



State Revenue News

Vol. 37, No.2--Whole No. 240 *Official Journal of The State Revenue Society*
2nd Quarter 1999

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ARIZONA



Arizona LX29 luxury tax with SDCO blue handstamp. See article on page 3.

Auction #14

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

First Quarter 1999

Volume 37 No. 2

Whole No. 240

ISSN 0883-6760

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Secretary's Report

Previous Total	251
New Members	5
Reinstatements	0
Resignations	0
Deaths	1
Dropped Not Paid	13
Current Total	242

New Members

- 1179 Robert L. Owens
1008 Zepher Street
Plainview, TX 79072-6116
Interests - Variety
- 1180 John G. Cope
Houston, TX 77066
Interests - All Federal & state
- 1181 Wayne G. Seyfert
PO Box 116
Woodmere, NY 11598
Interests-US & State revenues
- 1182 Herb R. Schibelle
30 "E" St SW
Miami, OK 74354-6715
Interests-Worldwide,US, Cinderellas
- 1183 Bud McLellan
PO Box 91244
Portland, Oregon 97291
Interests-US & State ducks, US,
Great Britian and Oceania

Reinstatements

- 998 Al Beckman
313 Appledore Court
Winston-Salem, NC 27103
Interests - Federal & state revenues

Resignations

Dropped Not Paid

- 805 Fred Kretschmar, OK
810 R. Albright, OR
963 Gerald Bennett, MA
985 William Coates, CA
1070 Maggie McNally, OK
1100 Bob Chaput, Canada
1103 Harold Ordway, MA
1128 Carl Albrecht, OH
1138 Paul D'Amico, MA
1139 Ron Cillizza, NH
1151 Ralph Decker, IL
1153 Richard Jaeger, OH

Deaths

- 1056 Bernard Glennon, WA

Address Changes

- 1072 Joseph Vlcek
PO Box 44284
Ft. Washington, MD 20749

Editor's Notes

One out, one back, one up, one in.

As I sit here writing this, a new Gateway PC is on its way here, with scanners and CD writers and all manner of new gear. If the plans go well, the next issue may be 100% computer generated eliminating the cutting and pasting of pictures. James McKellips who does the printing can hardly wait. Hopefully I won't wipe out the business of the society trying to get stuff moved over.

But I thought I would write a bit on some of our members and hence the title. I am reporting here that Bernie Glennon, of Oregon, has died. Bernie collected stock transfer stamps and hassled me to find out about the Missouri issues as they fascinated him. The Missouri issue (3rd quarter 1997) resulted. I heard he went out hard with cancer. I was sorry to here it.

Yesterday I processed the reinstatement of Al Beckman, an old friend who introduced me to the society about 12 years back when I lived in Winston-Salem. Al got out-sourced and dropped out as he had a young family to feed and new business ventures to run. I am glad to see him back as he is a scrounger first class and always turns up interesting stuff. He is one of the few people ever to exhibit potato stamps.

Today I got a letter from Harold King, With membership number 183 I think he is one of the 5 oldest members in the society. Mort Turner with #24 has the lowest number still active. Harold just turned 81 and sent in dues through the year 2001. Now that's an optimist. Harold wrote me a nice letter on how he enjoys the SRN issues and thinks we are one of the best small publications out there. I thank him for the kind words. And just to see, we have entered the SRN in literature competitions at COLOPEX in Columbus, Ohio and OKPEX here in Oklahoma City. I think it is best to check yourself against the standards once in a while.

And lastly I just logged in member 1183, Bud McLellan. I welcome Bud and the other new members. Bud is from Oregon and replaces Bernie. I hope he gets as much enjoyment as Bernie did.

Early Arizona Luxury Tax Stamps (1933-1935)

by M.E. Matesen

Cabot's 1940 and Hubbard's 1960 cataloging endeavors simply caption these early issues as:

LUXURY TAX
(Tobacco, Beer, Cosmetics, etc.)
Discontinued 1935

Ahhh..., but there is far, far more to the story than this explanatory line seems to tell. First, let me say that if your a hobbyist who collects by the numbers, licks and sticks those acquisitions in your albums, then what follows may not be of interest. For those of you who enjoy the hunt, find unearthing the history behind state tax stamps interesting, and at least moderately enjoy a "yarn or two", then read on as this expose is for you.

The year was 1933. Washington, D.C. was struggling to legislate the country out of that quagmire called the Great Depression. Out west, Arizona, desperately needed to address the crushing impact of both unemployment and lack of funds for welfare. Although the legislature had just recently adjourned, the governor was compelled to call them back into emergency session. Within days of reconvening they pass and the governor signed what was termed:

An Act relating to emergency taxation, and to provide for raising additional public revenue by imposing a *privilege tax* on the privilege of engaging in certain businesses and imposing a tax on the sale of certain *luxuries*...

The privilege tax has been previously detailed in the pages of this journal (Matesen 1989)⁴, thus this article will deal with the "luxuries" which were initially limited to tobacco and liquor¹. The Act⁵ stipulated that the Tax Commission would...

"Issue such denominations of the national currency...as may be deemed necessary. They shall be printed on durable paper, be of a *different design* and distinct color for each of such currency [sic] denominations..."

I've italicized the key words "different design" to give pause so as to note the considerable deviation from legislative intent and actuality. In actuality



1934 Luxury (Hubbard LX26)

we had a Commission under considerable pressure to produce stamps and do so in a time frame which could only have been considered extreme. Yes, stamps were produced, but not in "different designs". Therefore, from a philatelic standpoint, the challenge became one of determining which valued denominations were used within each of the taxable categories.

Table I, sets forth the initial step in making that determination. Therein we've correlated the ten (10) different denominations stamps along with the varied tax categories as set forth in the Act. Take note that Table I does not take into consideration that stamps could be used in selective combinations (as well as multiples) to meet a particular tax rate.

Tax rates and the concept of combination usages will be discussed through the article.

At "first glance"

Draw an imaginary vertical "ziggy line" running from the opposing side of the 10 cent denomination to the bottom of Table I. Observe that the majority of the higher denominated issues were used on alcoholic beverages. Lower values are clustered, (although not exclusively) around tobacco issues. Taking the concept of "category breakdown" or analysis one step farther lets move onto the idea of---

Single stamps/single tax categories

With this caption in mind look to the bottom of Table I wherein the singular standout would be the 25 cent issue (Hubbard's LX7). This was a tough stamp to place in that it never exactly fit into any tax category, yet we supposed it had to have been issued for Malt Extract having been taxed at a rate of ten cents for each sixteen ounces or fractional part thereof which were used in the preparation of a beverage (i.e. Malt Liquor or beer). We know of 2 1/2 pound malt extract tax stamps existing in other states (Idaho in particular). So one might deduce this was

Table I

1933* Denominated Issues

1ct 2ct 4ct 5*ct 6*ct 10ct 11**ct 12**ct 15ct 25ct 80ct \$1.55

<u>Taxable Categories</u>	1ct	2ct	4ct	5*ct	6*ct	10ct	11**ct	12**ct	15ct	25ct	80ct	\$1.55
Cigarette		x				x		x				
Small cigars		x										
"Other" cigars	x			x								
Tobacco	x	x	x			x						
Snuff	x	x	x	x	x	x						
Spiritous Liquor	x			x		x						
Vinous Liquor				x	x							x
Malt Liquor							x	x	x		x	x
Malt Extract										x		

Note * The five and six cent denomination were not issued until 1934 but have been included in this chart for purposes of continuity.

** The 11 and 12 cent denomination were created by overprinting the 15 cent issue.

a commonly used container size. I'd refer to this as being a "double whammy" tax because malt was a critical element in the production of Malt Liquor, so the legislature in fact taxed both a preparation ingredient as well as the end product.

If we were again to draw another imaginary loop we'd do so around the category captioned Malt Liquor. Table II correlates container sizes to sing issues from 1933.

I'm of the opinion that the revalued issues (LX4 and LX5) may have just been created as a result of pressure having been brought to bear on the Commission by the malt liquor industry. The industry, having been confronted with having to apply several stamps in combination to meet the rates of the most popular container sizes (i.e. 4-64 ounce and 24-12 ounce) balked at this idea, thus resulting in these revalued stamps.

Yet for this opinion to "hold water" as they say, look ahead a mere six months when stamps were issued under then Commissioner Luke? You'll notice that with the exception of the one and two cent denominations, none of the remaining values, even the revalued issues, from 1933 appear as part of this series. Any answers for that?

Looking Forward - Looking Back

Isolating and identifying these first few issues was fairly straight forward but thereafter the task becomes a little more



1935 Tobacco

dicey. Yet continuing with the concept that one can identify which stamps (note the plural emphasis) were used in which category, I've employed the idea of "looking forward - looking back". By this I mean one looks forward to 1935 issues which were then in compliance with the initial legislative edit, noting individual taxing category (i.e. tobacco, liquor, etc.) and likewise denominated. That's the looking forward concept.

We can then determine which denominations were being issued for each tax category by taking that information and "looking back" at the 1933 stamps.

Table II

<u>A container size of</u>	<u>Would have required these single issues</u>
4-64 ounce	LX4 (11 cent overprinted on 15 cent)
24-12 ounce	LX5 (12 cent overprinted on 15 cent)
12-32 ounce	LX6 (15 cent)
1/2 barrell	LX10 (80 cent)
1 barrell	LX11 (\$1.55)

Since tax rates were identical for these three years let's see what we can deduce.

Although the 1935 tax stamps had separate series for Tobacco, I've broken these out in Table I to show the diversity of uses. Hubbard lists four values in the Tobacco series for 1935 being one, two, four and ten cents (T1-T4 respectively). Looking back to 1933 only² we see all four comparable denominations in LX1, LX2,

denominations there were few taxing categories in which they could have been used by themselves. I suspect they were intended to be used in combination with other denominations or as multiples such as with the 1934 one cent usage of six stamps illustrated. Again, looking back to Table I one can see that these values were primary employed in the very broad category of tobacco.



Six LX12's used as a block

LX3, LX8 and LX10. LX8 and LX10 were of the same denomination - ten cents. The two cent would have been a real workhorse, covering several tobacco categories. These included 5, 8, 10, 12, 15, 16 and 20 package sizes of cigarettes which were taxed at a rate of two cents per twenty. The LX2 would have been used for all three sized of small cigars - 8, 10, and 20 along with 2 1/4 and 2 1/2 pounds (yikes! what a container size) of snuff. As to the one cent and four cent

What stamps were needed for the "Hard Stuff"

Spirituos liquor was taxed at a rate of 5 cents for each additional container of more than 8 ounces. See the Liquor Table below.

It's clear that for 1933 the pint container was the only single issue in this category. Every other container size would have to have

differing denominations used in combination. When the 1934 issues were introduced only the nickel and dime stamps (LX20 thru 23 and 26 thru 32 respectively) added to the "single stamp - single category" classification. We can only assume the liquor retailers were less than amused at having to pick and chose the correct combinations to paste on the bottles.

Vinous Liquor - a final category

It was not unusual for wine to have had a two tier level of taxation and Arizona

Liquor Table

<u>Container Size</u>	<u>"Looking Forward" 1935 Decals</u>	<u>"Looking Back" 1933/1934</u>
None	1 ct (L1)	LX1//12 thru 16
1/2 Pt (8 oz.)	5 ct (L2)	---//20 thru 23
1/10 Gal (12.8)	---	---
1 Pt. (16)	10 ct (L3)	LX8 or 9//26 thru 32
1/5 Gal (26)	16ct (L4)	---
1 Qt (32)	20ct (L5)	---

Table III (Not greater than 24% by volume)		
Container Size	"Looking Forward" 1935 Decals	"Looking Back" 1933/34
1/2 Pt// 1/10 Gal //1 Pt.	3 ct	---
1/5 Gal.	5 ct	LX20 thru 23
1 Qt.	6 ct	LX24 and 26
1/2 Gal.	---	LX5
1 Gal	---	---

was no exception. Rates were as follows

On each container with an alcohol content **not greater than 24%** by volume and contain **16 oz. or less** - 3 cents.

On each container with an alcohol content **greater than 24%** by volume and containing **8 oz. or less** - 5 cents.

In table III we continue to engage the idea of looking forward and looking back. There were no 3 cent paper issues either in 1933 or 1934 and at best the only logical container size to fit this taxable amount would have been the miniature or 1/2 pint (i.e. 8 ounce size). Here again a combination of paper issues (i.e. 1's and 2's) would have facilitated this category. The fifth and quart sizes would likely have garnered a two stamp combo in 1933. Singles (i.e. LX20 thru LX26) could have well fit the bill in 1934. The revalued LX5 met the 12 cent tax requirements for a 1/2 gallon container (or two in a combination for a gallon), but what is of interest is a mere year later we have no 12 cent issue nor do we have a 24 cent for the gallon. We're left with the assumption that stamps had to have been used in several combinations, the 12 cent aside, or wine was not available in 1/2 and full gallon sizes? I suspect the former to have been the case wherein we once again have stamps being used of varying denominations and combinations to meet certain gallonage sizes.

Fortified Wine

Fortified wine always conjures up images of such current brand names as Four Roses, Thunderbird and California Tokay. These were not the kinds of beverages that graced the dinner table of most Arizona residents. Like the neighboring state of New Mexico (Leshner 1986)¹, there was a tax on the books to cover these kinds of wine but tax stamps

and likewise the product itself were almost nonexistent. It's possible although that the fifth may have been the only size to grace the retailers store shelves. Taxed at a rate of 15 cents, LX6 from our 1933 paper issues would have been a lone single issue, yet no such lone denomination exists in the 1934 series.

Why so many different colors?

When Luke assumed the post of Tax Commissioner in 1934 the Act mandated that new stamps were to be issued bearing the name of the "then" Commissioner. I'd like to **assume**, note the emphasis, that issuing the six known denominations, 1 cent thru 80 cents, were issued in varying colors as some form of audit control. Hubbard's catalog reflects no less than twenty-seven different listings for these mere six denominations. How does this breakdown?

Denomination	Number of colors
1ct	6
2 ct	3
5 ct	1/+2 shades
10 ct	8
80 ct	6

From this draw your own conclusion, or at best give some feedback to our SRN Editor!!!

