



# State Revenue News

Vol. 37, No.3--Whole No. 241 *Official Journal of The State Revenue Society*  
3rd Quarter 1999

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## Hodgepodge

Florida Eggs, Missouri Gas & Kerosene and All Kinds of Stamps



A remarkable sheet of South Carolina documentaries, with two imperforate columns and one partially imperf row at bottom, which is thought to be unique. Found by our sales manager in SRS stock. This item is in auction 15. This appears to have been created by a perforator disengagement.

## Auction #15

Try our website. <http://hillcity-mall.com/SRS>

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Try our web-site at:

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

## Secretary's Report

Previous Total	242
Two I forgot to add	2
New Members	5
Reinstatements	0
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	249

**New Members**

- 1184** Neil Helgeson  
5684 16th Ave SE  
St. Cloud, MN 56304  
Interests-Federal & State Rev.
- 1185** J.R. VanCleave  
3326 Leonine  
Wichita, KS 67217  
Interests - Everything  
Dealer - J.R.'s Stamps
- 1186** Martin Nicholson  
3 Grovelands, Daventry  
Northamptonshire, U.K. NN114DH  
Interests - Food related.
- 1187** The Postal History Foundation  
PO Box 40725  
Tucson, AZ 85717
- 1188** William Loeffler  
PO Box 754014  
Forest Hills, NY 11375

**Resignations****Dropped Not Paid****Deaths****Address Changes**

- 1152** Mark S. Boyce  
11720 Edinboro Road  
Edmonton, Alberta T6G 1Z8 Canada

## Got Philatelic Questions and Don't Know Where to Go?

Try using the new web site offered by the Collectors Club of Chicago:

<http://www.askphil.org>

This web site offers links to 1000 plus stamp clubs, 2300 dealers and lots of organizations like ours. We will try to answer any state revenue questions that come in. This site is a service designed to help collectors, new or old and will try to answer any questions on stamp collecting.

## Editor's Notes

Well, here it is! The first all scanned SRN. Hopefully it is to your liking. Our printer had to have his plate cutter refurbished so it may look extra nice.

The second quarter issue was a little late getting out as we had some trouble with the new transmission formats. But that is straightened out and we are off and running.

**318**

On May 3rd, Oklahoma City was hit with a most extraordinary tornado, which we call 318, which were its measured wind speeds - a new record. It was a maximum F5 tornado, those things of legend that the movie Twister made famous. It was part of an outbreak of 61 tornados that night and between them they removed Bridge Creek, Dover and Mulhull from the map along with a big chunk of this town. In two hours 10,000 homes were damaged, 3000 completely leveled along with schools and an outlet mall. The good news was, it missed me! However, I would like to thank all of you who called, wrote or e-mailed to see if I was okay. It was appreciated.

Facing 318 forced me to make some decisions. If it came down to riding it out in the bathtub, I had to chose what is really important. Turns out the correct answer is your credit cards, your insurance papers, and then quilts and pillows. Notice that the stamps for auction 14 did not make the short list.

I want to make two points here. First if you send stuff in to auction, you need to make sure your insurance covers it. While we would try to refund from the SRS treasury, trust me, if 318 had not turned and hit Moore, my computer, my house and your stamps would all have been halfway to Tulsa. That is why I send consignors a copy of what they send me.

Secondly, do you have coverage on your stamps? Most household policies have a \$500 limit on stamp coverage. Good cheap stamp insurance is available through the American Philatelic Society or the American Revenue Society. Tornados occur in all 50 states. Then there are floods, fire, hurricanes, earthquakes and plane crashes. If you have a nice collection take the time to invest in some insurance.



# Florida Eggs

by Scott Troutman

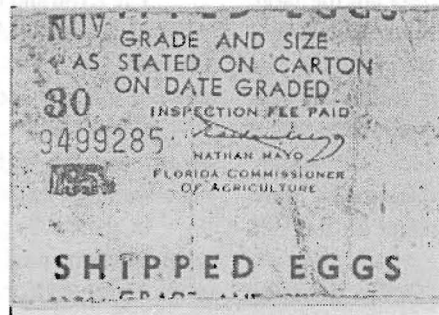
In pages accompanying this article you will find a new catalog listing, replacing the Hubbard listing, for Florida egg stamps. This listing builds on Hubbard's numbers, adding a lot of new discoveries the SRS membership has found and been good enough to send in.

As much of this material has never been illustrated, I thought I would add in this section more illustrations of the individual stamps. While I have tried to make the wording in the catalog section clear, many times a picture is worth a thousand words.

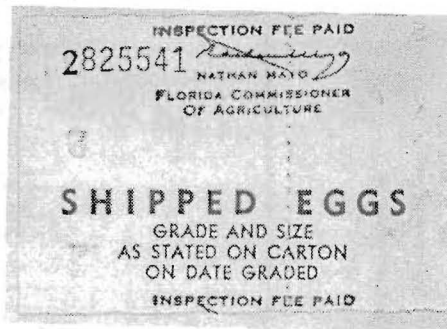
To begin, at the bottom of the page are two varieties of the Cold Storage Eggs, E8 and the newly listed E8A. Large differences in the typography used in these two stamps shows.

At right are the discovery copies of shipped egg stamps E52, E53 and E54. While E52 and E53 are nearly identical except for the size "Grade and Size" lettering, the Shell Protected E54 also has differences in where Nathan Mayo's name is located. These examples were from Gerald Krupnikoff.

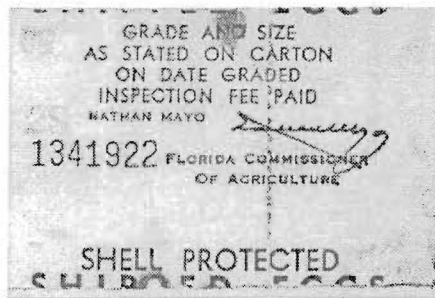
To the right are shipped egg stamps E36 and E36b. These are the same stamps except for the B's in the upper corners of the E36b stamp. Any other differences are scanning peculiarities.



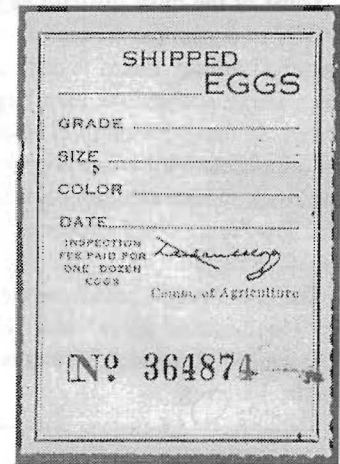
E52



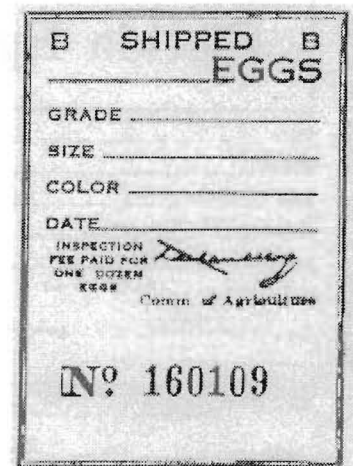
E53



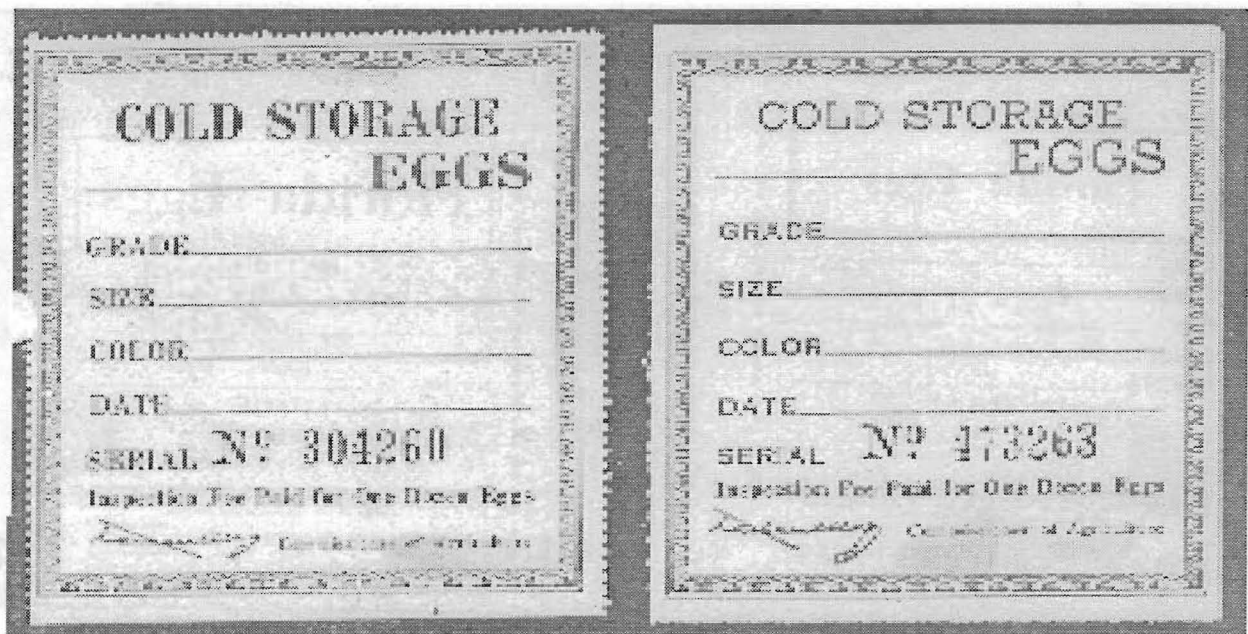
E54



E36



E36b



E8 and E8A (Courtesy Robert A. Mason)

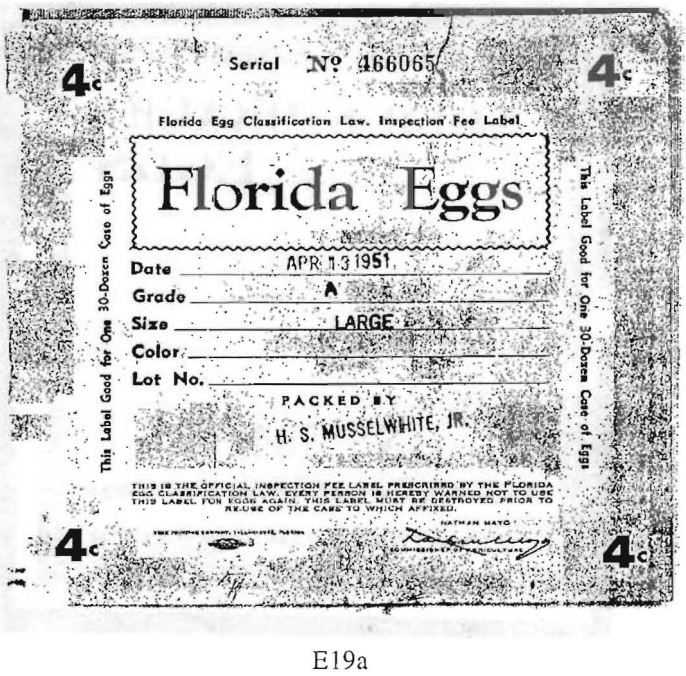
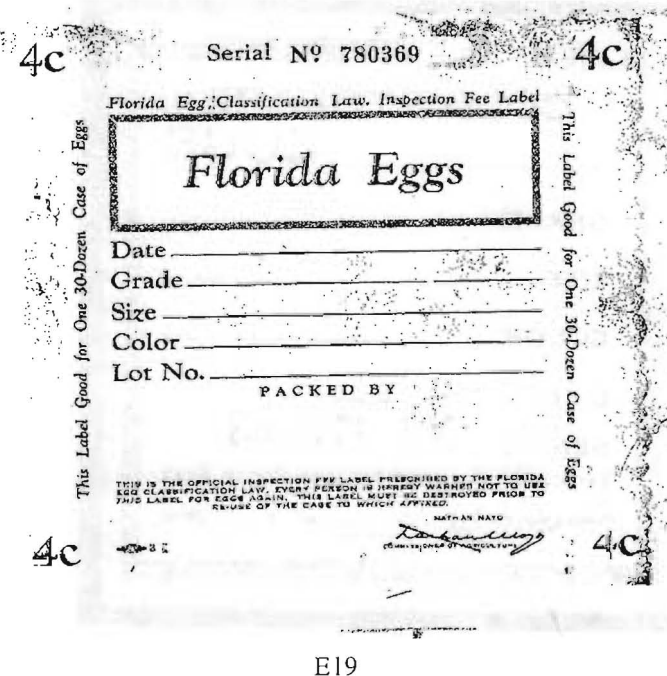
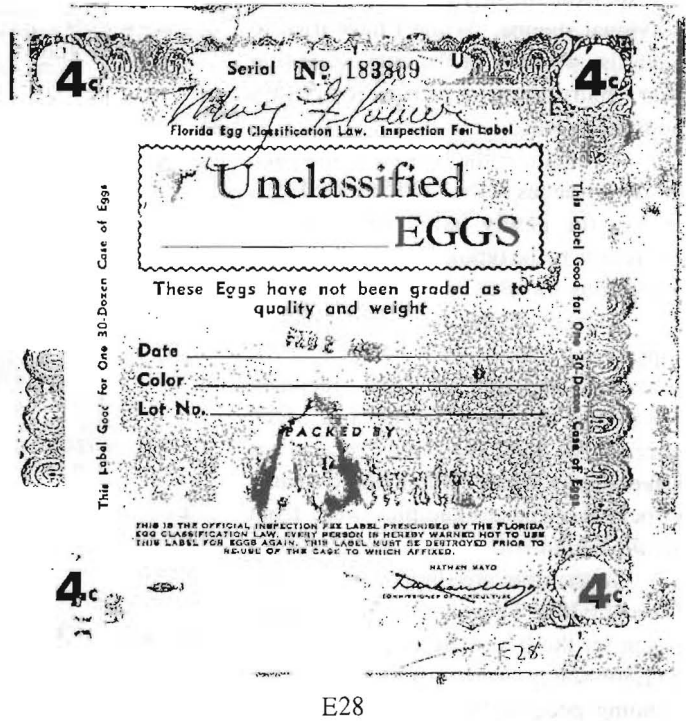
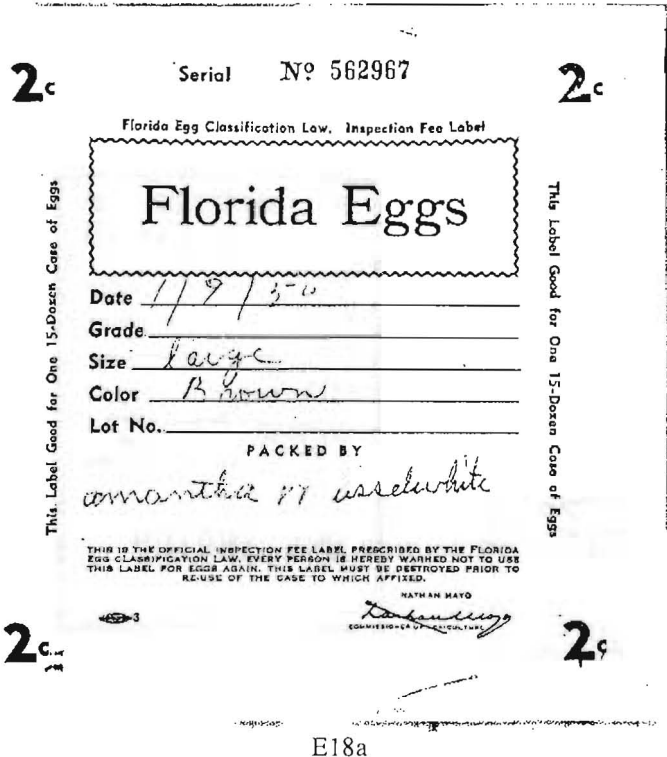
Some of the most difficult eggs to illustrate are the large 1938-1957 case stamps. These have what is called a "shubbery background" which makes it difficult to see the details in the stamps. These stamps are very large, at least double the size illustrated. In the four examples below, the background has been largely eliminated by a copying machine which had trouble picking it up. These examples are from the collection of Mark Fionda. The background shows up to some extent on the E28 Unclassified Eggs.

