



State Revenue News

Vol. 37, No.4--Whole No. 242 Official Journal of The State Revenue Society
4th Quarter 1999

BEER

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This giant used Colorado beer stamp with the indicia "REPEAL BEER" does not appear to have been cataloged. The stamp is gray-black on white paper with Morrison signature. The serial number is orange-red. The Colorado beer barrel stamps are the largest of all beers stamps and feature magnificent engraving.

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Fourth Quarter 1999

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Secretary's Report

Previous Total	249
New Members	3
Reinstatements	1
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	253

New Members

- 1189** Brian Roberts
133 Valentine Court
Pacific, WA 98047-1368
Interests-City, State, Province,
M&M, Taxpays, Embossed
revenues.
- 1190** Bill Kirkpatrick
4104 Woodland Drive
Fairfax, VA 22030-5105
Interests - Revenues, Lady Justice/
Scales of justice.
- 1191** Daniel Benice
PO Box 5708
Cary, NC 27512
Interests -Transportation tickets,
coupons, scrip, admission tickets
and passes.

Reinstatements

- 69** Robert H. Zimmerli
PO Box 400
Weedport, NY 13166-0400

Resignations

Dropped Not Paid

Deaths

Address Changes

- 408** Arthur Lifshin
1181 S. East Ave.
Oak Park, IL 60304-2144
- 729** Douglas McDonald
PMB 500
4790 Caughlin Pkwy.
Reno, NV 89509
- 1007** David A. Schaubroeck
36634 Winterset
Clinton Township, MI 48035
- 1127** Raymer C. Martin
1100 W. Main Street Apt 83
Georgetown, KY 40324-2134

Editor's Notes

This is the last issue for this millennium, at least if you believe the TV pundits. Never mind that the new millennium doesn't start until 2001. But the century on our dates goes from 19 to 20, so something seems to be happening. Y2k problems if nothing else. And the fact is that a lot has been happening.

I have just joined many of my fellow stamp collectors by getting an internet hook up. Time for the old dog to show some new tricks. I have not been on 24 hours and I already have bids out on e-bay for some state revenue material.

All this has caused me to reflect on how far technology has come since the SRS got started in 1954. The first issues of the State Revenue Newsletter were produced on mimeographs by Elbert Hubbard. Later David Strock used his typewriter and that new fangled device the copying machine. When Peter Martin took over he used his PC to create the text with a lot of gluing and pasting of pictures. Dick Bilek then had to "strip" the pictures, a time consuming process that gave us a nice look. That process continued up until the 2nd quarter issue this year, when for the first time a CD-rom contained the whole issue. Now a new version of Pagemaker software is on my PC which should bring us enhanced capabilities if I can figure out how to make it go.

In the coming year we plan to continue our explorations of the wide world of state revenues: issues on printers proofs, fishing stamps, and maybe an Idaho and potatoes issue. If you have areas you would like us to cover, let the editor know. On the cataloging front, Oklahoma vending, and Indiana and Idaho egg stamps are in the mill.

But the SRN will always be powered by what you folks turn up and you have been busy people. In the last few years our members have turned up Colorado lab fee stamps, Virginia and West Virginia medical liquors, Maryland motor vehicle and beer keg stamps. And Terence Hines called the other night and said he has discovered SC counties producing real estate stamps. Who knows what will be taxed with stamps in the millennium ahead?

Taxing Beer and Malt A Primer

by Scott Troutman

Beer has been around a long, long time. Archaeologists have unearthed beer making formulas from 5000 years back. In the times of the pharaohs in Egypt, beer making was left to the priests. Beer making was carried back to Greece from Egypt, and from there the Roman Empire spread beer making technology across Europe.

I do not know when beer arrived in America, but it was probably quite early. The English, to be sure, brewed ale and mead and had a taste for the stuff. If you visit old Williamsburg, Virginia you will find taverns. And ancestors of mine, descended from early Pilgrims, were running taverns in the Boston area well before 1700. And when the German's immigrated into Pennsylvania their beer making abilities came with them.

Beer is made from five principal ingredients. Clean water, barley malt, cereal grains (wheat, rye), hops and yeast. The barley is first steeped to create malt. Malt has the property that it can turn starch (from the grains) into sugar, which in turn feeds yeast which make alcohol. The hops add bitterness and help with forming beer's foamy head. By varying the ingredients you get the various kinds of beer: malt liquor, laeger, Pilsner, stout, mead, or ale. Substitute rice for wheat and you get saki.

I believe the German's still drink the most beer per capita, Belgium is generally acknowledged to have the finest beers and Canada the finest ales. But the United States as a country laps up more beer than any country in the world, be it home brewed or imported. It was only a matter of time until someone taxed it.

While taxes early on spurred tea parties and the Whiskey Rebellions, right thinking governments kept their hands off beer. After the Civil War the federal government placed taxes on beer (and about every other conceivable thing). The states saw no sense in stirring up the populace.

Then came the temperance movement with Carry Nation busting up taverns from Massachusetts to Kansas. And one thing lead to another and before

you knew it prohibition came in and beer was gone.

While prohibition was on, some states started taxing beer. Some states issued medicinal liquor stamps that included beer. Beer was used as a diuretic in those days. As late as the early 1970's I knew a man who had a medicinal beer perscription.

It was in December 1933 that prohibition was repealed, and it was if someone fired a gun and most of the state legislatures went wild making tax legislation for beer. The Great Depression and the need for increased tax revenue spurred on a lot of this. And most of those taxes involved the use of stamps.

Five states actually jumped the gun and issued tax stamps before prohibition ended. These were Alabama and Arkansas who may have seen the opportunity coming and began issuing tax stamps in 1932, Illinois (awash in smuggled beer) in 1931, Washington state in 1931 and South Carolina who began using beer and wine stamps as far back as 1928.

After prohibition, legislatures were called into emergency session in places like Missouri and by 1936 every state in the union had beer stamps except the following states: California, Connecticut, District of Columbia, Florida, Hawaii, Iowa, Louisiana, Massachusetts, Montana, New Hampshire, New York, Oklahoma, Oregon, Rhode Island, Tennessee, West Virginia and Wyoming. If there is a pattern there I don't see it.

Malt is the key ingredient in beer brewing, and several states issued stamps taxing the raw malt. Louisiana had a brief malt tax back in 1928. Arkansas and Mississippi each had one beginning in 1932. Two states (Kansas and Ohio) went with a malt tax at the same time they went after beer. Idaho added a malt tax in 1938 and Tennessee, which never bothered with beer stamps, had a short lived malt tax stamp (quite rare).

Some of the states developed Import Beer taxes which used stamps. These taxed beer brewed in other states, not beer imported from overseas. Pennsylvania and Delaware had a virtual beer war at one point as they taxed each others products. Budwiser, made in Virginia or Florida, was treated as an import in North Carolina during the WWII years. States which issued stamps on import beer were Kentucky (1939), North Carolina (1940-

45) and Virginia (1938). These were all fairly short in duration.

Other states developed Export Beer taxation. Washington state (1932-1945) had the longest running program taxing beer shipped out of state. Idaho had export stamps in 1935. Missouri, home to Anhauser-Buesch, used them from 1937-1941 and Nebraska used them in the years 1940-42. Texas also had them, but we think these were used on beer sent to Mexico.

In Utah, the tax indicia was actually placed onto the beer bottle labels themselves. These run from the small Beckers labels, most often encountered, to spectacular ones for other beers such as Olympus and Walters Beer. Utah also had special stamps for beer used on military installations which were tax exempt.

A most curious beer stamp is one typeset in black on wrapping paper for the Muelbach Brewery out of Kansas City, Missouri. These noted tax exemption for beer sold in Oklahoma. Idaho also issued "Beer in Transit" stamps which indicated the non-payment of taxes.

South Carolina stamps were for both beer and wine as were the Mississippi stamps. Arizona taxed beer for a time with their luxury tax stamps.

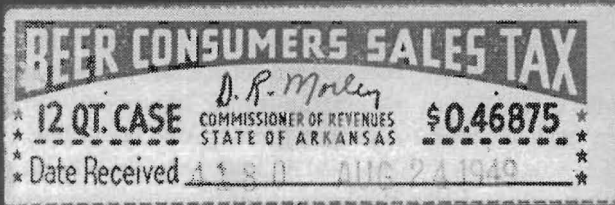
Many of the stamps were used on cases of beer instead of individual bottles. Idaho, Indiana, Illinois, Minnesota, North Carolina, Texas and Washington were among the states that produced case stamps, usually denoting how many bottles and in what sizes (ounces).

Some of the stamps were used in conjunction with federal beer stamps on barrels of beer. Pennsylvania and Ohio barrel stamps are sometime found on federal tax stamps.

The smallest beer stamps I think are the tiny 1938 Mississippi decals (11 1/2 mm circular), the largest the gigantic 1936 Colorado beer barrel stamps (177 x 86 mm). Often you see just the end panel off these giant stamps in dealers stocks.

As the stamps tend to be large and colorful, collecting state beer stamps is one of the hottest areas of state revenue collecting today. It is however, an area for folks who do not mind a beat up stamp, as they were often perfined, slopped with beer, or roughly affixed to boxes. In beer stamps, more so than other areas, expect to pay premiums for nice clean copies.

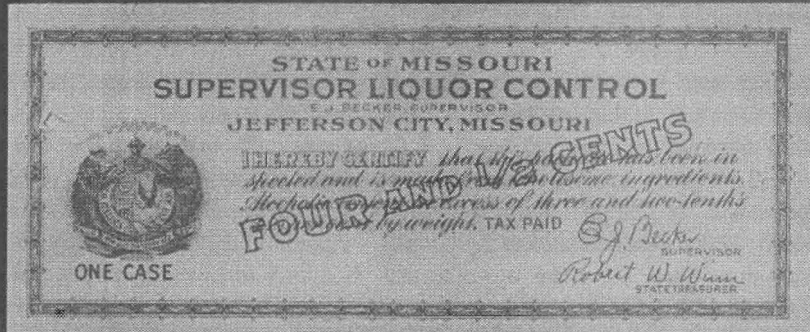
BEER STAMPS COME IN ALL SHAPES AND SIZES



Arkansas B52 (Scarce)



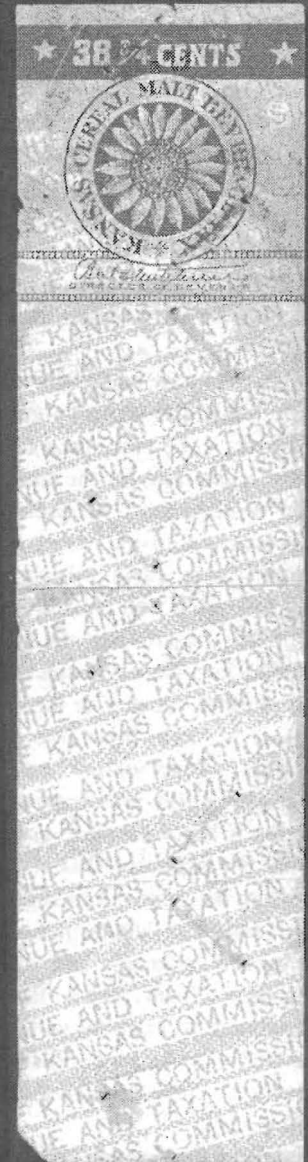
Georgetown, GA
die cut



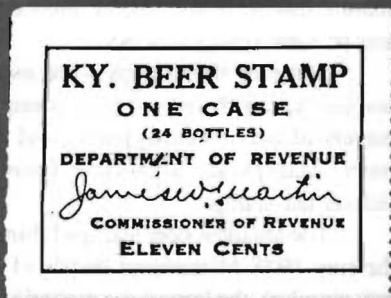
Missouri B61



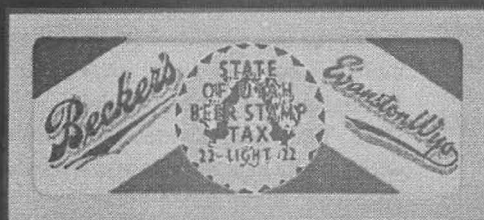
Minnesota B50



Kansas B22



Kentucky B1a



Utah - Becker's, Evanston, Wyoming
Beer bottle label



Michigan
malt M4



Virginia B3



McDuffie County
Georgia

Colorado Beer - Jumbo Cancel!

by M.E. Matesen

The late Bert Hubbard was often taken to task for what collectors felt was "lacking" in his 1960 State Revenue Catalog. In this instance that is clearly NOT the case. This excerpt appears as the last entry following his beer listings for this state.

(Note: Many of the case and barrel stamps exist with handstamp in red or violet (shades): "Colo Export Only/Tax Exempt/ (License number)" all in capitol letters... Only part of the overprint shows on the case stamps, as it is much larger than the stamps.)

If your one who collects revenues from this state or have ever had the opportunity to see these beer issues, you most likely encountered this cancel. Yet, as Hubbard clearly noted, it would only

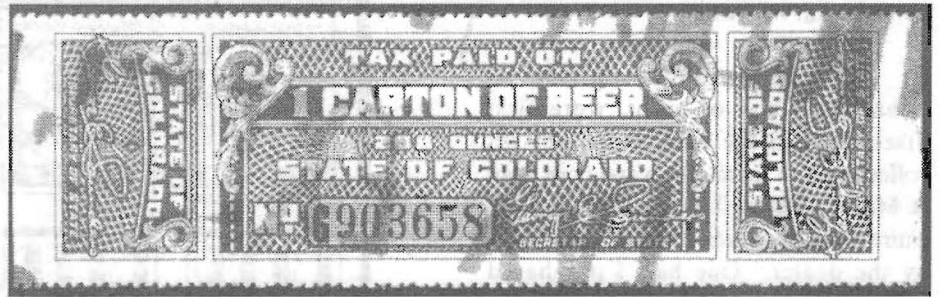


Figure 1. Hubbard B22b with partial cancel

have been seen as a part of the overall cancel itself. Figure 1 is a common B22b which reinforces this statement. Herein you have a fragmented illegible line along with the word TAX inverted and reading backwards. Now with Figure 2, what caught my eyes, was not the stamp

(Hubbard B40) but the wonderful cancel and the way it had been preserved. This handstamp was applied over two parallel strips of paper tape which allows us to view almost 98% of the entire cancel itself.