Suppositions, Conclusions and Unanswered Questions

When this project was undertaken, the primary supposition was that correlating the applicable tax categories with known paper issues would lead to certain concrete conclusions about these stamps. What clearly surfaced was the fact that almost any of these 1933/34 issues could have been used on any of the commodities coming under the taxing provisions of the emergency act. The one major standout or exception to this conclusion would have been those selective

issues I've noted which were used to reflect payment of the tax on liquor. It was also clear from examining Tax Commission records of the era that these paper issues made administration and/or enforcement extremely difficult³. Since unlike the decalomania which came in 1935 the Commission could not correlate stamp sales with specific tax categories. Therefore enforcement agents had to make spot visits to each and every wholesaler of liquor and hundreds of retailers for tobacco products to see that the stamps were being correctly affixed. This expose is replete with certain suppositions and conclusions which give rise to additional comments on this and are clearly in order. Your author and the editor solicit your inputs.

Note: This article came to fruition in great part based on the encouragement and continued peer review of fellow member Ron Leshner Jr. Ron has considerable knowledge in the field of taxes imposed on alcohol which is aptly reflected in this article.

Bibliography and Footnotes.

1. "Stamps of New Mexico", *State Revenue Newsletter*, Ronald E. Leshner Sr., No. 4 Nov-Dec. 1986. In it he notes that "some of the western states used the term liquor" to encompass beer, wine and liquor in their first attempts at taxing alcoholic beverages. See pps. 47-48 "The First Beer, Wine and Liquor".
2. One can employ this looking forward-looking back technique to the issues which ensued in 1934. Therein is a rich divergence of colors.
3. State of Arizona, Thirteenth Tax Commission Report for the tax year 1935. Report to Legislature on 30 June 1936. p. 10.
4. "Arizona License. Mechanical Game", *State Revenue Newsletter*, M.E. Matesen, May 1989, Vol. 27, No. 3 p.45-46.
5. Arizona - Special Session Laws of 1933, pps 341-45.

Marijuana Flyspecking - Arizona

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. In this article I look at two constant varieties on the Arizona marijuana stamps.

I traded for a copy of the original 1-ounce cannabis stamp from Arizona, and noticed a kind of a notch in the O in "ounce" at about 11 o'clock. The Arizona Department of Revenue previously had sent me photocopies of the 50-stamp sheets of each of the types of drug stamps it had produced. I found that same notch on the second stamp from the left in the top row of the sheet of 1-ounce cannabis stamps (position 2), suggesting that this is a recurring variety.

I also noted on the photocopy that the stamp in the top left position (position 1) of that sheet appears to have a large dot just below and to the right of the E in "ounce." Since I do not have an example



Upper left corner of sheet of Arizona marijuana stamps.

of that stamp, I do not know if this is another variety or just a defect in the photocopy. Shown is a photocopy of the top left portion of the sheet of 1-ounce stamps.

According to the Arizona Department

of Revenue, it sold a total of 1050 1-ounce stamps, or 21 sheets, before the law was repealed in 1997. This includes both the old type and the new cactus design, so fewer than 21 of each of these varieties exist.

"...Powder Puff Tax..."

by M.E. Matesen

Such was the leading caption of a satirizing cartoon that appeared in one of Arizona's leading newspaper. The brunt of the reported humor was directed at a female member of the state's legislature. It was reported that then representative Porter had engaged in a spirited debate wherein she attempted to throttle the act declaring that "...cosmetics are as much of a necessity for women as shave cream is for men..."¹

The year was 1935 and the Arizona state legislature extended the luxury tax to cosmetics and toilet preparations, but exempted soap, tooth paste, mouthwash and ahhh, lest we forget, "shave cream" as well. Does this reflect the makeup of the legislature at the time? The tax rate was two cents for the first 20 cents or major fractional thereof the retail price. There were four different denominations yet two different designs exist. All are listed in Hubbard's 1960 catalog as C1 thru C7 inclusive.

For the fiscal year 1935-36 the tax accounted for a meager 3.3% of the total luxury tax collected². This odd ball provision was snuffed out almost as fast as it was created partially at the behest of then state governor B.B. Moeur. In a letter to the legislature the governor asked that the tax be eliminated stating that it had been brought to his attention that it was actually driving business out of state. The legislature took the governor's suggestion and the repeal was enacted in 1936¹.

What other state issued tax stamps for cosmetics? That would have been Ohio. The federal government also has several times.

For those of you with the 1960 Hubbard catalog, you may want to pencil in a correction to reflect the discontinuance date as being 1936 instead of 1937.

Bibliography.

1. US Proprietary Revenues After 1914 (Including State and Puerto Rico),

Medicine Tax Stamps Worldwide, George Griffenhagen, ATA Topic Handbook 76, 1971, p. 51.

2. Annual Tax Commission Reports of Arizona, 1936, p. 9.



C1 orange on white stamp



C4 black on green decal

Arizona Tax Tags

by M.E. Matesen

Hubbard's 1960 catalog lists several adhesive issues for feed and fertilizer respectively. Yet many collectors are unaware that there likewise exists a rich array of tax tags.

ARIZONA FEED, 19__ - Tags known

FERTILIZER, 192 ? - Tags known¹

These two meager notations elude

tax assessment rate whenever revenues from same exceeded needs for administration of the Act. This explains why both stamps and tags alike were nondenominated.

Figure 1 reflects how adhesives were employed. Here we have a small 10 lb bag of aluminum sulfate, the obverse side of which has affixed two small 5 lb

fertilizer taxpays.

Now as to the tags themselves, figures 2 and 3 show the design of the first two issues (covering both feed as well as fertilizer) and are comparable to the adhesives listed in Hubbard's 1960 catalog. Both tags measure 82 x 42 mm with the familiar brown circular paper reinforcer. Can anyone affirm the

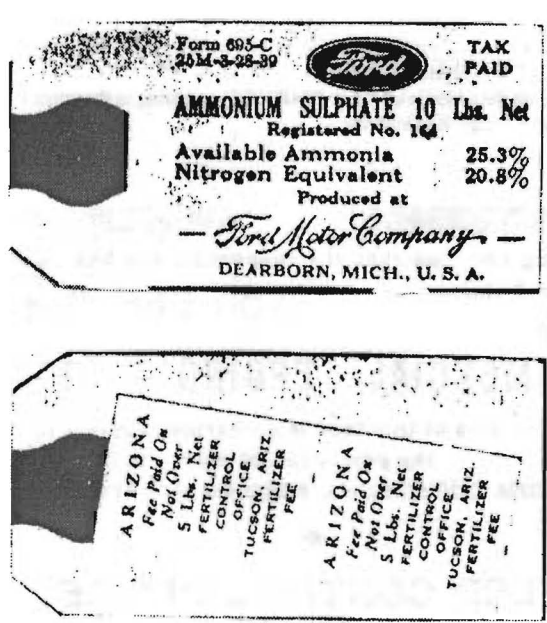


Figure 1.

Pair of 5lb FT1's on a tag for fertilizer

to the existence of tax tags but likewise gives light to the fact that almost nothing was known of these issues. The paper stamps, to a certain extent, are fairly common and easy to obtain. Tax tags are or at least seem to be far more elusive. Just how and when did both these issues, stamps and tags, come into existence?

The year was 1937². The state legislature passed two parallel acts (hereafter collectively referred to as the "Act") for feed and fertilizer inspection respectively. Within the enactments were provisions for the imposition of a tax of 20 cents per ton. The revenue was to cover product inspections. As set forth in the Act, implementation and subsequent administration was to have been the responsibility of the state chemist. Of note is the fact the chemist could decrease the

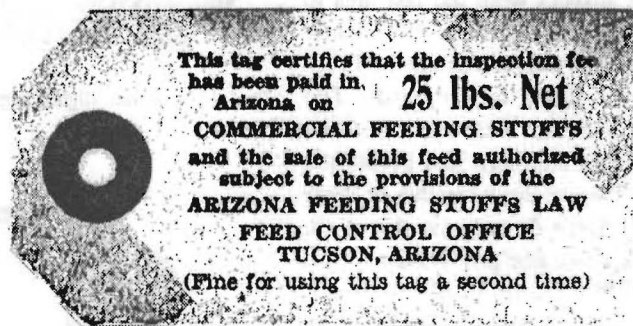


Figure 2

Feed tag 82x42 mm Manila tag, dark brown reinforcer. Blue printing

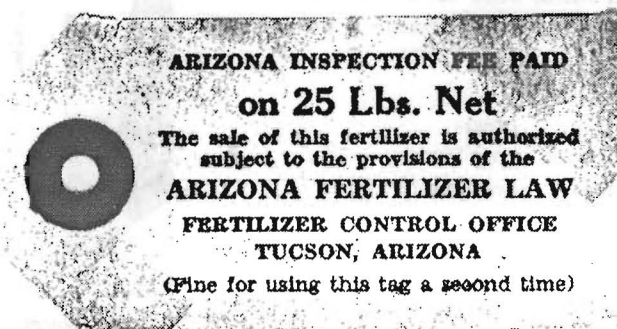


Figure 3

Fertilizer tag 82x42 mm Manila tag, dark brown reinforcer. Red printing

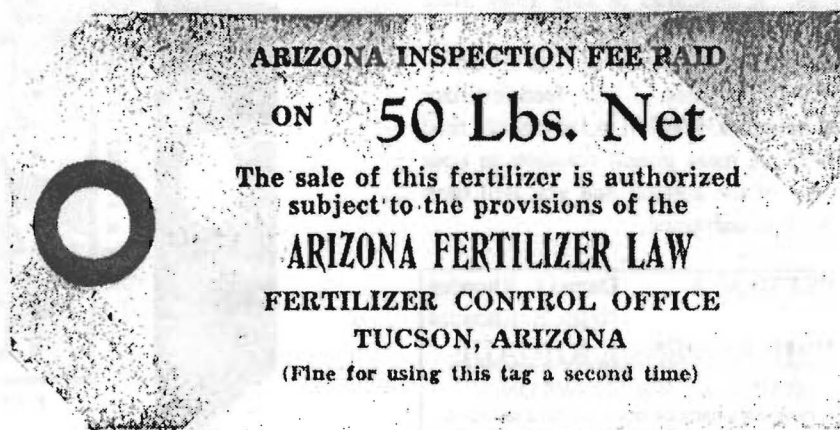


Figure 4

Feed. 110 x 53 mm. Tan manilla tag with brown reinforcer. Known in 50 and 100 lb sizes. Both with red print.

existence of other sizes besides these 25 lb issues?

The next two tags for fertilizer were strikingly similar in design (figures 4 and 5). Can anyone provide examples of feed tags in these designs? Do they even exist?

Figure 6 is the only example I have in my collection that is of this design. Again the question needs to be asked, are there others? If so of what size, and where these limited to commercial feed or where there fertilizer issues as well?

The last group, represented by Figure 7, I suspect were the last tags to have been used in the state. The center design mirrors to a certain extent the 1940-45 adhesives listed in Hubbard. The example shown has what appears to be printers patent numbers just below the reinforcer. Two or three formats of these are known. Some do not have this at all. Others have a two line printers name here - "ALKIRE PAPER SPECIALTIES CO. - PHOENIX/100M 10-40". The feed tags have a oval lozenge under the word "LAW". The fertilizer tags do not. I have been unable to locate any historical records which would affirm when the use of tags was terminated. My best estimate is the late 1940's.

Feed tags

25 lbs	green
50 lbs	grey blue
100 lbs	lavender

Fertilizer

100 lbs	lavender
---------	----------

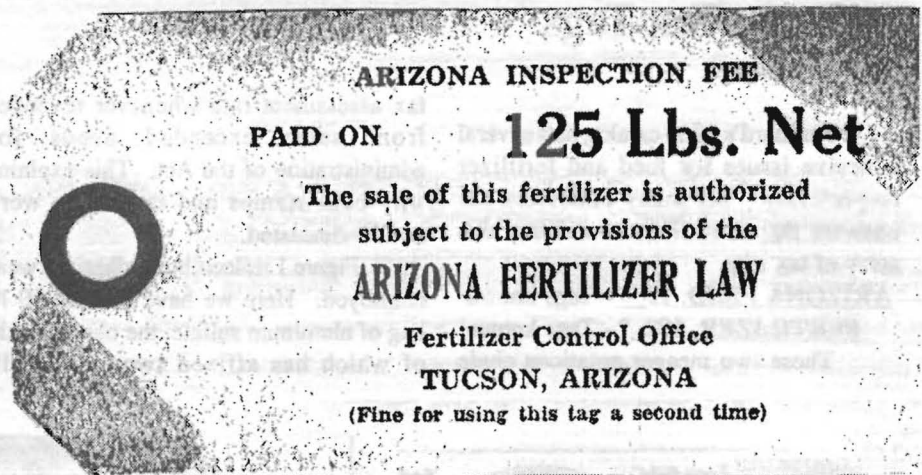


Figure 5
Feed, 121 x 60 mm. Slightly larger in size with the added inscription "PAID ON" appearing in the upper right hand corner. Red lettering.

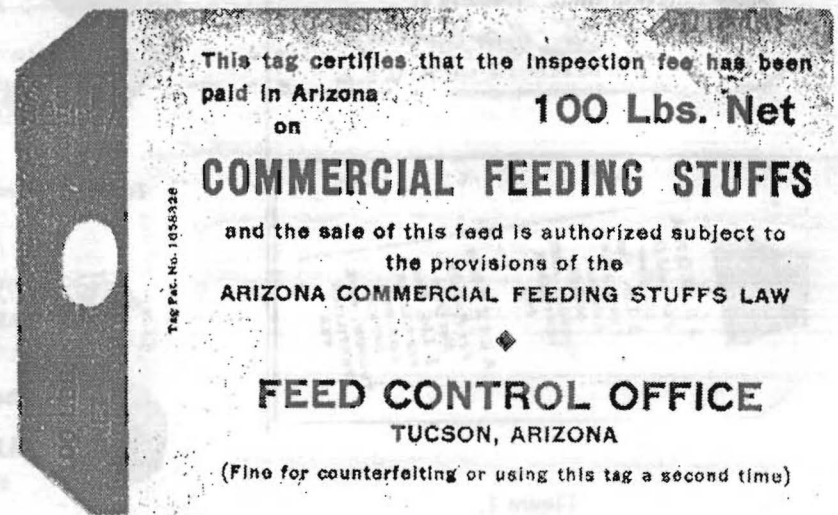


Figure 6
108 x 66mm. 15mm wide brown reinforcer at left. Inscription is black. 100lbs grey.

