



State Revenue News

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1st Quarter 1999

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Games of Chance Lotteries, Pickle Cards, Punchboards

DRUGS

DEATH

TAXES

TAX PAID

1 KILOGRAM TEXAS \$3,500.00

MARIHUANA

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

NO. XXXXX

The ultimate game of chance? \$3,500 Texas Marijuana specimen. You would think they could spell marijuana correctly. See article on page 10.

Auction #13

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Secretary's Report

Previous Total	232
New Members	20
Reinstatements	0
Resignations	1
Deaths	0
Dropped Not Paid	0
Current Total	251

New Members

- 1159 Jim Drummond**
19335 Pauma Valley Drive
Northridge, CA 91326
Interests - Everything
- 1160 Marvin S. Chandler**
9915 Hix Road
Livonia, MI 48150-2427
Interests - New to revenues
- 1161 Glenn C. Gasdiel**
39 Austin Ave.
Carpenterville, IL 60110
Interests - New to revenues
- 1162 Dr. Charles R. Archart**
RR 2 Box 365A
Sunrise Beach, MO 65079
Interests - OH, NY
- 1163 Henry E. Mielo**
13216 Memory Lane
Fairfax, VA 22033-3505
Interests - General
- 1164 Ronald E. Turner**
62 S. 2nd Avenue
Beech Grove, IN 46107
- 1165 Thomas A. Tonozzi**
511 W. St. Paul Street
Spring Valley, IL 61362
Interests-Narcotic and drug stamps
- 1166 Maynard Bateman**
493 Newton Road
Port Orange, FL 32127-6795
Interests - Match & Medicine, telegraph & US possessions.
- 1167 Lee Van Orden, Jr.**
Route 1, Box 46
Hepler, KS 66746
Interests - KS?
- 1168 Ralph L. Card**
RR1 Box 143
Castorland, NY 13620-8722
Interests - Anything US
- 1169 Paul J. Brach**
15 Oakbend Lane
Rochester, NY 14617-4429
Interests - General
- 1170 Camille M. Horak**
7841 Melotte Street
San Diego, CA 92119-1237

State Revenue News

- 1171 Peter C. Elias**
PO Box 940427
Plano, Texas 75094-0427
Interests - State revenues, St. Vincent, British Commonwealth
- 1172 Sandy Ewing**
11414 Industriplex Blvd
Baton Rouge, LA 70809
Interests - General for now
- 1173 Ned Franklin**
227 Woodland Ave.
Cocoa Beach, FL 32931
Interests - All
- 1174 Wallace W. Finch**
12367 144th Lane N.
Largo, FL 33774-2818
Interests - US and state
- 1175 J.V. Giesler, Jr.**
911 Heather Way
Knoxville, TN 37919-4404
Interests - NY,PA,MA
- 1176 Charles E. Watt**
14106 Ventura Blvd #200
Sherman Oaks, CA 91423
Interests - All US revenues and tax paid.
- 1177 Wayne Lavinder**
PO Box 6142
Huachuca City, AZ 85616-1242
Interests - new to state revenues
- 1178 Robert Paul**
9 1/4 Wellman Avenue
Nashua, NH 03060-1462
Interests - Ducks
- Reinstatements**
- Resignations**
- 1026 James Katona, Florida**
- Deaths**
- Address Changes**
- 612 Robert S. Olds**
7009 Fence Line Drive
Austin, TX 78749-2307
- 729 D.B. McDonald**
4790 Caughlin Pkwy #500
Reno, NV 89509

SRS Election Results

Pres.	Terence Hines -	75
V.P.	Hermann Ivester	74
Sec.	Scott Troutman	75
Tres.	Harold Effner, Jr.	75
Board of Governors (top 3)		
M.E. Matesen		64
Dr. Edward Miles		58
Peter Pierce		48
Kent Gray		41
Kenneth Pruess		1

Extend terms to 4 years

For - 40 Against - 28

State of the Society

It is time to reflect a bit on how well or poorly we did last year, with an eye toward doing better this coming year. Overall it was a very spectacular year. Our membership has hit an all time high, 251 as I write this. This was in large part due to a successful "Tree for All" that former SRS president Peter Martin managed to run for us in Scott's Stamp Monthly. We picked up about 25 new members. We hope that they will join in the fun the rest of us are having.

Web page. We deployed a web page and have picked up several new members from it. We recently have been linked to the APS home pages. My guess is that we may not be fully utilizing our web page, but then it is hard to say how many web surfers we have in the organization.

State Revenue News. The *State Revenue News* this past year have been some of the best issues of all times if I do say so myself. In depth survey and research articles mixed in with all manner of wonderful finds has made it a splendid year. And we had a lot of authors do a lot of work to make it so. Another big factor has been having James McKellip doing the printing. It brought back a uniformity we lost the year before. We can't thank him enough. We have been invited to several literature exhibits, and we will go to a couple this year. We picked up a silver last year and I think we will do even better in the future. I would like to go to scanning in all pictures, which would simplify production. Whether I will get the facilities put together....ehhhh, who knows.

The catalog issue was a big hit and we will do more of that. Also the "Little Mysteries", while often on the fringe of revenue collecting, have shown how wonderfully knowledgeable our membership is and stirred a lot of interest.

Best article of the Year. This year it was a no brainer for the board. Michael Florer's survey article on apple stamps in the 1st quarter SRN was a tremendous piece of work. Placing second was Scott Troutman's seafood piece in the 2nd quarter issue.

City-County catalog. We put out a feeler to see if we could start work on a city-county issue catalog. We had several positive responses, but until we get Kent

Gray back in this country it is unclear if we will be able to proceed.

Auctions. The auctions last year were large and by and large brought sound results - good prices for good material. And people have sent in great stuff. New finds in egg stamps, the great beer rush back in the first quarter issue. Good returns keep the good material flowing. Hopefully the new crop of members will join in.

A couple of mail auctions we did with Denny Peoples gave us some needed advertising revenue and wiped out Denny's stock. Others should give it a try. Our advertising revenues are not what we would like to have, largely because I don't have the time to beg dealers. Our members are always asking me where to get stuff. Put in an ad so they will know.

SRS show and exhibiting. In 1999 the SRS will be at the BALPEX show in Baltimore over Labor day. Once again we will help the American Revenue Association man their table. Hopefully you will come out and join us at the table. Ron Leshner is looking for helpers, and this show will be the ARA show (the best place to get revenue material). If you exhibit revenues, this is also the show to be in.

I know several of our members are exhibiting state material. If you do, let me know how you did. We want to cheer you on. I know I exhibited Oklahoma, Ron Leshner had Maryland at some shows and Rob Henak has gotten together a wonderful one framer on state drug stamps. And I was thinking Ken Pruess has a new one going.

Library. Peter Martin, our librarian, reports that he is working on a new listing of the library holdings. We will publish this in an upcoming SRN. He is trying to index the research material that we have been storing as well.

Sales & Publications - Harold Effner says that sales were steady but weaker than he would like. Currently the Hubbard catalog is on a waiting list as he is waiting to get more in from the publisher. There was little interest in reprinting all the old SRN's. Also he is running out of space to store old issues. If you want any of the old ones, get them now or they are going to get heaved.

Harold is always eager to get his hands on new stamps at a good price. If you see something available, let him know.

On publications, the more you know the better off you are. The Riley index is an invaluable research tool. The Torre, Matesen, Bellinghausen and Wooten catalogs are all excellent. Put in for one for your next birthday or Christmas.

Dues. If you haven't paid your dues for 1999 this is your last issue. Increased postal rates and SRN production costs may force a dues increase in the new millennium. We are trying to hold the line.

On behalf of the board we are looking forward to another banner year.

Editor's Notes

This issue got off to a strange start. Ron Leshner's large article on the Maryland lottery stamps was originally slated for the Maryland issue last spring, but research trouble held it up. Then Ken Pruess sends in "Pickle Stamps", a comment by Jerrie Lurie leads to the decision to reprint Cabot's information on the Louisiana lottery stamps and suddenly we have a Games of Chance issue. And somehow the Texas drug stamp just seemed the ultimate game of chance. And talk about chance, how about a new member noticing that two Maine bedding stamps have been around for 40 years and we all overlooked it!!!!

The auction this time features an extraordinary run of Colorado Wine & Liquor, some of the hard to find large Oklahoma eggs, the seldom seen high value West Virginia documentaries and a lot of very nice hunting & fishing material. Some of the MNII state ducks in this bunch are just magnificently executed. Note, there is a rare Florida punchboard in there. And there is some fun stuff that will probably bring a buck, so hopefully, there is something for everybody.

Mack Matesen has been working overtime researching Arizona material. We will showcase his articles on everything from honey to sporting goods next issue.

And I'm still hunting beer articles.

Maryland Tax on Lottery Tickets

by Ronald E. Leshner

Introduction

There are three ways which governments use to raise revenue to pay for government services and programs. The most straight forward means are to impose taxes and fees and to borrow. At times when legislatures do not wish to borrow and do not have the will to impose taxes and yet cannot say no to requests for government funding, they have sometimes resorted to lotteries to raise the necessary funds. When lotteries are resorted to, the general public usually cries out against the weak moral position of using lotteries to support government programs. Rarely, have legislatures imposed taxes on lotteries of their own creation. For as we know excise taxes are also used to discourage the use of certain sinful products. Creating a lottery and then imposing a tax thus fight against each other as revenue producing means. This article is devoted to just such a situation which occurred in Maryland a century and a half ago.

Scant attention has been paid in the philatelic literature to the Maryland tax on lottery tickets. E. R. Vanderhoof (1937) wrote a brief justification for inclusion of the stamped lottery tickets in a revenue collection. Shortly thereafter in his pioneering catalog of the state revenues, Cabot (1940) cited the Vanderhoof article and described the stamp printed on the lottery tickets, but, as we shall see later, erroneously reported the rate of the tax on the lottery tickets. Hubbard (1960) also cited the Vanderhoof article and added that the stamp was printed in black. Hubbard gave the lottery tickets a RRR valuation (1 to 3 known). Although at least 50 tickets can now be documented, the items remain very elusive and few collectors have even a single copy in their collection.

The period leading up to the passage of the tax on lottery tickets seems strikingly contemporary. The forces who opposed the lotteries on moral grounds provided one set of pressures on the legislators. There is the questionable morality of gambling and it is hard to justify a state lottery for the common good. On the other hand the legislature wished to fulfill its past obligations to the groups for whom lotteries had been authorized.

Revenue generated by the lotteries would be difficult to replace from other sources; no one wished to raise taxes.

Facing these contradictory pressures, the legislators aimed to satisfy everyone and probably satisfied no one. As early as 1826, the Maryland General Assembly had become concerned about its own dependence upon the authorization of lotteries to support various public ventures, non-profit organizations, and private individuals and corporations. The legislature passed a bill, Chapter 67, to regulate and restrain lotteries. By 1834 Maryland's legislature was ready to pass an even stronger measure. A constitutional amendment was passed (proposed by Chapter 219 of 1834 and confirmed by Chapter 9 of 1835). The text read:

"After the expiration of existing lottery grants, the legislature of Maryland shall not pass any law authorizing the drawing of any lottery or the traffick or dealing in lottery tickets, or schemes or devices in the nature of lotteries, or the distribution of money or property by chance."

The legislature had rid itself of the onerous lotteries! Or had it? This prohibition applied only after the expiration of existing lottery grants. While this might be interpreted as a means to protect the contractual interests of the previously authorized lotteries, one could also take the words literally to mean that new lotteries were prohibited only after the preexisting financial obligations had been fully satisfied. Although the number of new lottery grants passed by the legislature after 1835 was attenuated, the legislature did continue in its old ways. In the 1840's the legislature resorted to passing lottery bills at two successive sessions, reasoning that this gave the bills the status of an amendment to the constitution (to counteract the 1834-35 amendment banning new lotteries). The legislature continued to yield to pressure to fund various public and private interests through the authorization of new lotteries.

The Maryland state lottery system was finally dismantled by the Constitution of 1851, although lottery tickets were

permitted to be sold to pay the obligations for preexisting lottery grants until April 1, 1859.

The Tax on Lottery Tickets

The direct tax on lottery tickets, which is the subject of this article, dates from 1846. Chapter 92 of 1845, passed on February 10, 1846, provided for a tax on lottery tickets beginning December 1, 1846. The rate of tax was 20 cents for tickets in which the scheme prize exceeded ten dollars and 10 cents for tickets in which the scheme prize was ten dollars or less. The law provided for a proportionate tax upon fractional parts of whole tickets. The tax remained in force until the sale of lottery tickets was banned April 1, 1859. [Has anyone asked whether this law applies to the current Maryland state lottery which was reintroduced through constitutional amendment and public referendum in 1972?]

To ensure that the tax was paid, it became unlawful to sell any lottery tickets unless the ticket was stamped or signed by one of the state's lottery commissioners or their clerk.

The list that follows is based on an examination of the Maryland Secretary of State's records of commissions for the relevant years.

Stmp Date of	Commissioners
LY1 Feb 8, 1845	James Harwood, Thomas King Carroll
LY2 Dec. 31, 1847	William R. Stewart replaces the deceased James Harwood
* Mar. 6, 1848	John O. Wharton, Samuel Dickinson
LY3 Mar. 11, 1850	John O. Wharton, Samuel Dickinson

After the adoption of the constitution of 1851, it appears that the office of Lottery Commissioner was held by a single elected official.

** Dec. 8, 1851	Thomas R. Stewart
LY5 Nov. 22, 1853	Leinuel Roberts
LY6 Nov. 22, 1855	Daniel H. McPhail

*Although no recorded lottery tickets have been recorded during this two-year term, it is assumed that LY3 was used.

** The only recorded lottery ticket recorded from this term has no stamp.

The Stamps

The fifty tickets I have seen account for 21 different lottery drawings over the roughly 12 1/2 year period that the tax was in force. At least five different stamps were used during this period and one of the tickets has not been stamped at all. Since measurements are not included in either Cabot (1940) or Hubbard (1960), it is unknown which stamp they saw, but the most likely candidate is the most frequently occurring example listed below, LY6.