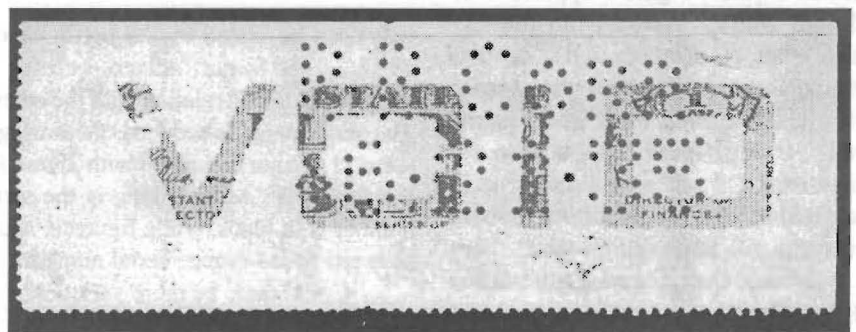


Hubbard B40 with most of cancel

Illinois Beer

By Gerald Derksen

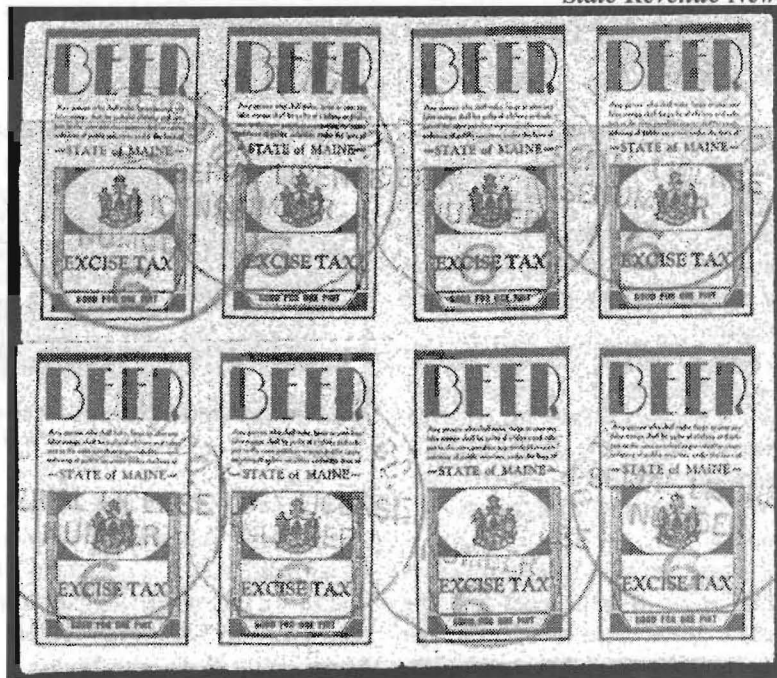
This is a follow up to the article on the back page of the 1st quarter 1998 SRN. I have also come up with an Illinois case beer stamp, Hubbard No. B20 except that mine was used earlier. My stamp is perf 12 on two sides, cancelled "R.R. Corp/6-21-35". it is also printed on back in black.



My Favorite Beer Stamps

by Eric F.J. Martin

The stamps shown, originally an unbroken block of eight, were first discovered in the back of an old US collection at a local stamp and coin store in Maine. Before I was able to buy the entire block, however, it was broken in half by the dealer. One half I purchased immediately as soon as I found out the block had been broken (to my dismay, as you can imagine). The other half was sold in a silent auction at the store that same evening, also to myself. Unfortunately, my efforts to purchase both blocks ended up costing me a single. In order to win the second block I had to make a deal with the underbidder, promising him that I'd let him buy one of the stamps from me after the bidding was through. Regretfully, I broke up the second block and parted with a single. Some months later I did manage to win the stamp back in a trade,



and the 8-stamp block (though now broken) has been in my collection ever since. It's unfortunate that the block had to have been broken up, I often think to

myself. I guess just remembering it for what it once was and what a struggle it was to get it back together is what makes it so much more special to me.

Idaho's "No Tax" Transit Stamps

by M.E. Matesen

Transit stamps fill an interesting niche. They'd have been applied to untaxed beer. Beer Categorized as tax exempt was either:

- produced within the state but intended for later export or
- being imported (temporarily) with the intent of later export out of the state, thus the term "In Transit".

Although Hubbard's catalog has no illustrative guide, Figure 1 appears to be Hubbard EB1a. Aside from the "T" control letter, the center design is identical to the catalogued 1933 beer stamp series with closely spaced lines in the serial panel. Using figure 1 as a base for comparison, I'd ask who amongst us is aware that at least two additional unlisted variants on this basic design exist? They are as follows. First, Figure 2 (top portion only) reflects the same course and unevenly spaced lines in the serial panel as the regular beer issues, which are listed in Hubbard as occurring around 1938. Lastly, Figure 3 (again the top portion

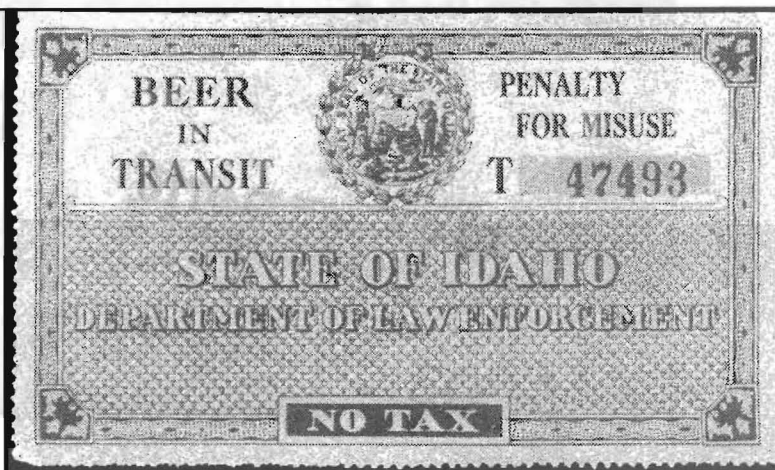


Figure 1.

only) can be dated by the perfin cancel 1942. This is particularly helpful in sequencing this in relation with the others. The serial panel is reduced, measuring a mere 21 1/2mm compared with 25mm for the first two. Also striking is the serial number is in black, while figures 1 and 2 save red to red-orange serial numbers.

Could there be more varieties?

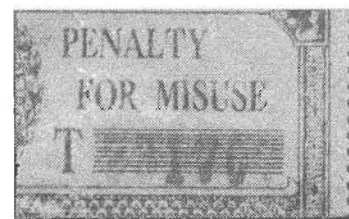


Figure 2.



Figure 3.

Idaho Malt - Why Two?

by M.E. Matesen

According to Cabot/Hubbard's catalogs, this state issued nine different Malt (syrup and extract) stamps in 1933. The first three issues were of a like format (Figure 1), yet the necessity for a "double design" in the later six values is perplexing. The catalog simply states that the design was repeated vertically with the value in the middle (see Figure 2). The necessity for this over and under or above and below designs (take your choice of terms) begets the question, why such unusual combinations? There was no tax change so we might assume the design might have been necessitated by the size/design of the container to which the stamps were to be affixed. At best that is assumptive. Who can enlighten us as to the need to "combo" these issues?

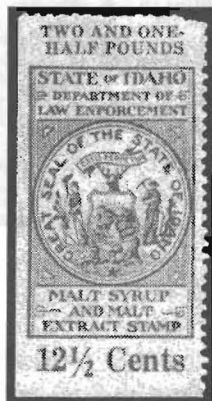


Figure 1.

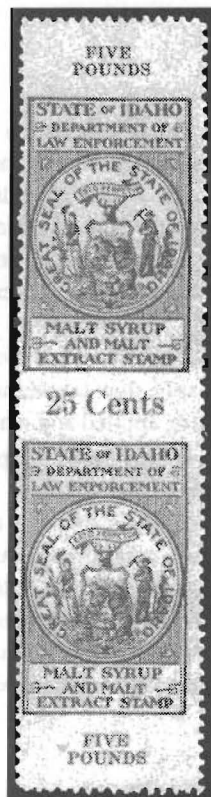


Figure 2.

No 1048



Permit Issued under the Provisions of Section 22, Chapter 138 of the General Laws, as Amended.

FEE 15.00

The Commonwealth of Massachusetts
ALCOHOLIC BEVERAGES CONTROL COMMISSION
HEREBY GRANTS A
PERMIT TO TRANSPORT AND DELIVER
ALCOHOLIC BEVERAGES

NAME: Roger Supermarket, Inc.

ADDRESS: State Road, Manomet, 02345

TYPE OF LICENSE: AB-pkg

V.I.N.: JT4RN3857C0049037

ALCOHOLIC BEVERAGES CONTROL COMMISSION

1988

This permit Issued

1-14-88

will expire December 31, 1988

unless earlier suspended or revoked

This permit is issued conditionally and subject to the fact that there exists no breach of any condition of any previous permit or violation of any law of the Commonwealth under any previous permit and this permit shall be subject to revocation, cancellation, modification or suspension for any such breach of condition or violation of law.

No person under eighteen years of age shall be permitted to handle, transport or deliver any alcoholic beverages under this permit. No alcoholic beverage shall be delivered and no alcoholic beverages other than samples shall be transported in a vehicle owned or leased by the holder of a Salesman's permit to solicit orders for such beverages.

THIS PERMIT SHALL ALWAYS BE CARRIED IN THE VEHICLE.

Form 25.3000 (3)-9/87-800021

George R. McCarthy
CHAIRMAN

License News

Gerald Krupnikoff sent in this item, the 1988 license needed in Massachusetts to drive the beer truck. Well, actually any kind of liquor can be carried.

Drug Stamp Update

by Robert Henak

In SRN Vol. 34 No. 3 (3rd quarter 1996) I reported that Nevada also had state drug tax stamps. That information turns out to have been wrong.

My report was based on the statute, Nevada Revised Statutes Annotated, section 372A010 et. seq., which required registration of drug dealers and payment of the drug tax, to be reflected by tax stamps. Section 372A090 required that the Department of revenue print and sell such stamps.

However, I recently learned from the Nevada Department of Revenue that, despite the requirement of the statute to print stamps, they never did.

No one has ever registered as a drug dealer in Nevada or paid the tax. Given the high registration fees of \$250 per year and the rate of \$100 per gram for marijuana and \$1000 per gram for other controlled substances, it is unlikely anyone ever will voluntarily. Court action also makes it unlikely that the state will attempt to enforce payment of the tax. In 1995, the Nevada Supreme Court held that payment of the tax constitutes criminal punishment for double jeopardy purposes. Payment of the tax thus would bar criminal prosecution.

I also have an update to my article on the Arizona drug tax in the 4th Quarter, 1998 issue of the SRN. I there reported that the Arizona legislature had fouled up in its attempt to repeal the drug tax law in 1997. While it had repealed the then-existing tax law, it overlooked the fact that another enactment overhauling the whole state tax code and scheduled to take effect January 1, 1999 included a drug tax provision.

The Arizona legislature ultimately caught its mistake in time and repealed the new drug tax provisions as well. AZ Laws 1998, Chapter 1, section 157.

Arizona stamps thus are available only from stamp dealers or other collectors. I have seen both version of the \$35 one gram cannabis stamps offered at between \$7.50 and \$10 apiece and page number flocks of four of the original printing at \$35.

Washington Beer and the "W"'s

by M.E. Matesen

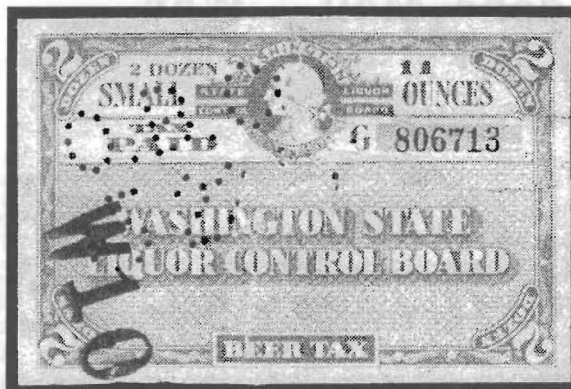
The *State Revenue News* is replete with illustrations and accompanying questions wherein unusual cancels have been illustrated and information is sought as to the why's and what for's behind them. Here is yet another that clearly fits into the supposition of how was it applied and for what purpose?

Shown is a rather common beer stamp (Hubbard B14a). Yet in my minds eye what makes this unusual or of special interest is not the stamp itself but the rather large marking appearing in the lower right hand corner appearing in the form of a "W10", the color of which is deep violet.

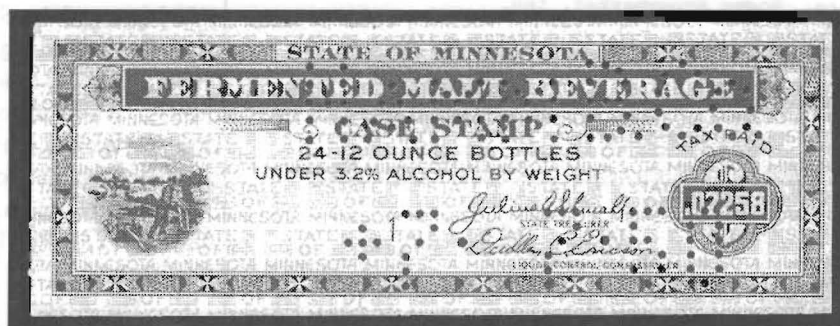
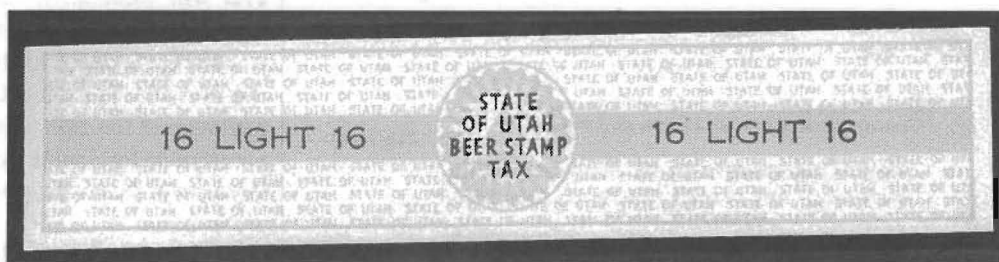
I am of the opinion that this marking was applied by the state and in particular by an employee of the state's Liquor Control Board (i.e. Liquor Agent). In each and every instance I've seen one of these,

it was clear that the marking was an addition to the regular cancel whether handstamp or perfin. This is clearly noted in this illustration which carries a "C B C" perfin.