Footnotes

1. This short notation is from the only major article to have been written on tags. It appeared in July 1967 State Revenue Newsletter, p. 69.
2. Hubbard's 1960 catalog lists the initial year of issuance of both feed/fertilizer as being 1939 which in fact should read 1937. A mere pencil notation in your copy of the catalog and you will have the date corrected.

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Figure 7
108 x 66 mm. 15mm wide brown reinforcer at left. Inscription and shading within center frame is red. Weights and marginal inscription in black. Background color is as noted.

"Don't Break That Seal - I Want That Stamp!!!"

by M.E. Matesen

There was a blue haze that hung across the room, a lone light flickered while illuminating the green felt table where the young gambler from Maricopa County, Arizona sat. He'd asked for a fresh deck of cards and the dealer was about to break the seal when he said "Don't break that seal, I want that stamp!!!" Okay, I've been reading too many Zane Grey novels, yet the segue served as an excellent opener to a discussion on one of the little known early taxes in Arizona, that being one on playing cards. Set back now, don't walk away, yes I did say playing cards.

A provision in the Arizona Luxury Tax Act of 1935 provided for the imposition of a tax on playing cards at a rate of two cents for each twenty cents or major fraction thereof on the retail price. Don't race off to look in Cabot or Hubbard's catalogs and come back saying

there were no such issues! There were in fact, but under a different name.

Our hypothetical gambler and state tax stamp collector was, as I'm sure you would have been, interested in the "name" on the tax stamp on that deck of cards. It read "SPORTING GOODS".

When the 1935 legislature tossed out their tax net to increase the number and types of categories that would come under the scope of the then existing "luxury tax", playing cards were included.

Where the title on the stamp came from maybe explained by looking at some of the other commodities which fell under this taxing category. They included golf and polo equipment along with fishing accessories and shot gun shells. Was there a polo field in Arizona in the 1930's? Did the horse count as equipment?

Oh yes, if you took a picture of the family on Grandma's visit from Grand



SG1 sporting goods stamp

Rapids, the film was likewise taxed at the aforementioned two cent rate. One can only assume that as a matter of expediency all these got lumped under the lone revenue stamp designed as "Sporting Goods".

All four are listed in Hubbard's 1960 catalog as SG1 through SG4 inclusive. They have values of 2, 4, 10 and 20 cents. Hubbard indicates they were discontinued in 1937.

Arizona Honey Seals

by M.E. Matesen

According to the Hubbard catalog (1960), honey seals were used for a least three years - 1943 thru 1945. To my knowledge there has never been an illustration of these in the philatelic press until now, except for a tiny one in the

catalog. The issue is a simple but crude typeset design, black in color on a light cream paper. The catalog lists the dimension as being 30x300 mm but that should be corrected to read 30x30 mm.

Permit numbers were stamped in black in the space at the bottom allocated for that use. The catalog likewise has a footnote indicating that seal were printed on private die labels. I assume somewhat akin to those of Washington State. Can any provide illustrations of these to the Editor?

In Hubbard's 1992 supplement appears an illustration of yet a second honey (label)? No description accompanied the illustration but it's clear from reading the print on the label that this issue and the one illustrated here may have come from two completely different regulatory provisions or laws. Who can fill in those details?



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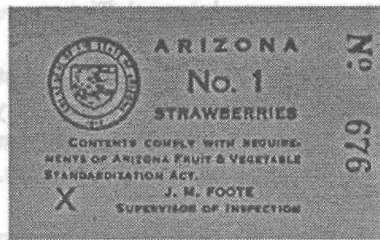
Arizona Vegetable Certification Stamps

by Scott Troutman

The Hubbard catalogs list Arizona stamps for both strawberries and potatoes and yet nothing more was really known on them. Mack Matesen had written me to say that "these items always perplexed me in that I've questioned whether these are revenue issues or mere attestation by the state that the produce to which they were attached had met certain standards or grades set down by law". After an afternoon in the microfilm vaults of the OCU law library I can tell you they were both.

House bill number 102 created regulations, standards and grades for a wide variety of fruits and vegetables. It was passed into law march 13, 1937. There was an older 1929 law on the books, but the key amendment in this bill was paragraph 11a.

"To provide the necessary funds for the enforcement of the provisions of this Act pertaining to the sale of loose and bunched fruits and vegetables, the following schedule of charges is authorized: beets, carrots, or turnips, one-tenth cent per one-half dozen bunches; spinach, asparagus, cabbage, cauliflower, broccoli, okra, string beans, or peas, one-tenth cent



Arizona Strawberry stamp. The Potato stamp is said to be similar on a blue paper with the seal in the center.

per pound; sweet potatoes, or tomatoes, one half cent per lug; Irish potatoes; one half cent per lug or two cents per hundred pounds; strawberries, one cent per twelve-pint tray; sweet corn, one tenth cent per dozen."

Apparently strawberries and potatoes are the only two vegetables stamps were used on. I mean, where would you put a stamp on broccoli or sweet corn.

Hubbard lists the potato stamp as having the wording of "Arizona No. 1 Potatoes". This was a grade. "Potatoes shall be free from serious injury by sun scald, second growth, sunburn, hollow heart, growth cracks, cuts, bruises, shriveling, scab, scurf, thizactonia, live

tuber moth larvae, grass roots, wire worm, tuber moth and nematode.....Arizona No. 1 shall consist of potatoes of similar varietal characteristics which are not badly misshapen; Arizona No. 2, large, potatoes of not less than two and one-half inches in diameter; Arizona No. 1, medium, potatoes of not less than one and seventh-eighths inches diameter; Arizona No. 2 potatoes of similar varietal characteristics not less than one and one-half inches diameter". It seems confusing to me. Apparently only the No. 1 potatoes are known to have a stamp.

Strawberries had a similar long set of rules to describe "nasty" berries, all of which would be fairly obvious to anyone who has ever picked or raised strawberries. Strawberries had to be sold "in a dry pint basket, containing an interior capacity of approximately thirty-three and six-tenths inches. The stamps were apparently placed on the baskets. If over 10% of your berries where bad, you got to pick out the bad berries and start over. The same was true of potatoes and most all of these vegetables.

Hubbard indicates these stamps were only used in the 1941 to 1943 period. If anyone knows otherwise, let us know.

Was There An Arizona Horsemeat Stamp? and Other Odds and Ends

by Scott Troutman

In searching through old laws you find the strangest stuff. Here some oddities I pulled out of various Arizona laws.

Horsemeat - In 1943 the state got pushed into writing a law for butchering horsemeat for human consumption. The law was written such that you could tell they were not wild about his, but apparently wartime shortages had created this as an issue. The horse had to be inspected before you killed him and it had to be inspected after you killed him and I think the inspection fee was something like \$10 a horse.

Section 6 of the law dealt with horsemeat labeling and included this phrase - "All horsemeat food products

shall be conspicuously branded, marked, tagged, or labeled : "Horsemeat" or "Horsemeat Product. The labels for horsemeat or horsemeat food products thereof shall be printed on light green paper, and shall bear the words "Horsemeat" or "Horsemeat Product", followed by; "The horsemeat or horsemeat food product contained herein has been inspected and passed by the State of Arizona". So would these be inspection stamps?

By the way, you could not use horsemeat at any Arizona institution including the jail. If you sold it in a store it had to be in a "separate compartment" with big lettering at least two inches high. And if you served it at your restaurant the

patron had better know what he was getting!

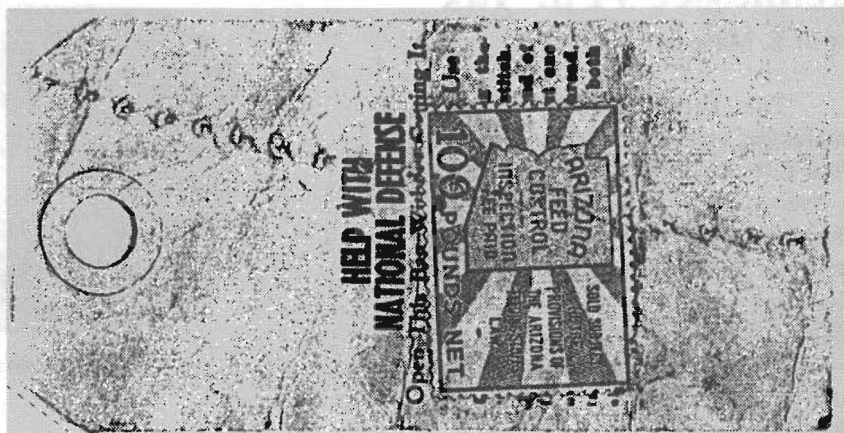
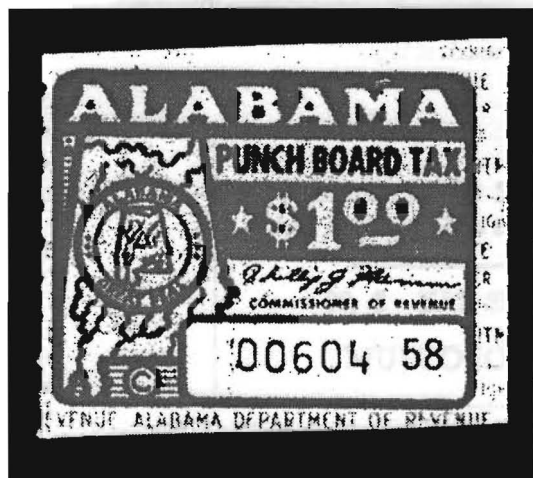
Eggs - 1941 House Bill 89 set the inspection fee on eggs at 2 mills per dozen. The state inspector could lower that after June 30, 1942 but not raise it above that rate. Stamps were used.

Hunting & Fishing - A house bill in 1943 created a special \$3.50 serviceman's license for hunting or fishing. This special statewide cheap rate allowed him to catch the creel or bag limit during any fishing or hunting season. The logic here was that these were servicemen on leave or who were injured and it was viewed as a patriotic measure.

Alabama Punchboard

by Dr. Kenneth Pruess

Punchboards were illegal in Alabama but were apparently in wide use and were taxed. This tax seems to have originated with a 1935 act and was in effect until repealed in 1953. The tax rate was 10% of the amount to be derived and the law specified that it was to be paid with stamps. It is believed that the tax was often paid with playing card stamps which could account for denominations which presumably had no use on playing cards. I have now found that at least one stamp inscribed "Punchboard Tax" was issued. This is a decal: \$100 black and yellow with "ALABAMA" and serial panel in white. Yellow safety card. I am unable to read the complete signature on this stamp, but it appears to be Phillip J. Harrison(?). Does anyone have stamps in other denominations or with other signatures?



"HELP WITH NATIONAL DEFENSE"

An Arizona Feed Little Mystery

by M.E. Matesen

Elsewhere in this publication is a discussion on tax tags, but this particular illustration merits separate mention in that we have an example of an adhesive riding piggy back on a tag. The sewing machine line running vertically across the tag resulted from having been sewn to the feed sack. Although the stamp covers the full inscription that appears under the stamp, the first line eludes to the fact that the bag was to be opened in such a manner without cutting...? Can anyone help with a full narrative of what is stated? This would clearly have placed usage in the 1940s's.

ZigZag Papers Surface in Utah

by M.E. Matesen

In the 1999 3rd quarter issue of this journal I penned a short expose with respect to the imposition of a tax on cigarette papers. Scott Troutman adjoined this asking for additional cigarette paper examples and in particular the ZIGZAG brand, popularly used as a marijuana wrapper. In the ensuing 4th quarter issue member Rob Henak followed up by asking "Has anyone actually seen a cigarette paper stamp used on a Zigzag or other notorious marijuana paper?"

I'm pleased to report that it does in fact exist. In a totally unrelated research project into Utah cigarette issues I had a resident from the state send me this twice removed photocopy (thus the poor quality). It clearly reflects a tax stamp on the famous ZIGZAG papers (125% enlargement). Although it is difficult to ascertain because of the quality of the illustration, the stamp appearing on the papers is clearly perforated!! When Dr. Kenneth Pruess first reported the existence of these unique stamps, the state had abandoned perforations as the primary means of separation. They had moved to rouletting, thus making these first issues extremely elusive if not rare!!

Tennessee's Fur Tax

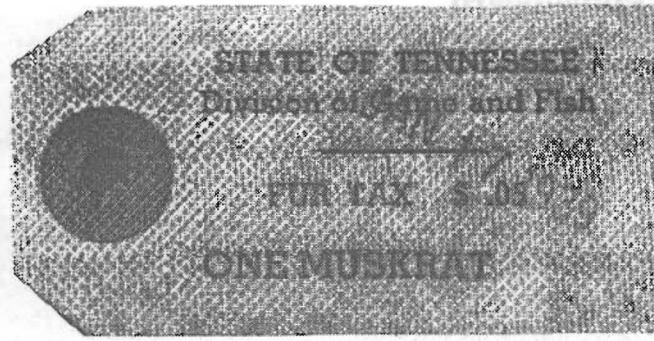
by M.E. Matesen

The little mention of these interesting tags in the 4th quarter 1998 State Revenue News prompted me to share a treasured gift from the late Charles Hermann. This being one of four known tags from this state. I believe this is the first time any of the fur tags has been illustrated in the philatelic press.

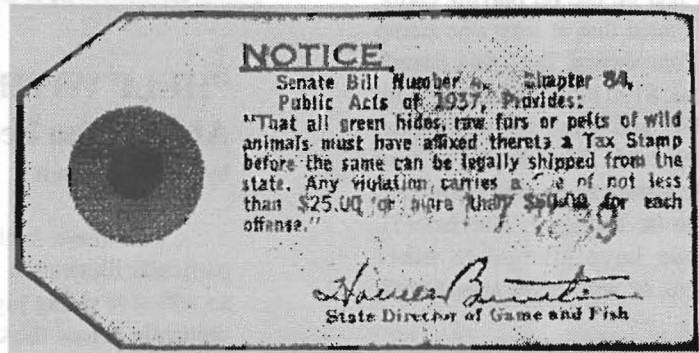
In the 1960's the late Dave Strock penned an article on tags for this Newsletter noting therein there were but two tax tags. Yet as noted below there were four in all.