The E19 and E28 both have the so called "Gothic" lettering in the "Unclassified Eggs" and "Florida Eggs" respectively. While it doesn't show well here, this font type has a white space within the lettering.

The E18a and E19a both have the so called "Bold" lettering in "Florida Eggs". And the fonts in "Florida Eggs" are slightly different even at that. Also the "4c" in corners are quite different between the E19 and E19a.

Given the layout and typographic differences in these four stamps, and the high serial numbers on them, it is very likely more varieties exist.

In the catalog listings there are a lot of new entries for series letters on the 1942-1946 series. These series letters appear in the upper right hand corner. Reading up means the series letter is at the top. It is not understood what the series letter means, especially "Special" which appears in some cases. They may indicate printing runs.





## FLORIDA

## Eggs

(Inspection)

Some have been variously altered as to title and size with crayon, pen ect., but do not merit listing.



E4

1921 Similar to E2 design but additional wording: "Two Cents Fee Paid on 30 Dozen Eggs" and "Break Stamp When Opening Case". Mayo signature. Perforated 12; 98x45mm.

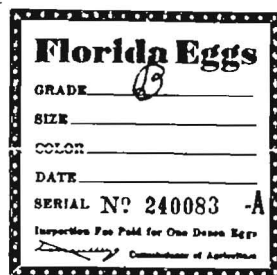
E1 2ct dark blue on yellow orange 25.00

1933 Mayo signature. Perforated 12. 110x56 mm.

E2 2c dark blue on orange, "Fresh Florida Eggs" 6.00

E3 2c red "Cold Storage Eggs" 6.00

E4 2c blue "Shipped Eggs" 6.00



E5

(1 doz. Stamps, perforated 12. 73x73mm)

(2c and 4c stamps imperforate; 161x161 mm. Design in black.)

1935. Mayo signature. a. title in outline italics

## "Florida" orange

E5 1 doz. 5.00

E6 2c 10.00

E7 4c 10.00

## "Cold Storage" green

E8 1 doz 5.00

E8A 1 doz green(shades), narrower lettering on "Cold Storage Eggs" 10.00

E9 2c 10.00

E10 4c 10.00

## "Shipped" blue

E11 1 doz 5.00

E12 2c 10.00

a. handstamped or printed "15 dozen" 25.00

c. blue handstamp "Fresh Florida Eggs" 25.00

E13 4c 10.00

## "Processed" brown

E14 1 doz 25.00

E15 4c 10.00

## "Unclassified" lilac

E15A 2c 25.00

E16 4c 10.00



E22

1938-57. Title in Gothic on 1 doz. stamps; "shubbery" background and title in outline letters on others, etc. Rouletted 6 3/4. a. Solid letters in title. 2c handstamped or printed "15 dozen". Union label added.

## "Florida" orange



E17

E17 1 doz 2.50

E18 2c 5.00

E18a 2c 6.00

E19 4c 10.00

E19a 4c Florida Eggs in 9 m high letter (1946) 10.00

E19A 4c Florida Eggs in 12 mm high bold letters (1952) different frame around title. Like

E19a. 15.00

E19a. 15.00

E19a. 15.00

"Cold Storage" green 2.50

E20 1 doz 7.50

E20b 1 doz deep red number 25.00

E21 2c 10.00

E22 4c 10.00

"Shipped" in bold, blue 2.50

E23 1 doz, blue serial # 10.00

E23b 1 doz light blue, blue serial # 10.00

E23A 1 doz blue narrow "Shipped" red serial (1940) 10.00

E24 2c 7.50

E24a 2c 7.50

E25 4c 10.00

E25a 4c 10.00

"Processed" brown 20.00

E26 4c 20.00

"Unclassified" lilac 25.00

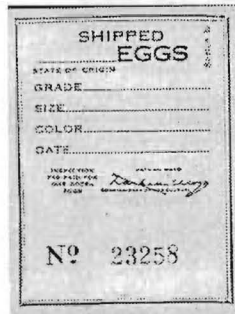
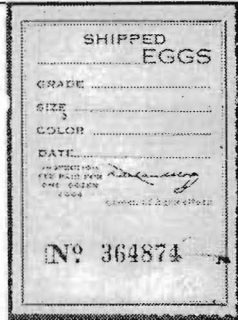
E27 2c 25.00

E28 4c 15.00



E18a

## FLORIDA



1942-45 1 doz 36 stamps Typeset with double line border, hypen-hole perforations 6 3/4. 56x70mm. 2c and 4c stamps have solid letters in title. 2c stamps are overprinted or handstamped 15 doz.

## "Florida" orange

E29	1 doz	10.00
E29a	1 doz, red "Special" reading up	25.00
E30	1 doz ("Series A-F" reading up)	10.00
E30A	1 doz red Ser. D reading up	25.00
E30B	1 doz yellow, yellow serial	25.00
E31	2c bottom 2's solid	7.50
E32	4c	7.50

## "Cold Storage" green, green serial #

E33	1 doz	5.00
E34	2c	-
E35	4c	-

## "Shipped" blue, blue serial #

E36	1 doz	5.00
E36a	1 doz ultramarine	5.00
E36A	1 doz blue "B"'s on either side of Shipped	10.00
E37	2c	-
E38	4c solid 4's	10.00

## "Processed" brown

E39	1 doz	20.00
-----	-------	-------

E40 2c -

E41 4c -

## "Unclassified" blue

E42 1 doz -

E43 2c -

E44 4c 20.00

1946 Nathan Mayo signature added in type. Rouletted 9 1/2 in color.

## "Florida" red

E45 1 doz "Series H-I" reading up 2.50

E45a 1 doz red rouletted 13 1/3 on one side Serial H 5.00

E45b 1 doz serial #, grade size printed in blue 5.00

E45c 1 doz red, blue serial #, Special reading up 10.00

E45d 1 doz red, red serial # Series H reading up 10.00

## "Shipped" blue

E46 1 doz "Ser. C" reading up, horizontally colorless roulette 13 1/2 5.00

E46a 1 doz "State of Origin" added Series E-F reading up 5.00

E46b 1 doz like E46a Series reading down 5.00

## "Processed" brown

E47 1 doz "Ser. A" reading up 10.00

1946 Single frame line. Printed Mayo signature. Colored roulette 6 1/2. 50x68 mm

## "Florida" red

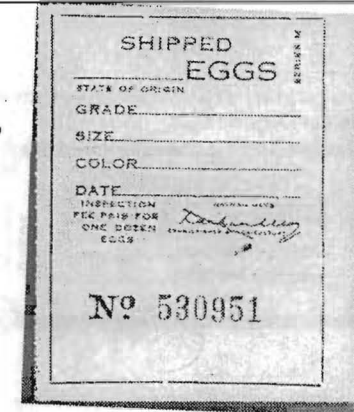
E48 1 doz (K) 2.50

## "Shipped" blue

E49 1 doz (J) 2.50

E49a 1 doz blue serial, "Series F,D or X"

E49b



reading horizontal 2.50

E49b 1 doz blue, blue serial, "Series M reading up, STATE of ORIGIN line 15.00

E50 1 doz violet on cream "UNCLASSIFIED", "Series A" reading horizontal 25.00

1949 Coil. Slit? horizontally. Nathan Mayo signature. 46x43.



E51

Florida Eggs Grade and Size As Stated on Carton on Date Graded.

E51 blue, blue serial # 10.00

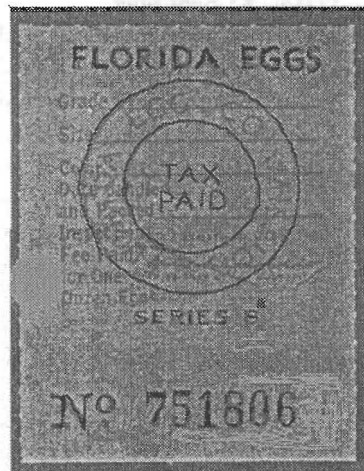
1951 Coil 50x31mm Slit horizontally Nathan Mayo signature

## FLORIDA



E53

- E52 Shipped Eggs, "GRADE AND SIZE"  
31 mm wide 10.00
- E53 Shipped eggs, "GRADE AND SIZE"  
23 mm wide 10.00
- E54 Shell Protected, "GRADE AND  
SIZE" 23 mm wide(sig. different) 10.00
- 19?? Roulette 6 3/4. Florida Eggs Series B. Florida Tax  
Commision Tax Paid circular. design in center . 33x52mm



E55

E55 orange 20.00 E58 blue, Grade A large, red serial # 10.00

19?? Coil. design 33x52 mm. roulette? vertically. Nathan Mayo



E56

signature.

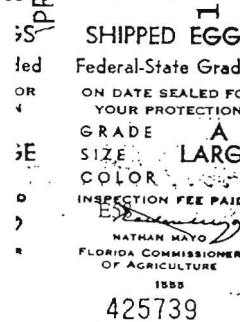
Florida Eggs Graded.

E56 red Grade A large, red serial # 10.00

Unclassified Series A

E57 red 10.00

19?? Coil. 32x52 mm. Slit vertically. Nathan Mayo signature. Shipped Eggs Federal-State Graded.





# INDIANA

Documentary(Intangibles)															
Used on tax documents reporting intangibles (stocks and bonds) held. Stamps issued yearly. Discontinued 1965				D130	15c blue	2.50	2.50					D196	\$1 light blue	.30	.30
				D131	25c red	.25	.25	1952				D197	\$2.50 brown	1.00	1.00
				D132	50c violet	.25	.25	D164	5c tan	.25	.25	D198	\$5 black	2.25	2.25
				D133	\$1 light blue	.25	.25	D165	10c green	.25	.25	D199	\$10 orange	4.50	4.50
				D134	\$2.50 brown	1.00	1.00	D166	15c blue	2.00	2.00				
				D135	\$5 black	2.50	2.50	D167	25c red	.25	.25	1956			
				D136	\$10 orange	5.00	5.00	D168	50c violet	.25	.25	D200	5c tan	.25	.25
								D169	\$1 light blue	.25	.25	D201	10c green	.25	.25
				1949				D170	\$2.50 brown	1.00	1.00	D202	15c blue	2.00	2.00
				D137	5c tan	.25	.25	D171	\$5 black	2.50	2.50	D203	25c magenta	.25	.25
				D138	10c green	.25	.25	D172	\$10 orange	5.00	5.00	D204	50c violet	.25	.25
				D139	15c blue	10.00	10.00					D205	\$1 light blue	.30	.30
Continuing Hubbards listing from 1946 onward. Rouletted 6 3/4; 25 1/2x 19mm. American Bank Note Company imprint.				D140	25c red	.25	.25	1953				D206	\$2.50 brown	1.00	1.00
				D141	50c violet	.25	.25	D173	5c tan	.25	.25	D207	\$5 black	2.25	2.25
				D142	\$1 light blue	.25	.25	D174	10c green	.25	.25	D208	\$10 orange	4.50	4.50
				D143	\$2.50 brown	1.00	1.00	D175	15c blue	2.00	2.00				
				D144	\$5 black	2.50	2.50	D176	25c yellow	.25	.25	1957			
				D145	\$10 orange	5.00	5.00	D177	50c violet	.25	.25	D209	5c tan	.25	.25
								D178	\$1 light blue	.25	.25	D210	10c green	.25	.25
				Perforated. Columbia Bank Note imprint				D179	\$2.50 brown	1.00	1.00	D211	15c blue	2.00	2.00
				1950				D180	\$5 black	2.50	2.50	D212	25c magenta	.25	.25
				D146	5c tan	.25	.25	D181	\$10 orange	5.00	5.00	D213	50c violet	.25	.25
				D147	10c green	.25	.25					D214	\$1 light blue	.30	.30
				D148	15c blue	2.00	2.00	1954				D215	\$2.50 brown	1.00	1.00
				D149	25c red	.25	.25	D182	5c tan	.25	.25	D216	\$5 black	2.25	2.25
				D150	50c violet	.25	.25	D183	10c green	.25	.25	D217	\$10 orange	25.00	25.00
				D151	\$1 light blue	.25	.25	D184	15c blue	2.00	2.00				
				D152	\$2.50 brown	1.00	1.00	D185	25c purple	.25	.25	1958			
				D153	\$5 black	2.50	2.50	D186	50c violet	.25	.25	D218	5c tan	.25	.25
				D154	\$10 orange	5.00	5.00	D187	\$1 light blue	.25	.25	D219	10c green	.25	.25
				1951				D188	\$2.50 brown	1.00	1.00	D220	15c blue	2.00	2.00
				D155	5c tan	.25	.25	D189	\$5 black	2.25	2.25	D221	25c magenta	.25	.25
				D156	10c green	.25	.25	D190	\$10 orange	4.50	4.50	D222	50c violet	.25	.25
				D157	15c blue	2.00	2.00	Rouletted 6 3/4. No imprint.				D223	\$1 light blue	.25	.25
				D158	25c red	.25	.25	1955				D224	\$2.50 brown	1.00	1.00
				D159	50c violet	.25	.25	D191	5c tan	.25	.25	D225	\$5 black	2.25	2.25
				D160	\$1 light blue	.25	.25	D192	10c green	.25	.25	D226	\$10 orange	4.50	4.50
				D161	\$2.50 brown	1.00	1.00	D193	15c blue	2.00	2.00	1959			
				D162	\$5 black	2.50	2.50	D194	25c magenta	.25	.25	D227	5c tan	.25	.25
				D163	\$10 orange	5.00	5.00	D195	50c violet	.25	.25	D228	10c green	.25	.25
1946															
D110 5c violet .25 .25															
D111 10c gray .25 .25															
D112 15c orange 3.00 3.00															
D113 25c brown .25 .25															
D114 50c light blue .30 .30															
D115 \$1.00 green .25 .25															
D116 \$2.50 tan 1.00 1.00															
D117 \$5 red 2.50 2.50															
D118 \$10 orange 6.00 6.00															
1947															
D119 5c tan .25 .25															
D120 10c green .25 .25															
D121 15c blue 2.00 2.00															
D122 25c red .25 .25															
D123 50c violet .25 .25															
D124 \$1 light blue .25 .25															
D125 \$2.50 brown 1.00 1.00															
D126 \$5 black 2.50 2.50															
D127 \$10 orange 5.00 5.00															
1948															
D128 5c tan .25 .25															
D129 10c green .25 .25															

# Fish and Game Update

by J.R. Wooten

## Wisconsin

Copies of the 1999 hunting and fishing stamps from this state have just been received. Available from the state are the following 1999 stamps:

1999 Trout	7.25
Great lakes salmon & trout	7.25
Wild turkey	5.25
Waterfowl	5.25
Pheasant	7.25

Send orders to: Wisconsin Dept. of Natural Resources  
ATTN: Sport Stamps % Steve Fauerbach  
Box 7924  
Madison, WI 53707-7924



Stamps from prior years from 1978 onward are available at face value. Ask for a "Stamp Collector's Order Blank". Personal checks should be made payable to the Wisconsin Dept. of Natural Resources.

