



# State Revenue News

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3rd Quarter 2000

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## Fishing Stamps



Corner of cover with return address and cachet of the New Jersey Fish and Game Commission from 1908. An interesting piece of collateral material. See article on the New Jersey trout stamps on page 8.

## AUCTION #18

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## Secretary's Report

Previous Total	243
New Members	7
Reinstatements	2
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	252

### New Members

- 1202** Sam S. Beck  
PO Box 2506  
Mesa, Arizona 85214-2506  
Dealer - Beck Stamp Auctions
- 1203** Herbert M. Saylor  
91 Cambridge Avenue  
San Leandro, CA 94577-1821  
Interests - Canada,US,Mexico,China,  
Hong Kong
- 1204** Marty Graff  
6570 Bakersfield Drive  
Raliegh, NC 27606  
Interests - Birds on Stamps
- 1205** Stephen Wittig  
PO Box 2742  
Springfield, MO 65801-2742  
Dealer-Quality Philatelic Services  
Interests - US & state revenues, plate  
#number blocks & singles.
- 1206** James S. Gerson  
32 Plymouth Road  
Fort Washington, NY 11050
- 1207** Robert T. Marousky  
2720 Walton Drive  
Ocean Springs, MS 39564  
Interests: Match & Medicine,PA,MS
- 1208** Mervin E. Woike  
516 E. 84st Street, Apt 4W  
New York, NY, 10028-7374

### Reinstatements

- 596** Rob Roy Hathaway  
2011 Melissa Diane Street  
Mansfield, TX 76063  
Interests - US revenues, States  
including fish & game
- 687** Charles Souder  
4417 Somerset Drive SE  
Bellevue, WA 98006-3026

### Resignations

### Address Changes

- 737** James Wehle  
2636 12th Street North  
Saint Petersburg, FL 33704-2610
- 1066** Kent Gray  
PO Box 9726  
Dyess AFB, TX 79606

## Editor's Notes

Have you ever wanted to get something from the SRS library but can't find a copy of the request sheet? Have you gathered up some auction material but don't have a consignment sheet? Well, for those of you who have internet capability, we offer some help. Out on the web site:

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

you will now find clickable spots that will print you out what you need. Otherwise you will still have to drop a note to the auction manager or librarian or find the 4th quarter 1999 issue for what you are looking for. I should note, when you go to print online, make the left and right margins a half inch and you will get something that is not all wrapped around and unreadable.

Auction 18 is a comparatively small auction, with a lot of very good hunting and fishing material. Also more honey than I have seen in a while and some very tough wines. Take a good look. As always there is something for everyone. Auction 17 proved once again that I can never guess what items will be heavily fought over.

At WESTPEX, the comment was made that it would be nice if more people contributed to the SRN. I looked at the 2nd quarter issue and we had 15 different members who contributed. I think that is quite remarkable. And I have items in from half a dozen more waiting to be published. I just got in some most interesting material on malt from a new member that you will find on pages 14-15. And that is what makes this fun. We are blessed with some sharp eyed scroungers who are always turning up the odd and the unexpected and some fine writers who try to explain it. If you find something new or interesting send it in. We may make a few mistakes (see the Letters to the Editor), but I purposely try to make this journal a little less formal than some of the others.

An item that I would like to try to catalog this coming year is the West Virginia medicinal liquors that have been coming through the auction (one is pictured). It is getting very difficult to tell what is new and what is not. Send the editor color copies of the varieties you have if you can.

# The 1960 Michigan Trout Stamp - Tale of the Wolverine

by Scott Troutman

The early Michigan trout stamps are some of the most beautifully engraved of all U.S. state revenues. Most feature trout leaping, or fishermen working trout streams or fishing paraphernalia. But the 1960 stamp shows a railroad pullman car labelled "The Wolverine". My guess was that it was an excursion car they used to go fishing. Such an odd subject meant there had to be a story, and I finally got around to doing some research on it. And it turns out that I was miles off base, and the research took me into an area of fishing lore and technology that time has forgotten. With the help of Lynne Thoma of the Michigan Department of Natural Resources, Fisheries Division and extracts from the "Michigan Fisheries Centennial Report 1873-1973"<sup>1</sup>, I examine the lost world of the fish cars.

Beginning in 1873 Michigan, like most states, operated a system of fish hatcheries for restocking streams. What has been forgotten is that methods for moving fish around were limited before the automobile. Early on there were no trucks and buckboards had a limited range. Trains were the way to go to move young fish quickly and far during the spring restocking seasons. Indeed, many of the proposed hatchery sites were bypassed in Michigan, because they needed railroad access. The railroads granted considerable concessions in carrying cans of fish in the baggage cars of regular trains and in leasing baggage cars to the state for the sole purpose of transporting cans of fish during the spring.

On August 1, 1888 the State acquired its first fish car, named the Attikumaig (the Chippewa name for whitefish). This railroad car was built by the Litchfield Car Company of Litchfield, Illinois for the sum of \$3,500. "It was 55 feet long, nine feet eight inches wide, and equipped with five upper berths, a hot water heating system, a kitchen in one end, and a small office in the other. Lockers with hinged wooden covers were installed on either side of the center aisle running the full length of the car to accommodate three rows of ten-gallon milk cans in which the fish were carried. Side doors in the center of the car facilitated loading and unloading.



Windows came down to the top of the can lockers and letters across the length of the top panel, on both sides of the car, were emblazoned in gold, MICHIGAN FISH COMMISSION. With this car, the Commission was well equipped to transport live fish throughout the state. Seven years later the car was badly damaged, a load of fish lost, and the crew painfully injured when a switch was thrown ahead of the rear trucks causing the car to fall down an embankment along the Pere Marquette tracks near Traverse City. Repairs were undertaken to make the car serviceable again. Sometime afterward the car was renamed "Fontinalis", honoring the brook trout. The car remained in service until about 1912, but by then it was so completely worn out it could no longer be safely used."