Animal	Tag color	Tax rate
One opossum	white	3 cents
One muskrat	green	5 cents
One fox	red	10 tens
One raccoon	brown-red	10 cents

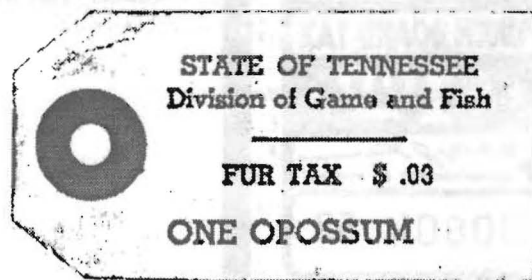
The obverse side of the tag notes a date of enactment of 1937 (note the date stamp on this tag). It states that the tax was applied on all green hides, raw furs or pelts of wild animals. Before they could be shipped from the state, a tax stamp (i.e tag) had to be affixed thereto. Thus this is an export tax of sorts.



Front of muskrat tag cancelled Jan. 17, 1939



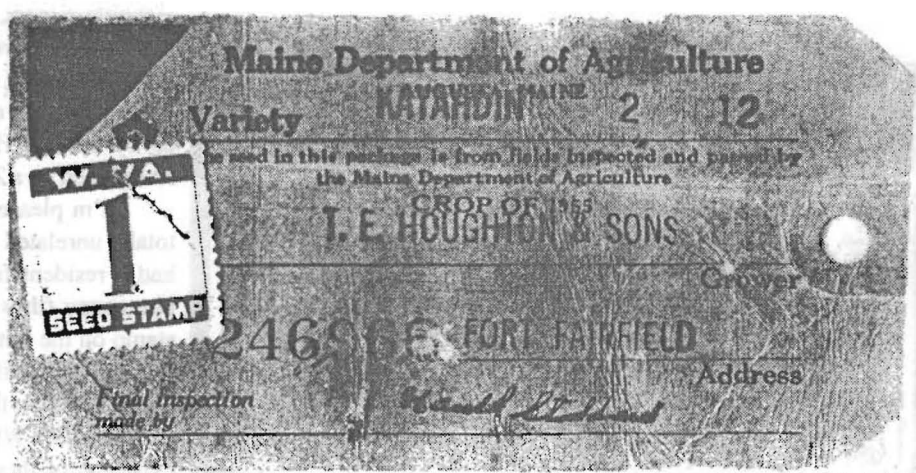
Back of muskrat tag.



Opossum tag also cancelled Jan. 17, 1939 (courtesy John Funkhouser)

When is a Potato Not a Potato?

The answer is, when it is a seed potato! Gerald Krupnikoff sent in this most interesting usage of a West Virginia seed stamp on a tag for certified seed potatoes. Even though these Katahdin variety potatoes were field inspected twice in Maine before shipping in 1955 (according to the back of this tag), West Virginia still required a one cent inspection tax under their definition of seeds. This is probably a Hubbard No. SE11 stamp.



Unusual usage of a West Virginia seed stamp in 1955.

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

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125	11/76	204	3-4/92
126-29	1-9/77	206	5-6/92
131	11/77	207	7-8/92
132-37	1-11/78	208	9-10/92
140-45	1-11/79	209	11-12/92
146-51	1-11/80	210	1-2/93
153-55	9-11/81	212	3-4/93
155-59	82	213	7-8/93
160	1-2/83	214	9-10/93
161*	3-6/83	215	11-12/93
162*	7-10/83	216	1-2/94
163	11-12/83	217	3-4/94
164*	1-4/84	218	5-6/94
166	7-10/84	219	7-8/94
167	11-12/84	220	9-10/94
170	5-6/86	221	11-12/94
182	5-6/87		\$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
202	9-10/91	239	GameChance

* double issue counts as two.

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

State Revenues in Eric Jackson's Auction

Eric Jackson's Mail Auction #137 in the Nov-Dec *The American Revenuer* featured a large run of state revenues. These are some of the interesting returns. An Alaska L10 liquor brought \$39 on a \$6.50 estimate. Five lots of better Alaskan fishing stamps, always tough, averaged about \$65.00 each. A mint 1960 Delaware trout brought \$115. Wooton does not list a price for this stamp. A 1970 XF Indiana trout (cat \$60) brought \$170 and a 1971 VF brought \$120. A Pennsylvania 1959 trout MNH, VF brought \$140 against a \$120 catalog and a 1960 trout came it at \$105. A Tennessee 1960-61 trout brought \$125 against a \$25 catalog.

There were 22 lots of Pennsylvania city-county tax stamps. These lots averaged \$7-11 each, which are sound realizations for these seldom seen stamps.

Two Idaho malt stamps came in at \$23 each. A set of three Billings, Montana punchboards came in at \$26. The big surprise was an Ohio B7 beer which realized \$55 on a \$6.50 estimate. A Utah A2 gamebird, unpriced in Scott, brought \$140.

No Fax Available on Auction #14

Due to changes in the corporate policy where your auction manager works and his desire not to be fired, no fax number will be available for this auction.

South Carolina Documentary Tax Imperforate Error Found

by Harold Effner

The state of South Carolina issued its own documentary tax stamps from 1923 until December 31, 1995. Hubbard's catalog identifies about 60 different stamps. Just recently, a sheet of 20 of the 20 cent stamp printed by Weldon, Williams & Lick, has been found missing rouletting between a number of the stamps.

These stamps were produced in sheets of 20 (4 rows of 5 stamps) stapled into pads of stamps. There are straight edges around the sides and bottom of each sheet. There are 4 rows and 4 columns of rouletting to separate the stamps.

On this sheet, all of the horizontal rows of rouletting are present. However, the vertical rouletting is complete only in the 1st and 3rd columns. The second column has very faint impressions between the first pair of stamps and none (16X magnification) for the remaining three pairs of stamps. The fourth column has faint rouletting between the first two pairs of stamps, and none between the last two pairs of stamps.

Errors of this type are found on some US postage stamps. In many cases it is the result of disengagement of the perforator.

No errors have ever been reported on South Carolina's documentary stamps until now. These stamps will be offered in an upcoming auction of the Society.

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Years	Whole numbers	# of Issues	\$ if bought separate	Special price
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1994-96	216-229	13	\$55	\$30
All 5			\$219	\$125

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A bill is before the Senate of the United States advancing the pay of members of Congress from \$6 to \$8 a day. When the U.S. is borrowing money at eight percent and the president has recommended economy to them, these motions are surely ill-timed and extortionate.

Raleigh Register
February 7, 1800

1. State Revenue Mail Auction #14 closes June 4, 1999. Bids received after that date will not be consider unless the mailing went out late. Faxes should be in by 4 pm.

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

\$1-\$10	\$0.25
\$10-29	\$1.00
\$30-\$74	\$2.00
\$75-over	\$5.00

On identical bids, the earliest postmark will win. If only one bid on a lot is received it will be sold at the amount bid or the catalog or estimated value, whichever is lower. Bids received in increments other than those above will be adjusted downward. Buy bids or bids under \$1 or 10% of estimate will be ignored.

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

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

7. Bids must be submitted on the bid sheet or copies thereof. No buyers premium will be added to the sales price. The SRS is not responsible for bidder errors or omissions. Check you bid sheets carefully before mailing them in.

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

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

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

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

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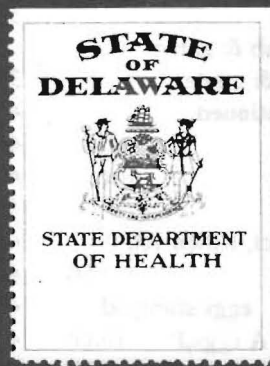
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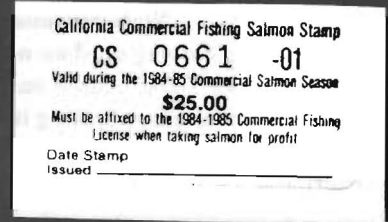
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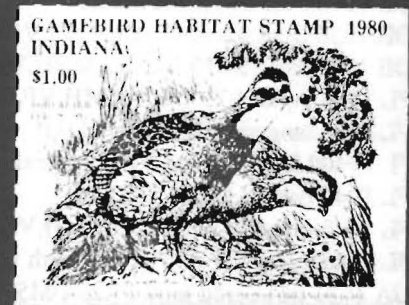
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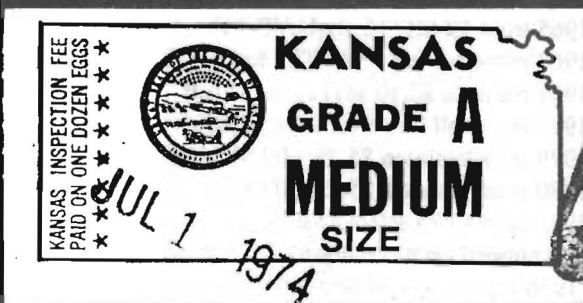
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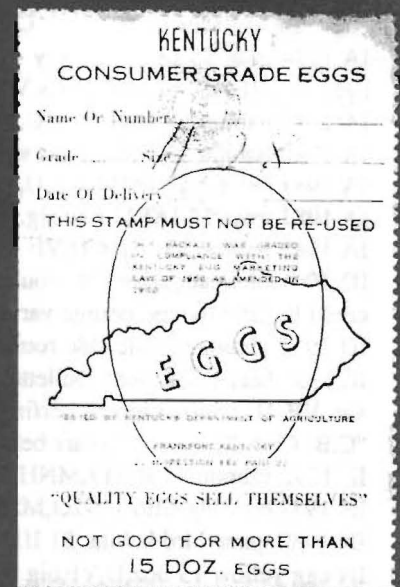
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50



54



51



14



15



83

SRS AUCTION #14

State revenues
 Hubbard catalog used on non-fish & game
 Wooten Catalog used on fish & game
 unless another catalog is mentioned.

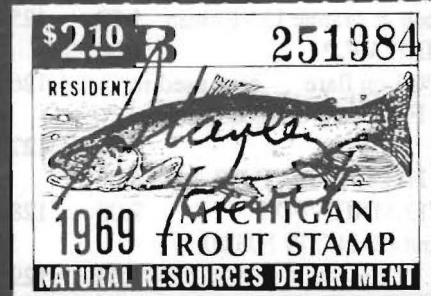
Lot	Description	Est.			
1	AL 19?? cigarettes(5) Hamilton 1ct 2ct, Killen 1ct, Rogersville 1ct, Ozark 2ct,MNH,VF	2.50			
2	AR 19?? egg Permit No. 2 One doz eggs stamped on piece of egg carton for Medium A eggs,P	10.00			
3	AR 1971,1974 trout(2)M,VF both with faults	5.00			
4	AZ 1940 fertilizer(2) FT12 VF, FT13,F,both MNH	3.00			
5	CA 1937 tomato proration Oct 7,8,9, 15mm tear at right,U, dirty seldom seen used	5.00			
6	CA 1958 fishing CAF1,MNH,VF-XF	10.00			
7	CA 1984-85 Commercial fishing salmon stamp \$25,VF,MNII,rare,P	50.00			
8	CA 1994-95 \$5.50 upland (turkey) CAUG2,unsig.,U,VF	3.50			
9	CN 1941 motor vehicle inspection windshield sticker,U,not in best shape but sound,P	10.00			
10	DE 193? bedding BE1 cream paper, no registry no.,P	2.50			
11	DE 1940 beer B21,U,VF,faults	6.00			
12	DE 1958 trout \$2.10 DET3,MNH,Vf	4.00			
13	DE 1969 trout \$2.10 DET14,MNH,VF	4.00			
14	FL 1936 liquor L23 1 1/2 ct,MH,VF,P	3.00			
15	FL 1936 tangerine TA8 25ct,U,F,P	3.00			
16	FL 1940? feed 5ct blue,VF,U,hvy cxi	2.50			
17	FL 1942 orange OR17 \$1,U,VF	5.00			
18	FL 1943 citrus fruit CF42 2ct,MH,VF	2.50			
19	FL 1945 citrus (2) CF31,CF34 both U,F	4.00			
20	GA 1931 powdered milk \$1.25 PM5,VF,MNH	3.00			
21	GA 1981 fishing,purple,VF,MNII	2.00			
22	GA 1981 non-res. five day Fishing XF,MNH	4.00			
23	IA 1963-64 trout \$3 IAT3,MNH,VF big scuff like flaw on left side Cat \$75.00	10.00			
24	IA 1974 trout \$5 IAT14,U,very light sig.,VF,two sizable scuffs,Vf cat \$8.50	5.00			
25	IA 1979 habitat \$3 IAII1 sig.,U,VF	4.00			
26	IA 1980 habitat \$3 IAII2 light sig.,U,VF-XF	3.50			
27	IA 1981 habitat \$3 IAII4 sig.,U,VF	3.00			
28	IA 1981 trout \$5 IAT21 tiny sig.,U,VF,P	10.00			
29	IA 1982 habitat \$3 IAII4,U,VF	2.50			
30	ID 1951 oleomargarine O8c roulette, could be O8d the red orange variety,U,VF	7.00			
31	ID 1951 oleomargarine O8c roulette,MNH,VF	7.00			
32	IL 1935 beer B28a clear roulette var.,VF, U, corner nipped, perfin "C.B. Co/6-20-35" two years before catalog listing	5.00			
33	IL 1992 salmon \$2 ILS17,MNH,VF	7.00			
34	IN 19?? bedding BE6 1 1/2ct,MNH,XF	2.00			
35	IN 1980 game bird habitat \$1 III1,MNII,VF,P	3.00			
36	IN egg yellow 15 doz,U,VF,big thin, pencil cxi 5-18-67	7.50			
37	KS 1925 fertilizer F1 pair separated w/preprinting paper fold,F,M,disb gum	10.00			
38	KS 1925 fertilizer F1 blk/4,VF,M, with four damaged stamps stuck on back	10.00			
39	KS 1927 secured debt D5 50ct,U,VF,P	20.00			
40	KS 1936 beer B1,VF-XF,U,unusually clean	3.00			
41	KS 1946-47 quail KSQ10,U,VF	10.00			
42	KS 1949 liquor L1 6 1/4 ct,VF,U	1.00			
43	KS 1956-57 quail KSQ20 sig.,VF,U	2.00			
44	KS 1958-59 quail KSQ22,VF,MH	5.50			
45	KS 1959-60 fishing res. lic. (2),U,no stamps	1.00			
46	KS 1961 liquor L58,MNH,VF-XF,P	2.00			
47	KS 1962 upland game bird KSUG2,sig.,U,VF	3.00			
48	KS 1968 upland game bird KSUG8, sig.,VF,U	2.25			
49	KS 1973-74 cigarette Colorado Springs 1ct, MNH,VF	2.50			
50	KS 1974 egg like E62 except different state seal, VF,U, unlisted?,P	3.50			
51	KY 1960? egg 15 doz,U,VF,adhesive stain along top edges (on 5 of these stamps reported),P	25.00			
52	KY 1981 trout \$3 KYT11,MNII,VF	10.00			
53	KY 1982 trout \$3 KYT12,MNII,VF	9.00			
54	KY 1983 trout \$3 KYT13,MNH,VF,P	9.00			
55	LA 1924 insecticide-fugicide (2) IF3a rose-lilac var. AVG, IF3c violet VF, both MNH	3.00			
56	LA 1947 feed (5) F108-F112 full set,MNH,VF	5.00			
57	MD 1943 liquor L37 1/5 gal.,VF,U,"W/43" perfin	1.50			
58	MD 1951 tobacco City ob Baltimore T10,U,VF	2.00			
59	MD 1960? liquor L72 Goldstein sig. overprinted "D/1" in black,U,VF	2.00			
60	MD 1960? liquor L72 Goldstein sig. overprint "W/88" in black,U,VF-XF	2.00			
61	MD 1960? liquor L73 Goldstein sig. overprintd "D/1" in black, U,VF-XF,P	2.50			
62	MD 1991 trout \$3.50 MDT49,MNH,VF	5.00			
63	MI 1934 beer B14a perf horz. only var,U,VF	10.00			
64	MI 1955 trout \$1 MIT8 sig.,U,VF,P	3.00			
65	MI 1965 trout \$2 MIT18 sig,U,VF-XF	3.00			
66	MI 1968 non-res trout \$3 MIT22 hvy.sig.,U,VF	9.00			
67	MI 1969 res trout \$2.10 MIT23,sig.U,F,P	5.00			
68	MI 1971 res small game back tag,M,VF	4.00			
69	MI 1979 trout&salmon \$5.25 MITS12,U,VF,crease	2.50			
70	MI 1980 trout&salmon \$5.25 MITS13 sig.U,VF	3.00			
71	MI 1982 deer \$9.75 self-adhesive unsig,U,clipped on top margin	3.00			
72	MO 1936 liquor (3) L50 decals 1ct, all in very rough shape and flaking badly,U?	1.00			
73	MO 1941 stock transfer ST7,VF,U,SON cxi	5.00			
74	MO 1945 pane/10 St. Louis 2ct Occupational license decals(cigarette?),MNII,VF	10.00			
75	MO 1947 cigarettes Sedalia (2) 1/2ct MNH,F,1 ct MH,VF	3.00			
76	MO 1970 trout \$3.30 MOT2,U,XF,crease	55.00			
77	MO 1989 trout \$5 MOT21 MNH,VF,w/tag	8.00			
78	NC 1920 feed 1ct F90,MH,Av	1.00			
79	NC 1989-90 fishing \$10.00 on license,VF,U	2.50			
80	NC 1989-90 fishing \$15.00 on license,VF,U	2.50			
81	NC 1989-90 sportsmans \$40 NCS11 on license,VF,U,not signed	6.00			