## Georgia

Georgia's Wildlife Management Area Stamp has been a popular stamp over the years, featuring a wide variety of wildlife. That twenty year series has now come to an end. Also discontinued are the sticker type stamps for a wide variety of hunting and fishing fees that have been in use of a number of years. The state will continue to issue a Waterfowl stamp at a cost of \$5.50 which will be available sometime in August.

The 1998 WMA stamp will be available at a cost of \$19.00 until Dec. 31, 1999, after which all remainders will be destroyed. Also available until Dec. 31 is the 1998 waterfowl stamp at a cost of \$5.50. Send orders to: GA Dept. of Natural Resources, ATTN: Jeri Fredrick, 2189 Northlake parkway, Bldg. 10, Tucker, GA 30084.

## Washington Supplemental Elk Hunting - Why No Stamps?

by M.E. Matesen

The following excerpt on Supplemental Elk stamps (published by your SRS in 1973) is from the famous *Handbook of Fish and Game Stamps* by the late E.L. Vanderford.

"Believed to have been first issued for the 1947 season. Face value of all stamps believed to have been \$25.00....Information solicited...."

The state in question was Washington and for the ensuing 20+ years an answer to Vanderford's solicitations have went unanswered. Now, with considerable assistance from Washington's Chief of Archival Services, an answer is at hand. First, a small statistical table reflecting the actual numbers sold for the years noted.

Supplemental Elk Licences		
Year	Resident	Non-Resident
1947	27,670	54
1948	31,982	39
1949	48,668	85
1950	52,439	120
1951	54,118	121
1952	45,562	99

First, two of the words in the header bear further explanation, these being "License" and "Supplemental". The Act (1947 laws, chapter 275, subsection 92, pps 1232-39) which gave rise to these issues labeled the stamps themselves as licences. In turn, the license/stamp was viewed as a "supplement" to a regular hunting license. This can be explained by the manner in which one purchased a state hunting license. A normal hunting license entitled a person to hunt a wide and divergent type of game but not elk. For that, purchase of a "Supplemental Elk License" (i.e. stamp) was necessary. The extreme disproportions in quantities sold for resident versus non-resident stamp can, I believe, be at least partially explained by the denominational differences between a regular hunting license (\$5) and the elk license (\$25). Likewise, without belaboring the topic, keep in mind what \$25 could have bought 50+ years ago compared to now. The moderate increase in the number of non-resident stamps sold in 1950 and 1951 is explained by the fact

that hunters could "bag" both sexes as compared to other years in which kills were limited to bull elk.

Note, that much of this information came from the "Remington Supplement 1947" which was unearthed by the state archivist after much digging. It contains the Game Departments regulatory codes and explanations with respect to the subject of elk stamps.

## Maine Fusion

by Eric Martin

Shown is a blow up of the current 20 cigarette Maine heat decal from 1999. The color is a pinkish-red.



# Marijuana Flyspecking - Wisconsin

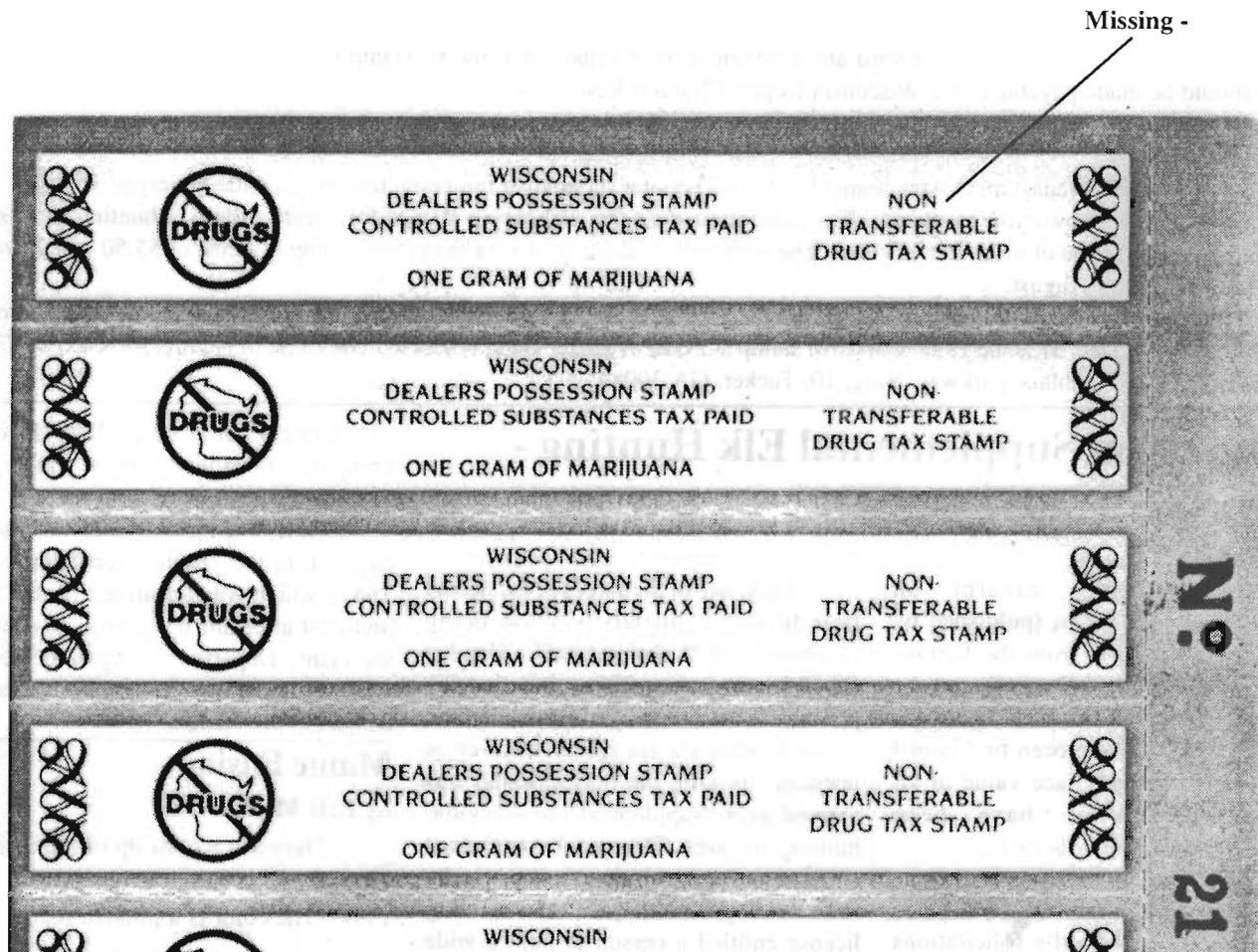
by Robert Henak

I have a vertical strip of 10 Wisconsin marijuana stamps, beginning with the upper right stamp on the pane, and having about 1/2 inch of selvage on the right. Wisconsin stamps come in panes of 36 stamps, three across by 12 down. On the right side of Wisconsin stamps is the three-line statement:

NON-/TRANSFERABLE/DRUG TAX STAMP. The top stamp on my strip, however, is missing the hyphen altogether, and the second stamp has only the smallest suggestion of a dot where the hyphen should be.

Again, I have not yet viewed other sheets of these stamps, so I

do not know if these are recurring varieties. I'd like to know if anyone else has come across non-hyphenated copies. Only about 730 Wisconsin marijuana stamps (or fewer than 21 sheets) have been sold, so there likely are 21 or fewer of each of these varieties as well.



APS,PTS,ARA Daniel L. Rhoades  
Nellie B. Rhoades

## THE REVENUE RHOADE

MAIL ORDER & SHOWS ONLY

US-REVENUES-BACK OF BOOK-MATCH & MEDICINE-  
POSTAL STATIONARY-STATE TAX-TAX PAID-AUSTRIA-  
NETH & COLS.-NORWAY-VATICAN-CINDERELLAS-  
CANADIAN REV's-SHOW SSS

MAY-DEC 414-764-3548  
PO Box 342  
South Milwaukee, WI 53172

JAN-APRIL  
PO Box 561  
Mize, MS 39116

## DENNY PEOPLES

RARE STAMPS & POSTAL HISTORY  
(317-841-8162)

State Revenues, US Revenues, Oddities, Springer

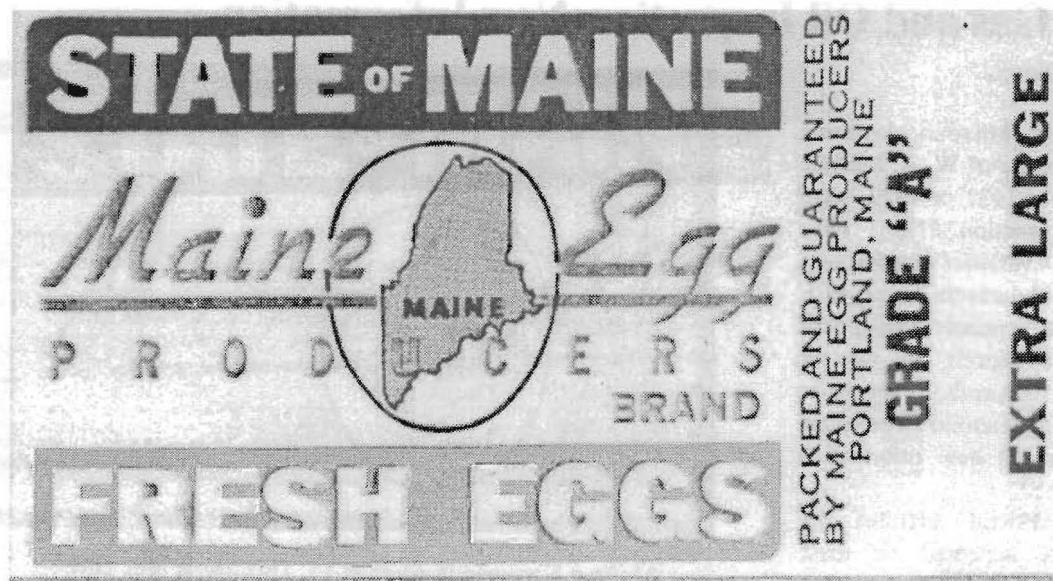
Listed, Santa Claus Post, Misc.

8141 Spring Water Drive W.  
Indianapolis, IN 46256

## Researcher Needs Help

SRS member Frank Binder is trying to find information on Seal Brand snuff. If you know anything about it, please write him at 1143 12th Street, Laurel, MD 20707.





## Maine Egg Label

by Gerald Derksen

Here is an interesting egg stamp label I found which I thought quite handsome. The word "MAINE" in the middle, the egg, the writing across the top and the writing reading up are all in blue. The rest is in a light red color. This appears to be a marketing type stamp.

## Missouri 1/2 ct Wine Discovery

by Scott Troutman

An unreported 1/2 cent value of the Missouri 1943 wine stamps has surfaced in SRS Auction 15. These are the decal stamps with Henderson-Bell signatures. The 1/2 cent value is green and what is more unusual, it is on a gray safety card instead of the normal cream colored card. This gray safety card has an elaborate darker gray panto on it in sort of pie wedge shapes with "State of/Missouri/Liquor Control/1940". The serial number, as in other stamps from this series is black. The stamp's card is rouletted 6 1/2 at top and bottom and appears to have been scissored off the sheet at left and right.



## More on Pickle Cards

by M.E. Matesen

This article is in response to Scott Troutman's note of a pickle card with both a Washington State and an Alaska pickle card stamp which was in the 1999 2nd quarter SRN.

Here in Washington state, pickle cards are referred to as "Tabs" or "Pull Tab Cards". It is not unusual for a like item to be called different things in different locations of the U.S. Out west for instance we call a mixture of ice cream and milk a milkshake. When we lived in Tennessee it was called a "frap" - no wonder I could never find a "shake".

Anyway, just north of me in the community called Lynnwood is the Stewart Corporation, one of the largest producers of Pull Tabs/Pickle cards and like games of chance. They produce products which are sold in every state west of the Mississippi (less Utah). I have a relative who works at the plant and I posed the question to him. How is it that Pull Tab cards which you produce and distribute could have gambling stamps from two different states (i.e. Washington and Alaska)?

He explained that when orders are placed for cards, say that they are for use in Washington state, that the tax stamp is applied (required by law) on the card before the card leaves the plant. These are sold to licensed subcontractors who distribute them to bars, cocktail clubs etc., in the state. He went on to say that it was not unusual for a contractor to order a Washinton intended batch, and then resell the lot say in Alaska. When the pull tab cards arrive in that state, then the required Alaska tax stamp is applied at that location. Wala ..... two different stamps for two different states.

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# Missouri Gas and Oil Inspection: New Information

by Kenneth Pruess

Two unlisted Missouri kerosene stamps, with signature of W. A. McAtee and perfin dated in 1931 or 1932, were offered in SRS auction #12. I have recently acquired 4 varieties with McAtee signature. They also have the signature of Larry Brunk, State Treasurer. Two are for gasoline (1 and 10 barrels) and two for kerosene (1 and 10 barrels). Thanks to Ronald G. Hayes of Missouri Department of Agriculture, much new information can now be reported.

Although several articles by Vanderhoof have appeared on these stamps, an update seems in order. Hubbard added to the Vanderford listings but did not include information given by Vanderhoof on plate varieties or errors. Hubbard, in his addenda, did add some more early stamps with Ormiston and Butler signatures which he dated 1922 and 1923, probably based on dates in cancels. He also renumbered K48 and G48.

The Missouri Petroleum Law dates back to 1865. At that time an inspector was appointed in the city of St. Louis. Based on the temperature at which the oil ignited, each cask was to be labeled either "accepted" or "rejected". At that time, the use of oil was for illuminating purposes and safety was a major concern. The test was to heat the oil to one hundred and ten degrees Fahrenheit and plunge a well-lighted match into the sample. If the sample emitted an explosive gas or took fire at that temperature, it was to be "rejected" as dangerous.

As automobiles came into use, it became necessary to use different tests for gasoline and kerosene. The use of stamps began with a law approved June 1, 1909 and continued with only minor changes until 1939. The original tax was 12¢ per 50 gallon barrel and the law specified that stamps were to be issued in such denominations as required, but not less than 12¢ nor more than \$12.00. Income always exceeded the costs of the inspection program, and the tax rate was gradually reduced over time. State of Missouri Official Manuals (1911-12 to 1939-40) have provided historical data. It is now possible to give a complete report of actual tax rates which will permit



McAtee Kerosene in Auction 15. This one is pink perfined 7-32.

reporting the monetary value represented by different stamps.