Now, as to why, I suspect the state wanted to ensure that tax stamps were being applied and what would have been more simple than random spot inspections wherein the inspector would apply handstamps to the case stamps - our "W" markings. As the beer moved through the distribution system from the time the marking was applied subsequent inspectors/agents could see the beer had been previously inspected.



In addition to this W10 marking I've likewise see a W3 and W4, both of which appeared on the first series of beer stamps and were reddish-purple in color. After that it appears the color was changed to deep violet as I have a W7 in this color as well as the illustrated W10 marking.



Two Unlisted Beer Stamps

by Scott Troutman

Shown are two beer stamps that are not listed in the Hubbard catalogs. The first is a color variety of Utah beer B2. The catalog lists this stamp as being a pale blue in color. This color variety is a gray-green in color. The stamp shown is a mint copy and does not appear to be a color

changing. Nor is it a color error as it is a distinctly different shade from both the B3 and B5 stamps (which are green and blue green respectively).

The second stamp is from Minnesota and has an unlisted signature combination for openers. The signatures are Julius A. Schmahl and Dudlen C.

Ericson. This stamp is rouletted 3 1/2. The stamp is dark blue with a gray blue panto. This stamp is perfined "Hamm B. CO./7-7-1950" (Hamm's Beer). The stamp has no serial numbers but it does have a position number of 1.

Kansas Drug Stamps

by E.J. Guerrant

Shown is the whole set of Kansas drug stamps. These appear to be different than the ones noted in the 3rd Quarter 1995 *State Revenue News* (drug issue). These are the same format as the \$10 Kansas drug stamp offered recently through the SRS sales service.

The stamps themselves are rouletted on a gold foil covered cardboard with a hologram type looking Department of Revenue imprint on the foil going from left to right obliquely. The printing is in black with what appears to be a black rubber stamped expiration date of July 01, 1990. The leaf, pills, capsules and blob below the pill canister are all in green, while the canister itself is a copper-brown coloration. The white looking area coming out of the canister is, believe it or not, gold, but it doesn't appear the Department of Revenue logo shows up in that area?

The interesting thing is that these copies were made with the stamps copied through a glassine envelope provided by the post office. Other attempts at copying these mirror like stamps produced a black blob on the copier. Others trying to copy mirror like stamps might try the same trick.



Indiana Beer

by Scott Troutman

In the back cover of the second quarter 1998 SRN, I showed an Illinois beer stamp in which some kind of mask was used and only the large letters VOID were printed. Here is something similar used in 1955 on an Indiana beer stamp.

Shown is a stamp with the large word VOID not printed. Once again it appears some kind of mask was used to accomplish this. This stamp has the signature of Joseph E. Kyle and would normally be Hubbard B27a, a variety with colorless rouletting. Like the Illinois piece, one would think this was a specimen of some kind, except the stamp has a perfin "B C/30-55" indicating it was used in 1955.



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

More Florida Eggs

by Scott Troutman

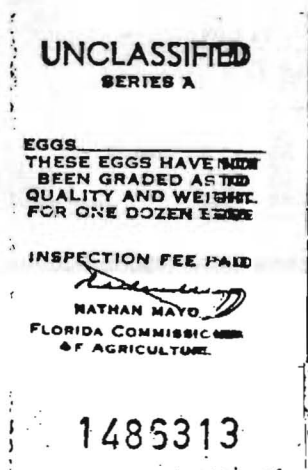
Just when I get a new catalog listing put out on the Florida eggs, everybody turns up with more varieties to confound things.

Let's start with what Charlie Soter has found. First is a different version of E18 and E19 with no frame around "Florida Eggs". These look a lot like E22 which is pictured in the catalog. Charlie also notes that his 2 cent has a small F after the serial number - possibly another variety. Robet Mason also sent in one of these with the F. Do others out there have the "shrubbery" type stamps with letters after the serial number? The E22 pictured in the catalog has one. Tentatively I would label these as E18b and E19b. Both are orange-yellow in color. As is usually the case the shrubbery dose not show well.

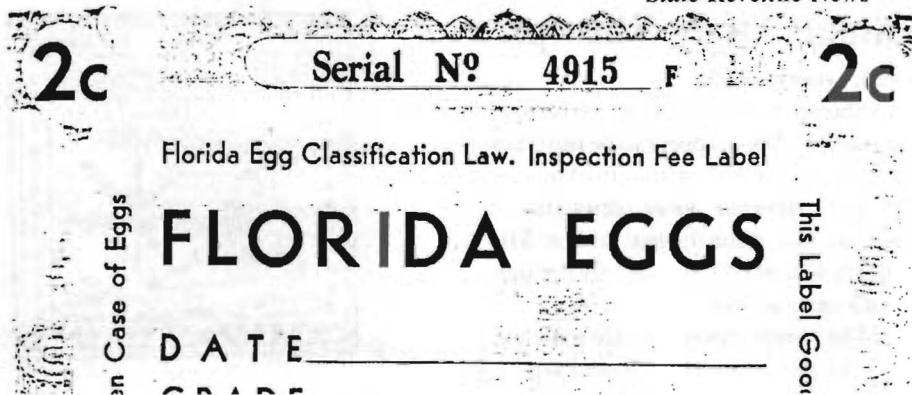
Charlie also asked about a note in the Hubbard Catalog that the values on these stamps are "solid". This is because on the ones with gothic printing there is white space within the letters.

Next is something completely new. The Florida Eggs of the 1935 design has different lettering in the "Florida Eggs" and is cancelled 1941. I would catalog this E5A. The color is yellow on white and it is rouletted 6 3/4.

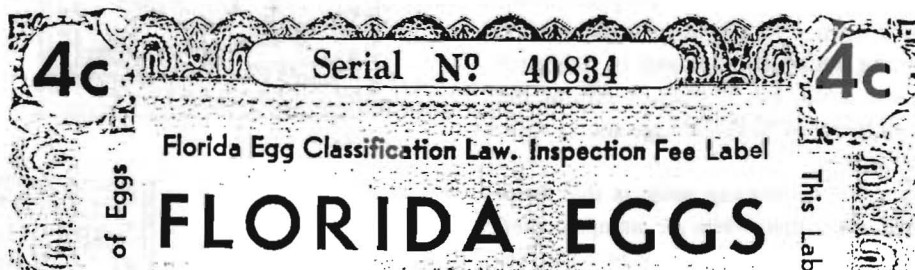
Lastly Charlie sent me an example of E57 which we are showing here. Because it is "Unclassified" the wording is different. The printing on these stamps is red.



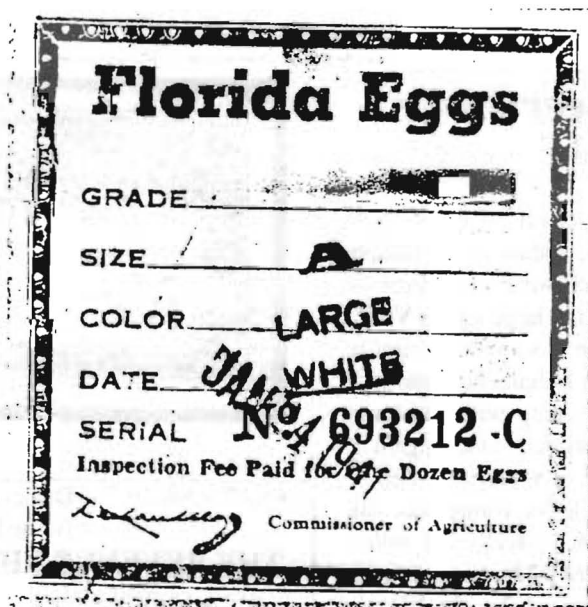
E57



Detail of E18b. No box around Florida Eggs and the small letter after the serial number.



Top of E19b variety. Note that there is no letter after the serial number.



New variety of 1935 stamps, E5A. Yellow with differences in typography in "Florida Eggs."

State Revenue News

Mack Matesen sent in copies of six stamps that were not in the new listings. To begin with, he noted that E29a has a blue serial number. As I did not have a color copy I could not tell this.

His next find is a stamp I have given the number of E36b. This shipped eggs stamp, like E36, has an unreported series F reading up. The stamp is blue with blue serial numbers and is rouletted (and appears to have colored roulettes).

In the single frame variety he turned up a new shipped eggs stamp I am calling E49C. This single frame line stamp has a Series P reading horizontally. The typography of this stamp is also different in the way "Shipped" and "eggs are presented.

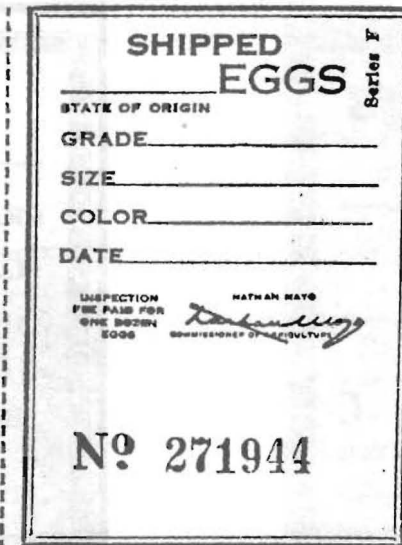
Another new stamp in this series is a Florida stamp, with the same typography as the E49C. I am calling this E48A. This red stamp with red serial number and colored red roulettes on one side is also different in that it has a Series W.

Mack also seems to have uncovered a whole new series of stamps. These seem to be coil stamps, slit vertically. The distinguishing feature is the wording "Date Canded & Packed" along with vertical serial numbers reading down. E59 is a Florida stamp which is black on orange paper with red serial numbers and a double ring circular red stamp with the wording "FLORIDA EGG COMMISSION / TAX PAID". The writing is about 34x32mm.

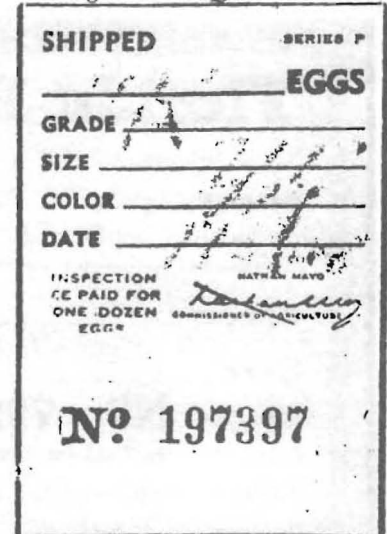
E60 is a shipped eggs stamp with the same design. It has red printing on white paper. It does not have the circular stamp. E61 is a nearly identical shipped eggs stamp except that the wording "SHELL TREATED" has been added.

Robert Mason sent in yet more Florida eggs to look at. To begin with let me talk about the cold storage eggs he sent. E8 has a green serial number. E11 shipped egg has a matching blue serial number. His E5 Florida egg, has an orange serial number but he noted that it has a "-A" series following it. He also sent in a variety I am calling E5B which has a "-C" series in orange, but the serial number in blue. This also has a different typography.

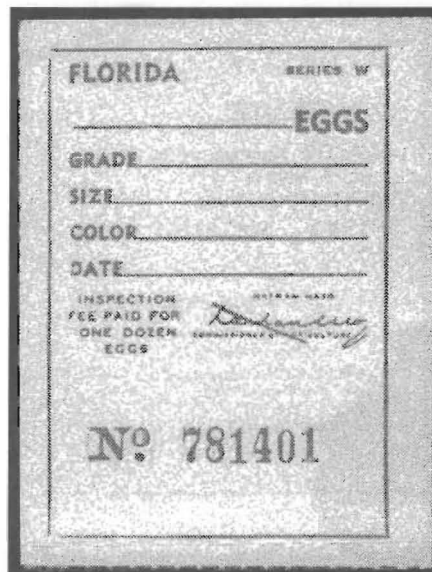
Also there is a new variety of shipped eggs which I am calling E11a. This stamp is blue-green instead of green with a blue serial number. Lastly on what I listed as the 1938-57 stamps, he sent me used copies from 1935.