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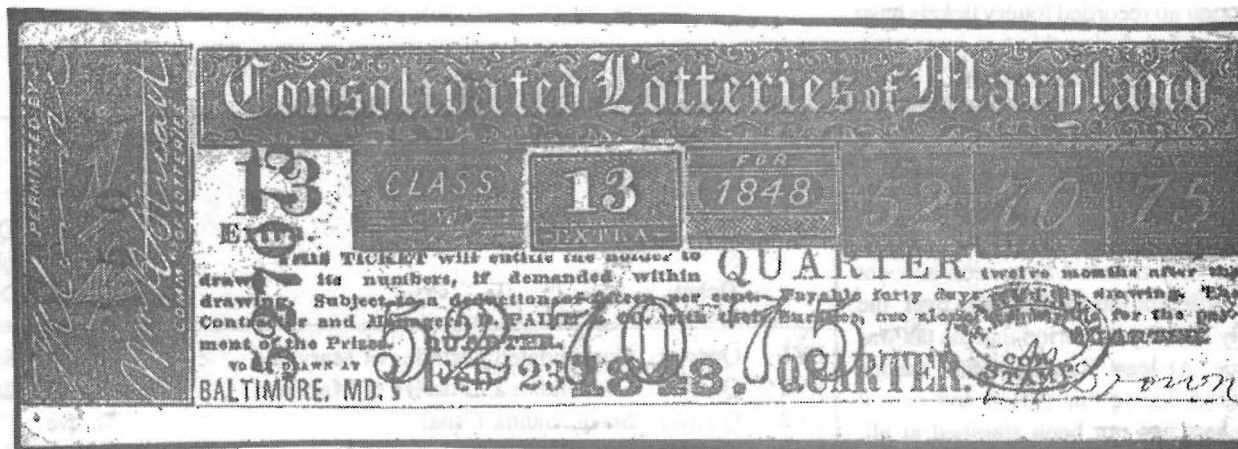
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THE KNOWN LOTTERY TICKETS

Stamp	Type of Ticket	Benefiting of	Color of Ticket	Date of Drawing
LY1	Quarter	Consolidated Lotteries of Maryland	Gray	8/6/47
LY2	Quarter	Consolidated Lotteries of Maryland	Blue	2/23/48
LY2	Quarter	Susquehanna Canal	Mauve	2/23/48
LY3	Quarter	Consolidated Lotteries of Maryland	Red	4/10/50
LY3	Half	Susquehanna Canal	Orange	4/17/50
nonc	Quarter	Patapsco Female Institute	Gray	7/8/52
LY5	Full	Patapsco Female Institute	Gray	4/24/55
LY5	Quarter	Patapsco Female Institute	Gray	10/4/55
LY6	Full	Patapsco Female Institute	Green	10/10/56
LY6	Half	Patapsco Female Institute	Gray	4/14/58
LY6	Quarter	Patapsco Female Institute	Gray	9/27/58
LY6	Full	Leitersburg Turnpike Road	Blue	11/1/58
LY6	Full	Susquehanna Canal	Blue	11/3/58
LY6	Quarter	Patapsco Female Institute	Orange	11/3/58
LY6	Full	Westminster & Emmitsburg Turnpike	Orange	11/4/58
LY6	Full	Pokomoke River Red	Brown	11/5/58
LY6	Eighth	Frederick Female Seminary	Gray	11/27/58
LY6	Quarter	Patapsco Female Institute	Blue	1/28/59
LY6	Quarter	Patapsco Female Institute	Orange	1/29/59
LY6	Half	Patapsco Female Institute	Gray	3/10/59
LY6	Whole	Patapsco Female Institute	Orange	3/10/59



LY1 (1846) Black double oval handstamp 20 mm wide by 13 mm high. MARYLAND at top and STAMP at bottom between the ovals. T.K.C. J.II. at top of inner oval and COM. at bottom of inner oval. Recorded on one lottery ticket dated August 6, 1847.



LY2 (1847) Black double oval handstamp 21 mm wide by 14 mm high. MARYLAND at top and STAMP at bottom between the ovals. T.K.C. W.R.S. at top of inner oval and COM. at bottom of inner oval. Recorded on two different lottery tickets dated February 23, 1848.



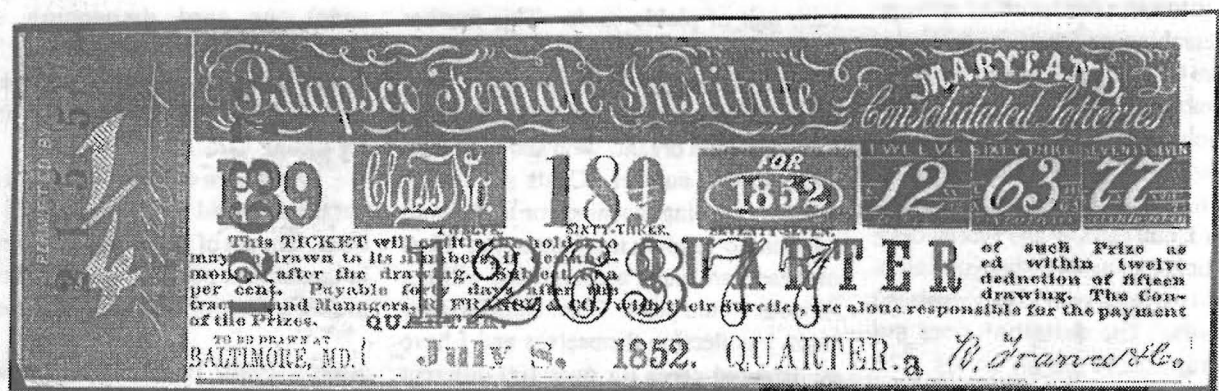
LY3 (1848?) Black double oval handstamp 21 mm wide by 15 mm high. MARYLAND at top and STAMP at bottom between the ovals. LOTTERY at top of inner oval and COMs. at bottom of inner oval. Recorded on two lottery tickets dated April 10 and 17, 1850.



LY5 (1853) Black double oval handstamp 20 mm wide by 14 mm high. MARYLAND at top and STAMP at bottom between the ovals. LOTTERY at top of inner oval and COMs. at bottom of inner oval. Recorded on two lottery tickets in dated April 24 and October 4, 1855.



LY6 (1855) Black double oval handstamp 26 mm wide by 18 mm high. MARYLAND at top and STAMP at bottom between the ovals. LOTTERY at middle of inner oval. Recorded on 43 lottery tickets in 1858-9.



The most curious lottery ticket seen by this writer is one for the Patapsco Female Institute for a drawing on July 8, 1852. It is the only ticket recorded for the period, 1851-1854. There is no handstamp on this ticket. Was this ticket sold illegally?

Michigan Cigarette Fusion

Terence Hines and John Funkhouser both sent copies of this cigarette fusion found in Michigan. Shown double size, it is a bright pinkish red, with the center oval being white. The serial number appears to have been applied with an ink jet printer.



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

New York State Fusion

by Terence Ilines

Shown double size is a new NY state cigarette fusion. The colors are robin's egg blue and buff on white. The word "EXCELSIOR" is microprinted above the ink jet serial number and in a small white panel below the serial number. This fusion is for 20 cigarettes.



Nebraska Pickle Card Tax

by Dr. Kenneth Pruess

Have you overlooked some stamps in current use in your state? I am guilty of belatedly discovering Nebraska pickle card stamps. Matesen (1986, Washington Gambling Stamps, State Revenue Newsletter 24 (1) pps 10-11) reported on Washington state gambling stamps. To my knowledge there have been no further reports on tax stamps used on modern pickle cards. Matesen (personal communication) informs me they are still in use in Washington and that there have been many series of stamps.

What is a pickle card? By Nebraska law, it is any disposable card, board, or ticket which accords a person an opportunity to win a cash prize by opening, pulling, detaching, or otherwise removing one or more tabs to reveal a set of numbers, letters, symbols, or configurations, or any combination thereof. This includes any card known as a pickle ticket, pickle, break-pen, pull-tab, pull-tab board, punchboard, pull card, or any similar card, board, or ticket no matter what you call it. These pull-tab cards seem to have replaced punchboards. The definition does not include scrape-off or rub-off tickets. The name "pickle card" derives from the early practice of selling these from jars, a method which is still in limited use.

Sponsorship of pickle card games is limited to Volunteer Fire Departments, Charities, and non-profit organizations. Games are distributed to the sponsor, then to establishments.

Most of the details of changes in the laws will be of little interest to stamp collectors only a condensed history will suffice. Nebraska legalized this form of gambling beginning Aug. 26, 1983 under the Nebraska Bingo and Pickle Card Regulatory Act. Prior to that time only Bingo was legal. I find no mention of stamps in this act. The first mention of stamps seems to be in the Pickle Card Act (LB 408, Laws 1985). Although approved May 17, 1985 with the emergency clause, other sources suggest that the effective date was July 17, 1986 following revision of the act (LB1027, Laws 1986). The current laws can be found in Revised Statutes of Nebraska Annotated (1995, Sections 9-301 to 8-356) which is to be cited as the

"Nebraska Pickle Card Lottery Act".

Each pickle card game must be accompanied by a poster, called a "Flare Card" in the law. Stamps must be permanently and conspicuously affixed upon the flare card supplied by the manufacturer for identification purposes. Stamps are 10 cent each. Stamps are sold only to licensed distributors and cannot be transferred to another person unless affixed to card. The only way to obtain them seems to be as used copies on the flare cards. There is no requirement for cancellation. To obtain them, often one needs only contact the firm which displays them and ask them to save their old cards.

Each Flare card must have a serial number assigned by the manufacturer to each unit of pickle cards. This number must also appear on each pickle card in the unit. The Flare card as well as each individual card must also bear the name of the licensed organization and their state identification number. Cards are usually taped to vending machines or to the wall adjacent to vending machine or jar. Most of these flare cards are large and will not fit in an album page. Quite colorful, they made a collection themselves and I have no acquired cards for over 100 different games.

The number of cards per unit, size of maximum prize, and other features have changed over time. The most recent law does not permit a card count in excess of 6000 per pickle card unit. Not less than 65% or more than 80% of gross proceeds can be paid as prizes. Typical games run 70-75%. I have seen up to 79% on 50 cent and one dollar games, as low as 66% on a 10 cent game. No single card can cost more than \$1. I have seen cards which cost 10, 25, 50 cents or a dollar. Very few ten cent cards can be found. No individual card can award a prize or prizes in excess of \$1000. Earlier laws required smaller units and smaller maximum prizes.

In addition to the flare card, there are also fliers describing each game. Equally colorful, and fitting a page, they unfortunately do not have any philatelic significance beyond being colorful collateral items. These are promotional items and often include the payout and profit.

Definite profit is often shown on

either the promotional flier or on the back of the flare card. Flare cards show the number of and value of prizes in each unit but do not always state how many cards constitute a unit or what the payout is. Some cards may show units in excess of legal maximum but this is due to two sets of cards in a package. Prizes shown are based on one set of cards. Sometimes the definite payout may be shown on the flare card, but this is not required. It is not unusual to find games using the same symbols which have different payouts!

Not more than 8% of the definite profit of a pickle card unit shall be used by the licensed organization to pay allowable expenses. This excludes license fees, utilization-of-funds member, sales agent, or card dispensing device registration fees. Not more than 30% of definite profit can be used to pay a pickle card operator a commission, fee or salary for selling cards.

I have seen only two different stamps but there should be one additional earlier issue. The act of 1985 would have resulted in the earliest possible stamp. I have yet to find a copy of this presumed stamp.

NEPC1 1986? 10ct Stamp unknown.

NEPC2 1988 10ct. What I presume to be the second issue has "VOID" in an elevated broken impression on transparent self-adhesive tape with black text. I have thus far obtained only a single copy of this stamp, used on a flare card. The stamp states that it supersedes 5-162-85, a regulation of the Department of Revenue based on the first law that mentions stamps.



948593

PICKLE CARD STAMP
9-057-88 Supersedes 5-162-85

NEPC3 1991 10 ct. The very similar to NEPC2 but printed in green on white die-cut self-adhesive label.

In addition to stamps several kinds of licenses. A Class I license costs \$100 and cards are sold only at the organization's designated premises. A Class II licence

PYRAMID POWER

50¢
PER CARD

\$400

\$200

\$200

\$50

\$50

\$50

\$20 **\$20**

\$20 **\$20**

\$10 **\$10** **\$10**

\$10 **\$10**

\$10 **\$10**

\$10

\$5
16 TIMES

\$1
300 TIMES

\$1
400 TIMES

PAY-MATE III™
WINNER PAYOUT CODE

CHECK-MATE™
WINNER PROTECTION SYSTEM

©Bingo King Co. 1997, Lynnwood WA 98048

MPG ID: PYMT. NBR SERIES NBR

BK PY400-0 501081

RED Tent. 4752 Job# 31583

F 87-21-87

501081

LINCOLN BOWLING ASSOC.
NE LD. 35-5716438

948593
PICKLE CARD STAMP

NEPC3

Flare card with NEPC3 at bottom (about 3/4 normal size).

costs \$150 and the cards can be sold on the premises of one or more licensed picked card operators. The sponsoring organization must have a licensed sales agent. A sales agent licence cost \$50.

Other licenses include a \$20 license to be a Utilization-of-funds member. Each member of an organization responsible for conduct of the lottery and proper utilization of gross proceeds. \$50 will make you a pickle card operator. \$1525 will make you a distributor, and \$1525 is also the cost of a manufacturers license.

A dispensing device license could cost you another \$50 a machine, unless you use a pickle jar.

It is apparent that most of the profit to the State derives from the many licence fees. Stamps are used primarily for accounting purposes. Nonetheless, I consider them valid revenue stamps of a documentary nature.

I would like to hear from collectors in other states on the legality of pickle or pull-tab games and if any stamps are used.

I know that Minnesota has a similar stamp (5 ct), North Dakota has a 25 cent gaming tax stamp. The Missouri law specifies a \$10 tax stamp which by the law is placed on cartons containing the cards rather than on the flare cards. The Oklahoma law also specifies a stamp or seal but I do not know the monetary value, if any. Such cards are also legal in many other states but I have not seen these, except Wyoming where no stamps are used. Many states may have had such games in the past but made them illegal with formation of state lotteries. The laws governing this form of gambling have been difficult to search. Suggested index words which you might search are: Beano, Bingo, Charitable Gambling, Gambling, Gaming, Lottery, Pull-Tab Cards, Punch Boards, Slot Machines.

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Researcher asks for Help on Indiana Intangibles

by Kent Gray

Now that the Indiana Intangibles have been cataloged from start (1933) to finish (1965), the next part of my Indiana project starts.

Members are encouraged to submit information on any proof, specimen, or error dealing with this 284 stamp series. Misprints and imperforate stamps are two examples of the error items I am after. A few of the issues are also bicolor; are any known inverted or with a color missing?

How many specimens exist? My collection contains six specimens from 1935 through 1939. I also have a proof of the 1942 \$1. What other issues are out there? Feel free to contact me at my email address, kent@easynet.co.uk, or write to me at Kent Gray, PSC 41 Box 6872, APO AE 09464

Bilek Granted Life Membership

The board of the State Revenue Society recently voted to make Dick Bilek our latest life member. Life memberships are granted on occasion to members who have made outstanding contributions to the society.

Dick, a fish and game collector from Illinois, printed the *State Revenue News* for 17 years. He only quit when he sold his printing business two years ago. It is our hope that he gets many years of enjoyment out of it.

Pay Your Taxes or the Puppy Gets It!

In 1925 in Fairfield County, South Carolina, they passed a capitation (head) tax of \$2.50 on each dog (regardless of age). If you failed to pay the tax, they sent a man out to kill your dog.

Act 80, Session Laws of South Carolina 1925

State Revenue News Marijuana Flyspecking - Texas

by Robert Henak

The major types and varieties of state drug tax stamps already were reported in Peter Martin's article in the Third Quarter 1995 issue of SRN and various updates since then. However, I think I may have discovered a few minor varieties. Hopefully others can confirm these one way or the other.