## Missouri Oil and Gas Inspection Fees

Date	Tax Rate/ Barrel
1909	12¢
1919 (June)	6¢
1921 (April)	3¢
1922 (Jan. 1)	1½¢
1924 (Dec. 1)	1¢

In 1919, the minimum value of any stamp 6¢, maximum remained at \$12. However the inspector was authorized to collect such percentage of the fees as necessary to carry into the effect the purpose of the law, which was to fix as fees such amounts as reasonably necessary to cover expenses. The Tax was reduced to 1½¢ per barrel on January 1, 1922 (reported as done by Inspector Finch whom I never found listed as even a deputy inspector). Inspector Butler further reduced the fee to 1¢ per barrel on December 1, 1924. Thus, depending on cancellation date, the same stamp could have represented different monetary values. The 1925 law reduced the minimum value of any stamp to 1¢, maximum to \$1.50.

Beginning 1919, variable fees were established at 25¢ for one barrel or less, 15¢ per barrel for more than one and less than 10 barrels, 6¢ per barrel for 10 or more barrels. Subsequent laws maintained

the higher rates for quantities less than 10 barrels. But it seems likely that 1 barrel stamps were valued at the lowest per barrel price. Otherwise for some quantities, the fee for small quantities (such as 5 barrels) would have been more than the fee for 10 barrels. Probably there was little oil to inspect in such small quantities. This seems reasonable because the same size sample was analyzed regardless of the size of car or container. Also stamps had to be accounted for, which would have been impractical if stamps of the same size had different values. It seems reasonable to report the monetary value which any stamp represented by the lowest quantity rate in effect at that time.

All known stamps bear the names of both the Inspector and State Treasurer. This information is now available for the entire period during which stamps were used and will be summarized below. It seemed common practice in the early years for a new inspector to first utilize surplus stamps of his predecessor by applying a handstamp overprint with his name. For example, the report of the Auditing Committee showed value of stamps on hand December 31, 1910 was \$134,730.00. This was an economy measure to use up old stamps. The biennial official manual often makes mention that Missouri had the lowest fees of any state.

It should also be noted that the stamps listed as "Certificate" with only the signature of the State Treasurer had no

monetary value and technically should not be considered revenues. But they are appropriate collateral material as they relate to the inspection program. Although the laws stated that stamps were to be affixed to containers, it was probably necessary that only a single stamp be affixed when it was necessary to issue multiple stamps. Certificates were also supposed to be affixed to the containers and perhaps substituted for affixing those stamps which did have monetary value. These certificates, with other signatures, should have been issued but only those with the signatures of Cowgill or Deal have been reported. Also mentioned in the 1910 Auditing Report was the fact that 350,000 certificates were received from the State Treasurer and 139,280 remained on hand.

It would be premature to assign catalog numbers to these new discoveries since it seems likely that many other, and still undiscovered, stamps could exist.

Why McAtee did not complete his second four-year term is unknown but it appears that his replacement, Perriguet, continued to use his stamps without alteration.

Use of stamps ended when sections relating to stamps were repealed, approved July 8, 1939 and effective September 22, 90 days after adjournment of the legislature on June 24. Thus the Cherry-Winn series is not a 1940 issue as currently listed, but more likely 1937. However these would have been the last stamps issued and perhaps became available as remainders in 1940 after stamps were discontinued.

Why the long gaps between known stamps? Old laws were constantly repealed, or amended, to meet new requirements or testing methods. But sections relating to stamps were always reenacted, with the primary changes being that of the fees charged. Perhaps authors assumed that repeal of the 1919 law also repealed stamps? That was not the case, since most sections were reenacted. Since revenue increased every year, even with reductions in the fee, even more stamps should have been used every year. Yet many of the stamps of the 1909-1919 period can still be found, but very few if any exist for later years.

References:

Missouri Auditing Committee Report. 1911.

### Missouri State Officials 1909-1939

Date	Oil Inspector	State Treasurer	Governor
1909	Rush C. Lake	James Cowgill	Herbert Spencer Hadley
1911	Walter A. Evans	James Cowgill	
1913*	John A. Knott	Edwin P. Deal	Elliott Woolfolk Major
1917*	Omar D. Gray	George H. Middlekamp	Frederick Dozier Gardner
1921*	T. N. Ormiston	Lorenzo Dow Thompson	Arthur Mastick Hyde
1923	Asa W. Butler	Lorenzo Dow Thompson	
1925	W. A. McAtee	C. Eugene Stephens	Sam Aaron Baker
1929	W. A. McAtee	Larry Brunk	Henry Stewart Caulfield
1931	Henry A. Perriguet	Larry Brunk	
1933	Roy H. Cherry	Richard R. Nacy	Guy Brasfield Park
1937	Roy H. Cherry	Robert William Winn	Lloyd Crow Stark

\* Although the Inspector was a political appointee of the governor for a four year term, the new inspector often did not assume his duties until late in the year. Thus Knott did not assume his position until August 16, 1913 and Gray on August 16, 1917. It also appears that new stamps with the name of the new State Treasurer must have been printed immediately. This would account for the Evans-Deal stamps, with Evans still serving as inspector before the new inspector (Knott) appointed by Deal assumed the position. If true, then this was a 1913 issue, not 1912 as presently listed. I was unable to find the exact terms of later inspectors but it seems safe to state that at least Ormiston also did not assume his duties until August 16, 1921 when the term of Gray expired, accounting for Gray-Thompson stamps. Thus we have more combinations of signatures than would otherwise be expected.

Missouri Laws. 1865, 1909, 1919, 1921, 1925, 1939.

Missouri Official Manual. 1913-1914, 1915-1916, 1919-1920, 1921-1922, 1923-1924, 1925-1926, 1927-1928, 1929-1930, 1931-1932, 1933-1934, 1935-1936, 1937-1938, 1939-1940.

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# Favorite Usage Florida Public Hunting Area Stamp

by J.R. Wooten

DATE DEER KILLED: NOV. (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) DEC. (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) JAN. (1) (2) (3) (4) (5) (6)

1951-1952—Series K STATE OF FLORIDA No. 651  
Game and Fresh Water Fish Commission Tallahassee, Florida

Total Cost \$7.50

RESIDENT STATE GAME LICENSE

This is to certify that P.L. WALKER, who states that HE is a citizen of the United States and has lived in the State of Florida for six months last past, and is a resident of the County of CLAY, that HIS post office address is KEYSTONE HEIGHTS, Florida; Street or R.F.D. \_\_\_\_\_; that HIS age is 40 years; color W; sex M; color hair Blonde; height 5'8"; occupation SALES; has paid the fee of \$7.50 as required by Section 372, Florida Statutes, 1941, as amended, and is duly authorized to take game in the State of Florida at large, subject to the restrictions and regulations provided by law and the Game and Fresh Water Fish Commission.

Issued at Orlando, Florida, on the 27th day of November, 1951.

Signature of Licensee in Ink: P.L. Walker

Issued by: Thomas J. Purvis Ocala, CARD ISSUED

Checked BY: P.L. Walker Date: 11/27/51

Signature of Director: P.L. Walker Director.

NO. 1406 \$5.00  
PUBLIC HUNTING AREA STAMP  
Florida Game and Fresh Water Fish Commission  
1951-52 Season  
When purchased with hunting license, this stamp entitles licensee to hunt on Commission Managed Deer and Turkey Public Hunting Areas.  
Holder Must Sign Name Across Face of Stamp.

DATE TURKEY KILLED: NOV. (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) DEC. (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) JAN. (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) FEB. (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31)

This tag must be placed on deer immediately after it is killed and must remain on carcass in the field. Tag must not be detached from license until deer is killed. Date of kill must be punched on body of license. Tag is valid for three days after date of kill.

This tag must be placed on deer immediately after it is killed and must remain on carcass in the field. Tag must not be detached from license until deer is killed. Date of kill must be punched on body of license. Tag is valid for three days after date of kill.

This tag must be placed on deer immediately after it is killed and must remain on carcass in the field. Tag must not be detached from license until deer is killed. Date of kill must be punched on body of license. Tag is valid for three days after date of kill.

This tag must be placed on turkey immediately after it is killed and must remain on carcass in the field. Tag must not be detached from license until turkey is killed. Date of kill must be punched on body of license. Tag is valid for three days after date of kill.

This tag must be placed on turkey immediately after it is killed and must remain on carcass in the field. Tag must not be detached from license until turkey is killed. Date of kill must be punched on body of license. Tag is valid for three days after date of kill.

This tag must be placed on turkey immediately after it is killed and must remain on carcass in the field. Tag must not be detached from license until turkey is killed. Date of kill must be punched on body of license. Tag is valid for three days after date of kill.

This tag must be placed on turkey immediately after it is killed and must remain on carcass in the field. Tag must not be detached from license until turkey is killed. Date of kill must be punched on body of license. Tag is valid for three days after date of kill.

Although there have been any number of avid collectors of fish and game stamps over the years, new discoveries are still coming to light. Pictured below at 70% of its actual size is a 1951-52 Florida hunting license intact with two deer and three turkey tags still attached. Of course of great interest to collectors is that not only is the federal duck stamp for that year attached, but to its left is a beautiful, fresh

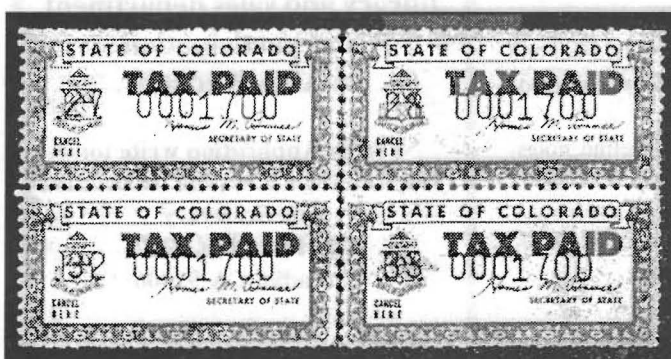
copy of the Florida Public Hunting Area Stamp for that year. Collectors will realize that this is the first year of issue for this stamp, and according to Vanderford's "Handbook of Fish and Game Stamps", only 9,708 of these stamps were sold.

A unique and valuable item one may say, but no! It is not unique. In May of this year, a lot on the Ebay auction site

offered for bid not only a 1951-52 Florida Hunting license like the above with the Public Hunting Area Stamp, but also a 1952-53 Florida hunting license with the 1952 Public Hunting Area Stamp for that year. Again, according to Vanderford, only 12,975 copies of the 1952 stamp were sold. Who knows what additional gems will be found?

## Colorado Wine & Liquor Tax Paid

by Gerald Derksen



In Hubbard's catalog, Volume 2, he lists a stamp called WLTP1 which he states had only 5 copies known to him. Shown is a block of four more. This stamp is green with red serial numbers and has Homer M. Bruce's signature. There is also listed a WLTP1a with black serial number of which Bert only knew of ten copies.

Given the Bruce signature, this stamp should have been issued in 1953. They were used on wine, liquor or beer where the tax had been paid, presumably on odd sized items where the regular wine and liquor stamps didn't have the correct denomination. I thought the SRN readers would enjoy seeing what they look like.

# Auction 14 Results

This was a small auction but we still did \$1000 worth of business. Bids seemed to lump together more than usual. The issue got out late due to some printing problems. We held the auction open a week and half to make sure everybody got in. Remember, we have no way to tell you that is going on, so when in doubt, BID!

High dollar lot was the Kentucky egg at \$23 on a \$25 estimate (23/25). The

WA potato came in at \$16.25/10, and the VA beers all brought at least \$20.

Lots with 7 or more bids included lot 10 the Delaware bedding (\$5.25/2,50), Lot 14 Florida Liquor (\$5.25/3,00), 15 the FI tangerine (\$4.25/3), 20 the GA powdered milk (\$3/1.50), 57 the MD liquor (\$3/1.50), 107 the Ohio liquor (\$5.50/3), 130 SD oleo (\$3/1.50), 295 the Newfoundland cigarette (\$2.75/1) and 296 the Canada black liquor strip (\$5.50/3)

There were strong bids for the WA

apples and soft fruit, liquor, ammunition, WI, FL and TX (especially the low serial numbered liquors). I didn't get a single bid on the federal ducks.

Consignment sheets are available for the asking (PO Box 270184, Oklahoma City, OK 73137). Next auction will be in the 1st quarter 2000 issue. Have material in by January 1.

t indicates tie. \* indicates winning bidder would go higher. M minimum not reached.

1	2.50*	47	-	94	6.00	140	-	186	3.00*	232	7.50*	278	-
2	3.75*	49	2.50*	95	-	141	16.00*	187	1.25*	233	4.50*	279	-
3	-	50	5.00*	96	1.25*	142	1.25*	188	1.00*	234	5.00t	280	-
4	5.25*	51	23.00*	97	1.00	143	3.75*	189	1.75	235	2.75*	281	-
5	6.00*	52	4.50	98	1.50t	144	5.50*	190	4.00t	236	1.00	282	-
6	4.50	53	4.25*	99	2.50	145	1.25*	191	1.50*	237	18.00*	283	2.25*
7	21.00	54	4.75*	100	4.25*	146	1.25*	192	1.25	238	5.75*	284	2.25*
8	1.75*	55	4.25*	101	3.75	147	-	193	1.25	239	2.75*	285	2.00t
9	-	56	6.50*	102	2.00	148	1.00	194	1.25	240	1.00	286	3.50*
10	5.25*	57	3.00t	103	1.25*	149	-	195	1.50	241	1.25*	287	3.25
11	7.25*	58	2.00*	104	2.25*	150	1.25*	196	7.00	242	5.50*	288	1.00t
12	3.00	59	1.25*	105	1.75*	151	-	197	1.25	243	16.25*	289	1.00*
13	3.00	60	1.25*	106	12.00	152	1.00	198	1.25	244	-	290	2.25*
14	5.25*	61	1.50*	107	3.25*	153	-	199	3.25*	245	6.25*	291	1.00t
15	4.25*	62	3.25	108	3.25*	154	-	200	2.25*	246	4.75*	292	1.00
16	2.50*	63	7.00*	109	4.25*	155	3.00*	201	3.50*	247	6.25*	293	2.75*
17	6.00t	64	-	110	1.25*	156	2.50*	202	2.25*	248	6.25*	294	2.00
18	3.00*	65	2.50*	111	3.75*	157	1.50	203	2.50	249	1.00	295	2.75*
19	4.75*	66	9.00*	112	4.75*	158	1.75*	204	21.00	250	-	296	5.50*
20	5.25	67	-	113	4.75*	159	4.25*	205	20.00t	251	3.25*	297	1.25*
21	1.50*	68	-	114	3.50*	160	4.75*	206	12.00*	252	-	298	5.00*
22	1.50*	69	-	115	1.50t	161	8.25*	207	3.75	253	2.00	299	4.00
23	-	70	3.00*	116	6.00	162	-	208	1.25*	254	-	300	4.25*
24	-	71	-	117	5.00*	163	1.00	209	1.25*	255	2.25*		
25	1.50	72	-	118	6.25*	164	-	210	4.25*	256	3.25*		
26	1.50	73	4.75*	119	6.75*	165	6.50*	211	3.00*	257	3.00*		
27	1.50	74	8.00	120	3.00	166	13.00*	212	3.25*	258	2.75*		
28	M	75	-	121	1.25*	167	3.50	213	1.00	259	2.25		
29	1.25	76	11.00	122	3.50*	168	4.25*	214	1.00	260	-		
30	4.75*	77	4.25*	123	2.00*	169	6.25*	215	11.00*	261	-		
31	4.50*	78	1.00*	124	2.00	170	6.00*	216	1.50*	262	-		
32	3.50*	79	1.25*	125	2.25*	171	5.25*	217	16.00*	263	-		
33	4.50	80	1.25*	126	-	172	5.50	218	1.75*	264	-		
34	2.75*	81	2.50*	127	-	173	5.50	219	3.75*	265	-		
35	1.50	82	2.75*	128	-	174	3.75	220	1.25*	266	-		
36	5.50*	83	2.25*	129	8.75*	175	2.75*	221	3.25	267	5.00*		
37	10.00	84	2.50*	130	3.00*	176	1.25*	222	3.00t	268	-		
38	10.00	85	4.25*	131	5.00	177	1.00	223	4.25*	269	-		
39	10.00	86	4.25*	132	5.00	178	1.75*	224	3.75*	270	-		
40	4.75*	87	4.50*	133	-	179	-	225	3.75*	271	-		
41	4.50*	88	-	134	4.00*	180	5.25*	226	3.00t	272	-		
42	1.25*	89	-	135	10.00*	181	4.25*	227	3.00t	273	-		
43	1.25	90	3.75	136	-	182	1.50	228	5.50*	274	-		
44	2.50*	91	4.00*	137	-	183	2.25	229	4.50*	275	-		
45	1.00	92	-	138	-	184	1.25*	230	5.50*	276	-		
46	-	93	6.00	139	-	185	2.25	231	8.25*	277	-		