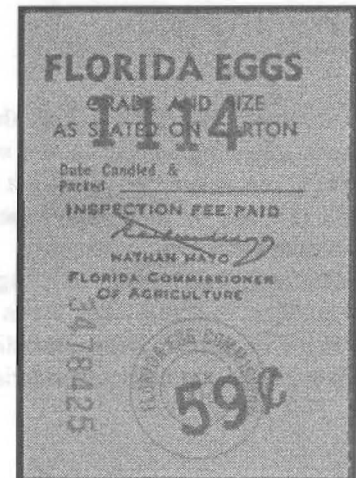
E36b blue with blue serial numbers



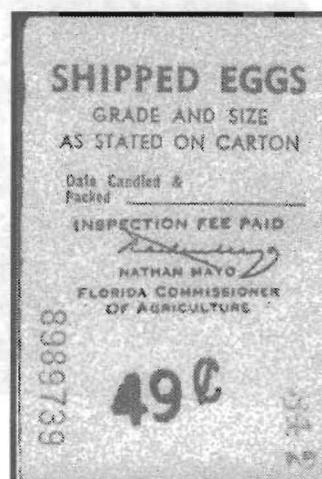
E49C red with red serial numbers



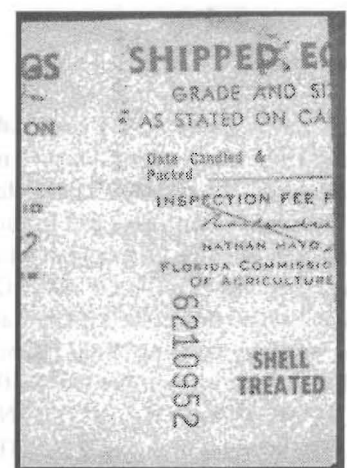
E48A red with red serial numbers



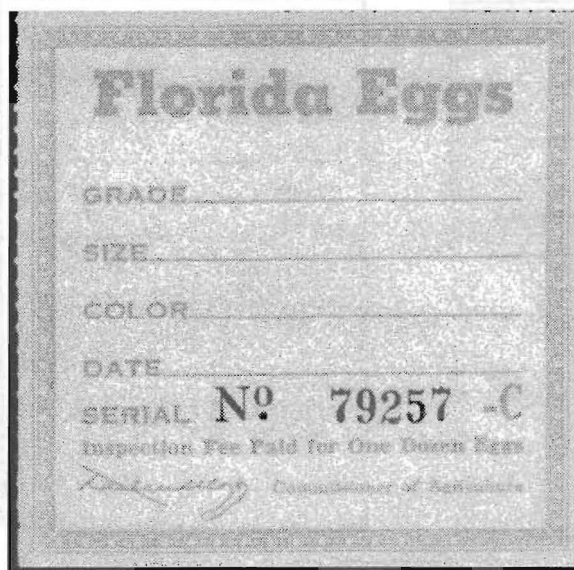
E59 black on orange



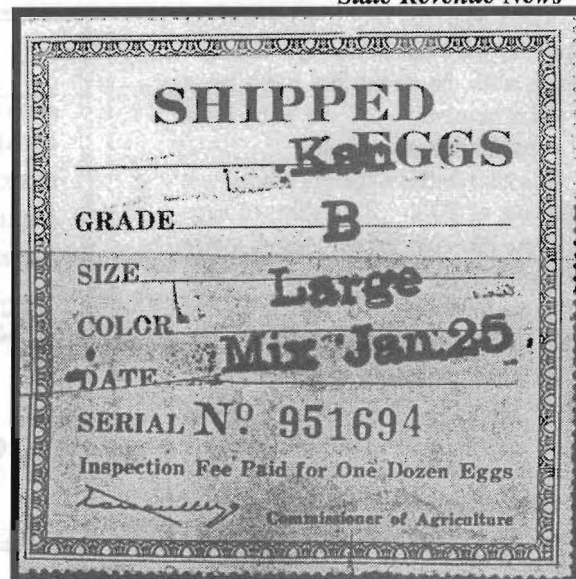
E60 red on white



E61 - SHELL TREATED added



E5B - orange with blue serial numbers, different typography



E11a - blue green with blue serial numbers

Just when I thought I had all the new varieties, John Funkhouser turned up two more. E56A is similar to E56, but it is printed in black on an orange paper. The serial number is red.

E62 is also black printing on orange paper 42x63mm, rouletted 6 1/2. It has a Florida Egg Commission seal. John did not say if it is red or the color of the serial number. Note the series P.



E56A - Medium value. Black on orange paper with red serial number.

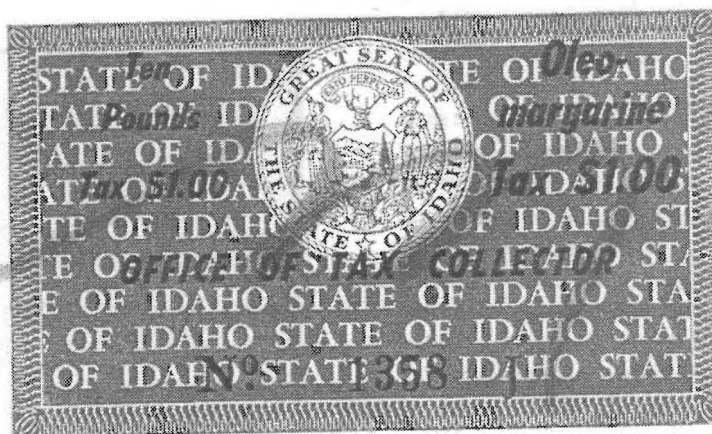


E62 - Black on Orange paper.

Unreported Idaho Oleomargarine

by Don Lemon

I recently came across this Idaho oleomargarine stamp which I could not find in Hubbard or in Carter Litchfield's book. The stamp is dark blue and features the Great Seal of Idaho on a field of white lettering repeating "STATE OF IDAHO". What may be hard to see is it is overprinted in black with the wording "Ten/ Pounds/ Tax \$1.00/Oleo-/Margarine/Tax \$1.00/OFFICE OF TAX COLLECTOR/No. 1358". The stamp is rouletted 6 1/2. This particular copy seems to have been cancelled with a swoosh from a red magic marker.

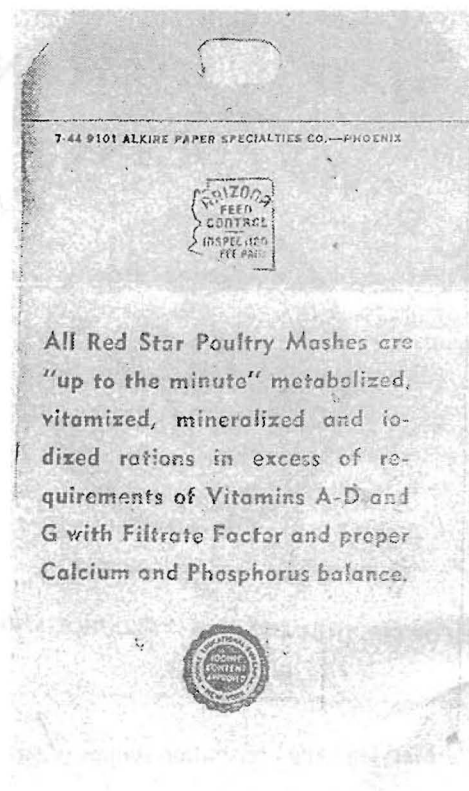
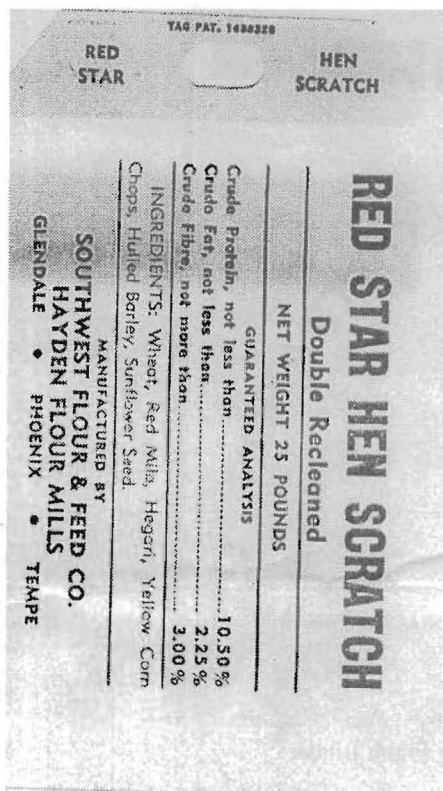


The Ohio Flat Top One

by Ed Kettenbrink, Jr.

I am sending this in as a stamp in auction 15 was misidentified as the elusive Ohio flat top 1. From what I have been able to determine the flat top is quite a rare stamp. On this large block of 25 the flat top is marked with a large arrow as being in column 4 of the fourth row down from the top. Once you have seen it, it is very distinctive.

This is the B8b as listed in the Hubbard catalogs. The surcharged stamps were used for a fairly short period of time until a new stamp could be put into service and to burn up a stock of the B6 stamps on hand when the tax rate was changed.



More Arizona Feed Tags

by Charles Soter

I was recently at the Western Postal History Foundation in Tucson and found examples of two "Red Star Hen Scratch" feed tags. The 25 pound one is shown to the left.

There was also a 100 pound example which was identical except the 100 pound one had "2-44" on the printers line instead of "7-44" as shown on the 25 pound variety. I presume these are the dates they were either printer or ordered.

Minnesota Christmas Tree Tags Existed Earlier Than Previously Reported

Peter Martin was going through some old issues of Weekly Philatelic Gossip and came across an article from Vol. 32, No. 2 March 22, 1941 p. 52 by C.A. Butler on the "Minnesota Evergreen Tree Tax Tags." This article indicates that these came into existence in 1935 instead of 1937 as was listed in our cataloging attempt in the 4th quarter 1998 SRN. The information given here is extracted from that article.

The tax tags were first issued in 1935 in both a one cent and a two cent variety. The design of the tag and the locking device was by Mr. R. Clement, Conservation Officer of the State Department of Conservation. In 1935 two tags were issued: a one cent green on white paper and a two cent carmine on white paper. 332,500 of the one cent and 399,500 two cent tags were printed. The design is the same as was used on the 1937, which was listed as CT1 in the 1998 4th quarter SRN. A considerable stock of these tags was left.

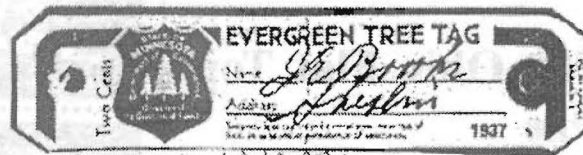
In 1936, the 1935 tags were overprinted with "1936" and were used. A two cent 1936 two cent tag was produced in orange on a white paper. 475,000 of these orange tags were created.

After 1936, the law was changed to only require the two cent tag. The 1937 Navy blue tag on buff paper (CT1 in our cataloging), had 696,500 printed.

1938 tags had the new design shown in the catalog associated with the 1941 stamps. This featured a Christmas tree on the right hand side of the stamp. The 1938 tags were light green on a buff paper. 660,000 were produced.

1939 tags were black on a green paper with a run of 693,500 made.

1940 tags were dark green on a yellow paper. It is not known how many were printed.



Tags from 1935 through 1937 had the design of this 1937 tag.

CT1A 1935 1 ct green, *white*

CT1B 1935 2ct carmine, *white*

CT1C 1935 1ct overprinted "1936", green, *white*

CT1D 1935 2ct overprinted "1936", carmine, *white*

CT1E 1936 2ct orange, *white*

CT1 1937 Navy blue, red, *buff*



Tags from 1938 through 1942 used this design.

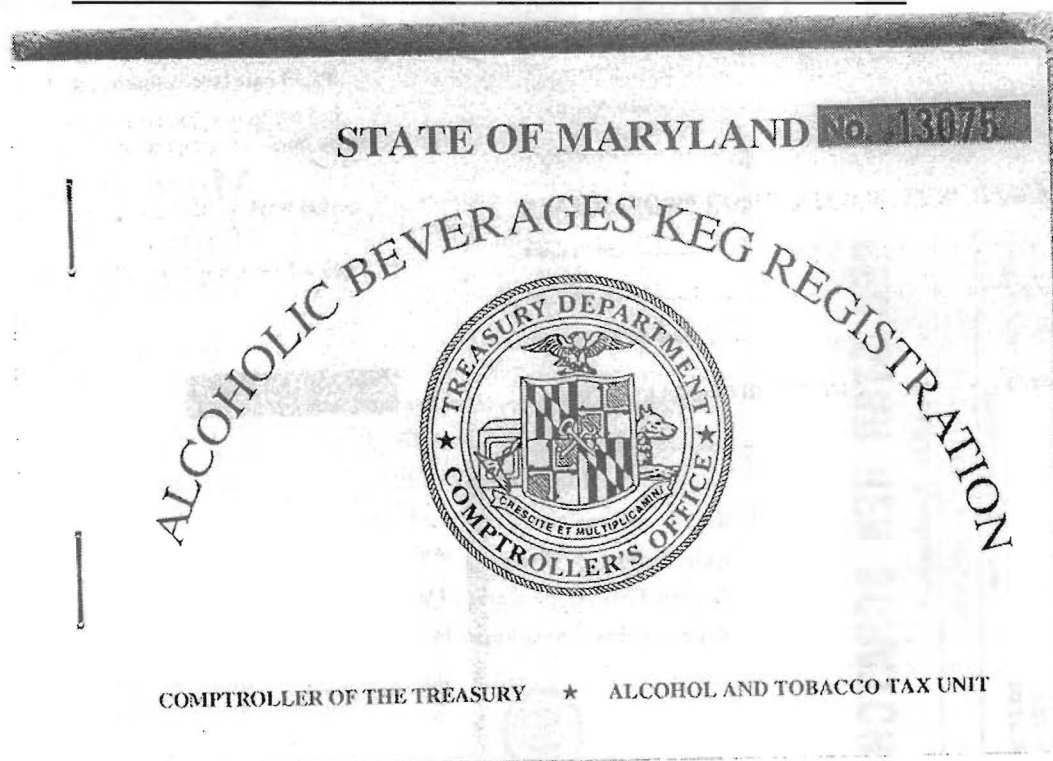
CT2 1938 light green, *buff*

CT3 1939 black, *green*

CT4 1940 dark green, *yellow*

CT5 1941 Green, red, *orange*

CT6 1942



Cover from booklet of Maryland keg registration stamps (Courtesy Frank Binder)

Texas Beer Varieties

by Scott Troutman

The Texas beer stamps are very attractive large stamps. Some are relatively common, and yet they have varieties that have not been well illustrated or described. This article is an attempt to illustrate some of these.

Shown at left is a Texas B1 from the 1933 series. This and the B2 stamps both are cataloged as having both plain and fancy serial numbers. The B1 shown has the plain serial numbers, the B2c below it shows the fancy serial numbers. The fancy numbers have serifs where as the plain serial numbers are almost stick figure like.

The third stamp down is B28 with a PABST 3-29-43 perfin. This stamp is a pale blue in color. This stamp is easy to spot as B28 for two reasons. The right wreath is only a 1/2 mm from the right frame, the distinguishing characteristic of the 1939-42 series along with the star in a double circle with the words STATE OF TEXAS in the panto. The key to it being B28 is that the word CENTS follows .09 in the two lines "ON ONE CASE TWENTY-FOUR TWELVE OUNCE BOTTLES BEER .09 CENTS NOT OVER 4%".