"In 1913 the legislature appropriated \$4,000 for a new car. This amount was inadequate, so the Fish Commission purchased what was originally a Pullman sleeping car for \$1,600. This car was then rebuilt in Chicago for the state service at a total cost of \$3,879, which included overhauling, furniture, bedding, and dishes -- all complete in the purchase price. This car was eighty-one feet long. Seven upper berths were left in; the smoking room served for dining and lounging quarters; and the state room, with davenport, served as an office. All lower berths were removed, and lockers

in which to rank the ten-gallon fish cans were built on either side of the aisle. Full capacity was 181 cans. For convenience in loading and unloading, side doors were installed near the center of the car. It was in every sense a side-door Pullman. It bore the name "Wolverine". The home station was Upper Paris where the Pennsylvania Railroad maintained a siding over which the state built a car-house for shelter."

In those days the application system was used for fish plantings. Any interested citizen could apply for trout to stock his favorite stream, provided he would agree to meet the fish car at the railway station of his choice, and at the hour specified in the notice of shipment of fish; typically the notice was mailed to him a week or so in advance of shipment. To these applicants fell the responsibility of providing transportation from the railway station to the water to be stocked, of planting the fish, and of returning the empty ten gallon cans to the baggagemen at the railroad station. Thousands of sportsmen during the early years gave freely of their time and efforts.

There were abuses in that sometimes the fish were put in waters other than those noted on the application. Much fortitude was called for on the part of the stockers. In the nature of things, the brook and brown trout hatched during the latter part of winter. Fry were ready to ship during March and April in the Lower Peninsula,



and in April and May in the Upper Peninsula. Streams were usually at high levels, which added to the problem of reaching favorable places to deposit the fry. In those days, 25-30 million brook, brown and rainbow trout were planted in a season.

The Wolverine began service with its initial trip February 22, 1914 with a crew of four. In April of that year Joe Duchene first came aboard as the cook. He was a colorful character. A French-Canadian from Montreal who came to Big Rapids. He told of driving through the solid uncut pine on a lumber wagon from Big Rapids to Mecosta to cook in a lumber camp. For a number of years, he had cooked on the floats that were built on the ice at Houghton Lake. As soon as the ice melted, the log drive started down the Muskegon River for the sawmills at its mouth. Joe said that one year they reached only Bridgeton when winter set in again. Afterwards he tended bar in Big Rapids for many years, and he cooked in the "Two Joes Restaurant" in Big Rapids just before joining the Wolverine crew. His pancakes, raisin pie and his "Hurry boys, daylight in the swamp" were fond memories of all the Wolverine crews.

The Wolverine found its way into nearly every corner of the state, and nearly all the railroads carried both the car and the regular crew of four men at no cost to the State. "Until 1923, these cars averaged about 25,000 miles a year in the distribution of young fish, mostly fry, from hatcheries to lakes and streams. During about five months of the year, the car was

a home for the crew. Eight hour days and forty hour weeks were not even thought of. When fish were aboard, or when the car was part of a train, at least one person was on duty. Frequently a messenger with thirty cans of fish would be dropped off at some spooky junction like Au Sable-Oscoda in the jack pine, with the cemetery across the tracks and the depot a mile from town, on the night run of the Detroit & Mackinac, to await the morning train going up the River Branch. Often there were empty cans to be picked up on the return trip. Escanaba was a bad spot. Arriving on Soo Line No. 87 at 7:00 P.M., we would sometimes have to unload up to thirty cans of fish for a C. & N.W. train departing at 4:00 A.M., because the car would be switched to the yards a mile away and made up in the train leaving at 6:15 A.M."

The crews sometimes had problems keeping the fish alive and healthy. In one case a crew had a full load of baby fish aboard in Grand Rapids and was due to leave for Kalamazoo about midnight. They were already hooked into the train, when a car-tunker came aboard and announced the car would have to be set out on account of a cracked tire on one of the wheels. Luckily a special crew was called out and the wheels were replaced with a spare pair of wheels in the yard, and they were switched back into the train before it pulled out. We forget that they had the equipment to do this back then.

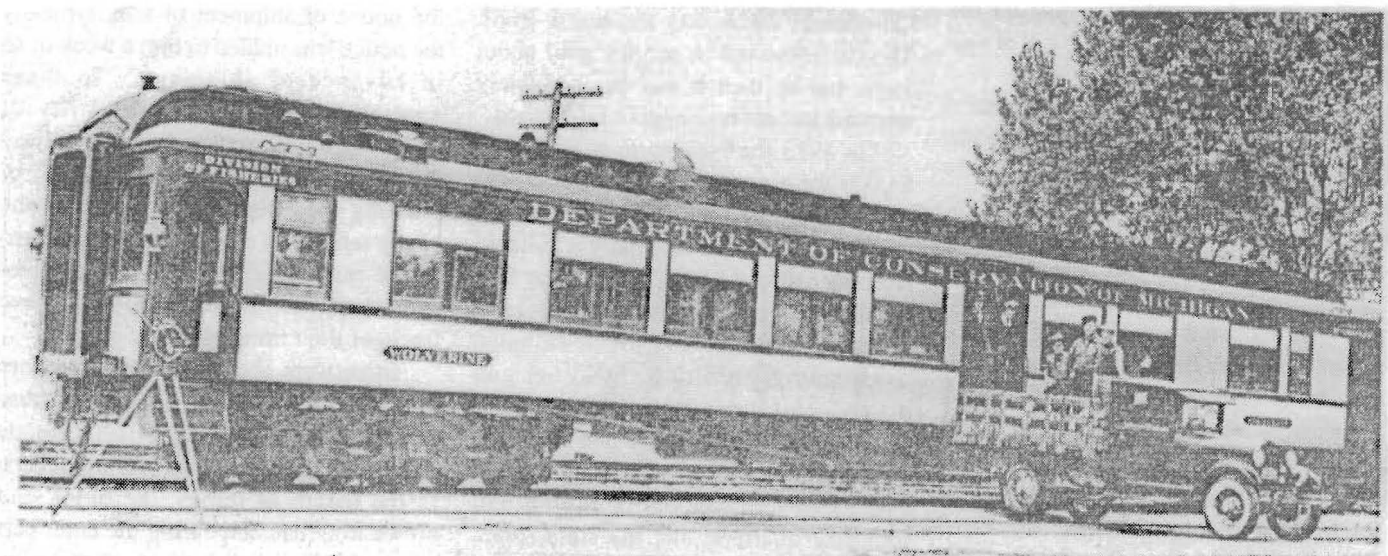
Other accidents could happen. One fish tender related how he "relieved himself by disgorging about a pint of

tobacco juice out the open side door, which caught a passing brakeman flush in the face. You never saw a more apologetic fish mechanic anywhere, anytime".

