
D125	\$2.50 brown	1.00	1.00
D126	\$5 black	2.50	2.50
D127	\$10 orange	5.00	5.00

1948

D128	5c tan	.25	.25
D129	10c green	.25	.25

D130	15c blue	2.50	2.50
D131	25c red	.25	.25
D132	50c violet	.25	.25
D133	\$1 light blue	.25	.25
D134	\$2.50 brown	1.00	1.00
D135	\$5 black	2.50	2.50
D136	\$10 orange	5.00	5.00

1949

D137	5c tan	.25	.25
D138	10c green	.25	.25
D139	15c blue	10.00	10.00
D140	25c red	.25	.25
D141	50c violet	.25	.25
D142	\$1 light blue	.25	.25
D143	\$2.50 brown	1.00	1.00
D144	\$5 black	2.50	2.50
D145	\$10 orange	5.00	5.00

**Perforated. Columbia Bank Note imprint**

1950

D146	5c tan	.25	.25
D147	10c green	.25	.25
D148	15c blue	2.00	2.00
D149	25c red	.25	.25
D150	50c violet	.25	.25
D151	\$1 light blue	.25	.25
D152	\$2.50 brown	1.00	1.00
D153	\$5 black	2.50	2.50
D154	\$10 orange	5.00	5.00

1951

D155	5c tan	.25	.25
D156	10c green	.25	.25
D157	15c blue	2.00	2.00
D158	25c red	.25	.25
D159	50c violet	.25	.25
D160	\$1 light blue	.25	.25
D161	\$2.50 brown	1.00	1.00
D162	\$5 black	2.50	2.50
D163	\$10 orange	5.00	5.00

1952

D164	5c tan	.25	.25
D165	10c green	.25	.25
D166	15c blue	2.00	2.00
D167	25c red	.25	.25
D168	50c violet	.25	.25
D169	\$1 light blue	.25	.25
D170	\$2.50 brown	1.00	1.00
D171	\$5 black	2.50	2.50
D172	\$10 orange	5.00	5.00

1953

D173	5c tan	.25	.25
D174	10c green	.25	.25
D175	15c blue	2.00	2.00
D176	25c yellow	.25	.25
D177	50c violet	.25	.25
D178	\$1 light blue	.25	.25
D179	\$2.50 brown	1.00	1.00
D180	\$5 black	2.50	2.50
D181	\$10 orange	5.00	5.00

1954

D182	5c tan	.25	.25
D183	10c green	.25	.25
D184	15c blue	2.00	2.00
D185	25c yellow	.25	.25
D186	50c violet	.25	.25
D187	\$1 light blue	.25	.25
D188	\$2.50 brown	1.00	1.00
D189	\$5 black	2.25	2.25
D190	\$10 orange	4.50	4.50

**Rouletted 6 3/4. No imprint.**

1955

D191	5c tan	.25	.25
D192	10c green	.25	.25
D193	15c blue	2.00	2.00
D194	25c yellow	.25	.25
D195	50c violet	.25	.25

D196	\$1 light blue	.30	.30
D197	\$2.50 brown	1.00	1.00
D198	\$5 black	2.25	2.25
D199	\$10 orange	4.50	4.50

1956

D200	5c tan	.25	.25
D201	10c green	.25	.25
D202	15c blue	2.00	2.00
D203	25c yellow	.25	.25
D204	50c violet	.25	.25
D205	\$1 light blue	.30	.30
D206	\$2.50 brown	1.00	1.00
D207	\$5 black	2.25	2.25
D208	\$10 orange	4.50	4.50

1957

D209	5c tan	.25	.25
D210	10c green	.25	.25
D211	15c blue	2.00	2.00
D212	25c yellow	.25	.25
D213	50c violet	.25	.25
D214	\$1 light blue	.30	.30
D215	\$2.50 brown	1.00	1.00
D216	\$5 black	2.25	2.25
D217	\$10 orange	25.00	25.00

1958

D218	5c tan	.25	.25
D219	10c green	.25	.25
D220	15c blue	2.00	2.00
D221	25c magenta	.25	.25
D222	50c violet	.25	.25
D223	\$1 light blue	.25	.25
D224	\$2.50 brown	1.00	1.00
D225	\$5 black	2.25	2.25
D226	\$10 orange	4.50	4.50