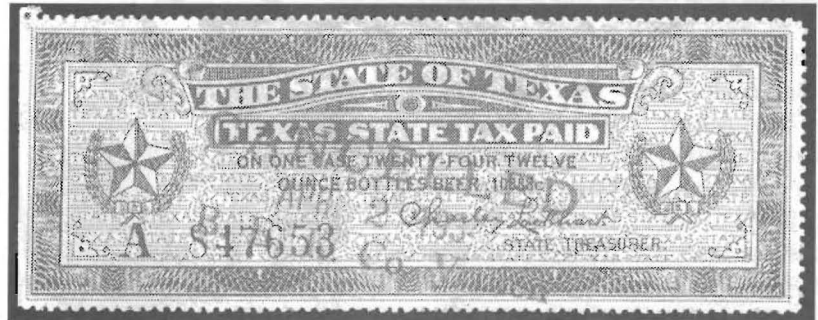
The fourth stamp is a B29, identical to B28 except for two things. The color in this case is a dark violet blue, and the word CENTS no longer follows .09.

The bottom right stamp is a B29b, a variety with no letter in the serial number. This stamp has a large inverted perfin for HAMM B. CO. / 5-15-42. (Hamm's Beer).

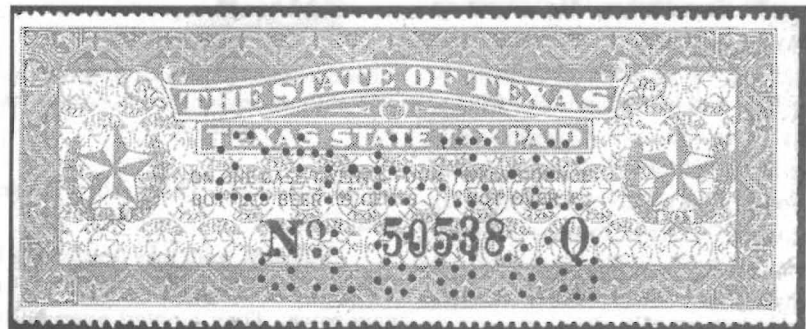
Lastly shown below is a part of a B29 with a curious bold fat serial letter R. This stamp has an A.B. CO 6-17-44 perfin.



B1 with plain serial numbers



B2c with fancy serial numbers



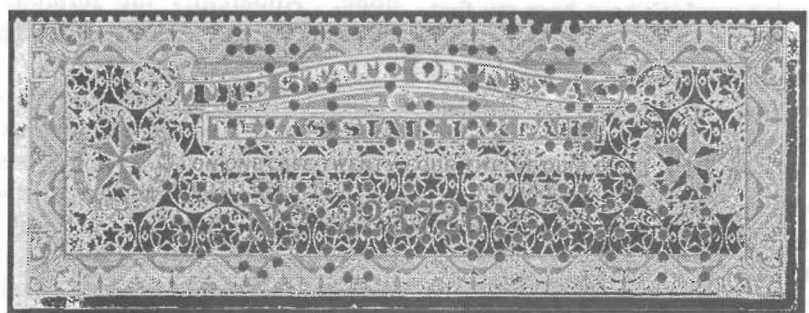
B28



B29 with serial letter B



B29 fat R serial number



B29b - no serial letter

Edmund Rice and Those Taxing Pilgrims

by Scott Troutman

When we sit around our Thanksgiving dinners, with the steaming turkey being sliced and the cranberry sauce being passed, we feel a spiritual connection to those Pilgrim forefathers who came in at Plymouth, and who took time to give thanks for what bounty they had with the local Indians who had helped them. We were taught in grade school to think of Pilgrims as able, religious, hard working people - better than ourselves I think. We doubt we could live up to their standards of piety or industry. As we feast on hot rolls and stuffing, eyeing the pumpkin pie to come, we seldom stop to think Pilgrims were folks not unlike ourselves, with lazy louts among them. Or that they too had tax burdens.

Edmund Rice was a real Pilgrim and my Great^{10th} Grandfather. He wasn't on the Mayflower and missed the first Thanksgiving but caught a great many to follow. Him and his second wife Mercy, were living in Sudbury, Massachusetts when in 1656 he took the opportunity and joined some of his relatives and neighbors in petitioning Governor Thomas Danforth (who was at the first Thanksgiving) for eight square miles of land. It took a couple years but they got their grant. Then they set out to build Whipsuppenicke Plantation. That name was a bit much so they changed it to Marlborough, Massachusetts.

Edmund was an Englishman, born in 1594 who came to the New World in about 1641. He was a church deacon and along with four of his sons he was a leader on the town council. The council's first act, even before they divided up the land, was to create an annual tax: 4 pence per acre for farmland or woods and 9 cents per acre on house lots. Somehow getting taxes going wouldn't have been my first priority. This they did on 20 7ber, 1660. Pilgrims didn't use month names (pagan) but just used numbers. 1ber was January, 7ber July.

The town needed a church (for Edmund to preach in) so they got a man to build it. They used the tax money and paid him a years supply of corn, rye and wheat. He got half when the framing was up, and half when it was finished.

The new town needed a road to

Sudbury and a bridge over the Sudbury River. The road they laid out cut one man's property in half and he demanded compensation. More tax money. The bridge builder was short on cash, so he agreed to make the bridge if they would



Portion of painting "Pilgrim's Going to Church". The man is the preacher. Possibly Edmund leading flax dippers.

waive his taxes. That kind of balanced things out.

Pilgrims were tidy people and they didn't want pig manure all over their nice new town. They wanted everybody to "rung and yoke" their pigs, that is put a ring through the pigs nose and have them on a rope - not running loose. Some Pilgrims just didn't find this high on their list of things to do. So the town council started charging three pence if you didn't do it. That got folks attention! A year later they later lowered the fine to one pence.

Townpeople were supposed to get their land fenced in a prescribed time frame. The slackers were not worried about it. Edmund and the council had to put a monthly fine on them until it got done. Apparently the sermons on "Meeting Obligations" were not doing the trick.

They made a common in the town center for cows because there was a lot of things around that would eat, kill, or steal your cow. This seemed like a good idea. They even hired a keeper (more tax dollars) to watch over them. This also kept the town from being coated in cow flop. But there were lazy folk, who didn't like to walk over to the common to milk their

cow, and who would take the cow home, milk it, and then just turn it loose. So Edmund had to impose a six pence fine if they found your cow out on its own.

They had a nice cow pond in the common. But this was a time when if you wanted some clothes you had to spin flax into linen, and one step in this procedure involved wetting down the flax. They could do this in a bucket or a barrel or go down to the river. All this entailed a lot of flax or water toting. But guess what was the easiest way to soak your flax. That's right, run across the street and heave it in the cow pond. Trouble was the cows wouldn't drink the water, and so they would stop giving milk. So Edmund imposed a one cent fine for flax soaking in the cow pond.

There were trees in the common too, and "bone lazy types" would sneak out and cut them down for firewood. More fines.

Anyhow, you can see that the Pilgrims had tax problems just like you. And the low lifes Edmund had to deal with weren't so different from your lazy relations who come over to see the football games on your big screen TV and catch a free meal. That may or may not be a comforting thought as you watch them finish off the last of your fine Thanksgiving dinner.

Bibliography.

1. New England Historical and Genealogical Register, Vol 62, pps 226-227, 336-339.
2. Ibid. Vol 72 p, 79.



"Art thou ever going to finish that fence?"

Catalog Review

by Scott Troutman

US Federal Issues Vol 1. - US Liquor Tax Pays, Strip Stamps and Special Tax Stamps. Vol 2. - Liquor stamps and US Tax Pays, both by Dick Walla, Available from Postilion Publications, 2121 Beale Avenue, Altoona, PA 16601. Price \$14.95 each or \$27.90 for both.

Up until now the ten volume Springer catalogs were about all that was available in the US Tax Paid arena and these primarily cover tobacco, snuff, oleomargarine, filled cheese, mixed flour and express companies. Now there are two more catalogs created by SRS member Dick Walla in 1996, just before he died, which cover a lot of territory. The books indicate that he worked with Springer in producing these catalogs. As many of our members like the offbeat revenue areas, these are worth a look.

Volume 1 contains listings for liquor strips, lock seals, hydrometers, wines (a rehash of the Scott catalog), and special tax stamps in the liquor area. The pictures are similar to what Dick used to produce in his Rev-IN-U newsletter he put out for years. Dick was not known for his deep research and at the front of the books he notes that there are no doubt gaps, holes and errors. But he thought something was better than nothing. Pricing this material is largely guess work and Dick clearly had some areas he thought merited high prices, notably the Special Tax Stamps. As such pricing should be taken with a grain of salt. While the prices for the red liquor strips are about right, much of the special tax material is priced at about ten times what I see it going for.

Volume 2, listings of the distilled spirits stamps is most interesting, as is his listings for distillery warehousing, brandy, export and alcohol stamps. Federal beer stamps are included but Priester is a better catalog. He includes a section on beer cans with USIR tax paid indicia. The pricing on the beer cans seems way out of line to me, but I am not a beer can collector. Lock seals and hydrometer stamp listings round out this catalog.

Both catalogs added a lot to my knowledge of what is out there. They are spiral bound, printed in black and white. Christmas is coming.

New Hampshire Tobacco Tax Decal Forerunner

by Terence Hines

New Hampshire issued its first tobacco tax decals in 1939. These were engraved decals produced by the American Bank Note Company. It was about this time, 1939, that the ABNC was beginning to produce tobacco and liquor decals for many states. These were water transfer decals and many of those individuals who would have to apply the decals were unfamiliar with the best method to us in their application. To address this problem, the ABNC produced sample decals and instructions that were, presumably, distributed to whomever would be charged with the actual application of the decals. The above can be inferred from a recent acquisition of mine. This is shown in Figure 1 on the next page. It is an instruction sheet produced by the ABNC for the state of New Hampshire. It gives detailed instructions for the application of the then new, New Hampshire tobacco tax decals. Attached to the instruction sheet is a booklet containing a single pane of ten ABNC "SPECIMEN" decals in blue with a red overprint reading "SAMPLES / (NOT NEGOTIABLE) / FOR TRIAL / ONLY". The pane is shown, enlarged twice normal size to show detail, in Figure 2. The printing on the cover of the booklet is in red.

The ABNC provided decal stamps to numerous states. Were similar instructions and sample decals provided to every state that used ABNC decals? Can any reader report similar instruction sheets?



Figure 2. Sample stamps under cover attached to instruction sheet on next page.

Tennessee Tobacco - Facsimile or Fake?

by M.E. Matesen

Illustrated is a representation of a 1925 tobacco stamp. This example is printed on a very bright white paper and is imperforate. These issues are not known to exist that way. Even more striking is the color - BRIGHT GREEN!!!. Accepting it as a fake begs the question as to why and for what purpose.



It looks like a color copy, but its the wrong color!

NOTICE

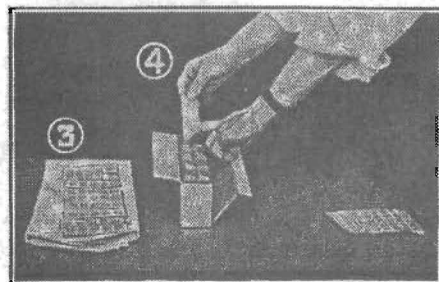
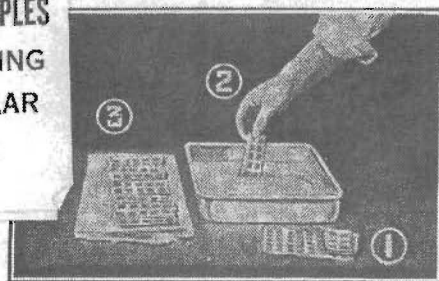
PLEASE READ
CAREFULLY
THE
INSTRUCTIONS
ON
THE COVER
OF EACH PAD
OF STAMPS
AND
TRY THESE SAMPLES
BEFORE USING
THE REGULAR
STAMPS.

THE STATE OF NEW HAMPSHIRE

STEEL ENGRAVED DECALCOMANIA TOBACCO PRODUCTS TAX STAMPS

PLEASE READ CAREFULLY

INSTRUCTIONS FOR APPLYING DECALCOMANIA STAMPS



1. Separate sheets into halves and then into blocks of 10 stamps each by tearing at the perforations indicated by the arrows.
2. Immerse stamps (for a second or two) in a shallow pan of water.
3. Take out and place **face up** on a **damp** felt pad or blotter and allow to stand long enough to absorb the moisture thoroughly (at least 1 minute).
4. Apply the stamps **FACE UP ON THE PACKAGES** by placing the finger on the stamp and **SLIDING THE PAPER STRIP OUT FROM UNDER**. After the stamps are in their proper place on the cellophane, press down with a blotter or soft cloth and allow to dry.

IMPORTANT! Do not moisten at any one time more stamps than are actually needed. Do not allow these stamps to dry out on the strips after they have once been immersed in water.

KEEP IN A COOL PLACE

AMERICAN BANK NOTE COMPANY

Figure 1. Instruction sheet for decal application. The stamps in figure 2 are attached under the cover at upper left.

Little Mystery - Liquor Coupons Good for a Pint

This little mystery came in with some auction material from Tony Crumbley. Shown at right is a coupon which "permits one purchase of an Alcoholic Beverage not exceeding one pint by volume. Void if detached or presented after expiration date".

The stamps, shown actual size, appear to have come in a booklet with two stamps on each page. Each is perforated 12 on the left side. The highest number found is 16 on the stamps. The stamps are black on an orangeish-yellow paper. The paper on the back has a panto or safety of yellow-orange horizontal lines and anchors which point upward.

These appear to me to be prohibition era liquor prescription stamps. They could

also be from an individual liquor permit which some states issued after prohibition.

The mystery to solve is where are they from and what exactly are they? If you know, tell the editor at PO Box

270184, Oklahoma City, OK 73137-0184.

These items will come up for sale in Auction 17 in the 2nd quarter 2000 issue.



Rhode Island Makes Changes to Duck Stamps

This year Rhode Island is introducing the first of four stamps which feature the states lighthouses. The 1999 stamp features a pair of Common Eiders over the Point Judith lighthouse. Keith Mueller, a native New England artist and carver, did the artwork. The painting from which the stamp was made is called "Seafaring Friends".