Early in 1915, when the car was still nice and clean, it was put on a six day trip from Lansing to carry members of the Fish Committees in the legislature on a tour of the fish hatcheries all over the state in connection with considering budgetary requirements for the next two years. The committee thought this would be a fun junket, but found sleeping accommodations much overtaxed even though "no one slept too much anyway". After that they did the same trip every two years, but the committeemen traveled in a rented Pullman sleeping car hooked to the Wolverine and commissioned for the trip "to look after their welfare". The last of the junkets was made in 1927.

By 1924 the Wolverine was beginning to rust. That year trucks, each capable of handling 40 cans of fish, had been given to each of the hatcheries. More hatcheries had been opened so the need for the longer runs was gone. Each year the Wolverine made fewer and fewer trips. On February 2, 1938 the old fish car headed out from its Upper Paris headquarters for the scrap yard. The era of the fish car was over. Today giant tanker trucks move 100,000 fish at a time in specially made trucks that hold three tons of water.

Currently Michigan is trying to find the original Wolverine or make a replica. The car will then make it's home at the Oden State Fish Hatchery beside a new visitors center.



The Wolverine being loaded. Picture courtesy Michigan Department of Natural Resources.



## Bibliography

1. Michigan Fisheries Centennial Report 1873-1973, "The History of Trout Planting and Fish Management In Michigan", by Fred A. Westerman, originally written in 1961.

### Number of Michigan Trout Stamps Issued

Year	Resident	Non-resident
1948	169,498	
1949	182,058	
1950	170,773	
1951	186,138	
1952	193,744	
1953	208,497	
1954	216,774	
1955	226,824	
1956	234,009	
1957	233,417	
1958	202,572	
1959	192,580	
1960	190,246	
1961	187,509	
1962	175,880	
1963	180,160	
1964	188,381	
1965	197,733	
1966	209,114	
1967	230,546	
1968	294,000	27,697
1969	282,523	23,898
1970	303,774	26,187
1971	313,432	29,475
1972	308,630	25,000*
1973	311,563	25,000*
1974	324,865	25,000*
1975	352,207	26,000*
1976	278,130	20,000*
1977	253,235	20,000*
1978	239,601	19,000*
1979	223,822	18,000*
1980	236,386	26,000*
1981	354,703	25,000*
1982	365,954	25,000*

From State of Michigan, Department of Natural Resources, History of Fishing License and Park Permit Sales 1914-1982.

\* Figures estimated from number of non-resident fishing licenses sold. Exact figures not known.

by J.R. Wooton

SUMMARY OF LAWS				
Species	Open Season	Daily Bag Limit	Size	Possession Limit
Bluegill, R. E. Sunfish, Crappie, Rock Bass	No Closed Season	25*	None	50*
Bass - Silver or White, Large Mouth, Small Mouth, Spotted (or Kentucky)	No Closed Season	6*	None	12*
Pike Perch (Walleye) and Sanger	No Closed Season	6*	None	12*
Northern Pike	No Closed Season	6	None	12
Yellow Perch	No Closed Season	None	None	None
Trout (Brown, Rainbow, Brook)	See Note	See Note	7 in.	See Note
Channel Catfish	No Closed Season	None	10 in.	None
Frogs	April 1-30 June 10-October 31	25	None	25
Quail	November 10-December 20	10		30
Hungarian Partridge	November 10-December 20	5		10
Pheasants	See Note	See Note		See Note
Squirrels (Gray or Fox)	See Note	See Note		See Note
Rabbits	November 10-January 10	5		10
Raccoon	See Note	See Note		See Note
Opossum, Skunk, Mink, Muskrat	See Note	See Note		See Note
Beaver	See Note	See Note		See Note

#### INDIANA TROUT STAMP



Note: All game fish species, fur-bearers, pheasants and squirrels are subject to change on closed seasons, bag limit, etc., by Director's Orders. Inquire local Conservation Officer or County Clerk.

\* Means bag limit and possession limit in the aggregate of species named.

State of Indiana, County of \_\_\_\_\_, SS:

I do hereby represent and certify that I have been a resident of \_\_\_\_\_ County, State of Indiana, for the past six months.

\_\_\_\_\_  
Licensee

Early Indiana trout stamps are difficult to locate in any condition. A recent find of the 1963 stamp beautifully used on license would be a welcome addition to any collection of fishing stamps. Of special interest is the information found on the license which includes a synopsis of seasons, daily bag limits, size requirements, and possession limits for many fish species, upland game, furbearers, frogs and skunks.

## Earl Stritzinger Given Life Membership

We are proud to announce that Earl Stritzinger of Albany, California, has been given the SRS Honorary Life membership award by the SRS Board of Governors. With SRS number 183 he is one of the State Revenue Society's longest active members. This award is given on an irregular basis to those SRS members who have done service to the SRS or the field of state revenue collecting in general. In Earl's case it is both.

For over 30 years Earl has been a collector of state "classics" stamps - those from the pre-1900 era. In particular he has collected the states of California, Nevada, Oregon and Louisiana. He has over the years penned numerous scholarly articles on these and other topics for our newsletter and other revenue journals. Indeed I just got a new one in he co-wrote

with Terence Hines.

Earl worked on early cataloging efforts with notables such as Charles Hermann and Elbert Hubbard. He was also one of the early exhibitors of state revenue material paving the way for those of us who have followed. His exhibit of "Revenues of Western States 1857-1887" is particularly memorable. He has also encouraged state revenue collecting by giving talks and being a mentor to many of the west coast SRS members including the likes of Mack Matesen, Jerrie Lurie, and Michael Mahler.

Earl has also been a member of the American Revenue Society for 30 years and was a founding member of the CAL-REV organization. I'm sure that all who know him join the Board in thanking him for a life time's work.