First, it appears that there might be two different varieties of the drug stamps from Texas. In 1995, I wrote to the Comptroller of Public Accounts in Texas and received a nice packet of materials on that state's drug tax stamps. They were also kind enough to send me voided copies of the three types of stamps they sold.

I subsequently received additional, non-voided copies of the marijuana stamp, but they are different. My new stamps look like the copy which accompanied Peter Martin's article. The void stamps I received in 1995, however, are slightly shorter, with the bottom portion of the design under the word Marijuana more compressed. The voided stamps are about 54 mm high, while the other version is about 57 mm high. Both are about 54 mm wide.

The voided copy looks like the example on the front cover and, unlike the stamp in Peter's article, is missing the lines above and below the words "Texas Comptroller/ of Public Accounts." The graphic box for the stamp number on the voided stamp is both shorter and narrower. The voided copies of the controlled substance and dosage unit stamps bear the same differences.

I'd be interested in finding out if there really are two different varieties of these stamps which were actually released, or whether only voided stamps come in the "small" variety.

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New Maine Bedding Stamp Discovery

by Terence Hines

What has long been thought of as a single stamp, the Maine bedding stamp, turns out to come in two totally different versions. This discovery was recently made by new SRS member Eric Martin of Presque Isle, Maine. Hubbard listed the common one cent green Maine bedding stamp as BE1 in his catalog and gave it an issue date of 1953. Martin, in examining his copies of this stamp noticed something that no other collector had ever noticed. The stamp comes with two different inscriptions. On one version the issuing agency is the "DEPARTMENT OF HEALTH / AND WELFARE" while on the other it is the "DEPARTMENT OF LABOR / AND INDUSTRY". Examples of both stamps, double normal size, are shown here.

When did these two versions of this common stamp appear? To answer this question, I inquired of the Maine Department of Labor. That Department's Commissioner, Valerie R. Landry, provided a most informative response to my inquiry. She noted that "The first statute regarding the sale of bedding was enacted by the legislature in 1929 and pertained to mattresses. The law required that if secondhand stuffing material was used it had to first be sterilized and disinfected with a cloth tag attached." Such tags would be the forerunners of the



1947 BE1 at left, newly discovered 1953 BE2 at right

tags with stamps affixed. Can anyone report such a tag?

Commissioner Landry's letter continues regarding the issuance of the stamps by saying that "In 1947 the law was amended to require that a stamp issued by the Department of Health and Welfare be affixed to the cloth tag. In 1953, the enforcement of the statute was placed with the Department of Labor and Industry. In 1969, the provision for a stamp was replaced with an annual registration requirement, which is still in place."

Commissioner Landry's letter makes it clear that the stamps inscribed "DEPARTMENT OF HEALTH / AND WELFARE" were issued first, in 1947 while the stamps with the other inscription were issued six years later, in 1953. This

information also pushes back the date of issue of the Maine bedding stamps from 1953, as reported by Hubbard, to 1947. This means that the registration numbers, the black numbers printed in the tablet at the base of each stamp, will generally be lower for the first type of the stamp. In terms of rarity, neither version is rare. In my own holdings, both seem equally common. The version with the "Health and Welfare" inscription should be known as BE1 while the "Labor and Industry" version should be BE2. You might want to mark your catalogs accordingly.

It is truly amazing that such a major design difference should have gone unnoticed for over 40 years, even if the letters are sort of small! It proves, once again, that we should all look carefully at our stamps.

Hawaiian Playing Card

by Scott Troutman

Shown below is an example of the 1892 playing card stamp from the Kingdom of Hawaii. Designed for the planned implementation of a tax on playing

cards, I am told these were never put into actual usage.

This cut down example is from the late Bob Pollard's collection. These are the rarest of playing card stamps. The idea was that these were to be wrapped around

the pack of cards such that they would be torn off when the cards were opened, much like the long Kansas cigarette strips.

I have never figured out what the center design was supposed to represent.

Only a handful of these survive.



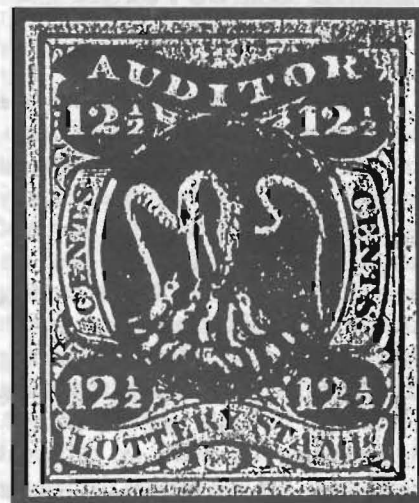
I had asked Michael Mahler if he could do an article for us on the Louisiana Lottery Tax stamps. His reply was that he could "add nothing to the fine article by George Cabot". As this article appeared originally in "Stamps", March 28, 1942 and it is getting hard to get a copy of, we thought we would republish the portion dealing with the stamps and the tax history. - Editor



First Issue - Type I



First Issue type II



Second Issue

Louisiana Lottery Tax Stamps of 1866

by George D. Cabot

Lotteries were not always so frowned upon by society as they are today. In England under the old common law, gambling (or "gaming") as it was then called was not illegal, and as we adopted the common law of England, lotteries were perfectly legal in the country until prohibited by statutes or by state constitutions.

Before the Revolution lotteries were common media for selling lands, erecting forts, paving streets, building and supporting schools and colleges and for ecclesiastical purposes. George Washington, Benjamin Franklin, Thomas Jefferson and other prominent citizens lent their names willingly to "worthy" lotteries. Two of the buildings for Harvard College were built with funds obtained from lotteries of 1794 and 1806. In 1776 the Continental Congress set up a \$10,000,000 lottery, but it was never carried to a conclusion. Apparently, not enough tickets were sold, and even they were never redeemed. By 1832 it was estimated that the annual lottery business in the nine states was over \$66,000,000, many perhaps conducted honestly enough, but always with the odds heavily against the ticket buyers, since up to 50% frequently funded some "cause" and there

were expenses in addition, which were usually heavy.

Now, however, lotteries are considered to be against the public interest, having been forbidden in England since about 1830 and (in 1942 were) prohibited by law in every state and territory of the U.S. In addition, our federal government, by special Acts of Congress, prohibits transmission through the mails of lottery tickets, the advertising thereof, or money in payment for them, even in the form of bank checks or Post Office money orders. Such small lotteries as do survive, like church and fraternal bingo parties, "screenos", punchboards, and the nickel-in-the slot machines, which occasionally pour out a jack pot, are all probably illegal but are winked at to a greater or less degree in various parts of the country.

This present viewpoint of the federal government only assumed its sterner aspects since about 1880; from 1863 to 1870 it was far less rigorous. During that Civil War period, when the government was taxing many and various items by means of the well known documentary stamps, Lotteries and Lottery Tickets were also specifically taxed. The Federal Tax Act of March 3rd, 1868, levied fifty cents on each dollar face of lottery tickets beside a lottery license fee of \$1,000, but this was evidently found too great, for the Act of June 30, 1864, reduced the tax to five per cent of face and the license fee to \$100. It was stipulated that lotteries which were for charitable purposes were exempted,

and likewise that the Act was not to be construed as legalizing lotteries in states or territories which forbade them. According to the final summarized fiscal report of the Internal revenue Department, the total receipts to the government, up to the time the Act was repealed on July 14, 1870, amounted to almost \$500,000 from the lottery tickets tax, plus an additional \$418,000 for the licenses.

In the U.S., so far as is known, only two states have ever used stamps in taxing lotteries--Maryland and Louisiana. Maryland had such a tax from about 1846 to 1859, imprinting on each ticket a simply worded elliptical stamping (no denominations) showing that the tax had been paid. Philatelically, these fall under "stamped paper", as distinguished from adhesives. But it remained for Louisiana, commencing with the issuance of some adhesive Lottery Tax stamps, to build up a lottery business which eventually shook the nation and made the words "Louisiana Lottery" a symbol for gambling excitement and political corruption, by reason of the vast profits which became available. Let us trace the story and then the consequences of the issuance of these stamps.

Although Louisiana had permitted lotteries for many years, it was about 1866 that they became a matter of serious concern. Largely an aftermath of the Civil War, the necessities of financial construction were an impelling force. The state was in political confusion, and

gambling concerns of New Orleans were operating on a large scale. They were corrupting state officers and police, and it was thought that these evils might be reduced by making some simple form of gambling definite and legitimate. Accordingly, the state legislature passed Act 21 of 1866, licensing the vending of lottery tickets, with \$50,000 of the annual proceeds from the tax to go to the New Orleans Charity Hospital and all above this sum to the general funds of the state.

The tax was set at five per cent of the face selling value of every lottery ticket sold in Louisiana, payment of it to be evidenced by the use of special adhesive stamps provided for the purpose. The tax went into effect February 28, 1866, and the necessary stamps duly appeared. The printers are unknown, and we have no record of the denominations issued. All we have to go by are the surviving copies of the stamps themselves. The fact that the 6 1/4 cent was unknown until a very few years ago indicates that other varieties may still turn up.

The following is a listing of the stamps as known:

First Issue

1866, 23 x28mm on papers of various thickness, imperforate.

		Approx. Value	
		Unused	Used
5ct	blue	RRR	RRR
6 1/4 ct	blue	\$20	-
7 1/2 ct	blue	\$50	\$50
12 1/2 ct	blue	\$45	\$45

The stamps seem to have been issued in two types. In type I the background diagonal cross-hatching is much more closely spaced and the word "AUDITOR" slightly narrower than in Type II. Only one denomination- the 5c - is known in both types; the 7 1/2c is Type I and the 6 1/4c and 12 1/2c are Type II.

Although many thousands of these stamps were used, only about sixty, in all, are now known. Of the 5c, there survive only two copies survive. They were acquired by John A. Klemann and are now owned by Morton D. Joyce. About 20 years ago a third copy, known as the "Bridesmaid" copy was on record.

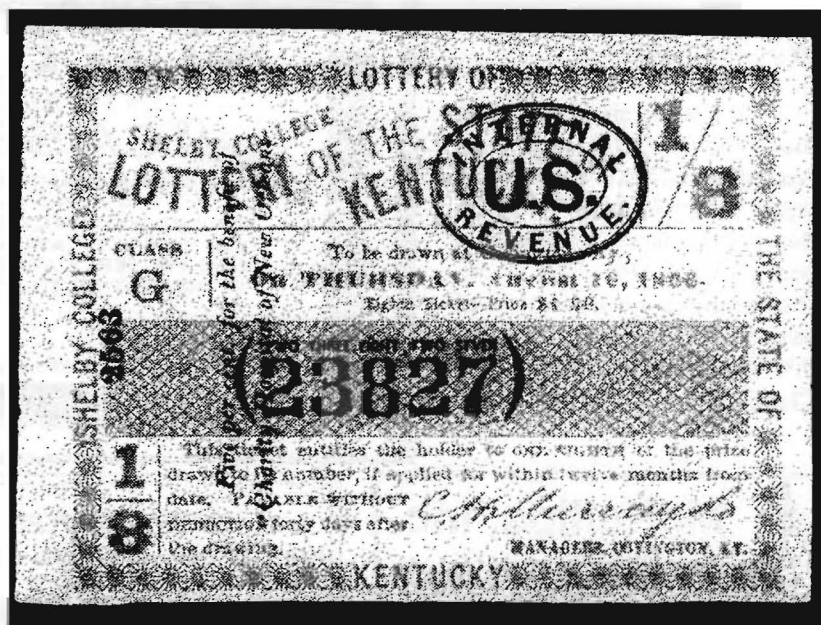
About 1936, Harry M. Konwiser brought to light the only known full sheet of any denomination. While corresponding with an old woman dealing Civil War covers and postage stamps, he received a half-sheet of the 6 1/4c which



Back of "foreign" lottery ticket from Kentucky with second issue lottery stamp tied by a blue federal cancellation. An approximate tracing of the cancellation as it appears on the cover is shown below, as the blue cancel does not photograph well. (Courtesy Michael Mahler)



Cabot's illustration of the Federal Cancellation as it appears on the Makepeace lottery ticket.



Face of the lottery ticket of which the back is shown above. Ex Morton Dean Joyce. Michael Mahler adds that "Another is in the hands of a prominent NY collector. I believe there are three (or more) such stamped tickets in existence, all 1/8 tickets, i.e. 1/8 parts of the same base ticket."

her father had given her when she was a little girl, and which had lain in the back of her small stamp album for almost 50 years. Most collectors who saw it did not know what it was or that it had any special interest. She then wrote that the other half of the sheet had been given to her sister at the same time, and a search fortunately found that also. The two halves joining together perfectly and showed that the format was 6 x6 stamps, all of Type II. The sheet showed full margins, but with no marginal imprint or other identifying marks. About half the stamps were unfortunately, in very bad condition, because the sheet had been badly creased by two foldings; but it was, nevertheless a remarkable and valuable find. It came into my possession, and one half has since been broken up so that more collectors might own a copy, but I have a photograph of the original full sheet. Each stamp for it bears on the back, a pencilled keyed notation showing the position of the stamp in the sheet.

The reason for employing the Masonic Emblem, almost unique in stamp usage, is one of the philatelic mysteries. It is possible that the aforementioned Charity Hospital, which was a preferred beneficiary, had a Masonic background, but the Grand Lodge at new Orleans is unable to confirm this.

Second Issue

1866 (probably about July or August). 28x28mm on this and thick papers. Imperforate.

7 1/2 green (shades) \$4.50 \$3.50
12 1/2 green (shades) \$12.00 \$7.50

It should be noted that lottery tickets issued in other states, such as Kentucky or Illinois, were required to bear these stamps when sold in Louisiana.

A "foreign" lottery ticket with a Louisiana lottery stamp on the back was shown is shown. The Federal cancellation, which ties the stamp, is in blue and does not reproduce well and has been traced and reproduced separately here. This is also the earliest known cancellation date on a Second Issue stamp. It is from the collection of Colin MacR. Makepeace. *[A similar stamped ticket from the Michael Mahler collection is shown in this article.]*

Use of all the stamps was discontinued December 31, 1868.

The records show that the tax yielded about \$36,000 in 1866, \$34,00 in 1867 and \$28,000 in 1868.

Philatelically, this could end the story, but the reasons which lead to the discontinuance of the stamps and the dramatic consequences which followed make a chapter in U.S. history which is

State Revenue News

sufficiently allied to the stamps to merit telling here. It was found that the stamp plan did not work. Although it was plain to everyone in New Orleans that lottery business was flourishing and increasing, the tax returns to the state decreased. The reason was not far to see--thousands of lottery tickets were being peddled without stamps. Some were issued by out-of-state concerns, who refused or neglected to use them, and others by irresponsible persons who disappeared when the drawing had been made, or who falsified their records. Those who were lucky enough to be winners made their tickets legal by apply stamps before collecting; the losing tickets were thrown away and nobody cared whether they bore stamps or not.