1959

D227	5c tan	.25	.25
D228	10c green	.25	.25



## INDIANA

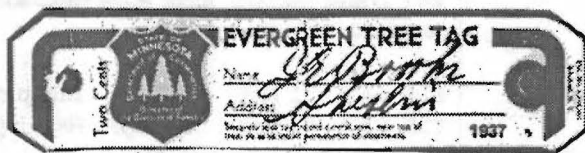
D229	15c blue	2.00	2.00	1963		
D230	25c magenta	.25	.25	D263	5c tan	.20 .20
D231	50c violet	.25	.25	D264	10c green	.20 .20
D232	\$1 light blue	.25	.25	D265	15c blue	- -
D233	\$2.50 brown	1.00	1.00		no examples reported.	
D234	\$5 black	2.00	2.00	D266	25c magenta	.50 .50
D235	\$10 orange	4.50	4.50	D267	50c violet	.25 .25
				D268	\$1 light blue	.25 .25
1960				D269	\$2.50 brown	1.25 1.25
D236	5c tan	.25	.25	D270	\$5 black	2.50 2.50
D237	10c green	.25	.25	D271	\$10 orange	4.00 4.00
D238	15c blue	2.00	2.00			
D239	25c magenta	.25	.25	1964		
D240	50c violet	.25	.25	D272	5c tan	.20 .20
D241	\$1 light blue	.25	.25	D273	10c green	.20 .20
D242	\$2.50 brown	1.00	1.00	D274	15c blue	- -
D243	\$5 black	2.00	2.00		no examples reported.	
D244	\$10 orange	4.00	4.00	D275	25c magenta	.50 .50
				D276	50c violet	.25 .25
1961				D277	\$1 light blue	.25 .25
D245	5c tan	.25	.25	D278	\$2.50 brown	1.50 1.50
D246	10c green	.25	.25	D279	\$5 black	2.50 2.50
D247	15c blue	2.00	2.00	D280	\$10 orange	10.00 10.00
D248	25c magenta	.25	.25			
D249	50c violet	.25	.25	1965		
D250	\$1 light blue	.25	.25	D281	5c tan	10.00 7.50
D251	\$2.50 brown	1.00	1.00	D282	10c green	10.00 7.50
D252	\$5 black	2.00	2.00	D283	15c blue	- -
D253	\$10 orange	4.00	4.00		no examples reported.	
				D284	25c magenta	10.00 10.00
1962				D285	50c violet	15.00 15.00
D254	5c tan	.20	.20	D286	\$1 light blue	15.00 15.00
D255	10c green	.20	.20	D287	\$2.50 brown	15.00 15.00
D256	15c blue	2.50	2.50	D288	\$5 black	25.00 25.00
D257	25c magenta	.30	.30	D289	\$10 orange	25.00 25.00
D258	50c violet	.20	.20			
D259	\$1 light blue	.25	.25			
D260	\$2.50 brown	3.00	3.00			
D261	\$5 black	2.50	2.50			
D262	\$10 orange	4.00	4.00			

## MINNESOTA

**Christmas Trees (Evergreen Tree Tag)**

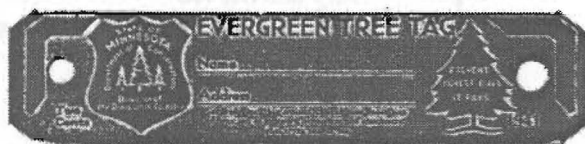
Use tax on Christmas Trees cut in Minnesota  
Discontinued 1948?

The colors on these tags (a paper band with snaps) is for the shield, the colored area in the corners and then the *paper color*. Locking device was brass - iron during the war years. This securing device is often removed for mounting. No price difference. Two cents reading up. Patent number on right end.



CT1 1937 Navy blue, red, buff - 50.00

Two cents horizontal. Patent number removed. Void after added at bottom.



CT5 1941 Green, red, orange 25.00 -

CT6 1942 25.00 -



Corner panels now Christmas trees.