## Book Review

by Terence Hines

*The Duck Stamp Story - Art, Conservation, History* by E.J. Dolin and B. Dumaine. 2000. Available from Krause Publications, 700 E. State Street, Iola, WI 54990, paperback 8 1/4 x 11 inches, 206 pps, softbound, \$29.95. Also available in hardbound. Toll free 800-258-0929.

Most books on federal duck stamps are aimed as might be expected, at duck stamp collectors who are philatelists. This new and excellent entry into the library of books on duck stamps is aimed, pun intended, at a different audience - hunters and other sportsmen who have little experience with stamp collecting. However, far from reducing the interest and usefulness of this book for revenue collectors, this different focus keeps this book from being simply another rehash of what most collectors already know about duck stamps. In fact, there is much in this book that will be of interest to experienced revenue collectors.

The book is divided into three sections (Conservation; Stamps and Stamp Collecting; Artistry and Marketing) with a total of 15 unnumbered chapters. There are also four appendices. The first four chapters cover the history of the conservation movement in the United States from the 17<sup>th</sup> century until the present, with the emphasis of course, on the political events that ended up with the issuance of the first duck stamp in 1934. I found these chapters fascinating and very well researched. The description of the ravages inflicted by market hunters, their political power and the opposition to federal duck hunting regulations by states' rights politicians is fascinating and was, to me, mostly previously unknown. For example, I had no idea that the first proposal for a federal duck hunting license dates from 1919. And, to show how extensively illustrated the book is, the proposed design of this license in the form of a pencil drawn essay from the collection of David R. Torre is shown. The development of the National Wildlife Refuge System, which money from duck stamp sales helps support, is also described. The chapters covering these topics brings real insight into what led to the development of the federal duck stamp

program as it now exists.

My only quibble is that I wish the historical sections had been better referenced. I know this was not intended as a scholarly book, but a few footnotes giving the exact sources of some of the specific quotes would have been of real use and importance to anyone who wanted to dig a little deeper into one of the specific topics covered.

Of course, the stamps themselves are covered in detail. The section "Stamps and Stamp Collecting" is one that will be of the least interest to readers already familiar with philately. It explains the basic ideas behind what duck stamp collectors collect, some of the "sociology" of stamp collecting, where to get stamps and information on duck stamps and the like. This section is very well written and will be of real use to anyone starting out in philately via duck stamps.

The final section, "Artistry and Marketing" will meet with mixed reactions by revenue philatelists. Some will object to the blatant marking of the duck stamps, and associated prints, belt buckles, towels, magnets, t-shirts and God-knows-what-else on which the annual duck stamp image appears. But, that's just a way to bring in additional income and seems to me (once very conservative on this issue) not to detract from the validity of the stamps themselves. Traditional revenue philatelists should especially appreciate the great majority of information in this section. Imagine how delighted we would all be if someone in, say 1880, had taken the time to write in great detail about the artists who produced the 19<sup>th</sup> century taxpaid revenues, had interviewed them about their work, the specific methods used to pick the designs for the first issue revenues, and similar topics. That is what has been accomplished in the last section of this book.

While focus of the book is obviously on the federal duck stamps, related collecting areas do get consideration. Both state ducks and duck related stamps issued by private groups are covered in one chapter. As noted, there are four appendices. The most useful is the first, "Stamps and Statistics" that gives detailed information about each of the federal stamps from the first through the 1999 issue. In this appendix each year's stamp is illustrated full size in full color. Also

useful is an appendix listing the major errors and varieties now known. Less useful are listings of the values of the stamps and various prints. These are likely to change over the years and will become obsolete rapidly.

The visual presentation of the book is superb. There are illustrations on almost every page, all in very sharp and beautiful color. There is one problem I cannot fail to mention. The book is plagued by far too many typos. I counted over 25, and I wasn't searching for them. Krause publications has been excoriated for exactly this sort of sloppiness before, in reviews of their "Standard Catalog of U.S. Stamps".

Overall this is a book you might want to put on your Christmas list.



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## SRN Back Issues

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

Issue	Date		
132-37	1-11/78	208	9-10/92
140-45	1-11/79	209	11-12/92
146-51	1-11/80	210	1-2/93
153-55	9-11/81	212	3-4/93
155-59	82	213	7-8/93
160	1-2/83	214	9-10/93
161*	3-6/83	215	11-12/93
162*	7-10/83	216	1-2/94
163	11-12/83	217	3-4/94
164*	1-4/84	218	5-6/94
166	7-10/84	219	7-8/94
167	11-12/84	220	9-10/94
170	5-6/86	221	11-12/94
182	5-6/87	<b>\$5 each</b>	
185	11-12/88	222	1/95-feed
186	1-2/89	223	2/95-ducks
187	3-4/89	224	3/95-drugs
188	5-6/89	225	4/95-NC
189	7-8/89	226	1/96-eggs
190	9-10/89	227	2/96-UT
191	11-12/89	228	3/96-game
192	1-2/90	229	4/96-NV
193	3-4/90	230	1/97-Bedding
194	5-6/90	231	2/97-Liquor
195	7-8/90	233	3/97-MO
196	9-10/90	234	4/97-Fruit
197	11/12/90	235	1/98-Apples
198	1-2/91	236	2/98-Seafood
199	3-4/91		& Md
200	5-6/91	237	3/98-Cigarettes
201	7-8/91	238	Cataloging
202	9-10/91	239	GameChance
203	11-12/91	240	Arizona
204	1-2/92	241	FL eggs etc.
204	3-4/92	242	Beer
206	5-6/92	243	Printers Waste
207	7-8/92	244	ID & Potatoes

\* double issue counts as two.

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

## SRS Publications Get Silvers at OKPEX

This year your editor once again entered the *State Revenue News* in a literature competition. The purpose of this is to get an independent judgement on what we are doing right and looking for constructive criticism on how to improve our publications. This year we garnered a silver for the *SRN* 1999 issues. This is a respectable award and your editor is quite satisfied.