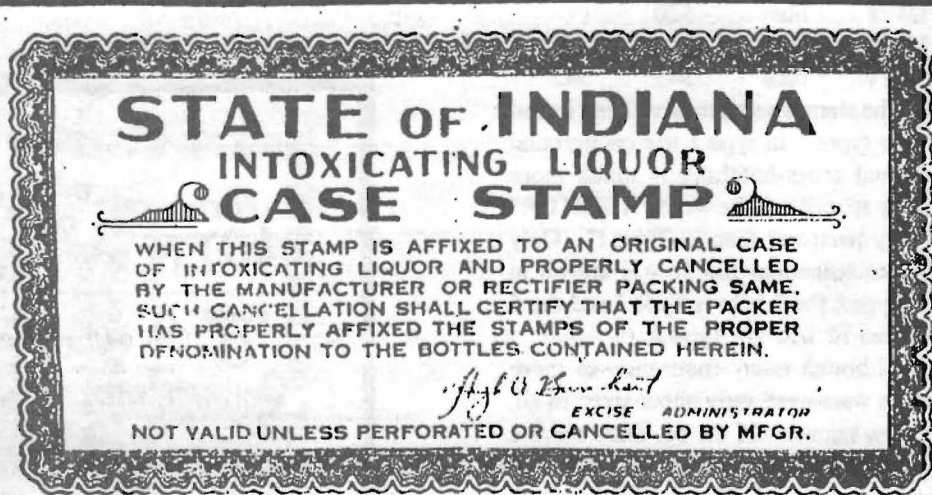
It was found impossible for the state's inspectors to check the lotteries rapidly enough. It could be claimed that the stamp must have fallen off, etc., and convictions were rarely obtained.

The idea was therefore advanced to license only a single company, which should have the exclusive right to sell lottery tickets. The company which was setup operated until 1893 with a continuous history of major corruption that has seldom been seen before or since. This is detailed in the original article but space does not permit its inclusion here.

Indiana Case Liquor Variety

by Scott Troutman

The stamp show is listed in the Hubbard Catalog as CL2. According to Hubbard, these case liquor stamps from 1937 with the Barnhardt signature were roulette perforated 6 1/4. The stamp shown shows no indication of having been rouletted. As such this variety should catalog as a CL2a.



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

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121	3/76	203	11-12/91
122	5/76	204	1-2/92
124	9/76	204	3-4/92
125	11/76	206	5-6/92
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131	11/77	208	9-10/92
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140-45	1-11/79	210	1-2/93
146-51	1-11/80	212	3-4/93
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161*	3-6/83	216	1-2/94
162*	7-10/83	217	3-4/94
163	11-12/83	218	5-6/94
164*	1-4/84	219	7-8/94
166	7-10/84	220	9-10/94
167	11-12/84	221	11-12/94
170	5-6/86		
182	5-6/87	\$5 each	
185	11-12/88	222	1/95-feed
186	1-2/89	223	2/95-ducks
187	3-4/89	224	3/95-drugs
188	5-6/89	225	4/95-NC
189	7-8/89	226	1/96-eggs
190	9-10/89	227	2/96-UT
191	11-12/89	228	3/96-game
192	1-2/90	229	4/96-NV
193	3-4/90	230	1/97-Bedding
194	5-6/90	231	2/97-Liquor
195	7-8/90	233	3/97-MO
196	9-10/90	234	4/97-Fruit
197	11/12/90	235	1/98-Apples
198	1-2/91	236	2/98-Seafood
199	3-4/91		& Md
200	5-6/91	237	3/98-Cigarettes
201	7-8/91	238	Cataloging

* double issue counts as two.

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President's Message

We've all heard the hype about how computers are going to change the nature of philately. I must admit that I'd been pretty skeptical about such talk for the past several years. Then I found EBAY, the online auction service. This service, which is free to buyers, has categories for almost every type of collectible one could imagine, including of course, stamps. And, even better, within the stamps category there is a separate category for revenue stamps. For any collector, the ability to get to ebay listings alone would be worth the cost of the monthly Internet access fees. One logs onto ebay (at www.ebay.com) and can become a registered user in minutes. Then one can submit bids to any of the tens of thousands of auction lots available. There aren't large auctions run by some firm, but listings of individual items being offered by private collector and larger dealers. Each individual item is considered its own auction, with an ending date and time for the auction and information on the number of bids, the highest bid, and the seller. One can e-mail the seller with questions about the lot. After submitting a bid, ebay will automatically e-mail the bidder if a higher bid is received. Thus, one does not have to monitor the auction continuously. The sellers of most of the philatelic items offered have scanned in pictures of the stamps or covers they are offering so you can see the item in full color right on your computer screen. When the auction for an item ends, ebay e-mails the winner and the seller and it is then up to the two of them to get in contact.

Ebay, and its inevitable imitators, do seem set to radically change the way collectors acquire material. For example, I acquired the lovely New Hampshire American Note Company forerunner item report elsewhere in this issue for a small Canadian dealer through an ebay auction. Ebay gives the sellers the ability to offer even very obscure material (and the New Hampshire item has to be classified as pretty obscure!) to, in the near future, at least, every collector in the world. This is because in the not too distant future, at least, every serious collector will be online and searching ebay for material of interest. Dealers will be, in large measure, cut out as middlemen. If I have some back-of-the-book item to sell, why would I sell it to a dealer, at a huge discount from retail, when I can offer it on ebay to thousands of potential retail buyers?

Interestingly, two of the major philatelic publications, Linn's Stamp News and Stamp Collector have recently started their own on-line stamp sales services. Neither can hold a candle to ebay. Linn's "zillions of stamps" at www.linns.com, is nothing more than an online list of dealer's price lists. Yawn! Such sites will always have a role in philately. They're great if you want to buy an expensive, but common, item like a mint set of Zepps. But for speciality items, sites like ebay will dominate.

Terence Hines

Our thanks to Peter Pierce, M.E. Matesen, Dr. Ken Pruess and Frank Binder for donations of money, publications, or items to be sold in the auction with the money donated to the SRS. We do appreciate it.

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Gwin: Sure. I call it crapshooter.

Brown: Why call it that?

Gwin: Shake, rattle, and roll.

Microcosm 1924

Altoona (PA) High School Yearbook

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cxl	cancel	insp	inspection	stp	strip
CAT	catalog value	lic	license	tob	tobacco
cig	cigarette	M	mint or unused	trf	transfer
ct	cent	MNII	mint, never hinged	U	used
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[illegible]



3



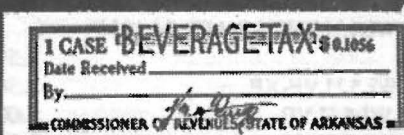
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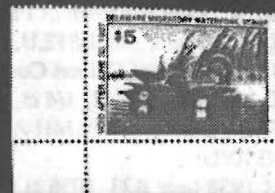
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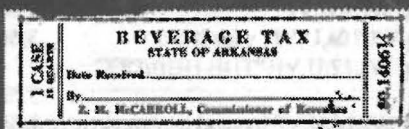
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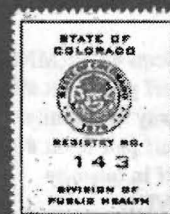
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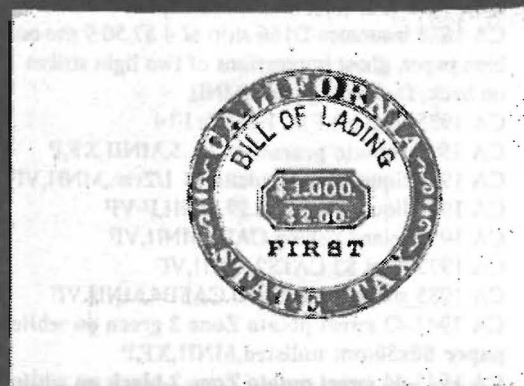
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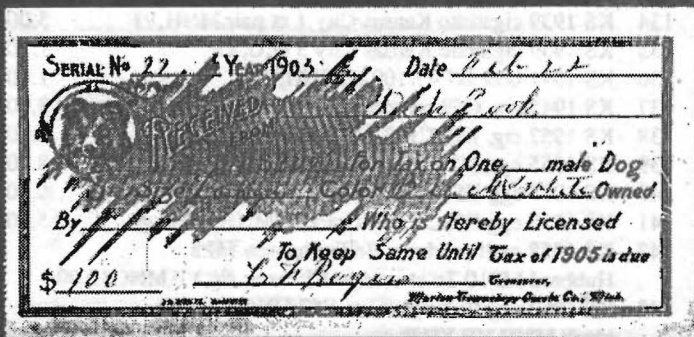
26 (part)



130

SRS AUCTION #13

Hubbard Catalog numbers on non- fishing and hunting			41	CA 1972-73 duck \$1 Scott #2,U,VF,unsig.,	
Wooten Catalog numbers on fishing and hunting				small tear at left, cat \$175,P	125.00
1	?? 1899-90 City of Bridgeport tax receipts (2),1899 orange, 1900 grey some discoloring,U,1/3 size of sheet of paper	5.00	42	CA 1979-80 duck \$5 Scott #10,MNH,VF	7.50
2	AK 1937 beer B1,MNII,VF,lower left corner nipped off	5.00	43	CA 1980-81 duck \$5 Scott #11,MNH,VF	7.00
3	AK 1937 liquor L7? no L before serial number 4/5 qt, MNH,VF,P	5.00	44	CN 1937 bedding BE2,MNH,VF	1.50
4	AK 1943 liquor L18,MNII,VF	5.00	45	CO 1947 cig & tob (2) Denver City & County 1 ct thin green 45C, 1 ct purple 47C,U,P	2.00
5	AL 19?? beer (6)county decals, Macon 6 ct, Elmore 4 ct, Hale 3 ct, Conecum 3 ct, Talladega 3ct,Talaposa 4ct, all VF,MNII,P	12.00	46	CO 1933 wine & liq. WL1,MNG,VF	5.00
6	AL 19?? cigarette town of Phil Campbell 1ct. MNH,VF	1.00	47	CO 1933 wine & liq WL2,VF,manuscript cxi	10.00
7	AL 19?? liquor seal LS12,U,VF,dirty	2.50	48	CO 1933 wine & liq WL3,U,VF,"Republic Drug" cxi	5.00
8	AL 19?? tobacco Colbert County 1ct black,MNII,VF	1.00	49	CO 1934 wine & liq WL4,U,VF,"N.S/APR 24 1935" handstamp	2.50
9	AL 1959 cigarette (2) 1/4 ct, 1/2 ct variety,MNII,VF	1.00	50	CO 1934 wine & liq WL5,U,VF-XF	2.50
10	AR 1937 feed (3) F38 MII Avg,F39 MNG,VF, F43 MII AVG	2.50	51	CO 1934 wine & liq. WL6,U,VF	3.00
11	AR 1938 beer B23 .1056 ct,MNII,VF,light crease,P	6.00	52	CO 1934 wine & liq. WL7,U,VF	1.50
12	AR 1938 beer B24 .1046 1/4 ct,U,F, chunk missing at top but not into design,P	6.00	53	CO 1934 wine & liq. WL8,MNII,VF,SE lt. crease,P	3.00
13	AR 1941 import wine IW27 7 1/2 ct,MNII,VF	2.50	54	CO 1934 wine & liq. WL9,U,VF	2.50
14	AR 1944 beer B36, two small tears, black crayon cancelled,U,F,P	2.00	55	CO 1934 wine & liq WL10a,U,VF, very lt cxi	3.50
15	AR 1981-82 duck \$5.50 Scott #1,VF,MNII	60.00	56	CO 1934 wine & liq. WL12,U,VF,"THE HUB/DEC 20,1934" cxi	3.50
16	AR 1990-91 duck \$7 imperf pair Scott #9,MNII, VF (these were sold this way in quantity)	20.00	57	CO 1934 wine & liq. WL14,U,VF,hvy cxi	2.50
17	AR 1991-92 duck \$7 imperf pair Scott #10,MNII, VF, these were sold imperf in quantity	20.00	58	CO 1935 beer B15c "B" serial #,U,F-VF, light soaking crease	2.50
18	AZ 1933 luxury tax LX2,VF,U	1.00	59	CO 1935 beer B21a "A" serial #,MNII,VF	8.00
19	AZ 1934 luxury LX26 light cxi "Harter/Dist. Co"U,VF,P	2.00	60	CO 1935 beer B21b narrow "B" serial,U,VF left side a little dirty	5.00
20	AZ 1940 feed (2) F9,F12,MII,VF	2.00	61	CO 1935 wine & liq WL17,U,F-VF,two short perfs	10.00
21	AZ 1940 fertilizer (2) FT9, FT10,MII,VF	2.00	62	CO 1935 wine & liq WL18,U,VF,light cxi	20.00
22	AZ 1965 trout \$6 non-res AZT14,MNII,VF	12.00	63	CO 1935 wine & liq WL24,U,AVG,"CANCELLED/ ROYAL DIST CO." handstamp	7.50
23	AZ 1977 trout \$3 res AZT37,MNII,VF-XF,P	7.00	64	CO 1935 wine & liq WL26,U,F	10.00
24	AZ 1932-34 luxury (4) LX1 VF,LX7 avg, LX28 XF thin, LX31 XF all U	2.00	65	CO 1935 wine & liq WL27 vert. pair,U,VF,dirty	10.00
25	CA 1858 bill of lading D4 \$2 white paper, strip/4 (Fourth at top), no control ovpt,M,XF NG as issued	10.00	66	CO 1935 wine & liq WL28,U,F-VF,very clean	2.50
26	CA 1858 bill of lading D4 \$2 bluish paper strip/4 (Fourth at top), no control ovpt,M,XF NG as issued,P	10.00	67	CO 1936 wine & liq WL34,MNG,VF,soaking creases,P	15.00
27	CA 1858 bill of lading D5 \$4, white paper,strip/4 (Fourth at top), no control ovpt.,XF,NG as issued	10.00	68	CO 1936 wine & liq WL35,MNII,F,seldom seen M	15.00
28	CA 1858 bill of lading D7 \$20 white paper,strip 4 (Fourth at top), no control ovpt,XF,NG as issued	10.00	69	CO 1936 wine & Liq. WL35,U,F	4.00
29	CA 1858 bill of lading D10 \$200 bluish paper, strip/4 (First at top), no control ovpt.,VF,NG as iss.	10.00	70	CO 1937 wine & liq WL20,U,F-VF,tcarr,hvy cxi	10.00
30	CA 1858 bill of lading D11 \$400 bluish paper, strip/4 (First at top), no control ovpt.,M,XF,NG as iss.	10.00	71	CO 1937 wine & liq WL21,U,VF, red typed cxi "MANITOU/MINERAL WATER/& SALES CO"	7.50
31	CA 1858 insurance D166 strip of 4 \$7.50 9 mo on blue paper, ghost impressions of two light strikes on back, fascinating piece,MNII	25.00	72	CO 1937 wine & liq WL33, 4 vertical strp, U,F,perf seperations, two stained	15.00
32	CA 1935 feed (4) F1a, F4a,F8a,F14	3.00	73	CO 1937 wine & liq WL38a,inverted panto,U,AVG	7.50
33	CA 1936 tomato proration TM5,MNII,XF,P	20.00	74	CO 1941 beer B29 "B" serial,U,VF	5.00
34	CA 1937 liquor L19c roulette 13 1/2var.,MNII,VF	15.00	75	CO 1941 beer B29 "C" serial,U,VF,tiny scuff	5.00
35	CA 1941 liquor (2) L28,L29,MNII,F-VF	1.00	76	CO 1944 beer B40 "E" serial,U,VF	5.00
36	CA 1958 inland fishing CAF1,MNII,VF	3.50	77	CO 1945 wine & liq. (42) WL44(2),WL45,WL47a,U, F-VF	1.00
37	CA 1973 trout \$2 CATS2,MNII,VF	3.00	78	CO 1946 beer B50 9ct "A" serial,U,VF,P	5.00
38	CA 1985 striped bass \$3.50 CASB4,MNII,VF	2.00	79	CO 1947 bedding BE2,U,VF,P	2.00
39	CA 1942-43 sweet potato Zone 2 green on white paper 80x50mm unlisted,MNII,XF,P	15.00	80	CO 1973 cig. CITY & COUNTY of Denver 1ct violet,U,VF,P	1.00
40	CA 1943-44 sweet potato Zone 2 black on white paper 80x50mm unlisted,MNII,XF	15.00	81	DC 1928 receipt for dog license, printed by Government printing Office. Dogs name was MOL	2.00
			82	DC 1946 liquor L3 U,F-VF,perfin "2211",P	2.00
			83	DC 1946 liquor L5 1/8 gal,U,F,perfin	1.50
			84	DC 1946 liquor L6, perfin "5448",U,VF	2.50
			85	DE 1940 beer B19 8ct,U,VF,big thin, 5.00	
			86	DE 1986-87 duck \$5 Scott #7,VF,MNII,P	10.00
			87	FL 19?? punchboard Panama City PB33 \$1.50, MNII,VF,P	10.00
			88	FL 194? cigarette (2) 4ct decals, type C4,U,VF	1.00
			89	FL 196? doc. D53 15ct,U,Vf pink stain	5.00