CT7 1943 Blue, red, white with red back (681,000 issued) 25.00 -

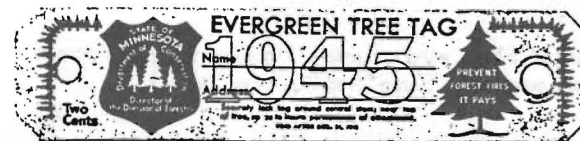
CT8 1943 Blue, red, cream with cream back (19,000 iss.) 100.00 -

CT9 1943 CT6 overprinted 1943 (100,000 iss) 50.00 -

CT10 1943 CT5 overprinted 1943 (30,000 iss) 75.00 -

CT11 1943 on #4 shipping tag blue on cream (50,000 iss) 50.00 -

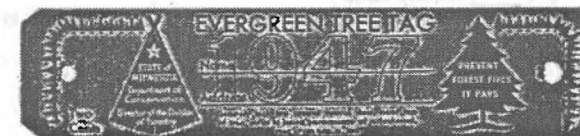
CT12 1944 - -



Date now large in hollow letters

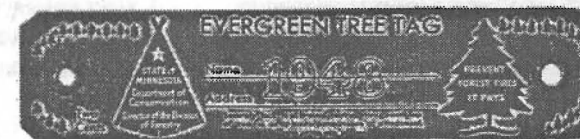
CT13 1945 green, red, yellow 25.00 -

CT14 1946 - -



Shield is now a tee-pee.

CT15 1947 red, dark green, green 25.00 -



Christmas trees in corners in two smaller groups. Date smaller in hollow letters.

CT16 1948 red, dark green, gray 25.00 -

**Egg Stamps**

(Inspection 2 mill per dozen)

Prices are for unused stamps. Used stamps are rarer and seldom seen. On box add \$5-10.

19?? Square dark blue egg stamp. Known to exist but no example available to describe.

E1 Dark blue 75.00



1946? Design 70x40mm. Eleven stars vertically. Box for size and number of dozen eggs. Coils Roulette 7 1/2 vertically.

E2 Grade A Blue 10.00

E3 Grade B Orange-red 4.00



19?? Design 120x69mm. Box for size and date packed. Place for Packers name and address. Issued in pads. Imperforate.

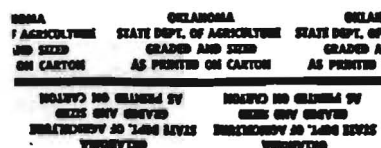
E4 A A 30 Doz Purple  
Yellowish paper, dull gum 25.00E5 A 15 Doz Black  
Yellowish paper, shiny gum 25.00**OKLAHOMA**E6 A 30 Doz Black  
Yellowish paper, dull gum 25.00E7 B 15 Doz Red  
Yellowish paper, shiny gum 25.00

Packers name and address in smaller type.

E8 A A 15 Doz Pale Purple  
white paper, dull gum 25.00E9 A 15 Doz Blue  
white paper, dull gum 25.00E10 B 15 Doz Red,  
white paper, shiny gum 25.00E11 B 30 Doz Red,  
white paper, shiny gum 25.00

1948 63x47 mm coil stamp roulette 7 1/2 vertically. "OKLAHOMA EGGS" in hollow lettering. "OKLAHOMA STATE DEPARTMENT OF AGRICULTURE" in panel at bottom.

E12 A Medium 10.00



19?? Continuous roll tape with words "OKLAHOMA/STATE DEPT. OF AGRICULTURE/GRADED AND SIZED/AS PRINTED ON CARTON"

E13 Blue 10.00



19?? Design 68x30mm. Eight stars vertically. Coils Roulette 7 1/2 vertically.

E14 A A 1 Doz Jumbo Pale purple 5.00

E15 A A 1 Doz X-large Reddish purple  
(word Grade over AA) 5.00E16 A A 1 Doz Large Purple  
(skinney Grade and AA) 7.50E17 A A 1 Doz Med Pale Purple  
(skinney Grade and AA) 5.00E18 A A 1 Doz Small Purple  
(very skinney AA) 7.50

E19 A A 1 Doz Peewee Pale purple 5.00

E20 A 1 Doz Jumbo Blue 5.00

E21 A 1 Doz X-Large Blue 5.00

"Extra Large" in upper and lower case

E22 A 1 Doz Large Blue 5.00

E23 A 1 Doz Medium Blue 5.00

E24 A 1 Doz Small Blue 5.00

E25 A 1 Doz Peewee Blue 5.00

(misspelled)

E26 B 1 Doz Jumbo Red 5.00

E27 B 1 Doz XLarge Red 5.00

E28 B 1 Doz Large Red 5.00

E29 B 1 Doz Medium Red 5.00

(thinner B than others)

E30 B 1 Doz Small Red 5.00



The practice at the Department of Agriculture was to order more of these coil stamps as they ran out. Different printers were used, there is a lot of differences in paper and most varieties do not have all sizes or grades. Only stamps which have been seen are listed. I have left open numbers where more can exist. XLARGE is used as an abbreviation of EXTRA LARGE