The biggest bone of contention with the judges is the auction. They would prefer we do things different namely:

- Do not number the pages or number them separately.
- Separate it from the issue

Those of you who get *The American Revenuer* will note that its auctions are page numbered separately. For now we will probably both leave the auction as part of the issue and number it inclusively. The first is a cost issue. Splitting out the auction and/or mailing it separately is quite costly. With a 250 member base the funds are just not there. Splitting it off involves either doubling the mailing costs or bagging it up with the issue which is a lot of labor and extra cost.

The second question on numbering it has come up before. I have contended that the auction so often features new or unique items that I prefer to number it as part of the publication. If you feel differently, let me know. New capabilities in our Pagemaker software make such things possible. It is more a question of whether it is worth the effort.

The judges did note marked improvement in our picture quality,

thought the library listings were excellent and wanted an index. Okay.

David Lucas's *Kansas Quail Stamps*, which the SRS produced also received a silver. We were faulted there on three areas. We did not have a table of contents (Whoops), it was not indexed (we tried but had so little indexable material we gave up), and the map of the Kansas counties was hard to read (we agree but it was the best we could do in about ten tries). For a first time effort, we were quite pleased.

In May, a pair of South Carolina terrapin tags brought \$130 on e-bay.

## Library Donations

In the last issue I noted that a question had arisen as to whether donations to the SRS library are tax deductible. Our attorney, Bill Smiley, has rendered an opinion that they are not due to the type of non-profit organization we are registered as. Any specific questions should be directed to Bill directly. His address appears on page 2.

## Mailing Problem

The good people at the USPS have changed their rules on the services we can ask for when mailing out the *SRN*. Before we could ask them to both forward the *SRN* to you and give us address corrections. Now, apparently, they will only do one or the other on Bulk Mail. We are asking for the address corrections. This means it is more important than ever to tell the secretary when you move. There are considerable delays in getting address corrections back and you could miss issues.

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

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

"It is illegal in the State of Ohio to get a fish drunk."

Doug Stephen Good Day Radio Show  
July 2000

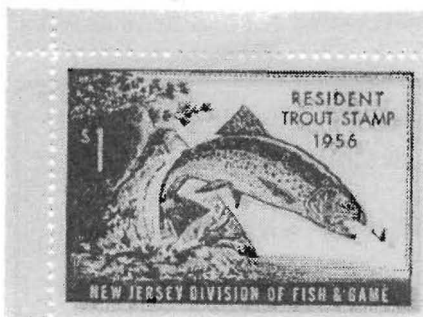


# New Jersey Trouts

by Scott Troutman

New Jersey has been issuing a colorful and well made series of trout stamps for both resident and non-resident fishermen since 1953. While the Wooton catalog lists the stamps and their values, it does not list the color combinations which make them so interesting. Also, I don't know that the perforations have been described for some of the later issues. Arnold Kornhauser supplied the stamps that we are using to do the illustrations.

These stamps appear with great regularity on e-bay and in the SRS auctions and they are quite reasonably priced. Prior to 1960 the stamps were not sold as remainders by the state and in mint condition these stamps run in the \$7-12 range. Since then the state has sold remainders for \$2-\$3 and this society has actively bought and sold them and continues to in the sales service. Used stamps sell in the \$1-2 range. I am told that putting together a set of nice used stamps is not that easy as some of the early ones aren't easy to find nicely centered. There is one great rarity, the 1977 non-resident which goes for \$325 mint and \$100 used. I do not know the story behind it and you won't see it here. The Wooton catalog shows much higher prices for stamps after 1990 in mint condition. This is because these stamps had not been sold as remainders at the time the catalog was published. To date, only the stamps up to 1992 have been sold as remainders. This is also done with the NJ pheasant and woodcock stamps.



Stamp Value Color, Paper Color

Perf 12 1/2

1953	\$1	dark green,blue-green
1953	\$5	purple,pink
1954	\$1	black,gray
1954	\$5	black,pale yellow

1955	\$1	blue,white
1955	\$5	black,pink
1956	\$1	red,pale yellow
1956	\$5	green,white
1957	\$1	black,deep red
1957	\$5	brown,manilla
1958	\$1	red,white
1958	\$5	black,green
1959	\$1	black,pale yellow
1959	\$5	brown,white
1960	\$1	purple,white
1960	\$5	brown,green
1961	\$2	black,white
1961	\$5	purple,pale yellow



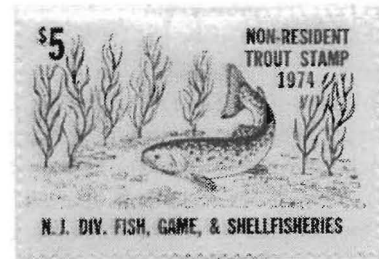
Perf 12 1/2

1962	\$2	green,white
1962	\$5	red,pale yellow
1963	\$2	black,pink
1963	\$5	dark blue,white
1964	\$2	brown,white
1964	\$5	black,blue
1965	\$2	black,blue-green
1965	\$5	black,orange
1966	\$2	green,pale yellow
1966	\$5	green,pink



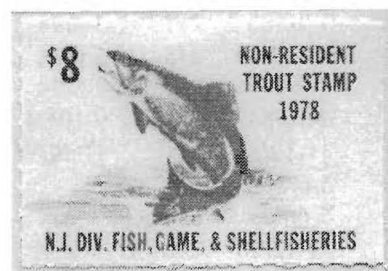
Perf 12 1/2

1967	\$2	black,blue
1967	\$5	red,white
1968	\$2	red,blue-green
1968	\$5	brown,orange-yellow
1969	\$2	dark blue,manilla
1969	\$5	brown,pink
1970	\$2	black,orange
1970	\$5	black,blue-green
1971	\$2	blue,white
1971	\$5	green,orange-yellow



Perf 12 1/2

1972	\$2	red,white
1972	\$5	brown,blue
1973	\$2	brown,green
1973	\$5	black, manilla
1974	\$2	green,blue
1974	\$5	dark blue,pale yellow
1975	\$2	black, pale yellow
1975	\$5	black, green