## SRN Back Issues

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

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

Issue	Date		
124	9/76	204	1-2/92
125	11/76	204	3-4/92
126-29	1-9/77	206	5-6/92
131	11/77	207	7-8/92
132-37	1-11/78	208	9-10/92
140-45	1-11/79	209	11-12/92
146-51	1-11/80	210	1-2/93
153-55	9-11/81	212	3-4/93
155-59	82	213	7-8/93
160	1-2/83	214	9-10/93
161*	3-6/83	215	11-12/93
162*	7-10/83	216	1-2/94
163	11-12/83	217	3-4/94
164*	1-4/84	218	5-6/94
166	7-10/84	219	7-8/94
167	11-12/84	220	9-10/94
170	5-6/86	221	11-12/94
182	5-6/87		<b>\$5 each</b>
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
203	11-12/91	240	Arizona

\* double issue counts as two.

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

B.H. Sams came up with a remark I've never heard before but will surely use the next time a gossip acquaintance comes in. It was, "I'd rather do without their eggs than listen to them cackle".

--Bill Sharpe

*The State*

July 4, 1953

## SRN Takes Literature Vermeil



Your editor is proud to announce that the *State Revenue News* took a vermeil and best periodical at the OKPEX literature exhibition in Oklahoma City, May 7-9. This represents a full medal level increase since the last time we entered and we beat out longtime journals like the Scouts on Stamps International journal. The award was based on the 1998 SRN's which included the apple, seafood and Maryland, cigarettes and cataloging issues. The judges remarked that research presented was remarkably good, we provided an extraordinary number of services to our readers, and the layout was first rate.

Not only can our writers pat themselves on the back, but the printing quality and consistency was also noted.

We did get chided for not providing an annual index, but as we are working with the American Revenue Association to have all our material indexed as part of the Riley revenue index, I didn't feel too bad.

All in all this is quite a remarkable achievement for a society as small as ours.

## Sam Houston Auction Results

On April 30th, Sam Houston Philatelics ran an auction which featured 38 lots of tough hunting and fishing stamps in addition to a lot of state ducks. This auction has produced some high returns in the past few years.

The surprise this time was that relatively few lots sold and those that did went at bargain prices. A set of eight Crow Creek sportsmans stamps for 1989 and 1990 brought only \$1500 on a \$3500 estimate. Of the state hunting and fishing lots only a 1984 Iowa trout imperf error came in over estimate at \$115 on a \$100 estimate. A SD whistling swan stamp, one of only 105 known, brought \$175 against a \$450 estimate. South Dakota big horn sheep, coyote and mountain goat stamps did not sell. A 1945 SD crow control stamp came in at \$42 on a \$100 estimate.

State ducks that sold averaged about half catalog reflecting a market with too many stamps and too few collectors.

Most all the fishing lots sold for about 1/3 estimate. These were mostly what I would call "dealer lots" with long incomplete runs.

## Indiana Intangibles

In this issue you will find a replacement for one of the catalog pages we printed in the 4th quarter 1998 SRN. Our readers discovered some big errors in the colors, so after rechecking we decided to reprint this. We are sorry for the goof.

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

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

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



# SRS Mail Auction Rules

1. State Revenue Mail Auction #15 closes Sept 17, 1999. Bids received after that date will not be consider unless the mailing went out late.

2. Only SRS members in good standing are eligible to bid.

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
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\$30-\$74	\$2.00
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\$75-over	\$5.00
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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.

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

5. The auction manager reserves the right to withdraw any lot prior to the sale and to reject any bid believed not to have been made in good faith, 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.

## 11. Auction Abbreviations.

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

## SRS Mail Auction #15 Bid Sheet

**Mail to: POB 270184 Oklahoma City, OK 73137-0184**

Please place the following bids for me in the SRS Mail Auction #14 closing Sept. 17, 1999 or six weeks after this issue is mailed, whichever comes later. I have read and agree to abide by the SRS Auction rules.

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

SRS # \_\_\_\_\_ Signature \_\_\_\_\_

Phone \_\_\_\_\_ Date you received Auction \_\_\_\_\_

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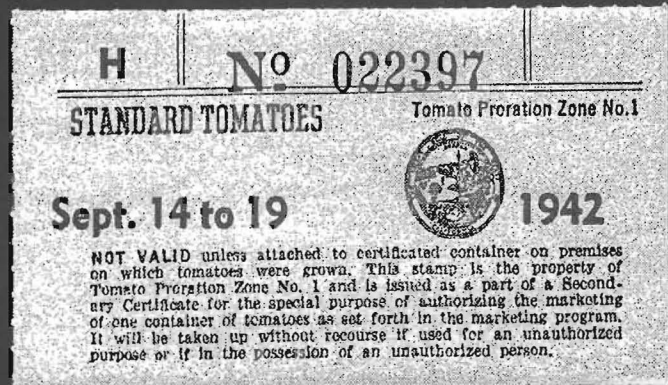
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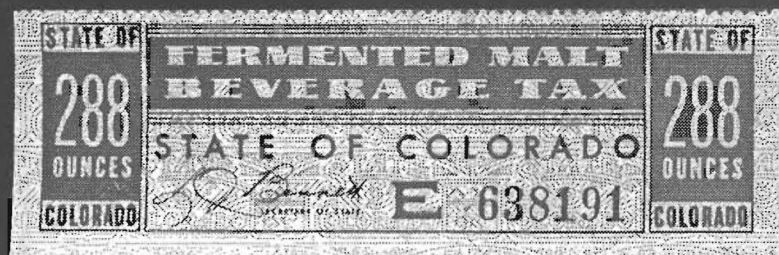
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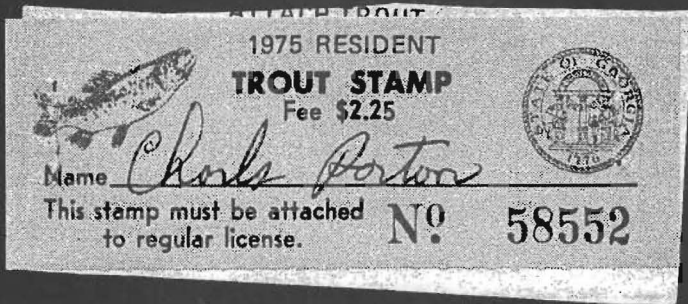
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## SRS AUCTION #15

State Revenues					
Hubbard Catalog numbers on all but hunting and fishing					
Wooten Catalog numbers on hunting & fishing					
Other catalogs noted					
1	AK 1937 liquor seal LS3, vertical pair, MNH,VF	3.00	42	CO 1933 wine & liquor WL1 handstamp "QUALITY LIQORS",U,F-VF,slightly dirty	5.00
2	AK 1943 liquor L17a, lt tonings LR crn. otherwise MNH,VF	2.00	43	CO 1933 wine & liq. WL1,U,VF	1.00
3	AK 1943 liquor L18, lt. toning,MNH,VF	2.00	44	CO 1933 wine & liq. WL2 handstamp "MAPERLI BROS",U,VF	10.00
4	AK 1943 liquor(2) L18b, L19b pair,both heavy toning, MNH,VF	1.00	45	CO 1933 wine & liq. WL2,handstamp cxi,,U,VF	5.00
5	AL 1867 doc. D1 faulty, U,P	1.00	46	CO 1933 wine & liq. WL3,handstamp cxi,,U,VF	5.00
6	AL 19?? feed (3) 1ct blue green, 1/12ct, 1/20 cent each from different printing, all MNH,F-VF	2.00	47	CO 1933 wine & liq. WL3,U,VF, purple manuscript cxi	5.00
7	AL 19?? feed(3) 1/10ct, 1/12ct, 1/20ct,MH,AVG-VF	3.00	48	CO 1934 wine & liq. WL4,M,VF	5.00
8	AL 19?? tobacco decals Franklin Co. (3),1ct brown on white safety, 5ct green on yellow safety, 25ct,P purple on yellow safety,MNH,VF	1.50	49	CO 1934 wine & liq. WL4 neat handstamp "N.S./APR 24 1934",U,VF,one small dirt spot	2.00
9	AL 1922-48 feed(7), M & U, you catalog em	3.00	50	CO 1934 wine & liq. WL4 circular "Walgreens" handstamp,U,F-VF,dull,P	2.00
10	AL 1941-42 playing card P8,U,faults	1.00	51	CO 1934 wine & liq. WL5 magenta "Jake's Liquors" handstamp,U,VF,dull	2.00
11	AR 1943 feed F50 100lbs,MNH,VF,P	2.00	52	CO 1934 fertilizer FE2 blk/7,MNH,AVG,3 different perforations in rows	12.25
12	AR 1950 cigarette C72,MNH,VF	1.50	53	CO 1934 wine & liq. WL6,U,VF	2.50
13	AR 1953 wine W49 1ct grn & org,U,VF	2.00	54	CO 1934 wine & liq WL7,U,VF,small hole in middle	1.75
14	AR 1982 duck \$5.50 Scott #2 imperf pair,MNH,VF (note-sold as remainders)	3.00	55	CO 1934 wine & liq. WL7,U,VF	1.50
15	AR 1987 duck \$5.50 Scott #7,MNH,XF	11.00	56	CO 1934 wine & liq. WL8,U,VF	3.00
16	AZ 1933 luxury LX1,MNH,VF	3.00	57	CO 1934 wine & liq. WL8,MNH,VF-XF,P	2.50
17	AZ 1933 luxury LX1a dark green var.,U,VF	1.50	58	CO 1934 wine & liq. WL9,U,VF	3.00
18	AZ 1933 luxury (2) LX2 & LX2a,VF,U	1.00	59	CO 1934 wine & liq. WL9,U,F-VF,light ms cxi,dull	1.75
19	AZ 1933 luxury (2) LX4,LX5,VF,U	3.00	60	CO 1934 wine & liq. WL10a pair,U,VF	1.00
20	AZ 1933 luxury (4) LX6,LX7,LX8,LX9,VF,U,P	3.00	61	CO 1934 wine & liq. WL17,U,VF	12.00
21	AZ 1934 luxury LX34,VF,U,SON cxi	4.00	62	CO 1934 wine & liq. WL17 U,F-VF	10.00
22	AZ 1934 luxury tax (2) LX16 one jumbo dark blue, one undersized light blue, both U	2.50	63	CO 1934 wine & liq. WL18,U,VF,big notch and thin at upper right,dirty	3.00
23	AZ 1934 luxury tax LX20 5ct,U,VF	1.50	64	CO 1935 wine & liq. WL19,U,VF,purple handstamp, very clean, most original gum	20.00
24	AZ 1935 cosmetics C4,MNH,VF	5.00	65	CO 1935 wine & liq WL28,MNG,F,Hubbard lists as rare	20.00
25	AZ 1936 tobacco T6,U,VF	2.50	66	CO 1935 wine & liq. WL28,U,VF, blue "WERNERS/NO D-20" handstamp	2.50
26	AZ 1937 beer B8,M,VF	4.00	67	CO 1936 beer B15c,MNG,VF,B serial #	4.25
27	AZ 19?? tobacco 1ct like T66 but Moore sig. on 1 1/2 ounce facsimile tobacco strip, U	2.00	68	CO 1936 beer B19 (huge),U,VF, two repairs, iron stain,darker color	20.00
28	CA 1935 feed (8) F1-F8,MH,F-VF,not checked for perf varieties	1.50	69	CO 1936 beer B19 (huge),U,VF,two small repairs, some dirty,good light color	20.00
29	CA 1937-38 liq. decal L18a (jumbo margins),MNH,VF	4.00	70	CO 1936 beer B21b,MNG,VF,narrow B variety,P	5.00
30	CA 1937-38 liq. decal L18d (elusive),MNH,VF	6.00	71	CO 1936 wine & liq WL33,MNG?,F-VF,staple hole,no cxi, very rare	35.00
31	CA 1937-38 liq. decal L19c,MNH,VF	3.00	72	CO 1936 wine & liq WL33,U,VF,3mmx2mm hole, selvedge has printing Co	4.00
32	CA 1940 liquor decal L22 strip/4,handstamped precancelled,MNH,VF	1.00	73	CO 1936 wine & liq. WL34,U,VF,heavy cxi, small stain	4.00
33	CA 1940 liquor decal L23/24 panes of 12,MNH,VF	4.00	74	CO 1936 wine & liq. WL35,MNG?,F,pin hole	10.00
34	CA 1942 tomato proration TM25 Nov 23-28,MNH, VF	10.00	75	CO 1936 wine & liquor WL35,U,F	1.00
35	CA 1942 tomato proration TM25 Sept 14-19,MNH, VF,P	10.00	76	CO 1937 wine & liq. WL35 pair,U,VF,very dirty	2.50
36	CA 1943 feed F12a pair imperf vertically,MNH,F,P	5.00	77	CO 1937 wine & liq WL36a,U,F,one missing perf	1.00
37	CA 1943 feed F17 on yellow tag from Denver Flour Mills for Wheat Bran and Screenings	3.50	78	CO 1937 wine & liq WL36,U,AVG,	2.50
38	CA 1958 inland fishing CAF1 sig.,VFon backing	3.50	79	CO 1937 wine & liq WL37,U,VF,clear	1.75
39	CA 1972 fishing lic w/CAF17 \$1 &\$4 sport fishing stamps both U,F	3.00	80	CO 1937 wine & liq WL38,U,F,plate pos 1, selvedge separation	1.00
40	CA 1975 fishing lic w/ \$4 sport fishing, CAF20 \$2 dirty, CATS4 \$3 trout & salmon dirty, three more stamps under these,U	5.00	81	CO 1937 wine & liq WL38 pair,U,VF,scuff on top stamp	2.50
41	CA feed F8a perf 12,U,VF	1.50	82	CO 1940 beer B40,U,VF,E serial #,P	5.00
			83	CO 1941 beer B29,U,VF, B serial #	3.75
			84	CO 1943 bedding BE1,U,VF	1.50
			85	CO 1945 fertilizer FE4 strip/5,MNH,F-VF, each horizontal perf different	7.50