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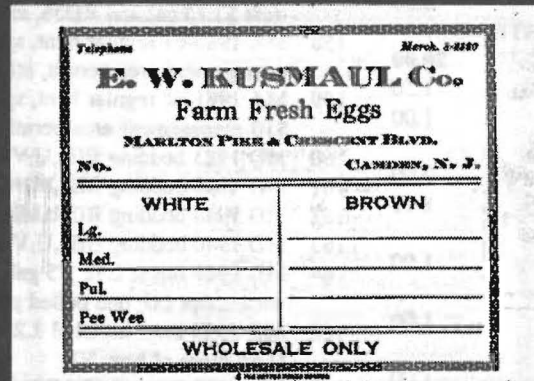
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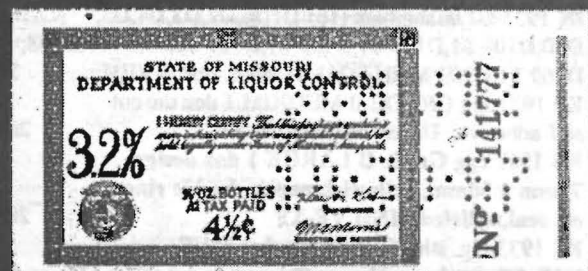
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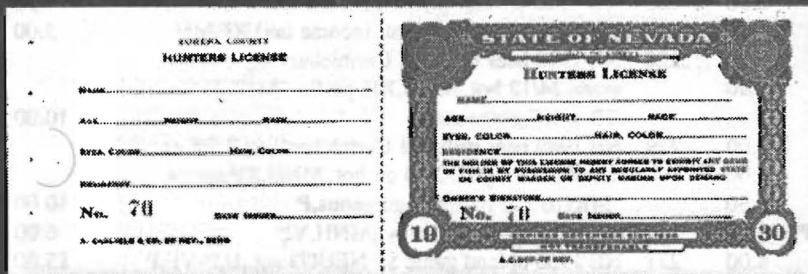
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SRS AUCTION #13

90	FL 1923 fertilizer FE23 5 ct,MH,F-VF	2.00	134	KS 1939 cigarette Kansas City 1 ct pair,MNH,VF	5.00
91	FL 1936? City of Pensicola cig.stamp 36C,U,VF	1.50	135	KS 1939 cigarette Kansas City 3 ct,U,XF	1.50
92	FL 1936 orange OR7 1 ct,U,VF,clan,P	2.00	136	KS 1941 beer B7 47/100 ct,MNII,VF	1.00
93	FL 1937 orange OR13 1ct,U,VF,exl Feb 1 1941,crease	1.50	137	KS 1945 cig. C59 on series 115 US cig stamp	3.00
94	FL 1955 doc. D36 75ct,U,VF	5.00	138	KS 1952 cig. like C108 but green, unlisted,U,VF	2.00
95	FL 1955 doc. D37 \$1,U,VF	3.00	139	KS 1955 egg (4) E45,E46,E49,E50,MNH,VF	8.00
96	FL 1956 citrus CF43 (4) on Railway Express doc.,U,VF	15.00	140	KS 1955 egg E51 15 doz Grade B,MNH,VF	6.00
97	FL 1986-87 duck \$3 Scott #8 w/tab,MNH,VF	25.00	141	KS 1955 egg E52 30 doz Grade B,MNH,XF,huge	15.00
98	FL 1987-88 duck \$3.50 Scott #9 w/tab,MNH,VF	20.00	142	KS 1958 malt products Bellinghausen MP8, Hubbard MP10 3o ct orange Kirchner sig,VF,MNG10.00	
99	GA 1932 cig. C33 1 1/2 ct,U,VF	1.00	143	KS 1962 egg Bellinghausen E67 UNGRADED black MNII,VF-XF,P	4.00
100	GA 1980-81 wildlife mgmt \$10.25 GAM2,MNH,F-VF	8.00	144	KS 1963 upland game KSUG3 sig.,U,VF	4.25
101	IA 1924 cigarette C11 1ct block/4,F-VF,MNH	1.00	145	KS 1968 upland game bird KSUG8 \$1 sig,U,AVG upper right crn missing	1.00
102	IA 1924 cigarettes C10 1/2ct, C11 1ct (2),C12 (4),U,F-VF2.50		146	KS 1957-60? cig. meters (2)Bellinghausen CM1 but with 2ct removed, and CM3b blue,U,VF	1.50
103	IA 1935 liquor seal LS4 R serial #,U,VF, piece missing on upper left corner not into design	2.00	147	KS 1927-28 (3)cigarette stamps C2,C4,U,VF,C34, MNII,VF	1.50
104	IA 1935 liquor seal LS6,U,VF	4.00	148	KS 1949-50 quail Wooton KSQ13,U,VF,not signed small notch out at top,P	6.50
105	IA 1935 liquor seal LS6,U,XF,light stain	5.00	149	KS 1945-196? cig. decals (6) C68,C82,C89,C90,C91, C116,U,VF	1.50
106	IA 1935 liquor seal LS7,U,VF	4.00	150	KY 1912 feed FE12 100lbs,MNII,F	1.50
107	IA 1935 liquor seal unlisted like LS7 sig. Manley, Liquor Control Commission imperf,AE serial #,MII,VF,P4.00		151	KY 1938 wine W8 1 qt.,MNII,VF-XF	5.00
108	IA 1935 liquor seal unlisted like LS7 sig. Manley, Liquor Control Commission coil roulette 9 1/2 vertically, black colored roulettes, U,VF X serial #	4.00	152	KY 1940 liquor L20 1/5 gal.,MNII,VF	5.00
109	IA 1969 trout \$3 IAT9, unsig.,U,VF-XF clean,P	15.00	153	KY 1941 liquor L24b red serial variety,MNII,VF	5.00
110	IA 1924-26 cig C11 strip/4, C14 strip/4,U,F, both with "Cancelled/258" cxls, interesting	1.50	154	KY 1974 trout KYT4 \$2.25,MNII,VF,P	10.00
111	IA 1967-68 trout \$3 IAT7 unsig,U,VF-XF,clan	15.00	155	LA 1942 feed (2) F85a, F86a no serial # var. both MNII,VF	2.00
112	ID 19?? liquor seal LS6,MNII,VF	2.50	156	MA 1924 stock transfer (7) ST19-25,U,f-vf light cxls	1.00
113	ID 1986-87 duck \$5.50 Scott #1,MNII,VF,P	25.00	157	MA 1940 stock transfer ST32 on piece w/(2) US RD79 (cat \$3.75 ea) and RD36, all w/handstamped cxls	7.00
114	IL 1946 beer B80,U,VF,blue cancel ink bleed, perfin "A.B. INC/7-8-46", punch hole	3.00	158	MA 1980-81 regular hunt, special hunt, \$10 management area permit, attached, MNII,VF	15.00
115	IN 19?? bedding BD5 on tag for Simmons inner spring mattress	6.00	159	MA 1981-82 regular hunt, special hunt and \$10 management area permit, attached,MNII,VF,P	15.00
116	IN 19?? egg 15 doz dark blue w/red FED-STATE shield printed on it?,P	20.00	160	MD 1923 bedding BE2,U,VF,staple holes,P	15.00
117	IN 1933 spiritous liq. & wine L1,U,VF	1.50	161	MD 1940 bedding BE5,MNG,F	2.00
118	IN 1935 doc. D18 5ct,U,VF	1.00	162	MD 1940 bedding BE6b,MII,VF	3.00
119	IN 1938 intangibles (5) 25ct D44, 50ct D45, \$1.00 D38, \$2.50 D39 perfin, \$5 D40,U,VF	7.00	163	MD 1940 bedding BE8,U,VF	2.50
120	IN 1955 beer B30b worn design variety,U,VF	8.00	164	MD 1949 liquor L52 1/5 gal,VF,U,perfin & manuscript cxi, one pulled perf	2.00
121	IN 1955 intangibles (3) 5ct D191, 10ct D192, 50ct D195,MNII,VF	1.00	165	MD 1953 beer unlisted 2.25 gal red & yellow, U on piece of box, VF	15.00
122	IN 1956 intangibles (3) 5ct D200, 25ct D203, 50ct D204,MNII,F-VF	1.00	166	MD 1960 liquor L68 1/10 pt,VF,U,perfin,P	4.00
123	IN 1958 intangibles (4) 5ct D218, 10ct D219, 25ct D221, 50ct D222,MNII,F-VF	1.00	167	MD 1960 liquor L70 (2) 1/16 gal,VF,U,perfin	5.00
124	IN 1962 intangibles (4) 5ct D254, 10ct D255, 25ct D257, \$2.50 D260,MNII,VF	1.50	168	MD 1960 liquor L70 1/16 gal,VF,U,perfin	2.50
125	IN 1965 trout \$2 INT16 sig.,U,VF,serial #130,P	25.00	169	MD 1960 liquor L70 1/16 gal,VF-XF,MNII,perfin	5.00
126	IN 1971 trout \$2 INT22 sig.,U,VF	8.00	170	MD 1960 liquor L72 1/8 gal,VF,U,perfin,P	2.50
127	IN 1933-60 intangibles (16) D1(2),D2,D3,D4,D5, D10,D106 \$1,D133 \$1,D160 \$1,D161 \$2.50,D167,D168, D169 \$1,D209 MNII,D241 \$1 stain, rest F-VF,U	3.50	171	MD 1960 liquor L73 1/5 gal,VF,U,perfin	2.50
128	KS 19?? egg GRADE B MEDIUM 1 doz die cut self adhesive, Unlisted,MNII,VF-XF	20.00	172	MD 1960 liquor L73 1/5 gal,VF,U,perfin,light soil,P	2.00
129	KS 196? egg Grade B LARGE 1 doz design 70mm x 30mm, yellowish paper, double ring on seal,unlisted,MNII,VF-XF	20.00	173	MD 1960 liquor L73 1/5 gal,VF,U,dirty,perfin	1.50
130	KS 1933 cig. stirp C12 no punches,U,VF, half of "must have other end" message cut off end,P	2.50	174	MD 1960 liquor L74 1/4 gal,VF,U,perfin	3.50
131	KS 1935 cig strips (2) C13,C13a,perfin,U,VF	5.00	175	MD 1960 liquor L74 1/4 gal,VF,U,perfin	3.75
132	KS 1935 cig. strip C17c perfin,U,VF	2.50	176	MD 1960 liquor L74 1/4 gal,VF,MNII,perfin	3.00
133	KS 1935 cig. strip C21c perfin,U,VF	2.50	177	MD 1960 liquor L74 1/4 gal,VF,U,lightly soil,perfin	1.50
			178	MD 1998 \$8.50 beer keg registration two part form, see back of 3rd qtr 1998 SRN,M,Min Bid 8.50	8.50
			179	MD 1998 \$8.50 beer keg registration two part form, see back of 3rd qtr 1998 SRN,M,Min Bid 8.50	8.50
			180	MD 1998 \$8.50 beer keg registration two part form,	



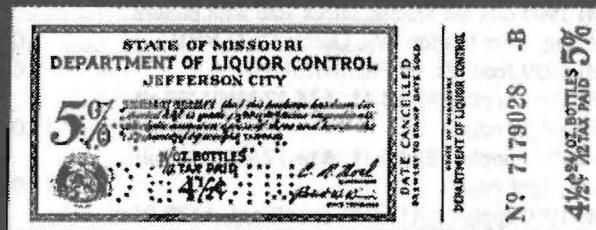
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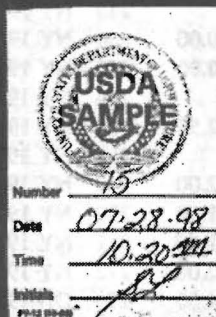
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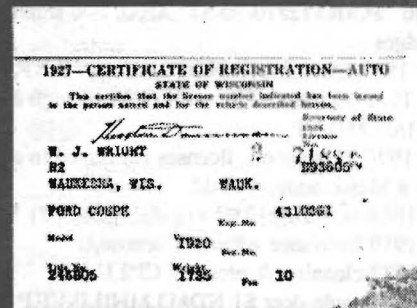
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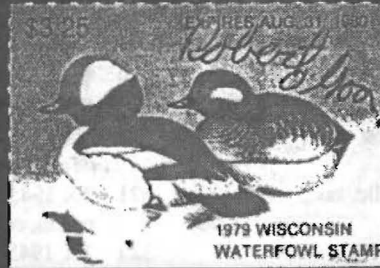
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SRS AUCTION #13