46



61



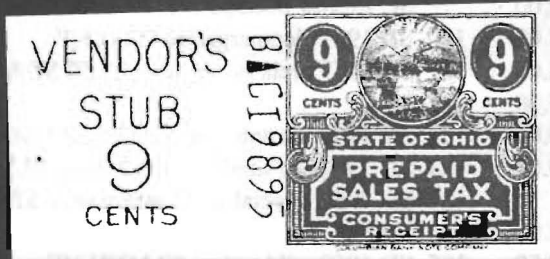
67



101



107



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119



121



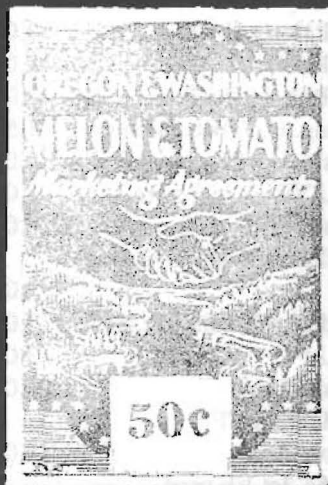
131



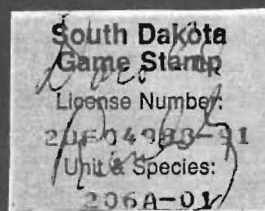
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123 ex



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168



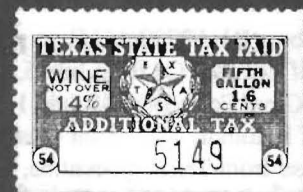
165

SRS AUCTION #14

82	NC wine W22 1 3/4ct green & orange U,VF, clean	1.50	125	PA 1916 stock transfer ST2E 4ct black overprint, AVG, U, overprint color unlisted	2.00
83	ND 1934 cigarette C21, MNH, VF, P	1.00	126	PA 1916 stock transfer ST2E 4ct black overprint, AVG, U, overprint color unlisted, thin	1.50
84	NE 199? pickle card NEPC3 on flare card used in 1st qtr 1999 SRN article. Flare card creased. Extra postage	2.50	127	PA 1916 stock transfer ST5D 50ct dark purple overprint, VF-XF, U	3.00
85	NJ 1956 non-res trout \$5 NJT8, MNH, VF-XF	8.00	128	PA 1988, 90 (2) Warren Co. Antlerless deer back tags, U, VF, no stamps	4.00
86	NJ 1959 res trout \$1 NJT13, MNH, VF-XF	7.00	129	SC 1920-49 (30) legal documents all w/SC documentaries and many w/US revs. many w/\$1 SC's. Extra postage	3.00
87	NJ 1962 res & non-res trout (2) NJT19 NJT20, MNH, VF-XF	9.00	130	SD 19?? oleomargarine O2, U, F, P	1.50
88	NJ 1963 non-res trout \$5 NJT22, MNH, VF	4.50	131	SD 1959 archery antelope \$7.50 SDAA1, MNH, VF, P	15.00
89	NJ 1964 res trout \$2 NJT23 sig., U, VF, crease	2.00	132	SD 1959 res antelope \$7.50 SDA1, MNH, VF	15.00
90	NJ 1971 non-res trout NJT38, MNH, VF	8.00	133	SD 1960 res small game \$2 lt sig., U, VF	3.00
91	NJ 1971 res trout NJT37, MNH, VF, scuff Cat \$12	4.00	134	SD 1960 Special res. Eastern deer \$7.50, MNH, VF, P	10.00
92	NJ 1972 woodcock \$3 NJW6, M, disb. gum, VF	15.00	135	SD 1960 wild turkey \$2 MNH, VF	10.00
93	NJ 1973 trout non-res \$5 NJT42, MNH, VF	9.00	136	SD 1961 res big game SDBG05 \$7.50 sig., U, VF	3.00
94	NJ 1973 trout res \$2 NJT41, MNH, VF	9.00	137	SD 1962 res big game SDBG07 \$7.50 sig., U, VF	3.00
95	NJ 1982 trout (2) res \$4 NJT59 non-res \$8 NJT60 both VF, MNH	8.00	138	SD 1963 res big game SDBG09 \$7.50 sig., U, VF	3.00
96	NJ 1984 pheasant & quail \$15 NJPQ10, MNH, VF	2.50	139	SD 1963 res small game \$2 sig., U, VF	3.00
97	NJ 1985 pheasant & quail \$15 NJPQ11, MNH, VF	2.50	140	SD 1966 res small game \$2 hvy sig., U, VF	1.00
98	NJ 1987 woodcock \$2.25 NJW21, MNH, VF	2.50	141	SD 1971-78 res small game \$3(8) 1973 MNH, VF rest all sig., U, F-VF	12.00
99	NM 1974-75 trout \$3 NMT2 sig., U, VF, crease	10.00	142	SD 1973 res big game \$8.50 SDBG35 sig., VF, U	2.50
100	NV 1943 wine & liquor WL5a rose, typed exl, VF, U	2.50	143	SD 1974 res West River Prairie deer \$8.50, VF, U, Unit 20 Washabaugh Co., P	5.00
101	NY 1972-73 bowhunt NYB6 MNH, VF, P	8.00	144	SD 1979 non-res big game \$50 SDBG50, VF-XF, MNH	12.50
102	NY 1974-75 big game back tag, M, VF	3.00	145	SD 1984 pheasant \$5 SDP8 sig., U, VF, P	3.00
103	NY 1974-75 res big game lic, U, no stamps	3.00	146	SD 1986 pheasant \$5 SDP10 sig., U, VF	3.00
104	NY 1982 sportsman \$23.50 NYH8 sig., U, VF	1.50	147	SD 1987 pheasant (10 copies) \$5 SDP11 sig., U, VF, most faulty	3.00
105	NY 1991-92 res fish \$9.50 NYF43 sig., U, VF	1.50	148	SD 1987 pheasant \$5 SDP11 sig., U, VF	3.00
106	OH 1933 beer B8b flat serif var.	10.00	149	SD 1988 free sr. fish, MNH, VF	2.00
107	OH 1939 liquor L11 pair 1 2/5ct MNH, VF, P	1.50	150	SD 1988 pheasant \$5 SDP12 sig., U, VF	3.00
108	OH 1939 liquor (3) L16 3ct U, L19 6ct M?, L33 3 3/4ct U	2.00	151	SD 1988 small game \$6 sig., U, corner missing	1.50
109	OH 1939 sales tax C28A strip of 4 perfed but uncut. Third stamp down has big blob of extra green ink , MNH, VF	4.00	152	SD 1989 small game \$6 sig., U, VF	2.00
110	OH 1940 liquor seal LS6, U, VF	1.50	153	SD 1990 fishing \$9 sig., U, VF, ink bleed, crease	2.00
111	OH 1941 sales tax C34 uncut pair w/stubs, MNH, VF	2.50	154	SD 1990 small game \$6 sig., U, F, crease	2.00
112	OH 1941 sales tax C39a uncut pair w/stubs, MNH, VF	2.50	155	SD 1991 East River any deer self adhesive, sig., U, VF, P	3.00
113	OH 1941 sales tax C63A w/stub & blue serial #'s (unlisted), MNH, VF, P	3.00	156	SD 1992 East River any deer self adhesive, sig., U, F	3.00
114	OH 1944 liquor L38b 2 5/8 ct deep violet blue, U, VF	5.00	157	SD 1992 fishing \$9 sig., U, F	3.00
115	OH 1952 sales tax R108 w/stub, MNH, VF	1.50	158	SD 1992 small game \$6 sig., U, VF	3.00
116	OK 19?? egg E5 15 doz Grade A	25.00	159	TN 19?? ammunition AM54 3ct VF used on small piece of box	3.00
117	OK 1969 doc. (2) D8 55ct U, scuffs, D11 \$1.10 U, pulled perf in upper left corner	5.00	160	TN 19?? ammunition AM54 3ct VF used on small piece of box	2.50
118	OK 1996 vending \$15 green, MNH, VF	5.00	161	TN 194? ammunition (6) different MNH, VF	12.00
119	OK 1997 vending machine \$15 yellow, VF, U, but still on backing like new, P	5.00	162	TN 1966-67 trout TNT11 lite sig., U, VF, dirty	4.00
120	OR 1886 insurance D28 10ct, MNG, VF	3.50	163	TN 1967-68 trout TNT12 sig., U, VF	3.00
121	OR 19?? liquor seal LS2, U, VF, thin, dirty, P	1.50	164	TN 1968-69 trout TNT13 sig., U, VF, ink bleed	3.00
122	OR 1934 melon & tomato MT2 4 1/2ct, MH, VF	5.00	165	TX 1933 beer B4 U, VF, dirty w/ purple star exl., P	20.00
123	OR 1934 melon & tomato (2) MT1, MT6, MNG, VF, P	2.50			
124	OR 1947 music device \$1 black on red, MH, XF	6.00			



166



180



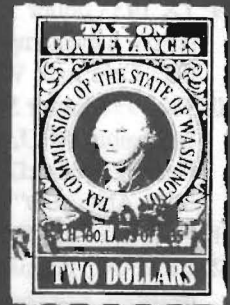
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203