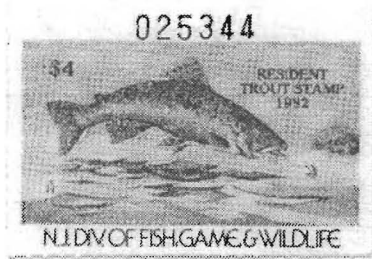
Perf 12 1/2

1976	\$2	red, pale green
1976	\$5	green, white
1977	\$4	black, blue
1977	\$8	
1978	\$4	black,pink (roulette 6 1/4)
1978	\$8	purple,white (roulette 6 1/4)
1979	\$4	blue,pale yellow
1979	\$8	black,blue



Perf 12 1/2

1980	\$4	red,green
1980	\$8	black,orange
1981	\$4	black,orange-yellow
1981	\$8	black,pink



Roulette 6 1/4

1982 \$4 brown, white (small \$4)  
 1982 \$8 blue, white



Roulette 6 1/4

1983 \$4.75 full color, white  
 1983 \$9.50 full color, white



Roulette 6 1/4

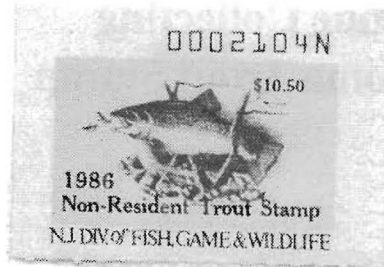
1984 \$4.75 blue, white  
 1984 \$9.50 gray & olive, white  
 1985 \$4.75 gray & turquoise, white  
 1985 \$9.50 brown, white

## Revenue Rhoades Retires

State revenue dealer Daniel "Revenue" Rhoades and Nellie, his wife, have retired from selling stamps. Dan has already made plans to dispose of his stamps and library of stamp related material. Dan is also an APS philatelic judge.

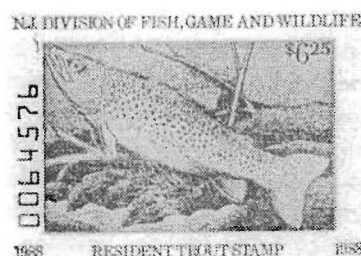
Dan and Nellie want "to express appreciation to all their customers and acquaintances who made this part of their life so enjoyable." Nellie has recently recovered from heart surgery and Dan is undergoing some kidney surgery. They then plan to see some more of the world.

On behalf of all their SRS customers and friends, we wish them well.



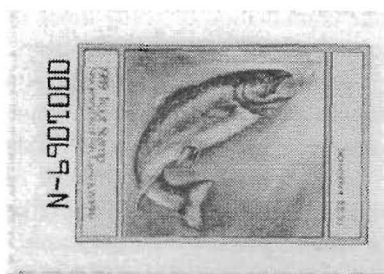
Roulette 6 1/4

1986 \$5.25 brown & bistre, white  
 1986 \$10.50 black \$ pale blue, white  
 1987 \$5.25 brown & turq., white  
 (no value on stamp)  
 1987 \$10.50 gray & pink, white  
 (no value)



Roulette 6 1/4

1988 \$6.25 blue & black, white  
 1988 \$11.50 yellow & black, white



Roulette 6 1/4

1989 \$6.25 pale blue, white  
 1989 \$11.50 blue-green, white  
 1990 \$6.25 pale yellow, white  
 (no value on stamp)  
 1990 \$11.50 pink, white  
 (no value on stamp)

**Coming Next Issue**  
**State Revenue**  
**X-files**

The really strange stuff.

## Texas Minnows

by Scott Troutman

While doing research recently in the laws of Texas, I noted one of those peculiar situations that you just don't expect. In 1949, the legislature was swamped with new laws involving minnows. Indeed, nine different laws were passed making it illegal to transport minnows from one county to another. Washington, Guadalupe, Hardaman, Wise and Fourd were among those counties that made sure people would stop messing with their minnows.

Even stranger was Senate Bill 152, which passed unanimously, making it illegal to "use fruit jars with funnel thereto attached for the purpose of taking minnows for bait in the State of Texas". I wouldn't have thought that was a big problem. I didn't have a chance to check the current statutes to see if this curious law is still in effect. So if you are going to vacation in Texas and plan to do some fishing, well you best leave your funnel and fruit jar at home.

## Iowa Liquor Permit

by Scott Troutman

Iowa for a time issued liquor permits that were required to purchase alcohol from 1943 until 1952. Several have come up for auction recently and I noted in some of the early ones that there were nine reasons that the permit could be revoked. In reading them it made me wonder if we shouldn't have kept this system.

### Reasons for revocation:

1. Drunkenness
2. Buying liquor for resale.
3. Failure to support family.
4. Pretending to be intoxicated.
5. Having or using more than one permit.
6. Allowing any other person to use this permit.
7. Desertion of family or dependents.
8. Commission of a crime in which liquor contributed.
9. Misrepresentation or false statements made in the application.

# Adventures In State Revenue Collecting

## The Search for the Oklahoma Trout Stamp

by Scott Troutman

Each Sunday morning at 6 a.m. my clock-radio snaps on and plays for an hour. For years station WKY on Sunday mornings featured an old gospel musician who for three hours played religious music for his faithful listeners. His music collection was incomparable and you never knew what might come on. It might be David Hooten trumpeting out a rendition of "The Old Rugged Cross". It could be either the church choir from Dewey, Oklahoma or the Mormon Tabernacle Choir doing "How Great Thou Art" or a German tuba band playing "Amazing Grace". But the old musician decided 25 years of doing this was enough, and so one morning he went off the air leaving WKY with 3 hours of air time to fill.

That was when the fishing show started and here this tale properly begins. It probably had some name like "Oklahoma Fishing" but I always just called it the "Old Jim" show. I don't know the hosts name, so I'll just call him Old Jim. Old Jim was some gentleman, quite knowledgeable in the local fishing scene, with the impossible job of trying to talk about fishing for an hour to an asleep audience and make it exciting.