19?? Design 35x15 mm. Eight stars vertically, Background behind central star in Great Seal of Oklahoma dark. Coils self adhesive slit apart horizontally on brown backing paper. Stamps on a grayish paper

E32	A A	1 Doz	Jumbo	Blue	3.00
E33	A A	1 Doz	X-Large	Blue	3.00
E34	A A	1 Doz	Large	Blue	3.00
E35	A A	1 Doz	Medium	Blue	3.00
E36	A A	1 Doz	Small	Blue	3.00

Same design but on white backing paper. Yellowish paper on stamps

E38	A A	1 Doz	Jumbo	Purple	3.00
E40	A A	1 Doz	Large	Purple	3.00
E41	A A	1 Doz	Medium	Purple	3.00
E42	A A	1 Doz	Small	Purple	3.00
E43	A A	1 Doz	Peewee	Purple	3.00
E44	A	1 doz	Jumbo	Blue	3.00
E45	A	1 doz	X-Large	Blue	3.00
grayish paper					
E46	A	1 doz	X-Large	Dark Blue	5.00
grayish paper					
E47	A	1 doz	Large	Blue	3.00

## OKLAHOMA

E48	A	1 doz	Medium	Blue	3.00
E49	A	1 doz	Small	Blue	3.00
E50	A	1 doz	Peewee	Blue	3.00

### Yellowish glossy paper

E51	B	1 doz	Jumbo	Org-red	3.00
E52	B	1 doz	X-Large	Org-red	3.00
E55	B	1 doz	Small	Org-red	3.00

### White flat paper

E59	B	1 doz	Large	Red	3.00
E62	B	1 doz	Peewee	Red	3.00

(Peewee two words)

### Yellowish paper

E66	B	1 doz	Medium	Red	3.00
E68	B	1 doz	Peewee	Red	3.00

1994 Design 35x17 mm. Six stars vertically in pairs of two. Background behind central star in Great Seal of Oklahoma is a field of dots. Coils self adhesive slit apart horizontally on white backing paper. All are on a white paper.



E70	A	1 doz	X-Large	Blue	3.00
E71	A	1 doz	Large	Blue	3.00
E72	A	1 doz	Medium	Blue	3.00
E73	A	1 doz	Small	Blue	3.00



1994 Design 34x15 mm. Seven stars vertically. Bottom of Great seal of Oklahoma is often incomplete. Self adhesive coils slit vertically on backing paper.

E75	A A	1 doz	Jumbo	Blue	3.00
a. flat white paper					5.00
E76	A	1 doz	X-Large	Blue	3.00
E77	A	1 doz	Large	Blue	3.00
E78	A	1 doz	Small	Blue	3.00

E79	B	1 doz	Medium	Red	10.00
a. flat white paper					3.00

E81	B	1 doz	Peewee	Red	3.00
-----	---	-------	--------	-----	------

Same design but in coils slit horizontally. Flat white paper.

E84	A	1 doz	Large	Blue	3.00
E85	A	1 doz	Medium	Blue	3.00

1994 Design 34x16 mm. Seven stars vertically. Great Seal is oval shaped and complete. Coil slit horizontally.



E88	A	1 doz	Small	Blue	3.00
paper slightly grayish					
fat lettering					

**Documentary**

Tax on deeds Jan. 1 1968 and still in effect. Prices for used copies



1968 Roulette 6 1/2. Fat numbers. Last number in serial number is pre-printed. Other serial numbers added later. 24x30 mm.

D1	5 ct	pink-red	5.00
D2	10ct	pink-red	5.00
D3	50ct	pink-red	5.00
D4	5ct	brown	5.00
D5	10 ct	brown	5.00
D6	25 ct	brown	5.00
D7	50 ct	brown	5.00
D8	55ct	pale blue	5.00

42x30mm. Serial number entirely preprinted. Fat numbers

D9	\$20	green	25.00
----	------	-------	-------

**OKLAHOMA**

Medium thickness numbers. Same design as before. Last number in serial number pre-printed.