207



219 ex



206



227



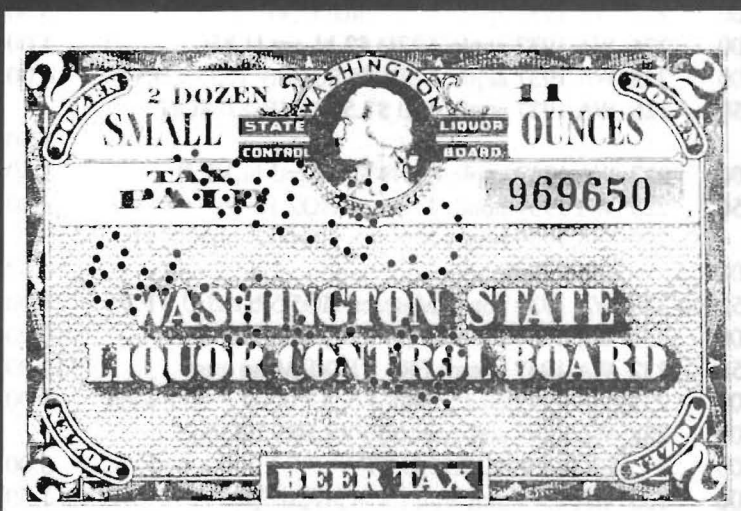
230



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217



211 ex



300

SRS AUCTION #14

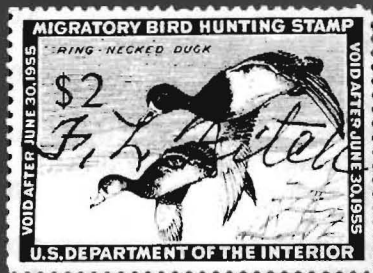
166	TX 1934 beer B1 .02722ct,U,F, purple handstamp cxl of Gulf Brewing Co from July 6, 1934,P	10.00	199	TX 1985-86 saltwater fishing \$5 TXSF1 sig.,U,VF	6.00
167	TX 1934 Govt. Form EQ-448 July 1, 1934, USDA Bureau of Entomology and Plant Quarentine, citrus fruit release from Texas quarentine, U,stained	5.00	200	TX 1987-88 saltwater fishing \$5 TXSF3 sig. below design,U,VF	3.50
168	TX 1935 beer B15 .01406 ct 12oz.,U,F-VF,P	5.00	201	TX 1992-93 wild turkey \$5 TXT2 sig. U,VF	3.00
169	TX 1935 liquor 16 ct L3,VF-XF,U, purple handstamp "B.B. Bacon Wholesale Drug /813 Celo Ave. Wichita Falls, Texas"	5.00	202	UT 1939? beer 22 light 22 on Beckers beer label,MNH,VF	1.00
170	TX 1935 liquor 5 ct green design like B15 unlisted but reported,F,U, stained,purple handstamp "Badger- Herring Sales&Drug Co./AMARILLO- SAN ANGELO"	7.50	203	UT 1951 res fishing \$3 UTF3,MNH,VF,P	4.00
171	TX 1935 wine W25 .004 ct low serial #1480,U,XF	3.50	204	VA 1938 beer B3 \$1.37 1/2,U,VF,very clean	15.00
172	TX 1935? liquor looks like the 1935 beer stamps unlisted, Lockhart sig. 10 ct, 1 pint blue handstamp cxl "GULFTEX DRUG CO., INC/HOUSTON TEXAS",U,XF	25.00	205	VA 1938 beer B3 \$1.37 1/2,U,VF,clean	15.00
173	TX 1935? liquor looks like the 1935 beer stamps unlisted, Lockhart sig. 10 ct 1 pint navy blue printed cxl "SOUTHWESTERN DRUG CORP/ AMARILLO-Ft. WORTH-DALLAS/WACO- HOUSTON",U,VF,faulty on right side,P	20.00	206	VA 1966 beer B15 20ct 1 gal,U,VF,P	15.00
174	TX 1936 citrus F20 2 1/2ct,AVG,U,stained	6.00	207	WA 19?? egg Matesen E11,MH,VF,P	5.00
175	TX 1936 (4)liquor L8,U,F-VF, two with typewritten cxls (B.B. Bacon and S.W.D)	2.50	208	WA 1933 beer City of Bellingham (3) Matesen B6 3ct, B9 25ct, B11 50ct.,MNG,VF	1.00
176	TX 1936 liquor (2) L7,L8 both U,VF	1.50	209	WA 1933 beer City Of Bellingham (3) Matesen B3,B4,B5 M,NG,XF	1.50
177	TX 1936 liquor L13,U,XF,typewritten cxl "B.B. Bacon/WHO DRUGS/Wichita Falls Texas"	1.00	210	WA 1933 beer Matesen B6 1 doz-22oz,light red cancel of "COAST PRODUCE CO",U,VF-XF	2.50
178	TX 1936 liquor(2) L13 ruffled corner,L15 low serial # 1479 pulled perf,both U,VF	1.50	211	WA 1933 beer(2) B2 2doz-1oz,U,XF, stain and small scuff but sound & B14a 2doz-11 oz no control letter perfin "C.B.Inc./11-2-49",U,VF,P	2.50
179	TX 1936 wine not over 24% W51? grey-black 5 ct unlisted?? strip of 4,U,F, handstamped "Lonestar Whol. Drug&Lqr/Wichita Falls, Texas"	25.00	212	WA 1934 beer B8a,MNH,XF	5.00
180	TX 1936 wine W37 1.6 ct low serial #5149,U,XF,P	3.50	213	WA 1934 beer City of Bellingham (3) Matesen B12 6ct, B13 12ct, B14 50ct, full set,MNG,VF,B12 is fading	1.00
181	TX 1936 wine W41 3 ct,U,VF,printed cxl "S W D/Corporation", low serial #7721	2.50	214	WA 1934 beer Matesen B3 1doz-11oz, perfin "S.B. Co./8-21-34",U,VF-XF some beached out spots but overall clean	1.50
182	TX 1937 liquor L17 pair,U,VF	3.00	215	WA 1935 apple(5) A14 1ct, A14 10ct, A15 50ct,A16 \$1, A17 \$2,all MH,VF	8.00
183	TX 1937 liquor L17 pair,U,VF,from ll crn of sheet	3.00	216	WA 1935 documentary(3),D1,D2,D3 all U,F-VF	1.50
184	TX 1937 liquor L17,U,F	1.00	217	WA 1935 wine W3 1/5 gal U,VF,rare stamp,P	20.00
185	TX 1937 liquor L18,U,VF	3.50	218	WA 1935-50 doc. (2) Matesen D1b yellow green, D9b intense green,U,VF,P	1.50
186	TX 1937 liquor L20,U,VF,couple pulled perfs, very clean	4.00	219	WA 1935-53 doc. \$2 (2) Matcsen D11, D16b,U,VF	3.00
187	TX 1940 citrus F28 2ct blue,VF,U,stains	1.50	220	WA 1937 apple A22D 5ct,MNG,VF	1.00
188	TX 1945 seal "Texas Centennial Celebration",nicely lithographed,U?,VF,P	1.00	221	WA 1937 apple A23Db 10ct dcep brown,MH, VF-XF	1.50
189	TX 1946 citrus F40 2ct red brown,U,VF,dirty	2.50	222	WA 1937 apple A24D 50ct,U,VF	1.50
190	TX 1946 citrus F40 2ct red brown,U,VF	3.00	223	WA 1937 apple A26D blue,U,VF	6.00
191	TX 1951 citrus F49 1 1/2ct,U,VF,big faults	1.50	224	WA 1937 apple A27D \$2 bl-grn,U,XF	3.00
192	TX 1971 dove \$3 TXD1,MNH,VF-XF	2.00	225	WA 1937 apple A28E \$6.00 dirty yellow,U,VF	4.00
193	TX 1972 dove \$3 TXD2,MNII,VF	2.00	226	WA 1937 apple A30 \$7.56,U,VF-XF SON	1.50
194	TX 1972 white wing dove \$3 TXD2,VF,MNH	2.00	227	WA 1937 apple A31D \$7.98 red-br,VF,P	1.50
195	TX 1975 archery TXA1,MNII,XF	2.00	228	WA 1939 honey Matesen HO2 1lb green,U,VF	8.00
196	TX 1975 dove \$3 TXD5,MNII,VF-XF	22.00	229	WA 1939 honey Matesen HO4 3lb blue,U,VF, small fault	6.00
197	TX 1976 archery TXA2,MNII,VF-XF	2.00	230	WA 1939 honey Matesen HO5 5lb red,U,VF,P	8.00
198	TX 1977 dove \$3 TXD7,MNII,XF	2.00	231	WA 1947 cherries (3) FR1,FR2,FR6,U,VF	10.00
			232	WA 1947 cherry FR3 VF-XF,M no gum	10.00
			233	WA 1947 cherry FR5 VF-XF,U,very rare used	5.00
			234	WA 1947 soft fruit (6) FR8,FR9,FR10, FR11,FR12,FR13,U,VF	3.00
			235	WA 1947 soft fruit FR14,XF,MII,P	1.50
			236	WA 1948 soft fruit (2) FR15,FR16,both U,VF	2.00
			237	WA 1948 soft fruit FR19b vermillion value var.,VF-XF,MII,very rare	20.00



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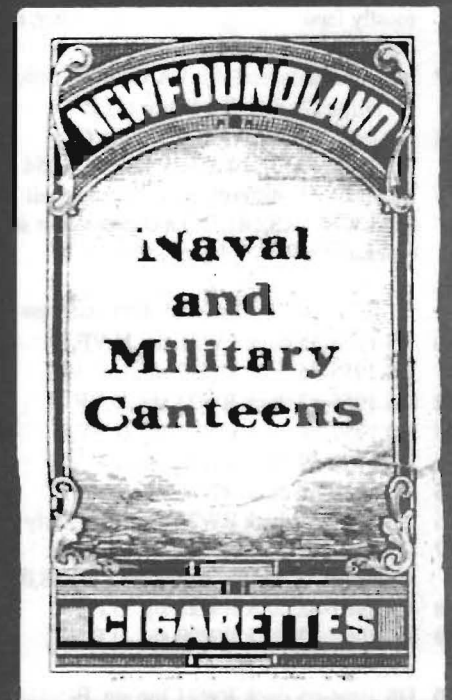
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295 enlarged



296

SRS AUCTION #14

238	WA 1949 beer Matesen B4a large SM var. perfin "11-26-49",U,VF	5.00
239	WA 1950 beer B13a, perfin "C.B. Inc/5-11-50", U,VF, minor faults,overall clean	3.50
240	WA 1950 export beer (2) EB2 U,VF, hvy creases and EB5 dark blue U,VF clean	2.00
241	WA 1951 apple A73 \$40,U,VF	2.00
242	WA 1951 soft fruit FR24 VF-XF,MLH,none issued	6.25
243	WA 1959 potato essay? P9 no value VF-XF,punch cxl10.00	
244	WA 1967 documentary \$1 blue Matesen D26 roulette 7 all sides,U,VF	2.50
245	WI 1949 wine W32b roulette 4 1/2 var.,U,VF,clean	6.00
246	WI 1949 wine W46a thin letter variety,U,VF,some dirt on face	4.00
247	WI 1954 wine W52 30ct,U,VF,clean	6.00
248	WI 1954 wine W53 40ct,U,XF,perfin "P.W.C/1-25-56",very clean,P	6.00
249	WI 1994-95 trout \$7.25 sig.,U,VF,creased on lic.	4.00
250	WI 1996 gun deer hunting back tag,M,no stamps	2.00
251	WV 1972-76 National forest lic. stamps (5),\$1,VF-XF,MNH	2.50
252	WV 1981 non-res trout \$5 WVT22,MNH,VF	3.00
253	WV 1981 res trout \$3 WVT21,MNH,VF	3.00
254	WV 1986 trout \$5 U,VF,light crease	3.00

Collections & Accumulations

255	19?? cheapes MA(4),CA(1),WA(3), OH sales tax all diff(20),U	2.50
256	XC cheapies (18) used,AL,AR,AZ,GA,OH,SC,TX,VA mostly feed and cig, w/a beer & luxury, couple faulty but most sound	4.00
257	high end cheapies(10), LA feed,WA doc.,MI feed, FL citrus (2) diff, CA liquor (5),P	5.00
258	LA law D3 25ct,MNG,F, KS cig C34 MNH,SC doc. D19 & business lic BL54 both U	2.50
259	Mismosh (8) different state revenues all U (IN,LA,NC,KS,OH,TX),a dozen ration stamps 3 different types,and a RF23 playing card.	1.50

Federal duck stamps

260	US 1954-55 duck RW21,sig.,U,VF,P	4.00
261	US 1955-56 duck RW22,sig.,U,F-VF	4.00
262	US 1956-57 duck RW23,sig.,U,VF	4.00
263	US 1957-58 duck RW24,sig.,U,VF,P	4.00
264	US 1958-59 duck RW25,sig.,U,F-VF	4.00
265	US 1959-60 duck RW26, sig.,U,VF	4.00
266	US 1960-61 duck RW27 sig.,U,VF,dirt	3.00
267	US 1961 duck RW28 short LL corner, on NJ gray back tag & lic.(duck cat \$8.00)	5.00
268	US 1961-62 duck RW28 sig.,U,f-VF	4.00
269	US 1962-63 duck RW29 sig.,U,F-VF, couple pulled perfs	4.00
270	US 1964-65 duck RW31 lite sig.,F-VF,perfs cut off at right	2.50
271	US 1965-66 duck RW32 sig.,U,F-VF	4.00
272	US 1970-71 duck RW37 sig.,U,VF	4.00
273	US 1971-72 duck RW38 sig.,U,VF	4.00
274	US 1972-73 duck RW39 sig.,U,VF	4.00
275	US 1973-74 duck RW40 lt sig.,U,VF	4.00
276	US 1974-75 duck RW41 sig.,U,VF	4.00
277	US 1975-76 duck RW42 sig.,U,VF	4.00
278	US 1976-77 duck RW43 lt sig.,U,VF	4.00
279	US 1977-78 duck RW44 lt sig.,U,VF	4.00

280	US 1980-81 duck RW47 sig.,AVG	2.50
281	US 1984-85 duck RW51 sig.,F-VF	4.00
282	US 1988-89 duck RW55 sig.,F-VF	4.00

Tax Pairs and Seals

283	US 19?? red liquor strip 4/5 quart, cxl "CANADA DRY GINGER ALE/INCORPORATED/New York N.Y.",U,F	2.50
284	US 19?? red liquor strip 1/5 Gal,cxl "SPITZER BROS., INC. 80 Front St., N.Y. City",U,F	2.50
285	US 1933 distilled spirits 3 Gal. Kentucky,U,F,couple staple holes, little shellac stain at top, cleaner than most of these	3.00
286	US 1941 food order stamp 25ct pair red-orange Springer 2G7,MH,F-VF	5.00
287	US 1941 food order stamp 25ct pair blue Springer 2G8,MH,F-VF,P	5.00
288	US 19?? cigarette sea stores label "For consumption outside the U.S." U,VF,normal creases	1.00
289	US 1943 Allied Military Currency issued in Italy 10 lire, looks like it went through a war	1.00
290	US 1958 5 ct coupon in exchange for public documents, stamp in "Little Mystery"	3.00
291	US 1940 cigars NRA AA 10 cigars	2.50
292	19?? National Dental Association Dentists Relief Fund Christmas seal,MNH,F,P	1.00
293	1955 Pennsylvania Railroad Company baggage stamp 50ct,U,VF,SON dated blue cancel,P	3.00

Foreign

294	Canada 19?? cigarette 15 cig. black Series A,U,F	1.00
295	Canada 194? cigarette Newfoundland Naval and Military Canteens blue,VF,U,two large tears almost across stamp,not listed in Van Dam,P	1.00
296	Canada black liquor strip Ontario, red serial number, U,VF,pretty,P	3.00
297	Great Britian 1944 ration stamp for jam, cut woogly, hinged to piece of paper describing it	2.50
298	Mexico 1894 exportation stamp 35 centimos,MNH,VF-XF,pretty,P	5.00
299	Puerto Rico internal revenue (3) 50ct yellow,F-VF, all punched	2.00
300	Puerto Rico internal revenue \$1 brown AVG,U,punched,P2.00	

End of Auction

Call for Help

The SRS would like to catalog the eggs stamps of Idaho, Wyoming, and Indiana. If you have examples of these stamps please send copies to the editor (PO Box 270184, Oklahoma City, OK 73137-018) examples of what you have. Color copies are desirable but regular copies will do. Please note perforations and color. When sending copies, please do not fold (they neither scan or copy well). Cut outs are preferable to folded copies. If the stamps have any indications of when they were used, please let us know that also.