Since 1810, a light at Point Judith has been warning those who sail the stretch known as the "graveyard of the Atlantic". The now granite-block, octagonal tower reaches 65 feet above the water and shines a 16 mile 'alert' every 15-second.

There are several philatelic differences in this years stamp. Roulettes will be used instead of perforations and individual stamps are no longer numbered. Information from the Dept. of Environmental Management indicates that "the sheets of 30 will still be numbered in all four corners". Hunter stamps, will no longer have a tab for "name and address". The hunter stamps will still be issued "in books of 20 (2 panes of 10 stamps, each pane is numbered)."

Special stamps overprinted

"Governor's Stamps" are not being produced this year. Governor's edition stamps will still be produced by having the Governor hand sign the stamps. These are being used on prints.

Information on ordering the stamps can be obtained from the Dept. of Environmental Management, Fish & Wildlife, Waterfowl Stamp Program, Steadman Government Center, 4808 Tower Hill Road, Wakefield, RI 02879-2207.

Unsold stamps are destroyed after August 31, annually. Orders postmarked after 8/31/2000 will not be accepted. The 1999 edition consists of 4,350 mint stamps in sheets of 30 and 6,300 mint stamps in hunters books of 20.

1999
Rhode
Island
Duck
Stamp



Common Eider at Pt. Judith Lighthouse

The American Revenue Association

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

For an Application write to:
The American Revenue Association
The Secretary
PO Box 728
Leesport, PA 19533
Fax 610-926-0120

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		
125	11/76	206	5-6/92
126-29	1-9/77	207	7-8/92
131	11/77	208	9-10/92
132-37	1-11/78	209	11-12/92
140-45	1-11/79	210	1-2/93
146-51	1-11/80	212	3-4/93
153-55	9-11/81	213	7-8/93
155-59	82	214	9-10/93
160	1-2/83	215	11-12/93
161*	3-6/83	216	1-2/94
162*	7-10/83	217	3-4/94
163	11-12/83	218	5-6/94
164*	1-4/84	219	7-8/94
166	7-10/84	220	9-10/94
167	11-12/84	221	11-12/94
170	5-6/86		
182	5-6/87	\$5 each	
185	11-12/88	222	1/95-feed
186	1-2/89	223	2/95-ducks
187	3-4/89	224	3/95-drugs
188	5-6/89	225	4/95-NC
189	7-8/89	226	1/96-eggs
190	9-10/89	227	2/96-UT
191	11-12/89	228	3/96-game
192	1-2/90	229	4/96-NV
193	3-4/90	230	1/97-Bedding
194	5-6/90	231	2/97-Liquor
195	7-8/90	233	3/97-MO
196	9-10/90	234	4/97-Fruit
197	11/12/90	235	1/98-Apples
198	1-2/91	236	2/98-Seafood
199	3-4/91		& Md
200	5-6/91	237	3/98-Cigarettes
201	7-8/91	238	Cataloging
202	9-10/91	239	GameChance
203	11-12/91	240	Arizona
204	1-2/92	241	FL eggs etc.

* double issue counts as two.

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

SRN GETS SILVER AT COLOPEX

The editor also entered the State Revenue News in the COLOPEX literature competition at Columbus in June 1999. In some stiffer competition in the periodical category we came out with a Silver. The judges again gave us high marks for having information useful by both beginners and advanced collectors, and original research. They didn't care for some of my experiments with colored backgrounds, the fact we paginated the ballot (it is a real pain not to) and wanted better consistency in illustrations. Hopefully our improved scanning capabilities we are using this year will help the illustrations, I'll use less or lighter colored background, and I'm sorry but unless we go back to loose ballot sheets, they will probably be paginated.

Answer to the Little Contest in the 3rd Quarter SRN

The state with the dubious honor of lapping up the most liquor per capita in 1946 was Montana. No one got the right answer.

Some interesting lots seen on E-bay

ID 1940's Potato Stamps
KS Wichita Amusement Device
MO \$1.50 Beverage Inspection
NC Cotton Seed Tag
ND Feed tag
PA red bedding stamp
VA green medicinal liquor
None of these items are in the catalogs!

BALPEX Report

The revenue show this year was at BALPEX over Labor Day at Baltimore (your editor was a bit remiss in not reminding you in the last issue). Each year we try to have our annual meeting with our compatriots from the American Revenue Association. We were set up at the front desk and I got to meet a lot of you: Art Mongon, Frank Binder, Frank Vetter and Mr. Kovel among others.

The highlight of the show was Peter Iber winning the grand for his exhibit of Thailand revenues, the first time an exhibit of foreign revenues has taken a World Series of Philately show.

State revenues were well represented with five exhibits: Ken Pruess's NY stock transfers took a gold, Ron Leshner's Maryland state revenues took a vermeil as did Rob Henak's drug stamp one framer, Scott Troutman's Oklahoma revenues took a silver and Art Mongon with a state revenue survey exhibit took a bronze. But the bronze is deceiving as there was some very tough material in there (like a page of PA amusement tax on tickets!).

Four different revenue talks were given. Eric Jackson's on revenue expertizing was quite interesting. In addition to showing that probably half the third federal issue inverts are fakes, we had a lot of discussion on e-bay. It is definitely every man for himself. One person keeps putting obviously cut down first issue revenues out there as imperforates. So take a good look at what you are bidding on.

Next years revenue show is at WESTPEX and Jerry Lurie and the CAL-REV group promise a good time.

A Special offering of a limited number of bound SRS Newsletters

Years	Whole numbers	# of Issues	\$ if bought separate	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.

The first thing a man takes to in this life is milk. The last thing is beer.

-Tarbourough Southerner
July 20, 1877

Auction 15 Brought Out the Bidders

Jerry Lurie sent me a comment that "there sure is some interesting stuff in this auction" and 40 bidders went at it. The South Carolina error sheet was the big dollar lot going for \$155. Other high dollar lots included the NC hunting-fishing sets lots 170 and 171 for \$60 and \$47 respectively, 163 the MD 1969 trout for \$45, the Idaho eggs 126 & 127 at \$35 and \$30 respectively and lot 71 a rare Colorado wine & liquor for \$33.

The items that drew the most bidders is a crazy quilt; Lot 170 the NC hunting and fishing set had 8 bidders, and the following lots has 7 bidders; 132 the Illinois food vending machine, 135 & 136

two Indiana liquors, 161 a Minnesota beer, 173 the NC seed stamp on tag, 84 a Colorado bedding stamp, 214 the Pennsylvania soft drink.

Other lots with nice realizations were 148 the Louisiana law stamp on document \$12, lots 162 & 163 the Missouri kerosenes at \$16 each, 222 the SD big game brought \$13.

Lot 155, the Missouri wine which I had misdescribed was withdrawn by the auctioneer.

Hot areas were SD hunting, NC, WI, bedding, eggs, beer, wine and liquor and soft drinks.

State ducks were a weak area and

curiously Virginia bear-deer, usually a strong area, was spotty. Dirty and damaged material, unless rare, is not moving.

The next auction will be in the first quarter 2000 issue. Send consignments in by Christmas. As always, consignment sheet are available for the asking. There will not be an auction in the 4th quarter issue.

On lot listings below, * indicates the winning bidder was willing to go higher, t indicates a tie bid.

I have over 370 lots of material already in for the first auction of the century and it should be a good one.

1	2.50*	40	-	79	1.50*	118	5.25*	157	-	196	3.00*	236	6.00t
2	1.25	41	-	80	1.00*	119	6.25	158	28.00	197	3.25*	237	-
3	2.00	42	3.25*	81	1.75	120	-	159	1.50*	198	1.75*	238	1.00*
4	-	43	1.50*	82	6.00t	121	5.25*	160	1.75*	199	1.75*	239	3.00t
5	1.25*	44	9.25	83	4.50	122	6.25*	161	4.25	200	2.50	240	1.25
6	2.00*	45	5.50*	84	3.50*	123	1.25	162	16.00*	201	-	241	1.25
7	3.00*	46	4.50*	85	6.26	124	5.50*	163	16.00*	202	2.75*	242	5.00
8	-	47	4.25	86	2.50*	125	2.50*	164	withdrawn	203	1.25*	243	-
9	2.25*	48	4.50*	87	8.75t	126	35.00*	165	2.50*	204	-	244	-
10	1.25*	49	1.50*	88	12.00*	127	30.00*	166	1.25*	205	1.00	245	1.00*
11	1.50*	50	1.50*	89	15.00*	128	9.25	167	4.50*	206	2.25*	246	1.00*
12	1.50*	51	1.50*	90	7.25*	129	3.50*	168	5.25*	207	2.50*	247	2.00
13	3.00t	52	11.00	91	2.75*	130	9.50*	169	6.25*	208	2.00	248	2.00
14	3.75*	53	1.75	92	2.25*	131	1.25*	170	60.00*	209	2.75*	249	2.00
15	5.00	54	1.25	93	2.00*	132	6.75*	171	47.00*	210	5.00	250	1.00
16	2.25	55	1.50*	94	1.00	133	5.00*	172	3.25*	211	5.00	251	26.00t
17	1.25	56	2.50*	95	-	134	12.00*	173	8.50*	212	5.00	252	4.25*
18	1.00t	57	2.00*	96	4.00*	135	6.25*	174	3.75*	213	2.00*	253	3.00t
19	2.25	58	2.50*	97	20.00	136	7.00t	175	4.00t	214	5.25	254	1.75*
20	2.50*	59	1.50*	98	-	137	3.00	176	1.50*	215	1.00	255	4.00
21	-	60	1.25	99	2.00*	138	2.00t	177	1.00	216	155.00*	256	4.00*
22	2.50*	61	12.00*	100	1.75*	139	9.25*	178	6.00	217	1.50*	257	8.25*
23	-	62	9.25	101	1.75*	140	9.50*	179	2.25*	218	18.00*	258	3.25t
24	4.50*	63	-	102	5.25*	141	2.50*	180	-	219	3.75*	259	3.50
25	2.50*	64	17.00	103	2.50*	142	2.50*	181	-	220	3.75*	260	1.50*
26	3.50*	65	13.00*	104	9.00*	143	2.00*	182	-	221	2.25*	261	3.00t
27	3.25*	66	3.00t	105	-	144	5.50*	183	-	222	13.00*	262	-
28	1.50	67	5.00	106	4.25	145	3.75*	184	7.50*	223	5.25*	263	1.00*
29	4.00*	68	15.00	107	1.25*	146	2.25*	185	4.25	224	5.25*	264	6.25
30	5.50*	69	20.00*	108	3.00*	147	3.25*	186	4.25	225	11.00*	265	9.50*
31	3.00*	70	6.25	109	1.50*	148	6.25	187	-	226	11.00*	266	15.00*
32	1.25*	71	33.00	110	-	149	12.00*	188	5.00	227	4.25*	267	7.50*
33	3.25	72	3.25*	111	-	150	1.50*	189	6.25*	228	2.25*	268	5.00*
34	12.00t	73	2.50*	112	-	151	7.00t	190	2.00t	229	11.00*	269	4.75*
35	12.00t	74	-	113	2.75*	152	6.25*	191	8.00*	230	3.25	270	7.00*
36	4.50*	75	1.25*	114	6.00*	153	45.00*	192	3.25*	231	6.25	271	18.00*
37	5.00*	76	-	115	2.50*	154	23.00*	193	3.25*	232	-	272	4.75*
38	3.00	77	1.00*	116	6.00t	155	13.00*	194	4.00	233	2.00*	273	-
39	-	78	3.00t	117	6.50*	156	8.00	195	1.00*	234	1.50	274	3.75

Fish and Game Update

by J. R. Wooten

California

Several stamps for the current season have been received from California including the upland game bird and striped bass stamps. For those wishing to order current stamps, the following are available.

Upland Game bird	5.75
Striped bass	3.50
Abalone	12.00
Colorado River - Arizona	3.00
Ocean Enhancement	2.50
Second Rod	8.50
Resident upgrade	10.75
Hunter education	2.75
Ocean enhancement, commercial	25.00
Herring stamp, commercial	100.00
Salmon stamp, commercial	85.00
Junior salmon stamp, commercial	42.50

Send orders to License and Revenue Branch
California Dept. Of Fish and Game
3211 S Street
Sacramento, CA 95816

Georgia

For the 1997-98 season, Georgia began issuing a sportsman's stamp to provide an all inclusive fee covering all individual hunting and fishing license fees. Instead of purchasing a number of individual stamps for various hunting and fishing activities, a sportsman could conveniently purchase only one sportsman stamp. To publicize this new arrangement, an attractive, multicolored stamp was produced picturing the silhouette of a hunter and his dogs against an orange sunset. The fee for residents was \$60. Existence of this stamp became known several months after its expiration date (March 31, 1998). At that time all remainders had been destroyed. Two used copies of this stamp have now surfaced, and thanks to Howard Richoux, a used example of this stamp is pictured. The state, believing there would be no demand for a stamp with such a high face value, did not save any stock for collectors. It is unlikely a mint example has survived. A sportsman's stamp was also issued for the 1998-1999 season but was a "text only" stamp.

Mother?

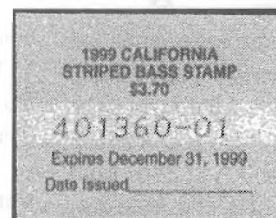
Yes, dear.

Will you tell me a fairy tale before I go to bed?

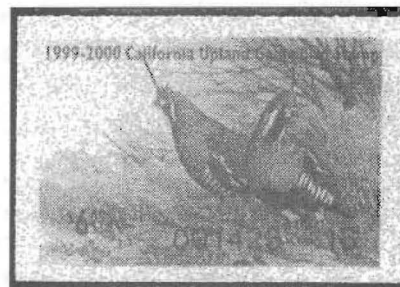
Wait till your father comes home and he will tell us both one.