D10	\$1	Salmon	\$7.50
D11	\$1.10	Pale Blue	5.00
D12	\$2.20	Pale Blue	5.00
D13	\$2.20	Gray	7.00
D14	\$3.30	Pale Blue	6.00
D15	\$3.30	Gray	7.00
D16	\$5.00	Pink-Red	5.00
D17	\$5.00	Green	7.50
D18	\$10.00	Green	7.50



1980 roulette 6 1/2. Serial numbers all printed at same time. Thin values. 24x30mm

D19	5 ct	blue	6.00
D20	75 ct	brown	10.00
D21	\$1	salmon	5.00
D22	\$1.50	black	10.00
D23	\$3	olive green	10.00
D24	\$10	salmon	5.00

**Vegetable Seed**

Inspection Tax



Die cut self adhesive

SE1 1981 brown on white - 15.00

Die cut self adhesive on computer backing with tractor holes

SE14 1994 blue on white 10.00 -

## Hubbard Rarity Pricing Grid

Scarcity	"c"	"c"	"c"	"s"	"s"	"s"	"r"	"r"	"r"	"e"	"R"
	Low	Average	High	Low	Average	High	Low	Average	High		
Multiplier	\$0.10	\$0.15	\$0.20	\$1.00	\$1.25	\$1.50	\$5.00	\$7.50	\$10.00	\$20.00	\$25.00
1	\$0.10	\$0.15	\$0.20	\$1.00	\$1.25	\$1.50	\$5.00	\$7.50	\$10.00	\$20.00	\$25.00
2	\$0.20	\$0.30	\$0.40	\$2.00	\$2.50	\$3.00	\$10.00	\$15.00	\$20.00	\$40.00	\$50.00
3	\$0.30	\$0.45	\$0.60	\$3.00	\$3.75	\$4.50	\$15.00	\$22.50	\$30.00	\$60.00	\$75.00
4	\$0.40	\$0.60	\$0.80	\$4.00	\$5.00	\$6.00	\$20.00	\$28.00	\$40.00	\$80.00	\$100.00
5	\$0.50	\$0.75	\$1.00	\$5.00	\$6.25	\$7.50	\$25.00	\$37.50	\$50.00		
6	\$0.60	\$0.90	\$1.20	\$6.00	\$7.50	\$9.00	\$30.00	\$45.00	\$60.00		
7	\$0.70	\$1.05	\$1.40	\$7.00	\$8.75	\$10.50	\$35.00	\$52.50	\$70.00		
8	\$0.80	\$1.20	\$1.60	\$8.00	\$10.00	\$12.00	\$40.00	\$60.00	\$80.00		
9	\$0.90	\$1.35	\$1.80	\$9.00	\$11.25	\$13.50	\$45.00	\$67.50	\$90.00		

## Multiply Catalog Prices by 5

### Notes on the Grid

by Kent Gray & Scott Troutman

A continuing question is how to price material given that the Hubbard catalogs are dated with respect to price and use the curious system original developed by George Cabot. Cabot's system was to give the reader a sense of rarity and let the market take over from there. The scarcity letters used in the catalog and shown at the top of the table are as follows:

- c common
- s scarce
- r rare
- e exceptionally rare
- R Really rare
- k quantity known

Also in the catalog's are the multipliers. For example the value of a Mississippi T195 tobacco is 5c. Using the above table this would translate into about 75 cents.

The above grid was prepared by Kent Gray from some information that has appeared in the letters to the editor column in the SRN. We present it as a rough guide for where prices seem to be running at the moment. Obviously ratty pieces bring less, spectacular and clean pieces bring more.

The South Carolina OY11a oyster has a catalog values of RRR. Treat each large R as a multiplier, thus this stamp should be worth about \$75.00.

Note that on items cataloged RRR and with k values (5k indicates only 5 copies are known to exist), it is very hard to gauge price. The law of supply and demand takes over and it becomes largely a matter of what will someone pay for these items. Most Oklahoma vending machine stamps have fewer than ten known copies, but because they are plain Jane's you are lucky to get \$8 for them. But the big North Carolina kerosenes, which are really spectacular and are in

the same rarity can bring \$100.

Also note that the higher the multiplier the wider the price spreads. Things get mushy at the higher end and the human tendency is just to push it up a level.. For this reason you probably won't find many 8s's in the catalog, but rather a lot of 1r and 2r's. The natural human tendency was just to bump it up into the higher ranges.

In the past I have had great debates over dinner with Bert Hubbard on this subject. Bert believed any stamp known to be the only copy should be worth \$1000. He also believed that any prices in his 1960 catalog should be multiplied by a factor of 10 just due to inflation. Never mind that no such thing went on in the Scott catalogs, or the old rule that a cheap stamp will always be a cheap stamp.