Fish and Game Update

by J.R. Wooton and Terence Hines

New Mexico

Department of Game & Fish
Villagra Building
PO Box 25112
Santa Fe, NM 87504

Although 1989 was the last year New Mexico issued pictorial fish and game stamps, the state has continued to produce yearly a multi-use stamp for fishing and hunting. The 1998-99 stamp is black and red on white with the seal of the New Mexico Game and Fish Dept. in turquoise surrounded by the inscription "New Mexico Wildlife Habitat Stamp". This stamp is required of all anglers, hunters and trappers using U.S. Forest Service and Bureau of Land Management lands in New Mexico. A copy may be obtained by remitting \$5.00 to the above address.

Rhode Island

State of Rhode Island DEM
Office of Boat Reg. & Licensing Attn:Linda
235 Promenade Street
Providence, R.I. 02908

Trout stamps are available at \$5.50 each for the years 1998 and 1999. Send a check and a SASE. No ordering form is necessary

Pennsylvania

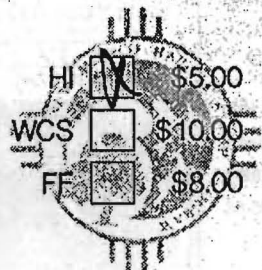
Pennsylvania Fish & Boat Commission
PO Box 67000
Harrisburg, Pa 17106-7000

In 1991 Pennsylvania began issuing a trout/salmon stamp at a cost of \$5.00. The 1999 stamp has just been received and pictures what appears to be a turn-of-the-century fishing scene complete with steam locomotive. Stamps for 1997, 1998 and 1999 are available for \$5.00 each from the address above.

beginning in 1976 and continuing until the present, Pennsylvania has also issued a large number of hunting and trapping stamps. All of these stamps consist only of a printed text, and many of them continue to be available from the state. Listed below are the available stamps including years available for each stamp and the cost per stamp. All told some 177 hunting and trapping stamps may be purchased.

Archery	1982-96	1.50 each
Muzzel loader	1982-96	1.50 each
Resident Hunting	1984-96	4.00 each
Non-resident Hunting	1984-96	4.00 each
Resident Senior Hunting	1984-96	2.50 each
Lifetime Senior Hunting	1988-96	4.00 each
Resident Junior Hunting	1984-96	2.50 each
Non-Resident Junior Hunting	1986-96	4.00 each
Resident Landowner Hunting	1991-96	1.00 each
Resident Furtaker	1985-96	4.00 each
Non-Resident Furtaker	1985-96	4.00 each
Resident Senior Furtaker	1985-96	4.00 each
Senior Lifetime Furtaker	1988-96	4.00 each
Resident Junior Furtaker	1985-96	4.00 each
Non- Resident Furtaker	1985-96	4.00 each

CS- 012853



ADD \$1.00 VENDOR FEE

LIC. No.

Date Sold 12/18/98

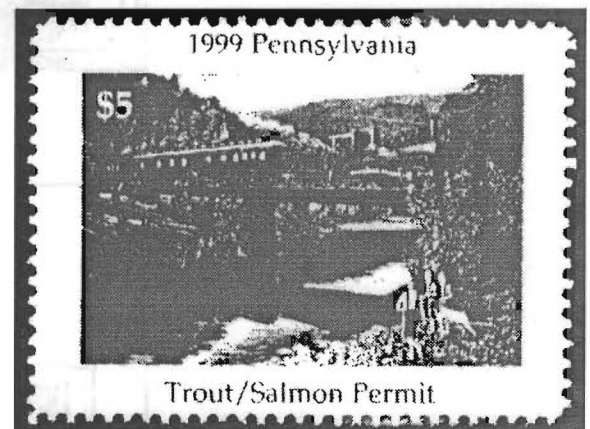
PRICE \$5.00 VENDOR CODE 53-01

FOR FF STAMP:

BEGIN DATE

END DATE

LICENSEE



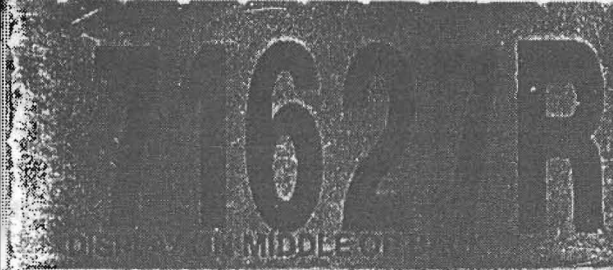
Order these from:

Pennsylvania Game Commission
License Division
2001 Elmerton Avenue
Harrisburg, Pa. 17110-9797

A \$2.00 handling charge must be added to each stamp order. 1997 stamps for each series will become available after auditing is completed in late spring

Pictured are two Pennsylvania hunting licenses showing various stamps attached. Hunting licenses Generally double as back tags from this state.

1992 resident hunting license with the 1992 archery stamp and 1992 resident hunting license stamp at the top. Many of the stamps from 1986 onward are of this long, narrow format.

TOTAL COST \$5.75 ISSUE DATE 9/1 MONTH DAY		1992 PA ARCHERY HUNTING LICENSE NON-TRANSFERABLE 147267 SIGNATURE OF APPLICANT <i>Mark S. Meddick</i>	
TOTAL COST \$12.75 ISSUE DATE 7/1 MONTH DAY		1992 PA RESIDENT ADULT HUNTING LICENSE NON-TRANSFERABLE 5253E SIGNATURE OF APPLICANT <i>Mark S. Meddick</i>	
			
HARD WITH PEN OR PENCIL MUST INDENT SURFACE DO NOT USE FELT TIP PEN OR MARKER			
ILLUSTRATION		NAME	
KILL		ADDRESS	
TIME OF KILL		STATE	
HANTLER		ZIP	

1983 senior resident hunting license with 1983 archery stamp affixed.

<h2>1983 PA. SENIOR RESIDENT HUNTER</h2>	
1983 PA. TOTAL COST \$2.20 ARCHERY SIGNATURE IN INK NOT TRANSFERABLE LICENSE 212932	PASTE MUZZLE LICENSE HERE
<h1>44468Y</h1>	
DISPLAY ON MIDDLE OF BACK	



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State Revenues, US Revenues, Oddities, Springer

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Indianapolis, IN 46256

Coming Next Issue
Florida Eggs
and much more.

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 Cigarette Muscle Shoals \$1 Playing cards .10 10/\$1	Pickle card (cut off flare card) 50ct On flare card add \$1 postage, flare card may have to be folded in half in many cases (they are huge) new	Blk/4 \$3 1996 Co. Ed Hunt & Fish (8) \$10
Arizona 1935 12c malt liquor, used cat B2 Red on pink, Moore sig. .50ea Bisbee Occupational Lic. .50	New Jersey Trout-1988,89,90 \$1 Non-Res. Trout- 89,90 \$1 Woodcock-89,90 \$1 Pheasant-88,90 \$1 Trout 1991 \$2.30 Non-Res Trout 91 \$2.30 Woodcock-91 \$2.30 Pheasant 91 \$2.30	Virginia Local single Chesapeake .15 Clifton Forge .05 Newport News single pane/10 25 cig .1875 Norfolk .15 Suffolk .20 \$2.00 .25 \$2.50
Arkansas Waterfowl(from booklet)-1989 \$7	New Mexico Waterfowl-1991 \$7.50	Washington Waterfowl-1990 \$5.00 Waterfowl -1991 2 diff. \$6.00 ea Bellingham Lic. fee .50
Colorado WL60 wine-liquor (20 ct) .50 DMV Search Request \$2.20	Oklahoma 1964 1 pint liquor (Cat. L4) Single \$1 Block of 4 unused \$5 Plate block of 4 \$7.50	Wisconsin Liquor stamps 200 ml \$2 1 liter \$2 1.75 liter \$2
Connecticut 1993 Wildlife Sheet variety(#<50001) \$5.30 Hunter variety (#>50000) \$5.30	Pennsylvania Waterfowl Management \$5.50 1998 \$4.20	Bingo Cards-\$1.50 ea. (plus .78 postage) 1985,86,87,88,90,91,92,93 Very limited supply.
Florida Snook-,94,95,96 \$2 ea Crawfish - 1994,96 \$2 ea.	Rhode Island Cigarette--20 cig .37 10/3.70 -50 cig .925 10/9.25	SRS Sales Philosophy Why does the SRS purchase these stamps? The following rules of thumb apply: --There is a discount for a large order which can be passed on to the SRS members. --The sale of the stamps will expire before SRS members can be notified in the newsletter. --The stamps are non-fish and game. --The stamps are fish and game stamps that are not readily available. --There is a minimum purchase requirement. Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.
Georgia City of Griffin .05 Excise Tax Free	South Carolina Cigarette .01 10/10 .07 10/70 .09 10/90	
Maine Res Muzzleloader 86,87,88,89,90, 91,92,93,94,95 \$1 ea. 1998 \$5 ea new Non-Res Muzzleloader-86,87,88,89, 90,91,92,93,94,95, \$1 ea. 1998 \$5 ea new Alien Muzzleloader - 87,88,89,90,91 92,93,94,95 \$1 ea. 1998 \$5 ea new Pheasant-86,87,88,89,92 93 \$1 ea. 1998 \$5 ea new	Two denominations also available in sheets of 100 for \$7 and \$9 plus \$1.01 postage. Documentary .10 .50 \$1	
Maryland Duck stamp \$3	Tennessee Ammunition Tax .10 10/\$1	
Michigan 1976 Duck \$2.10	Texas Bedding 1990 Series .75 10/\$7.50	
Missouri Trout -91,93 \$4 ea Waterfowl-91,92,93,94,95 \$4 ea		
Nebraska Drug \$10		

LETTERS TO THE EDITOR

Punchboard Stamps

It is Pocatello, Idaho, not Pocatella. In Washington state there were four additional cities which employed punchboard stamps- Chehalis, Seattle Spokane and Walla Walla. See my 1973 catalog. If anyone has a copy which does not have the 1976 supplement, draw a line through Bellingham. The tax was on chattel mortgages and conditional contracts (See March 1976 SRN, Whole # 121). I listed at that time that Chehalis had only one known denomination, that being the \$1 value. It has since come to light that four other denominations exist of like design, these being the \$2,\$3,\$4 & \$6. The Spokane issue may be dubious as I've never been able to ascertain a "second source" to back up what I was told of this cities issue. I plan to drop this in the next catalog update.

M.E. Matesen

Edmunds, Washington

The spell checker doesn't handle Pocatello. Editor.

Maine Bedding

I had noted paper differences in the Maine bedding stamps, but like everybody else missed the big difference that the wording was different. I do question that both are found about equally as in my 30 stamps the newer one was present at a ratio of 3 newer to 1 older.

Peter Martin

Sidney, Ohio

Iowa Liquor Seals

I'm writing about the two Iowa liquor seals in Auction #13 and the back of the 1st qtr 1999 issue. I'd be very suspicious of the stamps as being cut down! Many of these have a straight edge, but I've never seen a coil or imperf. I have an X serial number stamp with a top straight edge.

Don Lemon

Van Meter, Iowa

Arizona Variety

Enclosed is a photocopy of Arizona luxury tax LX16 which shows what appears to be an unlisted cracked or scratched pale, with flaw extending from the bottom frame into the tax commission

seal. It appears to be from a late printing as the worn plate is missing the "i" in "chairman". Can anyone verify this as a recurring error?

I have recently found two other unlisted varieties of California feed - a F2f with perf 12 along the bottom and F12 pair perforated horizontally only.

Charlie Soter

Tucson, AZ



Blow up of Charlie's plate flaw. He has circled area in question near bottom between E and N of CENT.

Utah Abandons Fishing Stamps

by M.E. Matesen

Dating back to 1951, this state has issued a wide and divergent number of fishing stamps which might have been categorized as "odd" - such as the 5 cent stamp for Old Age or Blind residents to combination Fishing and Hunting licenses which were part of a canvas tag. Yet on the other end of the spectrum, one has the highly sought after \$12.00 Alien issue - all from that same year. These issues last but a scant two years and it was not until the 1960's that the state once again issued fishing stamps. There was Lake Powell - Arizona non-resident stamps which were in use from 1964 thru 1975 with a short gap in 1965-66 in which no stamps were issued. yet the longest run has to be attributed to these three groups of stamps which were around for almost 30+ years. These included Lake Powell - Arizona Resident, Flaming Gorge, One Day - Non Resident

Yet with the close of the 1997 fishing season even these issues have been abandoned in deference to a permit check off system. Utah now stands as one of the only Western states which issues neither Fishing nor Waterfowl stamps.

State Revenue News Some Duck Stamp Notes

Utah stopped issuing duck stamps as of the 1998 season. We applaud this as their stamps have not been valid for hunting since 1996 and their issuing practices have been quite dubious. In 1997 Utah issued a se-tenant pair of duck stamps, called by Bob Dumaine the "Worst Se-tenant on Record".

In 1997, North Carolina issued their regular sheet duck stamp as a volunteer stamp, a practice they did early on. However, hunters paying for a stamp get a die cut stamp on a 2 5/8" x 4" self adhesive format.

Massachusetts has destroyed the remainders of its 1974-1996 duck stamp issues as of December 31, 1998. Until now you could still buy mint copies of all these issues.

Delaware and Connecticut are issuing both collector and hunter stamps. The difference is in the serial number. A C in front denotes collector formats. On the Connecticut stamps an H denotes hunter format.