see back of 3rd qtr 1998 SRN,M,Min Bid 8.50	8.50	226	ND 1925-31 cig. (2)C9 U,VF,rumpled, C16 U,VF	1.50
181 MD 1981-82 duck \$3 Scott #8 w/tab,MNII,VF	6.00	227	NE 1947 white spot (anti income tax),XF,MH	5.00
182 MD 1985-86 duck \$6 Scott #12 w/tab,MNII,VF	8.00	228	NE 1940 beer unlisted Carmichael sig 7 7/8 ct, green,24/12 bot.,MNH,XF, perfin "MKGB Co /10-1-40",gorgeous	10.00
183 ME 1984-85 duck \$2.50 Scott #1,MNH,VF	30.00	229	NE 1940 beer unlisted Carmichael sig 7 7/8 ct, carmine-orange, 12/24 oz bot.,MNH,XF,perfin "MKGB Co/10-1-40",gorgeous,P	10.00
184 MI 1977 liquor seal LS5,U,F,small tears, but decent appearance	3.00	230	NE 1942 liquor L27 16ct,MNII,VF	6.00
185 MI 1977 bedding (2)Detroit 1ct & 2ct,MNH,F-VF	3.00	231	NE 1960 upland game \$1 NEUG3 sig.,U,F-VF,P	15.00
186 MI 1977 liquor seal LS15,MNII,VF	2.50	232	NE 1962 upland game \$1 NEUG5 sig.,U,VF	15.00
187 MI 1977 liquor seal,LS11,U,VF,beautifully engraved,P	4.00	233	NE 1962 upland game \$1,MNII,XF	45.00
188 MI 1977 liquor seal,LS13a red serial varietyU,VF	4.00	234	NE 1963 upland game \$1,MNII,VF,P	13.00
189 MI 1967 apple (3) A18,A18a 10ct, 2ct unlisted ,MNII,VF	7.50	235	NE 1964 upland game \$1,MNII,VF	8.00
190 MI 1905 dog tax receipt, check size with picture of dog, from Marion twp. Osceola Co,U,VF,P	5.00	236	NE 1965 upland game \$1,MNII,VF,P	5.00
191 MI 1939 feed (2), F7,F8,MNII,F-VF	2.00	237	NE 1971 upland game \$1,MNII,XF	10.00
192 MI 1941 apples (8) A8-11, A14-17,MNII,VF all w/straight edge	15.00	238	NJ 1937 egg ticket from E.W. KUSMAUL Co, Camden NJ. phone 8-2520, MNII but creased, not a tax document but nice egg collateral,P	2.50
193 MI 1941 apples (8) A8-11, A14-17,MNII,VF all w/straight edge	15.00	239	NJ 1953 trout res NJT1 \$1 not sig.,U,VF,soaking rumpled	2.00
194 MI 1960 apple (2)A17A 25 ct unlisted , A17B 25ct unlisted ,MNII,VF	10.00	240	NJ 1954 trout res NJT3 \$1 sig.,U,VF-XF	2.00
195 MI 1971 trout & salmon \$3.10 MITS4 sig.,U,VF	9.00	241	NJ 1959 res trout sig.,U,XF,P	2.00
196 MI 1972 trout & salmon \$3.25 MITS5 sig.,U,VF	3.00	242	NJ 1960 res. trout sig. \$1,U,VF	2.00
197 MI 1976 duck \$2.10 Scott #1,MNII,VF	10.00	243	NJ 1962 trout res NJT19 \$1 sig. on lic,U,VF	2.25
198 MI 1978 apple (7) A18-21 3 unlisted varieties (1,2,50 ct) MNII,VF	15.00	244	NJ 1964 trout res NJT23 \$1 sig. on lic,U,VF,creased	2.25
199 MI 1980 apple card 6ct,MNII,F	5.00	245	NJ 1965 trout res NJT25 \$1 not sig. on lic,U,VF,creased	2.25
200 MI 1980 apple card 6ct,MNII,VF	5.00	246	NJ 1976 res. trout \$4 unsig.,U,VF,clear	1.25
201 MI 1982 apple card 8ct,MNII,VF	5.00	247	NJ 1978-79 trout res (2) \$1 NJT51,NJT53,U,VF	2.50
202 MI 1982 apple card 8ct,MNII,VF	5.00	248	NM 1934 liquor L10 20ct,U,VF,P	15.00
203 MI 1985 duck \$3.75 Scott #10,MNII,VF	20.00	249	NM 1934 liquor L12 80ct blue cxl "Porter/Lumber Co/SEP 1934",small tear,rare,U,V	25.00
204 MI 1990 weights and measures seal,U,VF	5.00	250	NM 1934 liquor L8 orange 15ct,U,VF,cm perf pulled	4.00
205 MN 1997 seed tags (5) 5ct, 7ct,8ct,9ct,10ct,MNII,VF	7.50	251	NM 1934 liquor L8b yellow orange 15ct,U,VF	10.00
206 MN 1988 deed meter specimen Steele County,MNII	2.50	252	NV 1870 check with RN-B17 (with tablet "Good for checks and drafts payable on sight") and NV D24 doc., stamp tied by herringbone cxl, Scott cat \$35	35.00
207 MO 1901 beer B1, missing small right panel as, used copies should, tiny tear at top,U,F,P	5.00	253	NV 1929 fishing lic. Eureka Co. MNII unused w/tab serial #41	5.00
208 MO 1911 stock transfer (Good Roads) ST2a blue green variety,U,F,SON cxl,P	10.00	254	NV 1930 fishing lic. Eureka Co. MNII unused w/tab serial #91,P	5.00
209 MO 1913 kerosene K18, 1 bbl,U,VF,clear	6.00	255	NV 1930 hunting lic. Eureka Co. MNII unused w/tab serial #70	5.00
210 MO 1921 kerosene K28 10 bbl,U,VF,stain,P	1.50	256	NV 1936 hunting lic. Eureka Co. MNII unused w/tab serial #92, year printing offset	5.00
211 MO 1940 beer B69 4 1/2 ct,MNII,XF,perfin "MKGB Co/10-1-40"	10.00	257	NV 1984-85 duck \$2 Scott #6,MNII,VF	11.00
212 MO 1940 beer B71 6ct,MNII,XF,perfin "MKGB Co/10-1-40", very light crease	10.00	258	NY bedding (2) BE2,BE4,U,VF-XF	1.00
213 MO 1940 beer B78 4 1/2 ct,MNII,XF,perfin "MKGB Co/10-1-40", creased crn,P	10.00	259	NY 1949 caberet employees picture id card and license	2.00
214 MO 1940 beer B79 4 1/2 ct,MNII,XF,perfin "MKGB Co/10-1-40",P	10.00	260	NY 1986-87 hunt & fish \$16.50 NY1158,MNII,VF	5.50
215 MO 1940 beer B81 6ct,MNII,XF,perfin "MKGB Co/10-1-40", very light crease	10.00	261	NY 1987-88 hunt & fish \$16.50,NY1171,MNII,VF,P	5.50
216 MO 1957 beer B69 4 1/2 ct Ketcham-Morris sig perfin "SCHLITZ/10-30-57",XF,U, two small smudges	10.00	262	NY 1987-88 sportsman \$23.50,NY1172,MNII,VF	5.50
217 MO 1977 trout \$4.40 MOT9,MNII,VF-XF,P	60.00	263	NY 1988-89 hunt & fish \$16.50 NY1184,MNII,VF	5.50
218 MO 1949-53 state VFW seals (5)Mosbaugh #960 Bi.01/07,MII,VF	2.50	264	NY 1989-90 hunt & fish \$16.50 NY1197,MNII,VF	5.50
219 MO 1970-71 surgeons licenses (2) issued to a Dr with a Maine address. Odd	2.00	265	NY 1990-91 senior hunting \$3 NY1112,MNII,VF	5.50
220 MS 1944-46 feed(2) F69 avg disb gum, F71 VF,MNII,P	1.50	266	NY 1991-92 res free NY11125,MNII,VF	5.50
221 NC 1919 insurance adjusters license,U	1.00	267	NY 1991-92 senior \$5 NY11124,MNII,F	5.50
222 NC 1937 cleaning & pressing CP2,U,XF	2.00	268	NY 1992-93 res free NY11137,MNII,VF	5.50
223 ND 1961 mule deer \$1 NDM3,MNII,F-VF,P	14.00	269	NY 1992-93 senior \$5 NY11136,MNII,VF,P	5.50
224 ND 1962 mule deer \$1 NDM4a on green,MNII,VF	8.00	270	NY 1993-94 senior disability hunt \$5 NY11149,MNII,VF	5.50
225 ND 1968 res. small game \$2 sig.,U,VF	20.00	271	NY 1993-94 sportsman res \$31 NY11147,MNII,VF	5.50
		272	NY 1994-95 non-res hunting \$50 NY11159,MNII,VF	5.50
		273	OII 1936 beer (2)B24 printed cxl "A.W. & S.B. Co", B25 printed cxl "TIVOLI BREWING CO./DETROIT/ 6-9-36",U,F-VF	5.00
		274	OII 1936 beer B35, pretty red printed cxl	



338



361



341A



356



399 ex



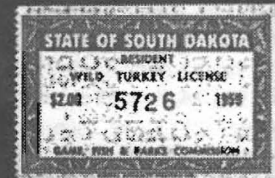
315



346



355



307



344



332



409



310



385



318



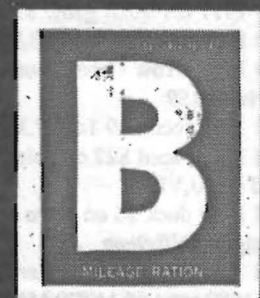
403



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407



410

SRS AUCTION #13

	"VIENNA BREWING CO./June 6, 1936"	2.50		CORPORATION/A",U,XF	1.50
275	OH 1941 sales tax C40 \$1.50 pair uncut w/vendor stubs,MNII,VF	3.00	318	TX 1939 beer B29 9 ct,U,VF,tack hole in lower right corner,P	3.50
276	OH 1941 sales tax C41 \$3 pair uncut w/vendor stubs,MNII,VF	5.00	319	TX 1939 beer B29 9 ct,U,VF, cxl "M.K. COETZ BREWING CO./JUL 15, 1939/ST. JOSEPH MO."	5.00
277	OH 1941 sales tax C41 error imperf, stub on wrong side,MNH,VF	5.00	320	TX 1939 liquor L10 20 ct,U,VF, boxed cxl "Texas Liq. /Control Board" in purple,P	2.50
278	OH 1949 receipt form for cigarette dealers lic. tax., paper clip stain, small tear	1.00	321	TX 1945 stock transfer ST9 (11) 3/10ct U,F-VF perfin, couple rough	2.50
279	OH 1934-54 sales tax (2) C3 60ct VF,U, M18 w/stub 12ct VF,MNII	1.50	322	TX 1945 stock transfer ST10 (7) 1/2ct,U,F,all perfin	3.50
280	OH 1935-38 beer (3) B10,B36,B37 all w/printed "THE HUDEPOHL BREWING CO" cxls, U	7.50	323	TX 1945 stock transfer ST11 (10) 1 ct,U,F-VF,perfin	5.00
281	OH 1935-38 beer (3) B35, B33, B10 all U w/different printed cxls. (Clyffside Brewing,A.W.& S.B. CO, Star Bev. Co)	7.50	324	TX 1945 stock transfer ST12 (10) 3ct,U,VF, (2) faulty, many perfin	2.00
282	OK 19?? Dryer Oil Company exchange stamps, pane of 5 50ct,MNII,VF	1.00	325	TX 1945 stock transfer ST13 15ct,U,VF perfin	1.00
283	OK 19?? Dryer Oil Company exchange stamps, pane of 5 10ct,MNII,VF-XF	1.00	326	TX 1945 stock transfer ST13c (10) 15ct,U,F-VF couple perfin, six digit serial numbers, not listed	3.00
284	OK 19?? egg E8 15 doz AA,MNII,VF	25.00	327	TX 1945 stock transfer ST14 (10) 30ct,U,F-VF some perfin	3.00
285	OK 19?? egg E9 15 doz A,MNII,VF	25.00	328	TX 1945 stock transfer ST14c (10) 30 ct,U,F-VF couple perfin, six digit serial #'s	3.00
286	OK 1963? wine W20, heavy marker cxl, light stains, rare used, U,F	5.00	329	TX 1945 stock transfer ST15 (9) 75ct,U,F-XF	5.00
287	OK 1969 documentary SRS D12 \$2.20,U,VF	5.00	330	TX 1945 stock transfer ST15c (10) 75ct,U,F-VF all perfin, 6 digit serial numbers, not listed	5.00
288	OK 1982-83 duck \$4 Scott #3,MNII,VF	12.00	331	TX 1945 stock transfer ST16 \$1.50 (9),U,F-VF,all perfin	5.00
289	OK 1985-86 duck \$4 Scott #6,MNII,VF	8.00	332	TX 1945 stock transfer ST16a \$1.50 (10) red violet, U,F-VF, all but one perfin,P	6.00
290	OR beer (2) City of Toppenish 1/2 ct red, 1 cent green,MNII,VF	4.00	333	TX 1945 stock transfer ST17 (10) \$3.00,U,F-VF perfin	5.00
291	OR 1884 doc. \$1 pink perf 13 (D26),MNII,AVG,P	3.00	334	TX 1945 stock transfer ST17 \$3.00 (10),U, F-VF, all perfin or staple holes	2.50
292	PA 1916 stock transfer ST1B 2ct brown overprint variety,AVG,MNG	1.00	335	TX 1945 stock transfer ST17a (10) \$3,U,F-VF couple perfin, couple rough	5.00
293	PA 1944 bedding BE9, fault ur corner,VF,U,P	1.00	336	TX 1945 stock transfer ST17a \$3.00 (10),U,f-VF,perfin	4.50
294	PA 1952 real estate D19 \$1,VF,U	2.00	337	TX 1945 stock transfer,U,VF	1.50
295	PA 1943-7 cig. (2) C20 U, C28 used on Federal series 116 cig	1.50	338	TX 1974 citrus F79 1 1/2 ct MNII,VF-XF,P	5.00
296	PA 1935-47 (10) cigarettes C2,C4,C5,C6,C8,C9,C11A, C23 C30, U. I have ten packets of these. Seller wants \$5 a packet. First ten bidders get one.	5.00	339	TX 1984 duck \$5 Scott #4,MNH,VF-XF	20.00
297	SC 1960? bus. license BL152 8ct pink,MNH,VF	1.00	340	TX 1935-36 cig. C20 3ct.,U,VF	1.00
298	SD 1931 oleomargarine O1,MNII,VF	6.00	341	TX 1971-74 white wing dove (4) \$3 TXD1-D4,MNII,VF	8.00
299	SD 1931 oleomargarine O1 or O2,MNII,F, tiny rust dot	4.00	340A	UT 1951 non-res fishing \$5 UTT4,MII,VF	7.00
300	SD 1931 oleomargarine O1,MII,F	4.00	341A	UT 1951 res. fishing \$3 UTT3,MNII,VF,P	4.00
301	SD 1932 cigarette C17,U,VF	1.00	342	UT 1951 res. fishing junior \$1 UTT2,MNG,VF	3.00
302	SD 1942 cigarette (3) C22,U,VF	1.50	343	VA 1949-50 National Forest hunt-trap-fish \$1, VANF12,small sig.,U,VF	8.00
303	SD 1959 big game \$35.00,MNII,VF-XF	25.00	344	VA 1950-51 res. bear-deer Bath County VABA7, MNII,VF,P	5.00
304	SD 1959 big game \$7.50,MNII,VF	15.00	345	VA 1966-67 res bear-deer Wythe Co. VAWY29, MNII,VF-XF	7.00
305	SD 1959 res game bird \$2.00 sig.,U,XF	7.50	346	VA 1978 res bear-deer Giles Co. VAGI28,unsig.,U,VF,P	2.50
306	SD 1959 res game bird \$2.00,MNII,VF	10.00	347	VA 1978-79 non-res bear-deer Bath Co. VABA42 MNII,VF	8.00
307	SD 1959 res wild turkey \$2.00,MNII,VF,P	10.00	348	WA 19?? City of Bellingham 3 ct liqor stamp,M, no gum as issued, VF	1.00
308	SD 1959 res. antelope \$7.50,MNII,VF	15.00	349	WA 1945 apples (4) A44,A45,A46,A47,VF,U	2.50
309	SD 1977 res small game \$3,MNII,VF	2.00	350	WA 1947 soft fruit FR2,U,VF-XF	2.50
310	SD 1978 duck \$1 Scott #3,MNII,VF,P	9.00	351	WA 1951 apples A62 \$5,VF-XF,U	5.00
311	SD 1995 Crow Creek Sioux fishing,MNII,XF serial # 159	40.00	352	WA 1951 apples A63 \$10, serial # in pale blue, variety?,XF,U	4.00
312	TN 1938 feed F99 1ct,U?,XF	1.50	353	WA 1951 apples A69 \$32 state seal in dark green, variety,VF,U	2.50
313	TN 1957? seed S22 on colorful tag, creases in stamp and tag,U,VF	3.00	354	WA 1951 apples A73 \$40,VF-XF,U	1.50
314	TN 1989 duck \$6 on piece of lic. Scott #12 unsig., U,VF, clean	4.00	355	WA 1952 fruit FR8 1 ct,U,VF,P	1.50
315	TN 1991 Conservation stamp \$10,MNII,VF,P	5.00	356	WA 1993-94 duck \$6 Scott #8,MNII,VF,P	10.00
316	IA 1989 trout \$8 IAT29,MNII,VF w/ half of above stamp across an uncut gutter.	15.00	357	WI 1927 auto registration for 1920 Ford coupe, lower right corner stained,P	2.00
317	TX 1936 liquor L13 printed cxl "SWD/		358	WI 1930 automobile registration for a 1929	