The reality is, one of a kind state revenues go all the time for less than \$100. The Wisconsin egg candling stamps in

the last two issues are prime examples. And even fairly common stamps can fetch a nice price if they are pretty, interesting or a lot of people collect them. Prices for many bedding stamps should be 15 cents, but they are a lot of fun and realizations of \$1.50 to \$2.50 are not the least bit uncommon and \$5 is about average if they are on tag.

The point we are trying to make is that all state revenues are scarce compared to postage stamps, and trying to come up with a value on them is not an exact science.

I should note also that Hubbard's classifications of common, scarce or rare are pretty good indicators of how much is out there. The reason being that at some point or another Bert handled most of it. In many cases he personally acquired it from state agencies. He knew what was out there by and large because he put it there.



# South Carolina 1913 Feed Stamp Curiosity.

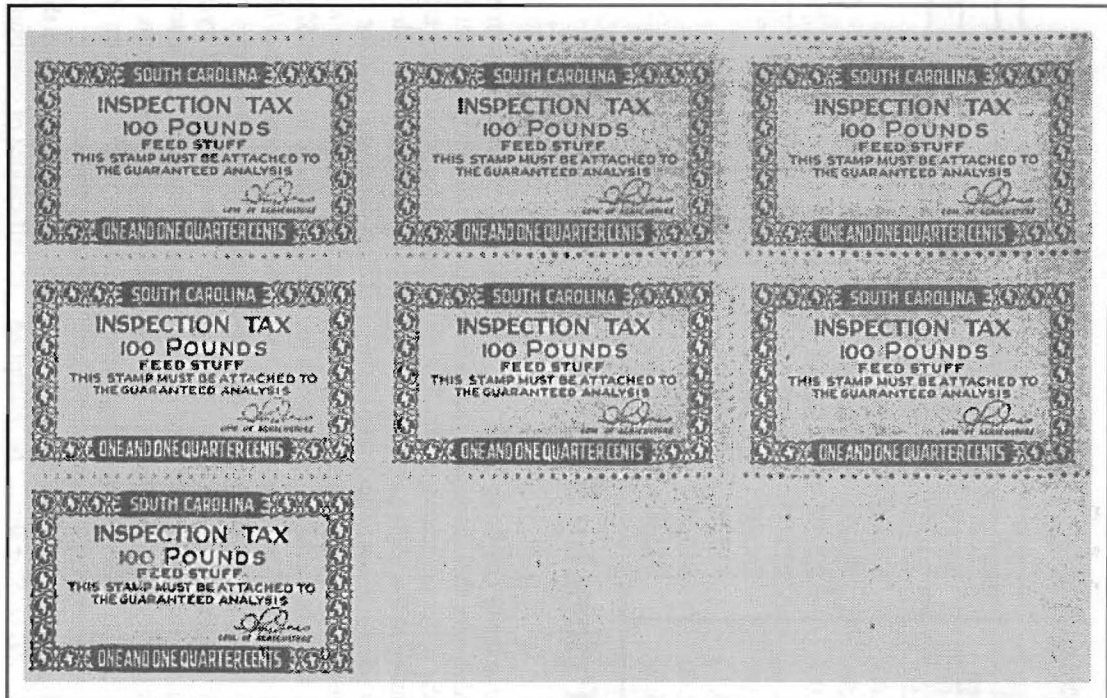
by Gerald Krupnikoff

(\$12.525) which no one could keep up with.

This sort of thing was also done on US fractional revenues.

See the article by Richard Riley called "A Matter of Fractions" in the May 1998 *The American Revenuer* for other examples.

I recently acquired a full sheet of Hubbard No. F18, the 1913-16 1 1/4 cent South Carolina feed stamp. What is most interesting is the way the pane is laid out. The sheet has six stamps across the top by seventeen stamps down. Some quick math will show you 102 stamps would fit on the plate. Positions 101 and 102 in the lower right corner were left blank, thus yielding 100 on a sheet. This was done apparently so they came out with 100 stamps on a sheet (\$12.50) instead of 102 which is an odd value



State Revenue Society  
P.O. Box 270184  
Oklahoma City, OK 73137-0184

Forward  
Address Correction Requested

Bulk Rate  
U.S. Postage  
PAID  
LYNCHBURG  
VIRGINIA, 24506  
PERMIT NO. 494