Pickle Card Addenda

by Scott Troutman

The other night I picked up my Volume 1 Hubbard catalog wrong and it exploded out of the binder I keep it in. In putting it back together I found an example a pickle card on the back of an advertisement for Hubbard's ICAR society. It shows a flare card with both a Washington state and an Alaska pickle card stamp on the same flare card. Apparently both these states had pickle card stamps. Hubbard notes at the bottom "This is the only such 2-state use reported". It seems there is more out there.

The Washington State stamp has the seal of Washington at the left, a bar coded serial number and the wording "GAMBLING COMMISSION Ser-11". The Alaska stamp has the Alaskan seal at the left, a bar coded serial number and the wording "STATE OF ALASKA/PAID TAX STAMP". Both appear to be self adhesives like the NEPC3 in Ken Pruess's article in the 1st Quarter 1999 *State Revenue News*.

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 1 (Reprint of the 1960 Hubbard Catalog)*
Elbert S.A. Hubbard, 1960, ills, three hole punched
\$22.50 (Non-member price \$27.50)
6. *USA State Revenue Catalog Volume 2 (1960-1991 issues)*
Elbert S.A. Hubbard, 1992, illus, three hole punched
\$32.50 (Non-member price \$37.50)
7. *Second Federal Issue: 1801-1802*
W.V.Combs 1988, 142 pp,illustrated,hardbound
\$18 (Non-member price \$21)
8. *Third Federal Issue 1814-1817*
W.V. Combs, 1994,224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)
9. *An Index to Revenue Articles in Serial Publications*
R.F. Riley, 1992, 192 pp, perfect bound
\$8.50 (Non-member price \$11)
10. *Specialized Catalog of US Non-pictorial Waterfowl Stamps* David R. Torre, 1996, 52 pp,illustrated, stitched
\$13.50 (Non-member price \$16)
11. *State Pictorial Hunting Stamps*
J.R. Wooten 1996, 70 pp., illustrated,spiral bound
\$21 (non-member price \$26)
12. *State Pictorial Fishing Stamps*
J.R. Wooten 1996, 38 pp, Illustrated, spiral bound
\$17 (non-member price \$21)
13. *Mines of the West, 1863*
Douglas & Gina McDonald, 1996, 64 pp., ill.
stitched \$7.95 (non-member price \$8.95)
14. *Field Guide to Revenue Stamped Paper, Part I-Western States* Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$19 (non-member price \$21)
15. *Chauffurs Badges and Transportation Related Badges of the World.* Dr. Edward H. Miles.
Vol I - NY State and City Badges \$11
Vol II - New England State and City Badges \$11
Vol III - Illinois State and City Badges \$11
Guide to NY Chauffers Badges \$4.
16. *Nebraska Revenue Stamps* **Back in Stock**
Dr. Kenneth Pruess, 1972, 18pp \$5.
17. *State Turkey Stamps*
Dr. John Crook SRN No. 220 1994 32pp \$5
18. *Kansas/Nebraska Combined Catalog* **New**
Bellinghausen and Pruess bound together \$10
19. *New England State Revenue Catalog* **Back in Stock**
Terence Hines \$10

Prices now include postage

Publication	Price ea.	Qty	Total
Grand total			

Publications available from:

SRS Publication Sales

Harold Effner Jr.

27 Pine Street Lincroft, N.J. 07738

Name _____

Address _____

Auction #13 Results

A big auction with a lot for everybody. High value lot was 237 the XF Nebraska upland game at \$42. Lot 246, a tough NM liquor brought \$33. Lot 125 an low serial number IN trout brought

\$27. All the Arkansas wine and liquors came in over estimate, the Missouri beers did the same, and the WV documentaries did real well with the two high values bringing \$31 each. Liquor, eggs, beer, mule deer, Wisconsin wild turkey were all also strong. State ducks were stronger than they have been as we have gained

State Revenue News
some new collectors in that area.

Cigarettes remained slow (with exceptions), Kansas went cold, and stock transfers were hard to move.

Get consignments for the 3rd quarter auction in by mid July. Consignment sheets available free from the auction manager.

1	-	51	2.50t	101	1.00*	150	-	200	3.75	250	3.00*	300	3.75*	362	3.00
2	5.00t	52	1.25	102	-	151	5.50*	201	4.00*	251	8.25	301	1.00	363	1.25
3	3.75	53	2.00*	103	1.25	152	4.00*	202	3.75	252	5.25*	302	1.00	364	4.50
4	3.75	54	2.25	104	3.00*	153	4.00*	203	4.00*	253	7.00t	303	17.00*	365	4.50
5	10.00*	55	2.75	105	3.75	154	4.75	204	3.75	254	7.00t	304	3.00	366	3.50*
6	1.00*	56	2.75	106	2.75	155	1.50	205	6.25*	255	7.00t	305	1.75*	367	9.00*
7	-	57	2.25	107	3.25*	156	-	206	-	256	7.00t	306	7.25*	368	5.25*
8	1.00*	58	3.00*	108	3.25*	157	-	207	3.75*	257	2.50	307	1.75*	369	4.25*
9	1.50*	59	6.25t	109	8.25*	158	13.00*	208	2.50	258	-	308	9.00	370	9.00*
10	-	60	4.75*	110	-	159	13.00*	209	5.00	259	1.50*	309	2.25*	371	1.25
11	7.75*	61	7.00	111	9.00*	160	12.00*	210	3.75*	260	2.50*	310	2.50	372	7.25*
12	8.75*	62	16.00	112	1.75	161	1.75	211	13.00*	261	2.25*	311	20.00	373	5.25*
13	4.25*	63	5.00*	113	8.00	162	3.75*	212	8.00*	262	2.00t	312	1.25*	374	5.25*
14	2.75*	64	7.25	114	2.25	163	1.50*	213	13.00*	263	2.50*	313	4.50*	375	5.25*
15	15.00	65	3.50	115	4.25*	164	1.50*	214	13.00*	264	2.50*	314	4.75*	376	4.25*
16	5.00*	66	2.25	116	9.00*	165	12.00*	215	8.00*	265	2.25*	315	3.75*	377	4.25
17	5.00*	67	8.75*	117	1.25*	166	3.25	216	9.00*	266	3.75*	316	7.75*	378	17.00*
18	-	68	11.00	118	-	167	4.00*	217	32.00*	267	2.25*	317	1.25	379	3.25*
19	-	69	3.25	119	-	168	1.50*	218	-	268	2.25*	318	2.75*	380	5.25*
20	-	70	6.25	120	6.25	169	3.75	219	2.75*	269	3.75*	319	3.75	381	5.25*
21	-	71	5.75	121	1.00*	170	1.25	220	1.25*	270	3.75*	320	4.25*	382	13.00
22	7.75*	72	10.25	122	1.25t	171	1.25	221	2.25*	271	2.25*	321	2.50*	383	4.25
23	5.25*	73	6.50*	123	1.00*	172	1.25	222	-	272	3.75*	322	3.50*	384	31.00*
24	2.00*	74	5.75*	124	1.00*	173	1.00	223	8.00*	273	1.00*	323-37	-	385	31.00*
25	5.00	75	4.00*	125	27.00*	174	2.75	224	9.25*	274	1.50*	338	3.75*	386	4.25*
26	5.00	76	4.00*	126	6.25*	175	2.25	225	20.00*	275	3.00*	339	5.25	387	1.25
27	6.00	77	1.75	127	2.50*	176	2.25	226	-	276	3.25*	340	-	388	2.50*
28	7.50	78	4.00*	128	4.00*	177	1.00	227	3.50*	277	5.75*	341	3.25*	389	3.00
29	8.00	79	2.50*	129	4.00*	178	-	228	14.00*	278	-	340A	4.50*	390	1.00*
30	9.50	80	1.25	130	-	179	8.50*	229	14.00*	279	1.50*	341A	2.50*	391	1.00*
31	5.00	81	1.75*	131	4.25*	180	-	230	5.00*	280	6.25	342	2.50*	392	2.50*
32	2.25*	82	1.50*	132	-	181	3.50t	231	5.00	281	6.25	343	7.00*	393	1.50
33	19.00*	83	1.25	133	-	182	-	232	4.00	282	-	344	3.50*	394	-
34	-	84	-	134	-	183	8.00t	233	42.00*	283	-	345	3.50*	395	4.25
35	-	85	-	135	-	184	2.75	234	6.50	284	17.00	346	3.50*	396	5.00*
36	1.50*	86	4.25*	136	-	185	1.50	235	4.25	285	10.00*	347	3.50*	397	4.50
37	1.50*	87	13.00*	137	-	186	3.50t	236	3.50*	286	3.50*	348	1.50*	398	1.50
38	1.25t	88	1.00*	138	2.00*	187	3.75	237	3.25	287	4.75*	349	1.50*	399	13.00*
39	14.00*	89	-			188	3.50	238	4.25*	288	4.00	350	1.25	400	-
40	13.00	90	1.75*	139	6.25	189	3.25	239	1.00	289	4.00	351	3.75	401	-
41	-	91	-	140	5.25	190	6.50	240	1.00	290	3.75*	352	2.75	402	-
42	4.00t	92	1.00	141	11.00	191	2.00*	241	1.00	291	3.50t	353	1.25	403	1.50
43	4.00t	93	1.50*	142	8.00*	192	11.00	242	1.00	292	1.00	354	1.00	404	7.50
44	-	94	2.50	143	3.25	193	11.00	243	1.00	293	1.00t	355	1.00	405	3.00*
45	2.00*	95	-	144	3.50*	194	8.00*	244	1.00	294	2.25*	356	6.25*	406	2.75*
46	3.75	96	7.25	145	-	195	6.25*	245	1.00	295	1.50	357	-	407	3.25*
47	7.75*	97	6.25*	146	-	196	1.00	246	1.00	296	5.00	358	-	408	2.75*
48	3.25	98	6.00	147	1.50	197	2.50	247	1.00	297	1.00*	359	5.00*	409	5.00*
49	2.25	99	1.00*	148	1.25	198	12.00*	248	12.00*	298	5.50*	360	1.25	410	4.00*
50	2.25	100	5.00*	149	1.25	199	3.75	249	33.00*	299	2.75*	361	1.25	411	3.00*

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: 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 (1)

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. (2)

FISH AND GAME STAMPS-Mint, Used and Licenses wanted to buy or trade. Also wish to correspond and share research in all F&G, but especially Virginia, Michigan Passbook, Cinderellas and text-type stamps. HOWARD RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506 email howard.lnk@ispi.net, fax 402-488-8045. (7)

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. (2).

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

BEER TAX LABELS WANTED: Utah private die; PA May 1933 private provisionals; PA WWII emergency (Keystone and Tax Paid Inscription); any inscribed "Internal Revenue Tax Paid".SCOTT A.MCCLUNG, 8381-H MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (0)

VA 1916 liquor mint sheet of 100 L1 \$75 or trade for equal value state marijuana or other interesting w/w Rev's. Write or call

before sending material. ROGER FORSYTH, 8640 Larkspur Rd, RICHMOND, VA 23235 (804) 560-8808 (1)

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 (1)

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 (0)

WANTED TO BUY OR TRADE - US license and Royalty stamps. Send Photo copies or description to MIKE McBRIDE, PO BOX 814, LOUISVILLE, CO 80027 (0)

MAINE 1997 MUZZLE LOADER SET WANTED. Quote your price. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629 (2)

WANTED: MINNESOTA evergreen tags;Kentucky, Indiana, Wisconsin egg stamps, paper scrip (coal, lumber, depression, ect.) and scrip-related paper. SCOTT A. McCLUNG, 8381-H MONTGOMERY RUN ROAD, ELLICOTT CITY, MD 21043 (3)

MY CHECKBOOK IS OPEN - Your name goes on the "Pay to the Order of" line provided you have material of interest to sell. Arizona is now at the head of my "buy list" which can be provided on request. M.E. MATESEN, 19828 80th Place W., EDMONDS, WA 98026-6406 c-mail mnrcet@sprynet.com (0)

Put interesting stamps on your letters to the editor and treasurer. They all go to kids.

SRN Publishing Schedule

The State Revenue News is published to the following schedule, or we try to. Advertisers and auction consignors should note this schedule.

Issue	Goes to Printer	Have stuff in
1st qtr	February 1	Jan. 10th
2nd qtr	May 1	April 10th
3rd qtr	September 1	August 1st*
4th qtr	December 1	Nov. 10th**

* this is because the editor tends to vacation in August. In all cases, the earlier you sent it in the better.

** No SRS auctions in 4th quarter.

Advertising rates are available from the editor. Business card size will run you \$5 an issue (cheap). A full page is about \$50.



Little Mystery

Lou Forster has come up with another oddity. Shown is a stamp from a strip of stamps. Printed on a green paper, the word "1958" and the serial are in red, the other printing is in black. It is a coupon for five cents in exchange for public documents and apparently only by the Superintendent of Documents. It is unclear if the stamps were printed at the US Government Printing Office, or if they are usable at the US Government Printing Office. The question is how were these used and why were they needed?

License News

COMMONWEALTH OF MASSACHUSETTS
DIVISION OF MARINE FISHERIES
EXPIRES: DEC. 31, 19 92
SPECIAL PERMIT No. 8515

LOC	CONTAIN SHELLFISH	REG.	OTHER	8 BAS
X	MASTERS	BLB	BAIT	

DAUGHERTY HUGH J
NAME LAST FIRST MI
P.O. BOX 1146
ADDRESS STREET
EASTHAM MA02642
CITY/TOWN STATE ZIP
I.D. NUMBER 027319 111740
RESTRICTIONS:
BUSH COLOR MAROON GRAY
FTN 18611
ISSUED JUN 11 1992
SIGNATURE

Massachusetts Lobster License

Texas Wine Variety

by Scott Troutman

Shown is a strip of four Texas wine stamps which are for sale in auction 14. These stamps appear to be Hubbard W51 except that Hubbard lists these as being olive. These four stamps are a gray to a gray-brown in color with red serial numbers. All have a handstamp of "Longhorn Whol. Drg. & Lqr./Wichita Falls, Texas" on them. I do not know if this is a color changing or if Bert just got the color wrong in the catalog.



Gerald Krupnikoff sent in this 1992 Massachusetts license for lobstering. Each lobsterman is required to register not only himself but the number of pots and the color scheme he is using. 10 POT FAMILY is stamped on the back indicating he is legal to set ten pots.

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