Microcosm 1924

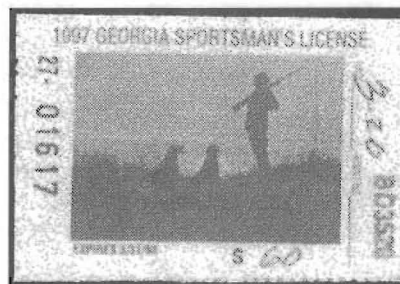
Altoona (PA) High School Yearbook



1999 California bass stamp, blue with red serial numbers in white panel.



1999-2000 California upland game stamp. Much more colorful than this scan indicates. A very attractive stamp.



One of Howard Richoux's used examples of the \$60 1998 Georgia Sportsman stamps, a rarity it appears.



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Check out Jim's Stamp Page

Thanks for letting let us serve you!

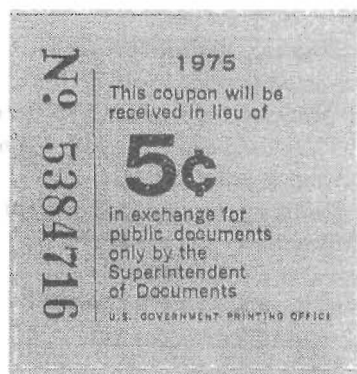
Coming Next Issue
Printing Troubles
and much more.

LETTERS TO THE EDITOR

More Supt. of Documents Coupons

I have a pane of 6 (bottom four missing) of the Superintendent of Documents Coupons for 1975. They are black on green paper with red serial numbers and year.

David Lucas
Derby, Kansas



Alan Hauck sent in this example

I just opened a long lost envelope of stamps. Inside, amongst other things, was a block of the 1966 Supt. of Documents Coupons. They have black printing on a Yellowish paper with serial/year in red. Thanks.

Kent Gray
England

Lost in the Hubbard Catalog

I received the SRN 3rd quarter issue today and enjoyed it as always. You have a story on page 11 about the unlisted Missouri 1/2 cent wine, auction lot 164. Isn't this Hubbard W2?

Also auction lot #231 is Texas EL2. and lot #232 is liquor L2. This last one is a bit confusing because, at least in my copy of Hubbard, the photo above L1-L5 is wrong and should be over L7-L10. He noted this in the 1989 supplement.

Joe Jeter
Cedar Hill, Texas

Joe is right on all counts as were several others. The wine I know I looked for on four different occasions; the liquor, well the illustration through me, and the Export Liquor, I found it after it went to press. You would think I have been in the wine, beer and liquor.

Scott Troutman

Indiana Intangible Error

I did note one error in the Indiana Intangible listing in the 3rd quarter 1999 issue. The 1946 \$10 stamp, D118 is blue, not orange as listed.

I enjoyed the 3rd quarter issue as I have a particular interest in the Florida egg stamps.

Ed Kettenbrink
Houston, Texas

Feed Inscription Uncovered

In the 2nd quarter issue of the 1999 SRN, Mack Matesen requested a full narrative of what is hidden behind the stamp on the feed tag. Here it is.

HELP WITH NATIONAL DEFENSE

Open This Bag Without Cutting It.
Save It Carefully For Further Use.

Stand so that you are facing the "single thread" side of the stitch. Then Cut the threads at the end of the bag on your right. Pick out one or two stitches of the single thread, take hold of the thread on both sides and pull them apart.

I have AZ F5 (issued in 1939 according to Hubbard) on such a tag. I also have a tag with the design shown on Matesen's stamp-on-tag code dated October 1940, so I would opine that Hubbard's issue date for that series was 1940.

John Funkhouser
Michigan

Catalog Error

With reference to the "Revenue Stamps of New England", by Terence Hines, 1984, page 49, I was checking New Hampshire liquor seal LS5 and noticed mine was perf 10 1/2 instead of the perf 10 listed in the catalog. I have the whole set and in checking, they are all perf 10 1/2. Has this been brought up before?

Kent Gray
England

Kent is right. They are perf 10.5. At least all that I have are. I obviously made a mistake.

Terence Hines
New York

Invitations from CAL-REV

CAL-REV, the west coast Chapter of the American Revenue Association, to join them at two National shows this spring.

February 12th, they will be at AIRPEX in Phoenix, Arizona.

April 28th they will be at WESTPEX which is in San Francisco. This will be the revenue show for the year 2000, and the American Revenue Association and the State Revenue Society both plan to participate. And our SRS member and revenue cheerleader Jerry Lurie assures me there will be good revenue lectures to attend and a good revenue dinner to be eaten.

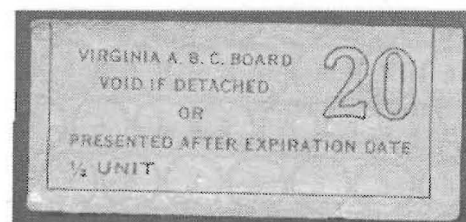
Jerrie is also looking for speakers for both shows, so if you can help, let him know as soon as you can.

For more information give Jerrie a call at 925-682-3020 or e-mail him at sameday@napanet.net.

Virginia Prescription Liquor Stamp Found

Tony Crumbley sent the stamp shown below, not knowing what it was. It appears to a prescription liquor stamp from Virginia. These stamps were used during prohibition for patients needing liquor, an often prescribed remedy in those days.

This stamp is printed in dark brown ink and has an orange panto of the circular state seal of Virginia. The design is 50x22 mm in size. This one appears to be like the West Virginia's, where two 1/2 unit stamps made up the full design and when used together were a 1 unit stamp. These stamps were usually issued in pads, and the 20 on the stamp indicates there were at least 20 1/2 unit stamps in the pad. This stamp appears to have been scissored in half or it may have had a very fine rouletting. *Editors note - just as I went to press a green version of this stamp appeared in an e-bay lot.*



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.
Free for SASE #10 envelope
4. *History of Oleomargarine Tax Stamps and licenses in the United States*
Carter Lichfield, 1988, 128 pp. hardbound
\$23.00 (non-member price \$26.50)
5. *USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)*
Elbert S.A. Hubbard, 1960, ills, three hole punched
\$22.50 (Non-member price \$27.50)
6. *USA State Revenue Catalog Volume 2 (1960-1991 issues)*
Elbert S.A. Hubbard, 1992, illus, three hole punched
\$32.50 (Non-member price \$37.50)
7. *Second Federal Issue: 1801-1802*
W.V.Combs 1988, 142 pp,illustrated,hardbound
\$18 (Non-member price \$21)
8. *Third Federal Issue 1814-1817*
W.V. Combs, 1994,224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)
9. *An Index to Revenue Articles in Serial Publications*
R.F. Riley, 1992, 192 pp, perfect bound
Free for SASE 8 1/2 x 11 envelope with \$1.65 in postage on it.
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
20. *The Kansas Quail Stamps* **New**
David Lucas, 1999 48pp spiral bound
\$14 Members, \$17 non-members

Publication	Price ea.	Qty	Total
Prices now include postage			Grand total
Publications available from: SRS Publication Sales Harold Effner Jr. 27 Pine Street Lincroft, N.J. 07738			
Name _____ Address _____ _____ _____			

AD CORNER

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

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. (0)

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. (5)

AUTOMOBILE WINDSHIELD STICKERS WANTED. Have many duplicates. Also want Paper registrations and licenses. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (2).

WANTED: STATE MARIJUANA STAMPS. AZ, CO, ND, IL (\$5 OR \$10), SC overprints and varieties and possibly others. Also federal marijuana special tax stamps. ROBERT HENAK, 8010 N. MOHAWK RD, FOX POINT WI 53217-2720. E-mail henak@compuserve.com(3)

WANTED: MINNESOTA evergreen tags; Kentucky, Indiana, Wisconsin egg stamps, paper scrip (coal, lumber, depression, etc..) and scrip-related paper. SCOTT A. McCLUNG, 8381-H MONTGOMERY RUN ROAD, ELLICOTT CITY, MD 21043 (1)

WANTED-TURKEY STAMPS, permits, Licenses, Badges, etc. JOHN CROOK, 660 WILHELM PLACE, CONCORD, NC 28025. (1)

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 (3)

WANTED. Any and All State Revenues, Esp. Ducks. Giving Other State Revenues or Much more in \$1 and up nice Foreign Stamps in Exchange. MILT COHEN, 12309 LAKERIDGE FALLS DRIVE, BOYTON BEACH, FL 33437-6300 (4)

WANTED: Patent, License and Royalty Stamps. Will buy or trade US Revenues and Cinderellas. MIKE MCBRIDE, P.O. BOX 814, LOUISVILLE, CO 80027 (4)

WANTED: KANSAS Quail stamps, off and on license. Willing to buy, trade, or sell same. What do you have? DAVID R. LUCAS, 300 S. WOODLAWN, APT #418, DERBY, KS 67037. email davidlucas@fn.net (316) 788-7884 (4)

WANTED: California tomato/sweet potato stamps; US playing card closure seals (used after federal tax stamps discontinued); US cigarette labels (usually blue paper-used in lieu of or after federal tax stamps discontinued); tax except, military, sea stores, stating tax no longer required, company names/logos. SCOTT A. McCLUNG, 8381-H, Montgomery Run Road, Ellicott City, MD 21043 (4)

WANTED: SMALL PAPER ITEMS.

(1) Old transportation tickets from trolley, horse railroad, stage, city railway, bridge, ferry, tollroad, transfer, express etc.

(2) Coupons, scrip, chits, punchcards, etc.

(3) Paper money-like items such as Depression scrip, college money, funny money, play money, advertising money.

(4) Admission cards, passes and tickets for fairs, expositions, centennials, conventions and the like.

(5) Military chits, coupons, passes, etc.

(6) Celluloid tickets and paper credit cards.

DAN BERNICE, BOX 5708, CARY, NC 27512 (0)

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.

FREE FOR ALL

Our treasurer Harold Effner came up with this free for all offer. In this case for the price of a stamp you can get not one but three state revenue stamps - a used Iowa C7 or C11 one cent cigarette from the 1922-26 period, a mint one cent Chatchee, Alabama cigarette decal and a used current cigarette fusion from New Jersey (from a pack that Harold smoked).

SRS "Free For All" items are provided as a benefit to members to enhance their collecting enjoyment. Stamps are donated to the society and "Free For All" items not requested within the allowed time frame are proved to the SRS Sales Service for sale to members. All sales benefit the SRS.

Single requests from SRS members will be filled while supplies last. Send a self addressed stamped envelope with 33 cents postage to SRS Free For All, 27 Pine Street, Lincroft, N.J. 07738. To prevent damage, members may want to include a card stiffener.

SRS SALES SERVICE

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

Alabama**Cigarette**

Playing cards .10 10/\$1

Arizona

1935 12c malt liquor, used cat B2

Red on pink, Moore sig. .50ea

Bisbee Occupational Lic. .50

Arkansas

Waterfowl (from booklet)-1989 \$7

Colorado

WL60 wine-liquor (20 ct) .50

DMV Search Request \$2.20

Connecticut

1993 Wildlife

Sheet variety (#<50001) \$5.30

Hunter variety (#>50000) \$5.30

Florida

Snook-, 94, 95, 96 \$2 ea

Crawfish - 1994, 96 \$2 ea.

Georgia

City of Griffin .05 Excise Tax

Free

Maine

Res Muzzleloader 86, 87, 88, 89, 90,

91, 92, 93, 94, 95 \$1 ea.

1998 \$5 ea

Non-Res Muzzleloader-86, 87, 88, 89,

90, 91, 92, 93, 94, 95, \$1 ea.

1998 \$5 ea.

Alien Muzzleloader - 87, 88, 89, 90, 91

92, 93, 94, 95 \$1 ea.

1998 \$5 ea.

Pheasant-86, 87, 88, 89, 92

93 \$1 ea.

1998 \$5 ea.

Maryland

Duck stamp \$3

Michigan

1976 Duck \$2.10

Missouri

Trout -91 \$4 ea

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

Nebraska

Drug \$10

Pickle card (cut off flare card) 50ct*

On flare card add \$1 postage,
flare card may have to be folded
in half in many cases (they are
huge)

New Jersey

Trout 1991, 92* \$2.30

Non-Res Trout 91, 92* \$2.30

Woodcock-91, 92* \$2.30

Pheasant 91, 92* \$2.30

New Mexico

Waterfowl-1991 \$7.50

Oklahoma

1964 1 pint liquor (Cat. L4)

Single \$1

Block of 4 unused \$5

Plate block of 4 \$7.50

Pennsylvania

Waterfowl Management

\$5.50 1998 \$4.20

Rhode Island

Cigarette--20 cig .37 10/3.70

-50 cig .925 10/9.25

South Carolina

Cigarette .01 10/10

.07 10/70

.09 10/90

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

Documentary .10

.50

\$1

Weldon & Lick 4ct .25*

Tennessee

Ammunition Tax .10 10/\$1

Texas

Bedding 1990 Series .75 10/\$7.50

Blk/4 \$3

1996 Co. Ed Hunt & Fish (8) \$10

Virginia

Local single

Chesapeake .15

Clifton Forge .05

.06

Newport News single pane/10

25 cig .1875

Norfolk .15

Suffolk .20 \$2.00

.25 \$2.50

Washington

Waterfowl-1990 \$5.00

Waterfowl -1991 2 diff. \$6.00 ea

Bellingham Lic. fee .50

Wisconsin

Liquor stamps

200 ml \$2

1 liter \$2

1.75 liter \$2

Bingo Cards-\$1.50 ea. (plus .78 postage)

1985, 86, 87, 88, 90, 91, 92, 93 Very limited
supply.

SRS Sales Philosophy

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

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

--The sale of the stamps will expire before
SRS members can be notified in the newsletter.

--The stamps are non-fish and game.

--The stamps are fish and game stamps that
are not readily available.

--There is a minimum purchase requirement.

Note: Certain stamps may have a purchase
limit to give all members an opportunity
to obtain these stamps.

*Newly acquired

A NEW SRS PUBLICATION IS GOING TO PRESS

The Kansas Quail Stamps 1937-1961

Their History, Printing and Plating
by David Lucas

The definitive work on this classic and
complex series of stamps.

PRICE - \$14.00 to SRS Members
\$17.00 to non-members

Order with SRS Publications form on
page 25.