Old Jim had a pattern he followed. First he would go over what fish were hitting in what lakes, then beg for someone to call him. Then he would cover any fishing tournaments, and beg for someone to call him. That would usually leave him with 45 minutes to go. Then he would start getting desperate. He would do the temperatures in the various rivers and lakes (like anyone cared), maybe a recipe or two - often something odd like deep fried turducken (turkey stuffed with duck stuffed with chicken), and finally Old Jim would bring out "Hooked for Life" and read a passage or two. "Hooked for Life" was a book by a professional bass fisherman who had found Jesus. In homey little snippets, the old pro related the most profound religious questions to bass fishing. In short, this show couldn't get much worse.

Some Sundays I would get up and smack the off button, but most times I just



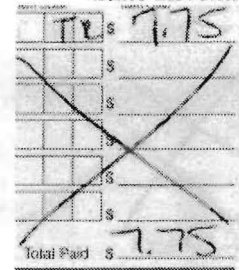
Scott A. McClung's Oklahoma trout stamp.

pulled the covers up and tried to ignore it. I was doing just that last fall when I awoke just long enough to hear Old Jim mention that you needed to buy a trout stamp. That was all I caught, but it was enough. Now I collect Oklahoma revenues and exhibit them, and was there a new one out there I had missed? Old Jim was finishing out with a tale from "Hooked for Life" on teaching a son to bait a hook.

Next Saturday I set out to see if I could find a trout stamp. I first tried the old bait shop at nearby Lake Overholtzer - a strange combination of seedy diner in a large cinder block room with big tanks of bait fish. An elderly crowd chowed down on bacon and scrambled eggs oblivious to the close proximity of burbling vats of rank fish. A man who vaguely looked like Popeye had no clue as to what I was talking about when I asked for a trout stamp. A second license location listed in the phone book, was now a pawn shop. I wasn't getting anywhere. I had no choice. I was going to have to call in to the Old Jim show.

Sunday when the show sprang forth into my bedroom I got up and took down the call-in number. I called during a chum commercial and was surprised when Old Jim picked up. He was overjoyed that there was actually a live listener out there. When the commercial finished, we went live and he told me the stamp cost \$7.50 and was needed to fish in any stream where trout had been stocked. We discussed where to buy them, and he said how he wasn't sure there was actually a stamp. Being the bass man that he was, he hadn't bought one. We broadcast about collecting trout stamps to the non-existent

State Revenue News



My sad little checked box on the Universal form.

audience, which came as a big surprise to Jim, and then I bid good-bye and he moved on to giving the water temperature of Lake Tenkiller.

Monday I called the Department of Wildlife to see about getting some trout stamps. The kind lady there said it wasn't really a stamp, but just a box on the Universal License Form they checked. I had been on America's worst talk show for nothing!

It wasn't two weeks later that Scott McClung sent me a copy of a license from Guymon City Lake, out in the far end of the panhandle, and there on it was the stamp shown in figure 1. "TROUT STAMP" it said, "FIRST OF STATE - \$7.50" with a picture of a rainbow trout about to gobble down a lure. I don't know who made this stamp. McClung thought they were only issued in Guymon, Oklahoma for some local lake.

But I couldn't be sure. I might have been talking to idiots. I decided to go buy a trout license.

Old Jim had said that Academy Sports sold them. Academy is a store the size of a K-Mart that deals in outdoor supplies. When I pulled in, I was the only car in the lot. Pickups and duellies were everywhere. Everyone was in fatigues even though deer season was over. Beautiful bass boats were being set up and apparently some pro bass fisherman was going to sign autographs. If I hung around Old Jim would probably be hosting.

Inside the store a brunette with the build of a model from G. Gordon Liddy's "Stacked and Packed" calendar was waiting at the license counter and happily took my \$7.75 (the year 2000 price) for the trout license. She handed me the two part Universal License Form with its little box checked for a trout license for me to sign. No stamp.

I still haven't aquired an Oklahoma trout stamp, but it has been an adventure trying. WKY has since taken Old Jim off the radio.

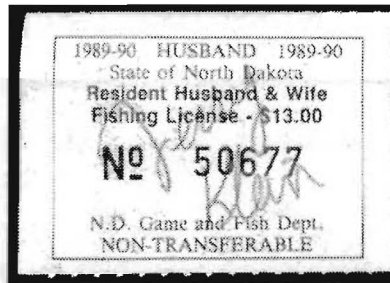


# The Family That Fishes Together Stays Together

by Scott Troutman

I never cease to be amazed at what is out there in the state revenue stamp world. Or the taxing ideas that states come up with. Shown is a North Dakota fishing stamp for a husband to fish. It is half of a pair of stamps that are issued for husband and wife fishing licenses. This particular one surfaced on e-bay. According to the North Dakota Game and Fish Department, this idea began in 1960 and continues to this day. The plan was simple. Offer husband and wife fishing licenses at a reduced rate in order to encourage fishing. I have since discovered that other states, Michigan being one, also offers reduced rates for husband and wife pairs. North Dakota, however, appears to be the only state with special stamps for this.

The rates for these stamps has changed quite a bit over the years. The following is a table of values the stamps have been issued in.



Stamp is black on light blue paper.

Year	Price
1960	\$3
1970	\$5
1979	\$8
1983	\$10
1989	\$13
1996	\$14

The program has apparently been quite a success. The following is the number issued. Apparently the state only keeps

ten year snapshots of the sales, or that was all the Game and Fish people could dig up.