Whippet sedan, some staining on one corner	5.00	396	US 19?? cig. collection (41), 22 w/black PA factory	
359 WI 1941 cigarette C8 on Brown & Williamson		cxls, 11 w/red Brown & Williamson (B&W) cxls,U	5.00	
cigarette paper (see 3rd qtr SRN)	5.00	397	Great pile of cheapies (22+) AL,GA,MA,KS,	
360 WI 1978 duck \$3.25 Scott 1 sig.,U,VF,P	9.00	FL,UT,CA,IA,CO,cig.,beer,doc.,wine & liq	4.00	
361 WI 1979 duck \$3.25 Scott 2 sig.,U,VF,P	6.00	398	1920-1952 stock transfers on original documents	
362 WI 1980 duck \$3.25 Scott #3,M,VF;disb gum	10.00	(15), mostly NY, couple MA,PA. About half punched		
363 WI 1980 duck \$3.25 Scott 3 sig. light,U,VF	2.50	or perfin, US red's and greens. Good variety	3.00	
364 WI 1983 duck \$3.25 Scott #6 w/tab,MNII,VF	8.00	399	1908 newspaper stamps (2) National Express Co	
365 WI 1984 duck \$3.25 Scott #7 w/tab,MNII,VF	8.00	3ct pink, 25ct yellow, not listed in Springer,P	20.00	
366 WI 1987 trout \$3.25 w/tab WIT10,MNII,VF	3.25	400	1920's photo-engravers union strike seal	
367 WI 1992 pheasant WIP11, duck Scott #15,		Mosbaugh #10-1600.01,MNII,VF	3.00	
US RW59 on lic, all sig.,U,VF-XF very clean	12.00	401	1934 Scotssboro boys ILD seal,MNII,VF,	
368 WI 1994 pheasant WIP3, duck Scott 17,		Mosbaugh #10-850.02	1.00	
US RW61 on lic. all sig.,U,VF,very clean	12.00	402	1940 "Protect Children from Crimes Cruel	
369 WI 1995 pheasant \$7.25 WIP4 w/tag,sig.,U,VF		Clutches" Seal Mosbaugh #6-280.022,MII,VF	1.50	
on lic.,clean	4.25	403	1982 wild turkey rescarch stamp Sam Houston	
370 WI 1995 pheasant WIP4, duck Scott 18,trout WIT18,		#WTR4,MNII,VF-XF,P	6.75	
US RW62 on lic, all sig. except trout,U,VF	12.00	404	US 1998 federal egg inspection sampling stamp	
371 WI 1996 pheasant \$7.25 WIP5 sig.,U,VF on lic.,clean,P	4.25	lemon yellow,U,VF,p	10.00	
372 WI 1996 pheasant WIP5, duck Scott 19,		405	US 1883-1940 cig collection (18) including	
US RW63 on lic, all sig,U,VF,very clean	10.00	TA24b,TA86c,TA88b,TA134b,TA196	4.00	
373 WI 1996 wild turkey \$5.25 WIT14 sig. on "fall"		406	US 1947 green liq stp "GLENMORE DISTILLERIES	
lic,U,VF,clean (Wooton cat \$4)	6.00	COMPANY/SPRING 1948-SPRING 1956",1/2 pt,		
374 WI 1996 wild turkey \$5.25 WIT14 sig. on "spring"		U,VF,some toning	3.00	
lic,U,VF,very clean (Wooton cat \$4)	6.00	407	US 1947 green liq stp "THE OLD TAYLOR	
375 WI 1997 duck Scott 20 creased scuff, trout WIT20,		DISTILLERY COMPANY/SPRING 1947-FALL		
salmon & trout WIGL16, US RW64 on lic. all sig.,U,VF12.00		1951",1/2 pt,U,VF,P	3.00	
376 WI 1997 pheasant \$7.25 WIP6 w/tag,sig.,U,VF,		408	US 1948 green liq stp "THE OLD TAYLOR	
on lic., clean	4.25	DISTILLERY COMPANY/SPRING 1948-		
377 WI 1991-2 duck Scott 14, trout & salmon		FALL 1953",1/2 pt,U,F	3.00	
WIGL11(92) US RW 58, large sig.,U,VF	10.00	409	US 1932? "Cotton Garmet Code of Authority"	
378 WI 1985-97 (13) lic. w/ trout and great lakes		NRA stamp, fabric,U,VF,P	5.00	
trout on each WIT8-WIT20 & WIGL4-WIGL16,		410	US 1942 automobile B ration windshield sticker,	
sig.,U,VF,clean, one stamp has corner nipped	65.00	U, small paper adhesion on front but surprising		
379 WV 1968 real estate D7 \$1.65,punched,VF	2.50	clean for a used one. Great instructions on back,P	5.00	
380 WV 1968 real estate D8 \$4.95,punched,XF	5.00	411	France 1930's Paris Hotel Osborne room receipt	
381 WV 1968 real estate D9 \$13.20, punched,XF	5.00	w/75c revenue SON cxl.	3.00	
382 WV 1968 real estate D11 \$51.15,punched,VF	10.00			
383 WV 1968 real estate D12 \$94.05,punched,VF	4.00			
384 WV 1968 real estate D13b \$330,punched,VF-XF	40.00			
385 WV 1968 real estate D14 \$1,650,punched,VF,P	40.00			
386 WV 1980 bear damage \$4 WVBF,MNII,VF,P	4.00			

Collections, Taxpays and Foreign

387 Hodgepodge (12), NY stock transfers(5), snuff,	
(3) olcomargarines, British Columbia local post	
and something that looks french.	1.00
388 Cigarettes (5), SD C15 U, KY C16 MNII, FL green meter,	
Chicago 20 cig. green U, City of Arab tob. 1/2 ct MNII	2.50
389 US 1937 US Government Tax Exemption Certificate	
War Department, used for exempting state and local sales	
taxes, MNII,VF	2.50
390 CO 1944 wine & liquor WL44,U,scuff,PA ST28, PA	
ST30 U	1.00
391 Label Dreher Park Zoo post 25 (raccoon),MNII,F,P	1.00
392 Bedding stamps (4) CO BE6, 1971 TX,	
OK BE1, OK BE4a, all U,VF clean	2.50
393 (6) stamps, 11 beer ratty, WA C3 cig. (2) U,	
CA L12 M,CA L34 M, OII beer, lock seal?	2.00
394 Cigarette decal & fusions (20) GA,WI,NM,MA,SC,NC,	
CA about 10 in good shape, rest flaking,U	2.00
395 US 19?? cig. collection (32), 11 American Tobacco red cxls,	
9 w/ A.F.T black cxls, 12 w/AFT red	
cxls in severcal styles.	5.00

Little Mystery

N.J. Railroad Ticket

Shown is an most interesting railway ticket for the Public Service Railway Company. What makes it interesting is the wording on it.

"Public Service Railway Company has received from the passenger to whom this receipt is given, Eight Cents as a Fare, and is obliged to refund or pay to bearer one cent, upon surrender hereof, provided the rates of fare permitted by the United States District Court for the District of New Jersey are not sustrained on final hearing"

Hon. H.M. Gates Pres."

Does anyone have an idea when this ticket would have been used or know how the case came out?



Punchboard Stamps

by Scott Troutman

I am not sure how many people even know what a punchboard is as aside from a big one Bob Barker uses on occasion on the Price is Right. You just don't see them that much. But they are a gambling device which consists of a board with a large number of holes drilled in it. In each hole is a slip of paper or token denoting either a prize or more often "You Lose". Each board offers a number of cash prizes, and for a price you take a chance. Each hole is covered with a flimsy paper, and after paying for a chance, you pick one and punch out the hole of your choice. If you win, the punchboard operator pays off on the spot. On some I have seen, you punch out the hole with a little device not unlike the key you used to have on a lard can, and twist out the prize slip. On others you just poked through it with a pencil.

It may just be me, but the ones I have seen were always at a gas station, where some Gomer like character ran the thing, probably illegally, and hovered over you with rapt curiosity to see what you got. In other states they may have been more legal and run like "pickle cards" in more legit circumstances - church bingo halls and fire halls.

Over the years six states that I have been able to find taxed them using stamps; Alaska, Florida, Idaho, Montana, Washington state, and West Virginia. All of these stamps are quite scarce and seldom seen.

I have never seen an example of the Alaska punchboard, though Hubbard lists a two dollar and five dollar stamp.

In Florida three towns used them that we know of - Bradenton, Daytona Beach and Panama City. Examples of all three of these stamps are illustrated. The known values are as follows.

Bradenton

25 ct black on yellow-orange
50 ct black
\$1 black on blue

Daytona Beach

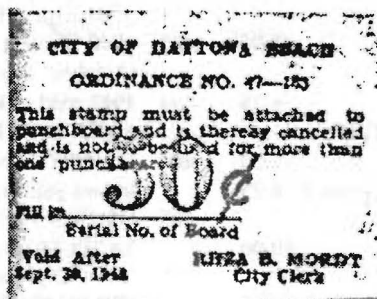
50 ct black with red value
\$1 black on buff

Panama City

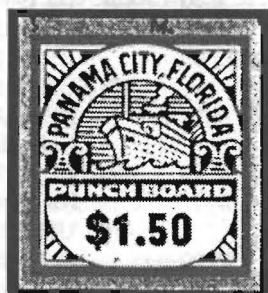
50 ct blue
\$1 green
\$1.50 brown



Bradenton \$1 punchboard - black on blue paper

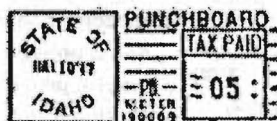


Daytona Beach punchboard



Panama City

In Idaho meters were used beginning in 1947 and a set of decals was issued beginning in 1940. Use of both was discontinued in 1953. The decals are usually in bad condition.



Idaho punchboard meter, Hubbard PB1



Idaho decal, Hubbard PB15

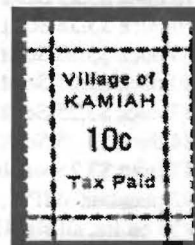
State Revenue News

Six towns also issued stamps.

Boise \$1 meter

Geneseo 5ct and \$2.50 stamps, black orange paper

Kamiah
Courtesy
M.E. Matersen

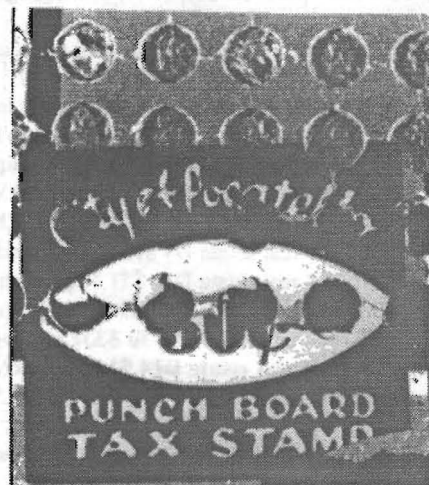


Kamiah 5ct, 10ct, 25ct, 50ct, \$1, \$2 and \$5.

Lewiston 5ct, 10ct, 25ct, 50ct, \$1, \$2 and \$5.

Pocatello Black 25x22mm black with tapered with colored center.

10ct	lavender
25ct	green
40ct	flesh
50ct	pale blue
\$1	yellow
\$2	red
\$5	pale amber



50cent Pocatello (double size) used on a punchboard.
(Courtesy Terence Hines)

Montana issued its first series of stamps in 1947 on a yellowish paper with ten values from 15 cents to \$30. \$5 boards were taxed at 15 cents. The scale varied with payout up to boards with payouts of \$1000 which were taxed at \$30. Beginning in 1948 eleven values of decals were used, running from 3 cents to \$30. The Montana law was repealed in 1953.

In Washington State, Hubbard lists Bellingham as producing a punchboard stamp about 1949. The stamp is labeled "Trade Stimulator". A try at the punchboard may have been used as an advertising gimmick.

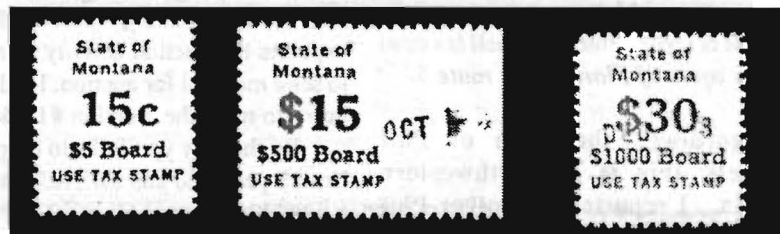
SRS SALES SERVICE

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.