Shipping around New Years

Dealers

Want to reach the world's largest group
of state revenue collectors?
Display ads in the *State Revenue News*
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For a display ad rate card write:

State Revenue Newsletter

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Oklahoma City, OK 73145



State Revenue Society

Library Holdings

December 1999

By Peter Martin
SRS

A supplement to the 4th Quarter 1999
State Revenue News

Don't Toss Out

those old annual reports, order forms, laws, brochures, letters or other documents related to state revenues. You never know how helpful that information might be to another researcher. If you don't have room, send the materials to the SRS Library. We're establishing state and topical files. Even if you have reference documents that you want to keep, send photocopies to the library. Future researchers will appreciate it.

The State Revenue Society Library

The State Revenue Society Library serves the members of the State Revenue Society with the world's largest holding of books and materials related to the collecting of United States state revenue stamps. Library services are only available by mail by following the library's lending rules. Online library services are not currently available, nor are interlibrary loans.

SRS Library Lending Rules

Only current SRS members in good standing may borrow library materials.

All requests for library material must be on a "Request for SRS Library Material" foM must be signed, must include the members SRS numbers and must have the return mailing label properly completed.

No more than three items may be loaned per shipment.

Items will be loaned for three weeks. Extensions may be granted by the librarian provided that no other requests for **the** material are on file.

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Photocopying must be in compliance with Title 17, U.S. Code (the copyright code).

- Books: \$1 each

- Postage/handling: \$4 for each shipment of books and/or photocopies

Library charges must be paid in advance in U.S. funds by check or money order. Underpayments will be billed prior to shipment. Overpayments will be refunded in mint stamps.

Return library materials securely wrapped at the Library rate,. All library materials **MUST BE INSURED FOR \$ 100**. Keep your insurance receipt for at least six months.

Costs of delinquent notices or any other method necessary to effect the return of overdue material is the responsibility of the borrower and must be reimbursed in U.S. funds.

Borrowers who do not comply with these rules are subject to disciplinary action by the, SRS Board of Governors and, at a minimum, may be denied further use of the library.

Mail all requests to: **SRS Librarian Peter Maxtin, POB 513, Sidney, OR 45365.**

Library List Updates

Library list updates and newly received material will usually be inserted into the *State Revenue News*.

Library Donations

The State Revenue Society is an authorized tax-exempt, nonprofit institution under Section 501(c)3 of the Internal Revenue Code. Any donations may be tax deductible under prevailing IRS code specifications. The SRS Library welcomes donations of philatelic material (please include an itemized list) as well as monetary contributions to secure the growth and maintenance of library services. The donor's name will be annotated on donated items, Donations to the Acquisitions Fund are used to purchase additional resource material, new and used, for the library. Authors and publishers of articles, monographs and books are urged to send copies for inclusion in the library.

Symbols and Abbreviations

* multiple copies in the library A-article B-book C-catalog ill-illustrated fl-foreign language
phc-photocopy SB-spiral bound

Books, Catalogs and Monographs

General

- C1. *Addenda to State Revenue Catalog 1960 as published in the State Revenue News between September 1960 and May 1975*. E.S.A. Hubbard. Bound copy.
- C2. *Catalogue de Timbre-Fiscaux*. 1915. A Forbin. FL.
- C3. *Catalogue of State and City Tax Stamps*. 1936. Frank Applegate. phc.
- C4. *Complete Catalogue of Excise State Revenue Stamps*. 1936. Frank Applegate. phc.
- C5. *Documentary State Revenue Stamps of the United States*. 1920. Brewster C. Kenyon. Bound phc.
- C6. *Handbook and Checklist of United States Revenue Stamps*. 1910. J. Delano Bartlett. Phc.
- C7. *An Index to Revenue Articles in Serial Publications*. 1992. 192 pp. R.F. Riley.
- C8. *Priced Catalogue of the State and City Revenue Tax Stamps of the United States*. 1940. 138 pp. George D. Cabot.
- C9. *Second Federal Issues 1801-1802*. 1988. W.V. Combs.
- C10. *State Revenue Catalogs*. Bound phc containing Keyon's 1903 catalog and price list; the United States Revenue Society's 1910 handbook and checklist; Applegate's 1930 catalog and Applegate's 1936 catalog.
- C11. *State Revenue Catalogue*. 1960. E.S.A. Hubbard. Bound copy.
- C12. *State Revenue Catalog*. 1988 Supplement. E.S.A. Hubbard. Bound phc.
- C13. *State Revenue Catalog*. 1989. E.S.A. Hubbard.
- C14. *State Revenue Catalog*. 1991 Supplement. E.S.A. Hubbard. Bound phc.
- C15. *State Tax Handbook*. 1997. Commerce Clearing House.
- C16. *Supplement to Hubbard's 1960 State revenue Catalog excerpted from Cabot's Catalog of 1940*. 1977. Washington Metropolitan Area Fiscal Society.
- C17. *Third Federal Issue 1814-1817*. 1993. W. V. Combs.
- C18. *U.S. Municipal Revenue Stamps*. 1957. 19pp. E.S.A. Hubbard.
- C19. *U.S. State Revenues*. 1920. Adinaw, et. al. Bound phc.

- C20. *U.S.A. State Revenue Catalogue Vol II. 1992 Supplement*. E.S.A. Hubbard. Covers 1950-1991 stamp issues. This is Vol. 2 offered by the SRS Sales Service.

State

- S1. *California Agricultural marketing Stamps: Apples, Tomatoes, Sweet Potatoes*. Undated. Phc of study.
- S2. *California License Plates*. 1986. California Dept. of Motor Vehicles.
- S3. *Adhesive Revenue Stamps of Hawaii: Their History and Use*. 1986, 125 pp. Randell E. Burt. Bound copy.
- S4. *Kansas State Revenue Catalog*. 1972, 30pp. Charles Bellinghausen.
- S5. *Kansas State Revenue Catalog and Nebraska Revenue Stamps*. Bellinghausen and Pruess together. Postilon reprint.
- S6. *Nebraska Revenue Stamps*. 1972. 18pp. Dr. Kenneth Pruess.
- S7. *Revenue Stamps of the New England States*. 1984. 82pp. Terence Hines. Positllion reprint.
- S8. *Revenue Stamps of New Hampshire and Vermont*. 1971. Terence Hines.
- S9. *A Catalogue of Nevada Checks 1860-1933 with Rarity and Price Guides*. 1993. 128 pp. Douglas McDonald.
- S10. *The Tax that Shook the Street, Wall Streets War with the State of New York*. 1973. 19pp. Stephen Shedrowitz.
- S11. *Pennsylvania Beer Labels with World War II Emergency Tax Stamps*. 1947. 10pp. Charles Hermann.
- S12. *Pennsylvania Local Real Estate Transfer Stamps, revised*. 1969. Frank Applegate. Bound with later addenda.
- S13. *Catalog of Ohio R5 Scratchmarks*. 1989. 26 pp. Merlin K. Malehorn.
- S14. *Ohio Sales tax Stamps Catalogs and Lists (Revised)*. 1988. Merlin K. Malehorn.
- S15. *Readings from the State Revenue Newsletter April 1960-April 1990*. Reprints related to the Ohio sales tax. Merlin K. Malehorn.
- S16. *A Catalog of Utah State Revenue Stamps*. 1937. Dick Green and Alfred Rordame II. Phc.
- S17. *Washington State Cities Revenue Catalog*. 1973. Mack Matesen.

Fish and Game

- F1. *Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps through December 1976*. 1977. 8pp. E.L. Vanderford.
- F2. *Complete Pictorial Waterfowl Hunting Stamps*. 1983. C.R. Pendl.
- F3. *Congress Book 1995*. Reprint of "The Duck Stamp Phenomenon" by Ira. W. Cotton.
- F4. *Duck Stamps and Prints, The Complete Federal and State Edition*. 1988. 192pp. Joe McCaddin.
- F5. *Duck Stamps, Art in the Service of Conservation*. 1989. 170pp. Scott Weidensaul.
- F6. *Guide to Collecting Hunting and Fishing Licenses*. 1982. Robert Miller. Bound copy.
- F7. *Guide to Collecting Hunting and Fishing Licenses*. 1992. Robert Miller.
- F8. *Handbook of Fish and Game Stamps*. 1973. E.L. Vanderford.
- F9. *History of the Massachusetts Waterfowl Stamps and Prints*. 1990. Two three ring binders.
- F10. *Sam Houston Philatelics A Specialized Catalogue*. Various Editions. Bob Dumaine.
- F11. *Scott 1991 Federal and State Duck Stamp Catalogue*. 1991. Scott Publishing Company.
- F12. *Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps*. 1996. David R. Torre.
- F13. *Stamp Fund of the Commonwealth of Virginia*. 1982. Peter Pierce. Three-ring binder.
- F14. *State Pictorial Fishing Stamps, a guide with values*. 1996. 38 pp. J.R. Wooten.
- F15. *State pictorial Hunting Stamps, a guide with values*. 1996. 70 pp. J.R. Wooten.

Topics

- T1. *Canadian Sales Tax Receipts*. 1993. 23 pp. Merlin K. Malehorn.
- T2. *1997 Catalog of U.S. & Canadian Prepaid Phone, Cash & Transit Cards*. 1997 Moneycard magazine.
- T3. *Chauffeurs Badges and Transportation Related Badges of the World*. Volume I, New York. Edward H. Miles.
- T4. *Chauffeurs Badges and Trans-*

portation Related Badges of the World. Volume II, New England. Edward H. Miles.

T5. *Chauffeurs Badges and Transportation Related Badges of the World. Volume III. Illinois.* Edward H. Miles.

T6. *Check List and Guide to Sales Tax Tokens 3rd Edition.* 1971. 16pp. Emil Dibella.

T7. *D.W.I. Revenue Stamped Paper and Adhesives.* Special supplement to the May 1987 *The Posthorn*. Timothy McRee.

T8. *Field Guide to Revenue Stamped Paper Part 1, The Western States Revised Edition.* 1996. 128pp. B.J. Castenholz.

T9. *History of Oleomargarine Tax Stamps and Licenses in the United States.* 1988. 128pp. Carter Litchfield.

T10. *The License Plate Book.* 1978. 112pp. Thomson C. Murray.

T11. *Medicine Tax Stamps Worldwide.* 1971, 127pp. George Griffenhagen.

T12. *Mines of the West, 1863.* 1996. 64pp. Douglas and Gina McDonald.

T13. *The Postal History of Christmas Seals.* 1990. 40pp. Douglas K. Lehmann.

T14. *Tax Burden of Tobacco.* 1995. 250pp. Tobacco Institute.

T15. *United States State and Local Revenues Cigarette Meters Master Checklist.* 1990. Harold Effner, Jr.

Periodicals and Serials

P1. *American Journal of Philately* - Forerunner of the American Philatelist. Photocopies of state revenue related articles. 1890-1902.

P2. *American Philatelist* - Journal of the American Philatelic Society. Photocopies of state revenue related articles. Incomplete.

P3. *The American Revenuer* - Journal of the American Revenue Association. Incomplete run.

P4. *State Revenue Articles* from *The American Revenuer* 1947-1983. Bound Edition.

P5. *American Tax Token Society Newsletter.*

Bound Editions

a. 1971-1985

b. 1986-1988

c. 1989-1991

P6. *Cancellations* - Photocopies of Charles Hermann's "State Tax Notes" columns.

P7. *Duck Tracks* - Journal of the National Duck Stamp Collectors Society. Complete. 1992-Present.

P8. *Embossed Revenue Paper News* - The Washington Metropolitan Area Fiscal Society 1977 reprint of Volumes 1-5, 1938-1943. Bound copy.

P9. *ICAR Newsletter* - Bert Hubbard's Interstate Cinderella and Revenue newsletter. Incomplete.

P10. *Keychain Tag News* - The Mini License Plate Collectors newsletter. Incomplete.

P11. *Linn's Stamp News* - Photocopies of state revenue related articles. Incomplete.

P12. *Mekeel's Weekly Stamp News* - Bound photocopies of state revenue related articles with index.

P13. *Scott Stamp Monthly* - State revenue articles that have appeared in the *Scott Stamp Monthly*.

P14. *State Revenue News* - Complete, 1959-present.

Bound Editions

a 1976-1979

b 1980-1983

c 1984-1988

d 1989-1993

e 1994-1996

P15. *Stamps.* Bound photocopies of state revenue related articles.

P16. *Tax Token Tally* - reprint of Vol. I, II and III. 1970-1972.

P17. *Weekly Philatelic Gossip.* Bound photocopies of state revenue related articles.

P18. *Weekly Philatelic Gossip.* "State tax Notes" by Charles H. Hermann. Bound photocopies of columns from 1942-1957.

P19. *Wildlife Stamp Newsletter* - A complete run. 1988-1989.

Documents

D1. 1987 New Hampshire and 1989 Louisiana Waterfowl stamp contracts.

D2. Pennsylvania's Stamp Act of 1935. State Personal Property Tax and Report of Mortgages (5 items).

D3. Hubbards Decals and Inspection. Photocopies of stamps and decals

State Revenue News from the Hubbard Collection.

D4. Hubbard's Tobacco and Liquor. Photocopies of stamps from the Hubbard Collection.

Auction Catalogues & Pricelists

A1. 1871 Shop Mail sales. Various sales, most with state revenues and cinderellas.

A2. Sam Houston Philatelics Public Auctions. Various auctions, mostly ducks.

A3. Sport'en Art Stamp Mail Auction. May 31, 1990. Duck stamps.

A4. Superior Galleries - The Father Flanagan's Boys Home Stamp Auction July 15-16 1991. Misc. state revenues.

A5. Superior Galleries - The Beverly Hills Sales, part one, July 18-19, 1991. California & misc. state revenues.

A6. The State Revenuer - Barry Porter's series of illustrated pricelists, 1982-1991.

The library has been acquiring material from a number of researchers. This includes copies of state laws and things like photocopies of Florida egg stamps. The librarian has not completed indexing this material. To see if he has anything in an area you are researching, contact the librarian directly.

Please submit all requests to borrow material on the form on the next page or a copy thereof.

**SRS Library
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Sidney, OH 45365**

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