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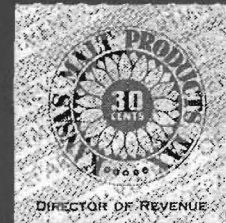
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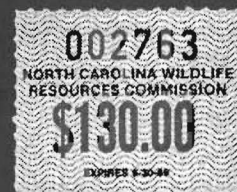
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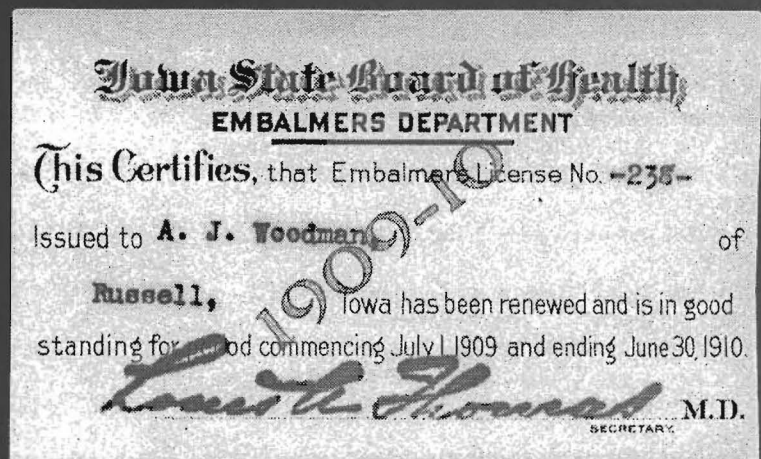
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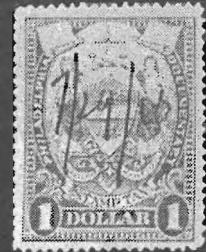
## SRS AUCTION #15

86	CO 1945 fertilizer FE6a blk/6,MNH,AVG vertical and horizontal perfs different	2.75	130	IL 1944 beer B85f black serial unlisted U,VF, hole, perfin "KBRG Co/10-30-44"	10.00
87	CO 1948 wine & liq. WL49,U,F, clean	10.00	131	IL 1967 non-res fishing lic. \$4.25(4), 1961, 1962, 1963, 1966 all U no stamps	6.00
88	CO 1952 wine & liq. WL55a,U,VF, rare, P	22.50	132	IL 1981 automatic food vending City of Chicago, black & orange, P	5.00
89	CO 1953 wine & liq. WL58,U,F-VF	15.00	133	IN 1933-53 intangibles(11) D1 MNH F, D18 U F, D38 M,VF, D36 U VF, D42 U VF, D51 MNH F, D62 U F, D67 U VF, D75 U F, D110 U,VF, D176 MNH VF	5.00
90	CO 1954 bedding BE6c,U,VF-XF, Hubbard says only one known, not true	6.00	134	IN 1957 liquor design on L33 but unlisted "dull rose" color, P	15.00
91	CO 1954 bedding BE6,U,VF	1.50	135	IN 1957 liquor L33a, MNH,F	6.00
92	CO 1954 bedding BE7a,U,VF on piece of tag, stained	1.00	136	IN 1957 liquor L33,MNH,F	6.00
93	CO 1954 bedding BE7a,U,VF-XF	1.25	137	KS 1913 feed F7 25lbs,MH,AVG,P	2.00
94	CO 1973 cig. & tob. Denver City & County for relief 1ct,U,VF	1.00	138	KS 1913 livestock remedy LR6,MH,AVG	1.25
95	CO 1973 cigarette City of Pueblo 1ct,U,upper right corner missing	1.00	139	KS 1941 beer B12 38 3/4 cts,U,little dirty	8.00
96	CT 1935 cigarette Hines C2,MNH,VF	4.50	140	KS 1941 fertilizer FE9 blk/4,MNH,VF	10.00
97	<b>CT 1993 ducks perf souvenir sheet of 4 \$5 Sam Houston CT1ssp,MNH,VF</b>	<b>75.00</b>	141	KS 1945 cig. strips (2) C14,C14a,U,VF,nicely mounted	2.50
98	FL 1933-65 documentary (4) D14 50ct,D16 \$1, D31 10ct, D37 \$1, all VF,U	3.00	142	KS 1945 cig. strips (2) C15,C15a,U,VF,nicely mounted	2.50
99	FL 1934 citrus CF6,U,VF, blue cxl "American Fruit Growers/Wabasso, FLA"	2.50	143	KS 1945 cigarette C59 on series 115 US cigarette stamp	2.00
100	FL 1935 citrus(2) CF16 1 ct, CF17 2ct,both U,VF, neat cxls	2.00	144	KS 1948-49 quail KSQ12 sig.,U,VF	5.50
101	FL 1935 orange OR1 1ct,U,VF, clean	1.50	145	KS 1955 egg Bellinghausen E55 Medium Ungraded,MNH,VF,P	3.50
102	FL 1936 grapefruit GR9 30ct,U,VF, clean, P	5.00	146	KS 1957-58 quail KSQ21 sig. U,VF,small sig.	5.50
103	FL 1937 citrus(4) CF23,CF24,CF25,CF26, all U,F-VF, nice cxls	3.00	147	KS 1962 egg E65 Grade B Med,MNH,VF	3.00
104	FL 1937 citrus CF28 \$4.00,U,VF,SON,blue cxl	10.00	148	KS 1966 malt products MP9,U,VF,P	5.00
105	FL 1947 cigarette City of Niceville, 1 ct blue,MNH,VF,P	1.50	149	LA 1881 law stamp D2 10ct on receipt for state tax payment cxl "RECORDED/MAY 25 1885/MORTGAGE",U,F	5.00
106	GA 1905-12 feed F2b U,F, huge margins, skillful repair on back	3.00	150	MA 1914-37 stock transfer(15) all U,F-VF, 6 dups	1.50
107	GA 1919 feed F33,U,VF,P	1.25	151	MD 1949-60 liquor (2) L47 U, F perfin L70	6.00
108	GA 1920-27 feed(3) F43,F49 MNH,VF,F51 U,F	3.00	152	MD 1957 cigar die cut 4ct brown-violet 39x13 mm Baltimore, type listed in Hubbard City-CO but not value, discoloring from gum, but appears MNH,VF, internal cuts as noted by Hubbard, very tough to find	10.00
109	GA 1924 cigarette (3) C3,C4,C5,U,VF	1.50	153	MD 1969 trout \$2.50 MDT7 sig.,U,VF	35.00
110	GA 1925-38 cigarette C11 strip/3,MNH,VF	3.00	154	MD 1970-71 deer & turkey MDDT3 sig,U,VF,quite clean	20.00
111	GA 1925-38 cigarette(2) C13,C15,U,VF, light handstamp cxls	1.50	155	MD 1998 beer keg stamp \$8.50,MNH,VF	10.00
112	GA 1927 feed (2) F43,F49 MNH,F-Vf	4.25	156	ME 1919 burial permit for baby inCauton, Maine,U,VF	5.00
113	GA 1932 cigar C29 cxl "J.S.P Cigar Co/ April 10, 1937/Savanna Ga",U,F	2.50	157	ME 1925 motor vehicle registration for a 1918 Overland touring car, U	5.00
114	GA 1932-33 C32b U,VF,jumbo margins	6.00	158	MI 1947 domestic wine W73,U,F, clean, rare, P	30.00
115	GA 1932-33 cigarettes(3) C30,C33,C36 U,VF,all with v/lg margins,P	2.50	159	MI 1960 apple A14 1ct,MNH,VF	1.50
116	GA 1937 feed(3) F37,F38,F39,MNH,F	5.00	160	MI 1960 apple A16 2ct,MNH,VF	1.50
117	GA 1937-39 cotton seed meal,CS1a,MNH,VF,P	5.00	161	MN 1937 beer B32 .07258 ct,U,VF perfin "A.B. Inc/10-7-39",clean,P	3.00
118	GA 1944 crab meat SF23 1.25 ct,MH,VF	5.00	162	MO 1932 kerosene 1 bbl McAtee sig. U,VF, clean, perfin 7-32	10.00
119	GA 1975 res trout \$2.25 GAT12,U on piece of lic., left side creased & staple hole, P	8.00	163	MO 1932 kerosene 10 bbl McAtee sig. U,VF-XF, clean perfin 4-7-32	10.00
120	GA 1989 duck \$5.50 Scott #5,MNH,VF	9.00	164	MO 1943 wine 1/2ct Henderson-Bell sig. green not listed in Hubbard,MNH,VF,P	20.00
121	IA 1909-10 embalmers license,U,VF,P	5.00	165	MS 1940 feed F60 25lbs,MNH,VF	2.50
122	IA 1934 barber certificate, red white and blue, interesting, some staining	10.00	166	NC 1937 wine W24 3 3/4 ct green & carmine,U,AVG, clean	1.50
123	ID 1977 liquor seal LS6,MNH,VF	2.00	167	NC 1941 insecticide/fungicide IF2,MNH,F,P	5.00
124	ID 1935 beer B5 .1125 ct,U,VF	3.00	168	NC 1955 beer B14 24ct pair,U,VF, perfin "PABSTM /9-23-55", fugative turquoise gone	5.00
125	ID 1938 beer .1125 ct,U,VF,red ink bleed	2.25	169	NC 1963 beer B25 \$5.25 1/2 bbl,U,VF,perfin "A.B. Inc./3-26-63", light stain,P	4.00
126	<b>ID 1938 egg Cabot Type 1 AA black on blue, 15 doz. Medium,MNH,VF</b>	<b>25.00</b>			
127	<b>ID 1938 egg Cabot Type 1 AA black on blue, 15 doz Small,MNH,VF</b>	<b>25.00</b>			
128	IL 1947 beers(3) B37 U,F VOID in white dirty holes, B64 U Vf perfin hole in center, B80f (black serial #) U VF perfin "S.B. Co/3-44	10.00			
129	IL 1941? cigarettes(3), C1,C9,unlisted blue meter, all U,VF	3.00			

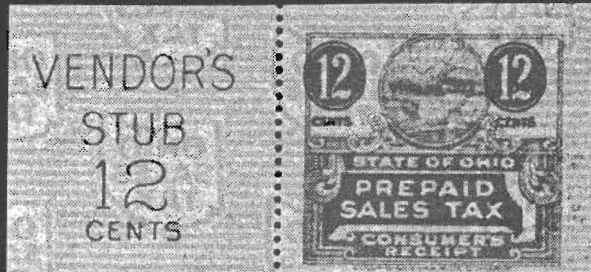




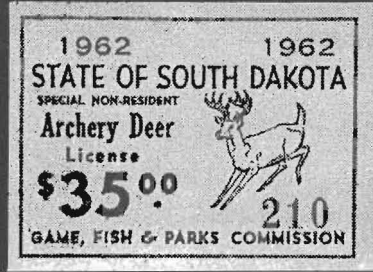
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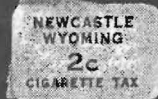
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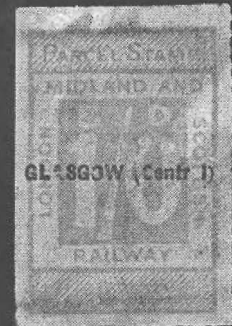
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193 EX