Alabama		Nebraska		Virginia	
Cigarette		Drug	\$10	Local	single
Muscle Shoals	\$1	New Jersey		Chesapeake	.15
Sheffield	.50	Trout-1988,89,90	\$1	Clifton Forge	.05
Playing cards	.10 10/\$1	Non-Res. Trout- 89,90	\$1		.06
Arizona		Woodcock-89,90	\$1	Newport News	single pane/10
1935 12c malt liquor,used cat B2		Pheasant-88,90	\$1	25 cig	.1875
Red on pink, Moore sig. .50ea		Trout 1991	\$2.30	Municipal	.225
Bisbee Occupational Lic. .50		Non-Res Trout 91	\$2.30	Norfolk	.15 \$1.50
Arkansas		Woodcock-91	\$2.30	Suffolk	.20 \$2.00
Waterfowl(from booklet)-1989 \$7		Pheasant 91	\$2.30		.25 \$2.50
Colorado		New Mexico		Washington	
WL60 wine-liquor (20 ct) .50		Waterfowl-1991	\$7.50	Waterfowl-1990	\$5.00
DMV Search Request \$2.20		Oklahoma		Waterfowl -1991 2 diff.	\$6.00 ea
Connecticut		1964 1 pint liquor (Cat. L4)		Bellingham Lic. fee	.50
1993 Wildlife		Single	\$1	Wisconsin	
Sheet variety(#<50001) \$5.30		Block of 4 unused	\$5	Liquor stamps	
Hunter variety (#>50000) \$5.30		Plate block of 4	\$7.50	200 ml	\$2
Florida		Pennsylvania		1 liter	\$2
Snook-,94,95,96 \$2 ea		Waterfowl Management		1.75 liter	\$2
Crawfish - 1994,96 \$2 ea.		\$5.50 1998	\$4.20		
Georgia				Bingo Cards-\$1.50 ea. (plus .78 postage)	
City of Griffin .05 Excise Tax		Rhode Island		1985,86,87,88,90,91,92,93 Very limited	
Free		Cigarette-10 cig .185		supply.	
Kansas		-20 cig .37 10/3.70			
Drug \$10		-50 cig .925 10/9.25			
Louisiana		South Carolina			
Res-Waterfowl-1993 \$5.25		Cigarette .01 10/1.10			
Non-res Wtrfwl-1993 \$7.75		.07 10/7.70			
Maine		.09 10/0.9			
Res Muzzleloader 86,87,88,89,90,				SRS Sales Philosophy	
91,92,93,94,95 \$1 ea.		Two denominations also available in		Why does the SRS purchase these stamps? The	
Non-Res Muzzloader-86,87,88,89,		sheets of 100 for \$7 and \$9 plus \$1.01		following rules of thumb apply:	
90,91,92,93,94,95 \$1 ea.		postage.		--There is a discount for a large order which	
Alien Muzzloader - 87,88,89,90,91		Documentary .10		can be passed on to the SRS members.	
92,93,94,95 \$1 ea.		.20 (2 varieties)		--The sale of the stamps will expire before SRS	
Pheasant-85,86,87,88,89,90,,92		.50		members can be notified in the newsletter.	
93,94,95 \$1 ea.		\$1		--The stamps are non-fish and game.	
Maryland		Tennessee		--The stamps are fish and game stamps that	
Duck stamp \$3		Ammunition Tax .10 10/\$1		are not readily available.	
Michigan				--There is a minimum purchase requirement.	
1976 Duck \$2.10		Texas		Note: Certain stamps may have a purchase	
Missouri		Bedding 1990 Series .75 10/\$7.50		limit to give all members an opportunity	
Trout -91,93 \$4 ea		Blk/4 \$3		to obtain these stamps.	
Waterfowl-91,92,93,94,95 \$4 ea		1996 Co. Ed Hunt & Fish (8) \$10			

In West Virginia, the town of Fairmont issued meter stamps to tax punchboards about 1942. Values of 1 ct, 2ct, 3ct, 4ct, 5ct, 10ct and \$3 are known. I have not seen an example of these meters even though Elbert Hubbard once sold them dirt cheap.

My thanks to M.E. Matesen, John Funkhouser, Terence Hines and Ken Pruess who provided examples from their collections for illustration.



Montana punchboards (Courtesy Ken Pruess, John Funkhouser and M.E. Matesen.)

LETTERS TO THE EDITOR

More on Chinese Cigarette Stamps.

The Chinese Cigarette stamps in the Little Mystery in the 3rd quarter 1998 SRN are listed in "National Revenue Stamps of China" by A.W. Bendig published by William Vitok in 1957. They were made in 1912 by the Bureau of Engraving and Printing in Peking and came in three values: 20 cent green, \$1 purple and \$5 orange. All are perf 14. Mine were priced at 15 to 20 cents each in 1957.

Arthur J. Mongan
Silver Spring, MD

I have copies of the two Chinese cigarette stamps on page 6 of the 3rd quarter issue in blocks of eight with marginal inscriptions reading "Bureau of Engraving and Printing Peking China".

A.W. Bendig lists these as type F on page 2 of his notes on Chinese liquor and tobacco tax stamps. He says there is also a 20 cent green in the set of three. I purchased a copy of his notes from Don Rueter (1871 Shop). I have been curious as to why the marginal inscriptions are in English. The only thing I have found out so far is that a group of five men from the US were hired in 1908 to go to China to start up China's Bureau of Engraving and Printing. This story is covered in an article by George W. Brett in the 1990 Congress Book.

You have been doing a great job with the newsletter.

Walt Vetter
Venetia, Pennsylvania

Phil Campbell

On Page 15 of the 4th quarter SRN is the "Little Mystery" on a cigarette stamp for Phil Campbell. Phil Campbell is no joke - it is an authentic Alabama town.

The Newsletter is very nice and I really enjoy getting it.

John Bowman
Alabama

John is right. Phil Campbell is about 30 miles south of Florence on route 5.

Regarding the town of Phil Campbell, this is in northwestern Alabama. I reported two other Phil Campbell cigarette tax decals in my listing in the July/Oct. 1983 issue of the SRN

(Vol. 22, No.s 4/5, whole # 162 on p.53)

Terence Hines
Chappaqua, New York

Maryland Question

I recently was lucky enough to pick up six Maryland Recordation stamps on ebay. Problem is I got a \$22 stamp, perfed 12 1/2 which is violet. My question is, is the D19 in the Hubbard volume 2 in error and the value should be \$44, or have I found a new value. If you have a \$44 value, let the editor know.

Kent Gray
England

North Carolina B14 Beer Question

I do have a colored piece, and turquoise is a pretty accurate description of the color. Mine is what might better be termed "greenish turquoise".

The colored area overlaps the dingbats that form the machine engraved border and the value panels a little. The color and the design of the pantograph appear to be identical to that used in the Hubbard No. B6 beer.

This issue is printed by the American Bank Note company, as is South Carolina BW24. While the latter is done in a pink panto, I have several copies of SC BW24 in various stage of "wash-out". On the most brightly colored ones, the paper appears whitish, but on those where the fugitive ink has been washed away, the overall color of the stamp appears gray - that is, not only does the area original colored pink look gray, the entire stamp looks gray. Could this be an element of the fugitive inks, which when dissolved in water, stains the stamps gray?

My guess is that yours and Kent's NC B14's have been soaked and lost the fugitive ink.

Richard Hemstead
Shawnee Mission, Kansas

Consignment sheets

May I offer a suggestion. Could the SRS send along a consignment sheet for future auctions along with the SRN. It'd expedite the auction activity of members to send material for auction. I will need to hurry to meet the Auction #13 deadline.

By the way you folks to do great job. I'm 80 years old and SRS helps me enjoy a great hobby.

Edward Seianias
Racine, Wisconsin

State Revenue News

As I am always short on room in the SRN, I really can't do that. However, the sheets are available for free (a SASE is appreciated). And you can send stuff in anytime.

Minnesota Evergreen Tags

The following are the colors on three more of these tags. The SRN readers may want to write these in their catalog pages. 1942 - brown and green on light brown tag, bright green on reverse side.

1944 - red and blue on white tag, light brown on back.

1946 - brown and bright green on beige tag, yellow-brown back

Another excellent and interesting SRN. I think the cataloging extension is a great idea.

John Funkhouser
Okemos, Michigan

Nebraska Feed Goof?

In your article on the Nebraska feed stamps in the 4th quarter 1998 SRN, I don't think you checked the Nebraska catalog on feed stamps or my article in the SRN Vol 93 p.133-138 1971 "Nebraska Feed Stamps and tags. There were no coils and sizes reported were design sizes as is common practice since overall sizes vary greatly. The exception would be die-cut stamps where overall size is constant.

Dr. Kenneth Pruess
Nebraska

Guilty on both counts. I worked from the Hubbard catalog and stamps I had from the Hugh Smiley's collection. I did note in the article that I was using design sizes. I shall try to double check things more carefully and use the SRS library more liberally.

Indiana Intangible Problems

I noticed with interest the continuation of Hubbards listing on IN intangibles. I would like to suggest some changes based on my collection.

D185 and D212 are "shocking pink" in color as are all other 25ct stamps of later years. I presume that D194 and D203 are also in this color rather than yellow, which turned out to be a bad color for stamps.

Starting with D197, the \$2.50 stamps are all a more maroon color than brown

Continued on page 31

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, illus, 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
10. *Specialized Catalog of US Non-pictorial Waterfowl Stamps*
David R. Torre, 1996, 52 pp, illustrated, stitched
\$8.50 (Non-member price \$11)
\$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.
16. *Nebraska Revenue Stamps* **Back in Stock!!!**
Dr. Kenneth Pruess, 1972, 18pp \$5.
17. *State Turkey Stamps* **Newly listed here**
Dr. John Crook SRN No. 220 1994 32pp \$5

Prices now include postage

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

Name _____
Address _____

Fish and Game Update

by Jan Wooten

Colorado Division of Wildlife
Ft. Collins Service Center
317 West Prospect
Ft. Collins, CO 80526

Beginning in 1955 and continuing until the present, Colorado has issued a stamp entitling an angler to fish with an additional rod. The 1999 issue is blue on white with black serial number and costs \$4.00.

Colorado also issues a 1-day fishing license stamp which currently doubles as a 1-day small game hunting license stamp. The 1999 stamp is red on white with black serial number and costs \$5.25. Both stamps are available from the above address.

20879113
COLORADO
40 1-DAY
FISHING OR
SMALL GAME
HUNTING LICENSE
(CHECK ONLY ONE BOX)
☐ HUNTING ☐ FISHING
TODAY'S DATE _____
TIME ISSUED _____
DATE VALID _____
OLD 99-99 HIP NO. _____
NEW 99-2000 AUTH NO. _____
CALL (1-800-938-5263)
CC# IF APPLICABLE _____
STAMP NOT VALID WITHOUT AUTHORIZATION NO.



New Hampshire Fish and Game Department
2 Hazen Drive
Concord, NH 03301

In addition to the \$10.00 Atlantic salmon stamp issued on March 1 of each year, New Hampshire now requires the purchase of a \$2.50 habitat stamp by hunters. The 1999 stamp, the first of its kind, was issued Jan. 1 and pictures an eastern moose.

TODAY'S DATE _____
AGENT CODE _____
COLORADO WILDLIFE COMMISSION
\$4
18- 020196
1999 SECOND ROD STAMP

Hawaii Department of Land and Natural Resources
Division of Forestry and Wildlife
1151 Punchbowl Street
Room 325
Honolulu, Hawaii 96813

Hawaii currently issues a wildlife conservation stamp valid from July 1 until June 30 of the following year and is required for hunting game birds including three species of Pheasant, three species of quail, three species of dove, wild turkey, and sand grouse. The 1998-99 stamp pictures wild turkeys and may be purchased for \$5.00 from the above address.



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

Two stamps are currently available from Oregon in addition to their annual waterfowl stamp. The upland game bird stamp costs \$6.00 and is available to both residents and non-residents. The state also sells a \$26.00 booklet stamp which the state notes is used for hunting both waterfowl and upland game birds by non-residents. A large SASE is required along with packing materials. Both stamps are valid from July 1 through June 30 of the following year.



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 (0)

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 (2)

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. (3)

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@isp.net, fax 402-488-8045. (8)

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. (3).

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 (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 (0)

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 (0)

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 MCCREE, BOX 388 CLAREMONT, NC 26810 (0).

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-II MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (0)

WANTED: STATE MARIJUANA STAMPS. AZ, CO, ND, IL (\$5 OR \$10), SC overprints and varicities 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 (1)

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-II MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (1)

VA 1916 liquor mint sheet of 100 L1 \$75 or trade for equal value state marijuana or other interesting w/v Rev's. Write or call before sending material. ROGER FORSYTH, 8640 Larkspur Rd, RICHMOND, VA 23235 (804) 560-8808 (2)

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 (3316) 788-7884 (2)

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, e-mail kpruess@aol.com (1)

WANTED TO BUY OR TRADE - US license and Royalty stamps. Send Photo copies or description to MIKE McBRIDE, PO BOX 814, LOUISVILLE, CO 80027 (1)

MAINE 1997 MUZZLE LOADER SET WANTED. Quote your price. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (3)

WANTED: MINNESOTA evergreen tags; Kentucky, Indiana, Wisconsin egg stamps, paper scrip (coal, lumber, depression, ect.) and scrip-related paper. SCOTT A. MCCLUNG, 8381-II MONTGOMERY RUN ROAD, ELLICOTT CITY, MD 21043 (4)

Continued from page 28

as the earlier stamps were. There are some other less pronounced changes in color, such as the 5ct stamp, which started a tan color but gradually changed to orange brown, starting in 1955. The green color of the 10ct stamp also changed in 1955 to a more emerald-green color. I would suggest making these corrections in a future SRN.

Pieter P. Bonsen
Los Altos Hills, CA

Arggggghh. Pieter is right, my humblest apologies. I will go over the colors and send corrections to the editor.

Kent Gray
England

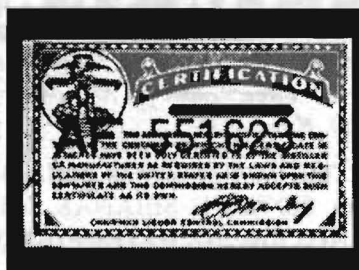
Iowa Liquor Seal Discovery?

by Scott Troutman

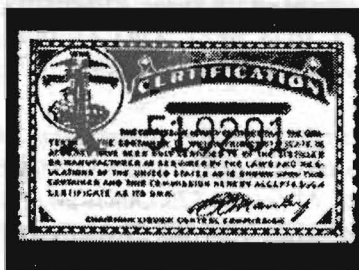
Among the lots in Auction 13, there are several liquor seals from Iowa. Of interest are three of the green 1935 vintage with Manley signatures. One copy is a normal Hubbard L7 with the black roulette (9 1/2). This one has a serial number of AE.

A second copy has no colored roulettes and appears to me to be imperforate. Is this a cut down copy of L7 or a new variety.

Making matters more interesting there is a third stamp in this consignment, but this one, with a serial number of X, has colored roulettes vertically but none horizontally, as though it were a coil. If you have copies of this stamp, check yours and see what you have. If you have either of these last two varieties, let the editor know.



Imperforate variety?



Coil ?

Free Beer

Yes this quarter's Free for All is a 47/100 cent used B7 Kansas Beer stamp.



I only have 27 of these, but take a shot if you need one. I cannot remember who gave these to the SRS but my thanks to whoever it was.

SRS "Free for All" items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come first serve basis, and after an allotted time are provided through the SRS Sales Service.

Single requests from SRS members will be filled until April 1 or while supplies last. Send A SASE with 33 cents postage to SRS Free for All, 27 Pine Street, Lincroft, NJ 07738. Include a stiffener if you like and any business going to the treasurer.

State Revenue Society
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