222



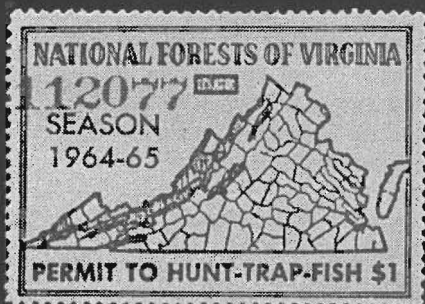
298



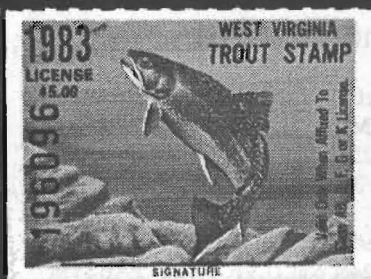
232



233 EX



252



272



251



## SRS AUCTION #15

170	NC 1985-86 hunting-fishing full set of small stamps (21),MNH Only 52 sets were sold to collectors	50.00	211	PA 1940 Philadelpia doc PD12c claretvar.,U,VF	10.00
171	NC 1988-89 hunting-fishing full set of small stamps (12) to \$250 value,MNH Only a few of these were sold as sets	40.00	212	PA 1940 Philadelphia doc PD13a milkyblue var.,U,VF	10.00
172	NC 1989-90 hunting \$15 used as state hunting on lic., U,VF	2.00	213	PA 1944 bedding BE9,U,F	2.50
173	NC 1991 seed S5 2ct on back of unused NC Dept. of Agriculture seed tag.	4.00	214	PA 1949 soft drink SD11,U,VF-XF	4.00
174	NE 1935 wine W1 5/16ct,U,VF perfin "6-29-5"	2.50	215	SC 19?? doc. D42 full pane of 20,MNH,VF	10.00
175	NE 1940 feed F8 50lbs,U,VF,clea,P	3.50	216	SC 19?? doc. error pane on front cover, MNH,VF, some separation where sales manager started to break it up.	50.00
176	NE 1957 phesant & quail NEPQ3 sig.,U,VF	2.00	217	SD 1960 res small game \$2,U,VF	1.50
177	NE 1963 upland game bird NEUG6 sig.,U,VF	4.00	218	SD 1962 non-res archery deer \$35 strip/5 serial #'s 206-210,MNH,VF,P	25.00
178	NH 1995 Atlantic salmon \$10 imperf sample,MNH,VF-XF	10.00	219	SD 1974 res small game \$3,MNH,VF	2.00
179	NJ 194? egg collateral item for wholesale egg dealer E.W. Kusmaul Co. phone 8-2520, Camden, N.J.	2.50	220	SD 1975 res small game \$3,MNH,VF	2.00
180	NJ 1962 non-res. trout NJT20 blk/4,MNH,VF	18.00	221	SD 1976 res small game \$3,MNH,VF	2.00
181	NJ 1962 res. trout NJT19 blk/4,MNH,VF	18.00	222	SD 1977 non-res big game \$50,MNH,VF,P	10.00
182	NJ 1981 res trout \$4 NJT57,MNH,VF-XF	4.00	223	SD 1979 res big game \$12,MNH,VF	4.50
183	NJ 1983 res & non-res trout stamps (2) NJT61 & NJT62,MNH,VF	8.00	224	SD 1979 res. antelope \$12,MNH,XF	8.00
184	NM 1944 honey HO9 60lbs,MNH,VF-XF,P	8.00	225	SD 1982 non-res small game \$35,MNH,VF, black on green	10.00
185	NV 1981 duck \$2 Scott #3,MNH,VF-XF,w/tab	12.00	226	SD 1982 non-res small game \$50,MNH,VF, black on white,P	10.00
186	NV 1982 duck \$2 Scott #4,MNH,XF,w/tab,P	12.00	227	SD 1982 res small game \$6,MNH,VF	2.50
187	NY 19?? stock transfer stamps(60) very few dups, U,F-VF	9.00	228	TN 1938-44 feed F98 1/2 ct,MNH,VF	1.50
188	NY 1911 secured debt D7 \$2.50,U,F	5.00	229	TX 1934 citrus fruit inspection certificate, black on white paper,MNH some gum disturbance but I think it came that way.	10.00
189	NY 1944-54 hunting & fishing lic.s(10) 1946 missing but a fishing lic from 1950 all used, no stamps, heavily creased	5.00	230	TX 1935 beer B15 .01406ct U,VF, small faults and B28 spacefiller (big hole & creases)	5.00
190	OH 1930's (7) wine W16, beer B33(3),B10, liquor L19(2) all U,F-VF	1.50	231	TX 1935 export liquor 25ct brown,U,VF if its listed I can't find it	20.00
191	OH 1933 beer B8b flat top 1 variety,U,VF	7.50	232	TX 1935 liquor like 1935 beer stamps unlisted, Lockhart sig. 10ct 1 pint blue,U,VF-XF, scuffed,P	20.00
192	OH 1933 malt M6 9ct,U,VF	2.50	233	TX 1935-36 liquor (2) L7,L15 both U,VF w/cxls "LE SAGE CO., HOUSTON TEXAS",P	2.00
193	OH 1933 wines (8) W2(2) one faulty,W3 faulty, W4, W6a(2) 50ct, W7(2) \$1 most U,VF and a beer B23 U,VF,P	2.50	234	TX 1935-36 liquor (4) L7,L8(2),L13, U,VF,couple nice handstamps	2.00
194	OH 1934 feed F1,U,VF-XF	5.00	235	TX 1936 liquor L13 2ct U,VF, low serial # 6631	1.00
195	OH 1939 liquor L17 3 3/4 ct,U,Vf	1.00	236	TX 1937 liquor L19 19.2 cts,U,F, typed cxl "B.B. WILLIAMS SALES CO",serial #613	5.00
196	OH 1939 liquor(2) L26 15ct L29 60ct both U,F	3.00	237	TX 1941 stock transfer(2) ST9, ST12 both U,VF, not perfined	1.00
197	OH 1939 sales tax C29c pair imperf between w/stubs,MNH,VF-XF	3.00	238	TX 1945 stock transfer ST14,U,VF,not perfined	1.00
198	OH 1939 sales tax C30 6ct pair imperf between w/stubs,MNH,VF	3.00	239	TX 1945 wine decal W80,MNH,VF	2.50
199	OH 1941 sales tax C35 9ct pair imperf between w/stubs,MNH,VF-XF	3.00	240	TX 1973 white wing dove TXD3,MNH,VF	2.00
200	OH 1941 sales tax C36 12ct w/stub,MNH, F, error red color shifted to left,P	5.00	241	TX 1975-76 archery TXA1 MNH,VF-XF	2.00
201	OH 1945 wine 72ct,U,VF-XF,	2.50	242	UT 19?? beer gold label 7 Crown Pilsner w/12 light 12 tax stamp,MNH,XF,gorgeous	5.00
202	OH 1952 sales tax R102 types 3ct with vertical saftey and all black design on plain green paper (5) and 3ct green small map on plain green paper (2) both w/stubs,MNH	3.50	243	UT 1951 res. fishing \$3 UTF3,MNH,XF 1.50	
203	OH 1954 sales tax M13h 2ct w/stub,MNH,VF	2.00	244	VA 1928 feed F27 strip/4,U,F	1.00
204	OR 1993 duck perf. souvneir sheet of 2 \$5, Sam Houston OR10ssp,MNH,VF-XF	20.00	245	VA 1928 feed F29 3/4ct gray-black,U,VF,soiled	1.00
205	PA 1916 stock transfer ST1B brown overprint var,U,AVG	1.00	246	VA 1928 feed(3) F27,F28,F29,all U,VF,F28 dirty	1.00
206	PA 1916 stock transfer(7) ST1-7,U,F-VF	1.50	247	VA 1938 big game non-res \$2.50 VABG2,MNH,F	13.00
207	PA 1934 (2) wine W1 U,F and liquor L1 U,VF	3.00	248	VA 1938 big game res \$1 VABG1,MNH,VF	8.00
208	PA 1937 doc. Philadelphia PD2,U,F-VF 7.50	2.00	249	VA 1939 big game non-res \$2.50 VABG4,MNH,F-VF	13.00
209	PA 1937 Philadelphia docs (2) PD12 5ct,PD2 10ct	2.50	250	VA 1939 big game res \$1 VABG3,MNH,F	8.00
210	PA 1938 Philadelphia doc PD9 \$1,U,VF,P	25.00	251	VA 1947-48 hunting lic. with the following 4 stamps on it. Bath Co bear-deer VABA4, VA res. big game VABG19, Highland Co bear-deer VAHI2, National Forest hunt-trap-fish VANF10, stamps catalog over \$35, just a spectacular piece, Bath stamp creased,P	50.00
			252	VA 1964-65 hunt-trap-fish National Forests VANF27,U,VF,unsig., very clean,P	3.25



295



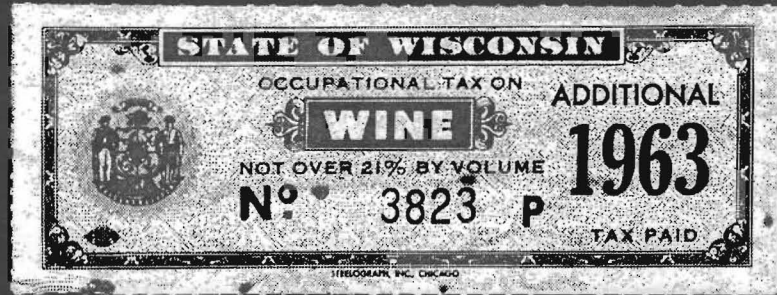
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9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
8	1982 South Dakota \$50													24	
7	48070 Nonresident													25	
6	Small Game													26	
5	License													27	
4														28	
3														29	
2	X													30	
1	Signature													31	
SEPT				OCT				NOV				DEC			

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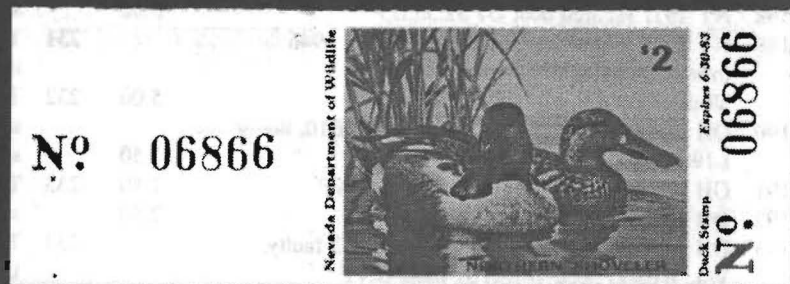
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UNITED STATES DEPARTMENT OF AGRICULTURE  
USDA  
SALES

Number \_\_\_\_\_  
Date 4-14-99  
Time 2338  
Initials AB

PY-12 (10-98)

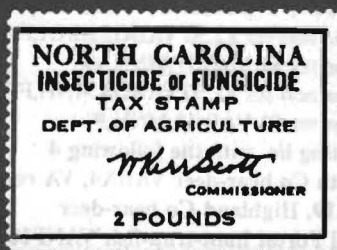
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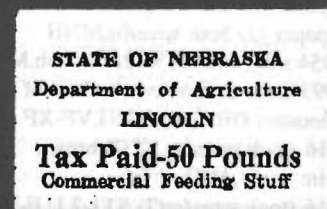
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175

## SRS AUCTION #15

253	VA 1965 wine W18 25.6 ct,U,VF,manuscript cxl.	2.00			US Taxpays
254	VA 1965 wine W18 25.6 ct,U,VF,manuscript cxl.	2.00	287	US 1921 prescption blank-National Prohibition Act,U, one small tack hole	5.00
255	VA 1967-68 hunt-trap-fish National Forests VANF30,MNG,VF	5.00	288	US 1926 special tax stamp Retail Dealer in Opium, crease, from Muskogee Oklahoma pharmacy	5.00
256	VA 1967-68 hunt-trap-fish National Forests VANF30,MNG,VF	5.00	289	US 1993-94 Junior duck stamp \$5 Dumaine JDS1,MNH,XF	9.50
257	VA 1989-90 bear-deer (4) Rockbridge Co. \$1 res. VARB52 sig.,U,VF	10.00	290	1993 US egg sample, gray and black on lemon yellow manuscript cxl 4-14-99,P	7.50
258	VA 1989-90 bear-deer Rockbridge Co. \$1 res. VARB52 light sig.,U,VF-XF,P	2.50	291	1993 US egg sample, light gray and black on lemon yellow, heavier "USDA SAMPLE"	10.00
259	VA 1996 bear-deer Floyd Co. \$1 res. VAFL33,U,VF	2.75	292	1941 US food order 25ct orange Springer 2G7,MNH,AVG	2.25
260	WA 1935 tax token 1/5 ct,M,VF	1.50	293	US 1945 Allied Military currency 1/2 Mark (German), creased but not as beat up as most	1.00
261	WA 1945 apple A31 25ct,U,VF	1.50			
262	WA 1978-79 salmon (2) WAS1, WAS5 rough both \$1 on cut piece of lic.	1.00			
263	WI 1949 tob C23 3ct,M,VF	1.00			
264	WI 1952 wine W46 80 ct,U,VF	5.00			
265	WI 1954 wine W51 24ct,U,VF	8.00			
266	WI 1954 wine W55 48ct,U,VF, clean	15.00			
267	WI 1963 wine W74,U,VF-XF, couple of small gunk spots,P	6.00			
268	WI car registrations (3) 1924 Nash touring car, 1928 Overland whippet,1930 Whippet	5.00			
269	WV 1920's medicinal liquor (2) 1/2 unit stamps, known but unlisted,M,VF	3.00			
270	WV 1920s medicinal Liquor one unit stamp (two 1/2 units attached),known but unlisted,M,VF,P	3.00			
271	WV 1974? soft drink tax sheet of 50, (5 panes),MNH,VF	25.00			
272	WV 1983 trout \$5 WVT24,MNH,VF-XF,P	3.00			
273	WV 1991 duck perf souvenir sheet of 6 \$5, Sam Houston WV5ssp,MNH,VF-XF	40.00			
274	WY 19?? cigarette Newcastle 2ct,tough to find,P	2.00			
275	WY 1934 liquor L3,U,VF dirty	1.00			
276	US 1937 tax exemption certificate for federal vehicle registration tax,MNH	2.25			
	Collections and Miscellaneous				
277	US 1898 railroad lot, (7) R163/R169 w/railroad cxls	5.00			
278	19?? (3) Parcel Air System stamps 5ct crayon cxl, 25ct, \$1 crayon cxl,all U,F-VF	1.50			
279	19?? (7) stamps, DC liq L5,L6 both faulty,MD liq. L70 (2) one faulty, US wines RE41,RE101, RE147 all wines U,F-VF	4.00			
280	19?? 24 different state revenues NY(12),FL(3),KS, CO,MA,GA,CA,MN,IA,US RI3 potato MNH,VF	8.25			
281	19?? state rev sampler (17),CA,CO,FL LA,MI,MS,PA,WA(\$10 doc.)	5.00			
282	19?? tobacco (60+) mint & used AL city issues,GA,KS, LA,OH,RI,SD,TX & WI	12.00			
283	XC 19?? ugly issues (11) MO gasoline (damaged), CA sport fishing \$4, VA fishing & hunting lics., IA feed,WA horticulture,KS cig. strip	5.00			
284	US 1903-?? US odds and ends, lot includes 2 bottled in bond issues (1903,1907 faulty), 10 RF's, an Oleo issue, along with a PR and a couple of uncounted.	5.00			
285	Better cheapies(7) AZ LX2, CA L2,L3,L5 NY ST24, SC D26, WA D1 all U, F-VF	3.50			
286	Mismosh (37),CA feed F14b, FL D24 (2), SC D18,D19,D21(2),D22(3),D23,D25,D26(2),OH sales tax(12),VA feed F27(3),F29(7),US fermented wine stamp, torn	4.00			

## Perfin Catalog Call for Help

The Perfins Club has embarked on a study of perforations initials and insignias in United States and state revenues. The end goal is to produce a catalog which will include 1. U.S. postage perfins which were also used in revenues stamps. 2. US and state stock transfer perfins. 3. Perfins found in other types of revenue stamps, such as beer, wine and liquor stamps. 4. Undated punches usually found in old issues, especially stock transfer stamps.

If your collection includes perfined revenues, please send photocopies, of both sides of the stamps, with all available information. If you are interested in working with Chuck Spaulding on this project, he would welcome your input and assistance. Do not bother with perfins of PAID, VOID or CANCELLED unless they include the company name or initials.

If you feel you can contribute to this project, drop Chuck a note at 48 Strathmore Lane, Rockville Centre, NY 11570-1848 or email him at [perfinsman@juno.com](mailto:perfinsman@juno.com).

## Book on Kansas Quail in Preparation.

A new book on the classic Kansas Quail Stamps by SRS member David Lucas is underway. The centerpiece of the book is Lucas's work on plating these complicated issues which were printed from the same plates from 1937 until 1961. Lucas's research unravels the mysteries of the plates of 100, all the known constant plate flaws including new information on the key "white feather varieties" and gives the history of the stamps and licenses. The SRS will publish this work and more information will be forthcoming.



# Superintendent of Documents Coupons Another Little Mystery Solved

The Little Mystery which was in the 2nd quarter 1999 issue, which showed a 1958 Superintendent of Documents, U.S. Government Printing Office five cent coupon brought a flood of responses. I have tried to summarize here information from David G. Doernberg, Peter Lemmo, Gerald Derksen, Allan Hauck, and Arthur J. Mongan.

David Doernberg wrote, "As a librarian, I can shed some light on the subject. Until about 15-20 years ago, the Superintendent of Documents, U.S. Government Printing Office allowed Libraries and others to purchase prepaid coupons (such as the 1958 coupon received in lieu of Five Cents) in order to order publications through the mail or for walk-in customers to the U.S. Government Printing Office Bookstores. There were sheets with values of 5 cents and possibly higher values as well. In addition to allowing the customer to use these coupons, the U.S. Government Printing Office would also make small refunds (if you overpaid for a publication, or the publication was permanently out of stock). It was much cheaper for the Printing Office to use the stamps than to process a check, which would then have to be issued on their behalf by the Treasury of the

United States."

Peter Lemmo noted that these coupons were often used as refunds if an ordered item was no longer available or if you over paid by sending in a dollar, for example, for a 95 cent item. Peter thinks that the coupons were discontinued in the late 1970's. These coupons could be redeemed for cash. In 1977 Peter sent a five cent coupon back and received the check below.

Gerald Derksen says the stamps were printed ten to a sheet, two across and five down. As such all stamps have straight edges. He sent an example of a full sheet of the 1965 stamps. He also sent the envelope the stamps came in. This indicates they may have only been issued in 5 cent denominations.

The U.S. Patent Office (now called the Patent and Trademark Office) also issued similar coupons.

Year	Printing Color	Paper Color	Serial/Year Color	Notes
none	green	light buff	green?	serial # on back, size slightly larger than 1958 stamp larger than above
1948	maroon	light buff	maroon	
1956	black	yellowish	red	
1957	black	yellowish	red	
1958	black	green	red	
1960	black	green	red	
1962	black	green	red	
1965	black	light green	red	

GOVERNMENT  
PRINTING OFFICE

WASHINGTON, D. C.

No. 2,168,493  
SYMBOL 7984  
JUL 28 1977



WF 88507 1

REFUND

07054

ORDER FOR ABOVE OBJECT

Treasurer of the United States

PAY

TO THE  
ORDER OF

PETER S. LEMMO

The sum of \$0 and 05 cts

\$ 0.05

*Salvatore A. Leone*  
SING OFF

DO NOT FOLD, SPINDLE OR MUTILATE  
KNOW YOUR ENDORSEMENT - REQUIRE IDENTIFICATION

⑈ 79849 ⑈

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Peter Lemmo's nickle refund

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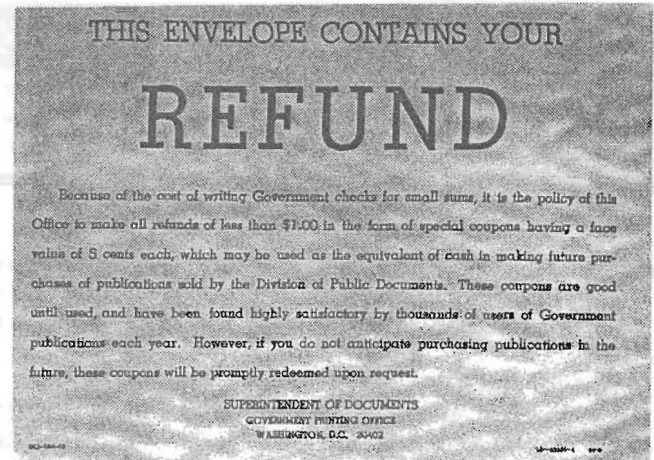
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U.S. GOVERNMENT PRINTING OFFICE

Sheet of the 1965 stamps.  
Courtesy Gerald Derksen.



Envelope in which the stamps were returned (about half size).  
This indicates that only 5 cent stamps were used.  
(Courtesy Gerald Derksen).

Dear Sirs,

Please include the following publications for which .80¢ has been included.

Map - M R - 38  
and

50¢

A Descriptive List of Treasure Maps and Charts  
In The Library of Congress. 30¢

Sincerely,

Fred E. Glaze

Small order for 80 cents. The map was not available so 50cents in stamps was received. Courtesy Gerald Derksen

For your convenience, 5-cent coupons may be purchased from this office. These coupons are good until used in exchange for Government publications sold by the Superintendent of Documents.

Thank you for your order. It has been a pleasure to serve you.

SUPERINTENDENT OF DOCUMENTS  
GOVERNMENT PRINTING OFFICE  
Washington, D.C. 20402

NTING OFFICE : 1965—O-717-555

Part of 1963 government form again indicating only 5 cent stamps were used. It also shows that you could order sheets of stamps for your own use or library use as David Doernberg noted. Courtesy Gerald Derksen.



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Check out Jim's Stamp Page

Thanks for letting let us serve you!

Coming Next Issue  
Beer  
and much more.

*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.*

State	Item	Price	State	Item	Price	State	Item	Price
Alabama	Cigarette		On flare card add \$1 postage,			Newport News	single pane/10	
	Playing cards	.10 10/\$1	flare card may have to be folded			25 cig	.1875	
Arizona			in half in many cases (they are			Norfolk	.15	
	1935 12c malt liquor,used cat B2		huge)			Suffolk	.20 \$2.00	
	Red on pink, Moore sig. .50ea						.25 \$2.50	
	Bisbee Occupational Lic. .50		New Jersey			Washington		
Arkansas			Trout 1991,92*	\$2.30		Waterfowl-1990	\$5.00	
	Waterfowl(from booklet)-1989 \$7		Non-Res Trout 91,92*	\$2.30		Waterfowl -1991 2 diff.	\$6.00 ea	
Colorado			Woodcock-91,92*	\$2.30		Bellingham Lic. fee	.50	
	WL60 wine-liquor (20 ct) .50		Pheasant 91,92*	\$2.30				
	DMV Search Request \$2.20		New Mexico			Wisconsin		
Connecticut			Waterfowl-1991	\$7.50		Liquor stamps		
	1993 Wildlife		Oklahoma			200 ml	\$2	
	Sheet variety(#<50001) \$5.30		1964 1 pint liquor (Cat. L4)			1 liter	\$2	
	Hunter variety (#>50000) \$5.30		Single	\$1		1.75 liter	\$2	
Florida			Block of 4 unused	\$5				
	Snook-,94,95,96 \$2 ea		Plate block of 4	\$7.50				
	Crawfish - 1994,96 \$2 ea.		Pennsylvania					
Georgia			Waterfowl Management					
	City of Griffin .05 Excise Tax		\$5.50 1998	\$4.20		Bingo Cards-\$1.50 ea. (plus .78 postage)		
	Free		Rhode Island			1985,86,87,88,90,91,92,93	Very limited supply.	
Maine			Cigarette--20 cig .37 10/3.70					
	Res Muzzleloader 86,87,88,89,90,		-50 cig .925 10/9.25					
	91,92,93,94,95 \$1 ea.		South Carolina					
	1998 \$5 ea		Cigarette	.01 10/10				
	Non-Res Muzzloader-86,87,88,89,			.07 10/70				
	90,91,92,93,94,95, \$1 ea.			.09 10/90				
	1998 \$5 ea.		Two denominations also available in					
	Alien Muzzloader - 87,88,89,90,91		sheets of 100 for \$7 and \$9 plus \$1.01					
	92,93,94,95 \$1 ea.		postage.					
	1998 \$5 ea.		Documentary	.10				
	Pheasant-86,87,88,89,92			.50				
	93 \$1 ea.			\$1				
	1998 \$5 ea.		Tennessee					
Maryland			Ammunition Tax	.10 10/\$1				
	Duck stamp \$3		Texas					
Michigan			Bedding 1990 Series .75 10/\$7.50					
	1976 Duck \$2.10		Blk/4 \$3					
Missouri			1996 Co. Ed Hunt & Fish (8) \$10					
	Trout -91 \$4 ea		Virginia					
	Waterfowl-91,92,93,94,95 \$4 ea		Local	single				
Nebraska			Chesapeake	.15				
	Drug \$10		Clifton Forge	.05				
	Pickle card (cut off flare card) 50ct			.06				



# LETTERS TO THE EDITOR

## Arizona Little Mystery Solved

While I do not have a feed tag with the full inscription on the back, I have seen them. What it asked was, on feed bags that the farmers cut the stitching on the top of the bag, which was made to come off easily, instead of taking a knife and slicing open the bag below the stitching, which was the more common practice. In this way the bag could be reused. This early recycling effort was done because of war time shortages of paper.

Scott Troutman

Oklahoma City, OK

## A Little Mystery from Griffenhagen

Recently while I was in England, I met a stamp dealer who asked me if I could identify an unusual item which he had. Since I cannot find any information on the item, I would appreciate it if any of the SRS members can assist in identifying it. It is a purple stamp/label on a 1911 cover. It includes the following wording.

50 cents

I. A. Assessment

I.A.B/ & S.I.W.

Allied Printing

Trades Council

Union Label

Indianapolis

Thanking you for your assistance.

George Griffenhagen

2501 Drexel Steet

Vienna, Va 22180

## Potato Essay - Nope

This is to note that the item in auction 14 lot 243 is not a potato essay. As noted in my article in the Sept. 1972 issue of the SRN pps 70-71 on Washington Potato stamps, "the Department of Agriculture gave away punched copies of the stamps to collectors making inquiries about their availability." I'd say they are far more uncommonly found without a serial number. I have seen punched stamps of the \$8 both ways.

M.E. Matesen

Edmonds, WA

The auction manager notes that he thought this was an essay based on the fact it did not have a serial number. Proof or specimen might have been better wording..

# Arizona Variety - A Follow Up

by M.E. Matesen

Member Charlie Soter in the 2nd quarter SRN Letters to the Editor, illustrated an LX16 luxury tax stamp and posed the question "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?"

Yes, I can. And maybe a little more. First I examined the singles of the noted issue in my own collection and

## Arizona Addition

To add to Mack Matesen's article on Arizona tax tags. I have access to a 100 lb orange fertilizer tag described as similar to feed tag fig. 7 on page 8 of the 2nd quarter 1999 SRN

Charlie Soter

Tucson Arizona

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which did not affirm the error so I then started looking at my duplicates. What a gold mine, as they say. I discovered that the occurrence of the missing "i" in "Chairman" appears to be the rule, rather than the exception.

Shown is a block of four LX12. With the exception of the stamp in the upper left hand corner, each is missing the "i" in the word "Chairman". What is likewise of interest is that this error, if we want to categorize same as such, is consistent in all of the one cent denominations (i.e. LX12 thru LX16). It is therefore easy to deduce that the same plate was employed to print all of the aforementioned one cent issues, the only obvious difference being their color. I've examined other denominations (i.e. 2 cent etc.) and it is easy to understand this was isolated to the one cent issues.



Block of Arizona LX12's. Only stamp at upper left has I in CHAIRMAN below seal.

# State Revenue Society Publications

1. *Washington State /Cities Revenue Catalog*  
M.E. Matesen, 1973, 27 pp.  
\$5 (Non-member price \$7)
2. *Kansas State Revenue Stamps*  
Charles J. Bellinghausen 1972, 18 pp.  
\$5 (Non-Member price \$7)
3. *Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Trough December 1976 (Supplement to 1973 Vanderford catalog)*  
E.L. Vanderford, 1977, 8 pp.  
**See Special Offer on Page 31**
4. *History of Oleomargarine Tax Stamps and licenses in the United States*  
Carter Lichfield, 1988, 128 pp. hardbound  
\$23.00 (non-member price \$26.50)
5. *USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)*  
Elbert S.A. Hubbard, 1960, ill, three hole punched  
\$22.50 (Non-member price \$27.50)
6. *USA State Revenue Catalog Volume 2 (1960-1991 issues)*  
Elbert S.A. Hubbard, 1992, illus, three hole punched  
\$32.50 (Non-member pice \$37.50)
7. *Second Federal Issue: 1801-1802*  
W.V.Combs 1988, 142 pp,illustrated,hardbound  
\$18 (Non-member price \$21)
8. *Third Federal Issue 1814-1817*  
W.V. Combs, 1994,224 pp. illustrated, hardbound  
\$24 (Non-member price \$28.50)
9. *An Index to Revenue Articles in Serial Publications*  
R.F. Riley, 1992, 192 pp, perfect bound  
\$8.50 (Non-member price \$11)  
**See Special Offer on Page 31**
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* **OUT**  
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*  
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

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# 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 (0)

**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. (1)

**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. (6)

**AUTOMOBILE WINDSHIELD STICKERS WANTED.** Have many duplicates. Also want Paper registrations and licenses. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (3).

**WANTED:STATE MARIJUANA STAMPS.** AZ,CO,ND,IL(\$5 OR \$10), SC overprints and varieities 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(4)

**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 (0)

**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 (0)

**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 (2)

Have a **PA B10** tied on to a REA173 by perfins. Will trade for state revs. Send phone #. I have free Friday calling. sotercm@aol.com CHUCK SOTER, 6790 PASEO PENOSO, TUCSON, AZ 85750 (0)

Have a mint territorial Philippines W749, W622 & W643. Reasonable trade for state revs. Send phone #. sotercm@aol.com. CHUCK SOTER, 6790 E. PASEO PENOSO, TUCSON, AZ 85750 (0)

**WANTED-TURKEY STAMPS,** permits, Licenses, Badges, etc. JOHN CROOK, 660 WILHELM PLACE, CONCORD, NC 28025.

**WANTED:KANSAS** Quail Stamps, 1937-38 through 1961-62; KANSAS Upland Game Bird panes of 10 1962-1971; KS Hunting Licenses before 1970. NEAL E. DANIELSON, 673 Lexington, Wichita, KS 67218-2725 316-683-9534 or e-mail: NDaniel525@aol.com (4)

## Fire Sale on Vanderford's Checklist & Riley Index!!!

Our stock of Vanderford's 1976 Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps has not exactly been jumping off the shelves and the 1992 Riley index is getting dated, and as our publications manager needs the shelf space we are making a special offer. Send him a self addressed stamped #10 envelope. That's right, Vanderford is free, \$2 cheaper than normal and you get a Vanderfor checklist. Can you beat this deal!!

For the Riley index send \$1.65 (which is what it costs us to mail it) and it is yours!!!

## 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.

## State Revenue Exhibits Doing Well

The following are some recent exhibiting awards garnered by some of our members at recent shows.

**Rob Henak** - Gold and Best one Frame Exhibit at OKPEX for his "Drug Stamps" in Oklahoma City.

**Terence Hines** - Gold for his "Vermont State Revenues at the Vermont State Stamp Show in Bennington.

**Scott Troutman** - Vermeil for his "Oklahoma Revenues" at OKPEX.

If you've exhibited let the editor know how you fared.

Send your money or SASE to  
Harold Effner, Jr.  
27 Pine Street  
Lincroft, NJ 07738.



# 1923 Tennessee Tax Receipt

Gerald Derksen sent in this tax receipt from Scott County, Tennessee in 1923. Mister Roseal Byrd paid his poll tax and a road fund. But look at what he

could have paid taxes on, everything from the turnpike to the bridge. He could have helped the First Class High School. I guess the second class high school is the one just marked High School.

No. 1656 Scott County, Tenn.		TAX		AMOUNT	
Received at <i>R. D. April 26 1923</i>		Poll -		\$	2.00
by <i>R. D. Ellis</i>		State -			
in full for 1922 Taxes in District No. <i>5</i>		State Highway			
No. Acres <i>100</i> Value \$ <i>100</i>		County -			
No. Town Lots <i>1</i> Value \$ <i>1</i>		School Elem.			
Personal Property, Value \$		High School			
Total, \$		Huntsville H. S.			
Tax Rate, \$2.56		Oneida H. S.			
<i>Roseal Byrd</i> Trustee.		Robbins H. S.			
D. T.		First Class H. S.			
		Int. on Bonds			
		Pike			
		Bridge			
		Road -			4.00
		Sinking Fund			
		Total		\$	6.00

## A Little Contest

In 1946 this state held the dubious record of having the HIGHEST per capita consumption of liquor in the United States. How much? Well every man, women and child averaged consuming 2.09 gallons per year. And we assume the kids weren't helping. And this was a state where you could only buy liquor through a "state store".

Every SRS member gets one guess. The first correct answer gets a prize of one stamp from each and every taxing category ever issued by this state (our choice of issues). Estimated value \$20.

Send your guesses to Scott Troutman, PO Box 270184, Oklahoma City, OK 73137-0184. PS, put some interesting stamps on your entries as they go to the Edmond Youth Stamp Club.

Should no one guess this, we'll put the stamps up for sale in a future SRS auction.

State Revenue Society  
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Oklahoma City, OK 73137-0184

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