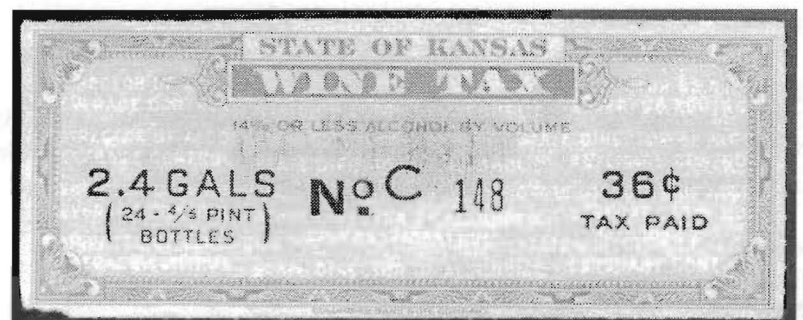
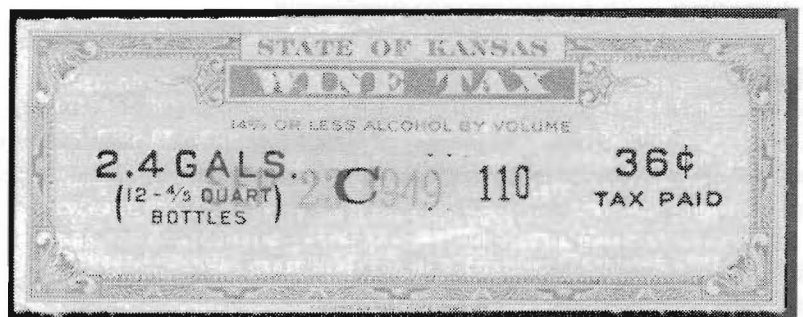
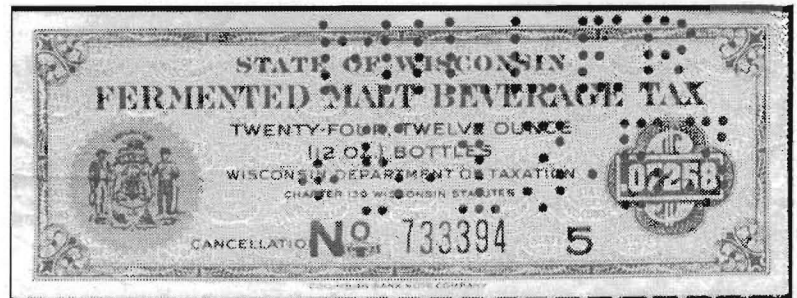
Year	Number Issued
1960	18,422
1970	32,509
1980	41,555
1990	27,319
1998	22,085

I asked if they had remainders for sale, and while I think I was the first person to ever ask, the clerk who responded thought they had the 1998, 1999 and 2000 issues about. If you want to get any of these write to North Dakota Game and Fish Department, 100 North Bismark Expressway, Bismark, ND 58501-5095. I have since come across two more husband stamps but none of the wife stamps. The 1986-87 and 1988-89 were both on white paper, roulette 6 1/2.

## Interesting Items in Auction 18.

There are some interesting items in this auction and I thought I would mention a few of them. The first is Lot 217, a Wisconsin beer, perfined for Miller Beer from 1953. These .07528 values are miserable to catalog as there are seemingly endless varieties in roulette size, shape of the N in "No" on the serial number and some with and without colored roulettes. All are listed as being carmine. Well trust me, there is no way this one is carmine. The background is pink and the state seal is pink. Is this a color changling or a new variety or did Hubbard get the color wrong? Beats me.

There are several lots of Kansas 1949 wines of the "b" varieties(39//44). These are where the red serial number has "No" added. Only the W3b and W10b are listed in Hubbard and Bellinghausen lists only the same two stamps with the No. added. At right is a W2 normal in the middle and a W1b at bottom so you can see the difference. The number of bottles is the normal difference between these two stamps. In the auction you will also find W4b, W5b, and W9b. None of these were known to exist!!! All the examples (and there are several of each with different serial letters) have relatively low serial numbers. As these took over 50 years to surface, they may be far greater rarities than I have them estimated at.



## Fish and Game Update

by J. R. Wooton and Terence Hines

### Kansas

Kansas began issuing Trout stamps in 1998, using the same design from year to year while changing the color. All three issues (1998, 1999 and 2000) are available from the state for \$7.50 plus a 50 cent issuing fee or \$8.00 per stamp. These stamps have a self-adhesive backing. Send orders to:

Kansas Department of Wildlife & Parks  
512 SE 25th Avenue  
Pratt, Kansas 67124

Order forms are available from the state.

### Massachusetts.

For many years Massachusetts has made available to collectors current and obsolete issues of their annual archery and primitive firearms stamps. Notice has been received that all obsolete stamps prior to 1998 have now been destroyed. Unfortunately, collectors were given only one month notice before the stamps were destroyed. Due to publication dates, it was impossible to alert readers of State Revenue News of this change in policy prior to the destruction date.

The 1999 and 2000 stamps (both archery and primitive firearms) continue to be available for \$5.10 per stamp. The 1998 issues are available for \$5.00 per stamp. Send orders to:

Massachusetts Division of Fisheries and Wildlife  
100 Cambridge Street, Room 1902  
Boston, Massachusetts 02202

Make checks payable to Commonwealth of Massachusetts and include \$1.00 for postage and handling.

### Maine

Copies of the 1999 pheasant stamp and three muzzleloading stamps were recently received from the Maine Department of Inland Fisheries. Collectors are reminded that these four issues are made available for a three month period after their expiration date (Dec. 31). The cost is \$5.00 per stamp. Send orders to.

Maine Dept. of Inland Fisheries & Wildlife  
284 State Street  
41 State House Station  
Augusta, Maine 04333

### Vermont

2000 Migratory Waterfowl stamps are now on sale until June 30, 2001 at \$5 each or \$8.50 for an artist signed single. A block of 4 stamps is \$20 but the state notes there is no plate block number on the stamps. Send orders to:

Vermont Fish & Wildlife Dept.  
103 South Main Street, 10 South Building  
Waterbury, Vermont 05671-0501



## CAL-REV Gatherings

by Jerry Lurie

CAL-REV met recently at the Rosen Show on July 1st. Earl Stritzinger was presented with his Honorary SRS Life Membership (see page 6). Joe Ross talked about the London 2000 show which he had attended. Jim Busse showed albino embossed German Stamped Paper. Bill Barr displayed Mexican Bonds from 1895-1920. H. P. Hager showed a new catalog (not his) of Japanese Occupation of Indonesia during WWII and Earl Stritzinger discussed Pennsylvania Local Real Estate stamps.

CAL-REV invites all revenueurs to join them at upcoming California stamp shows this fall.

Sept 23 - Filatelico Fiesta at San Jose.

Nov. 5 - Sacapex at Sacramento.

Dec. 2 - Penpex at Redwood City, Ca.

## Little Mystery 2000.3

by Scott Troutman

Shown is a most interesting new find that surfaced in several e-bay lots. It is a blue-green Virginia wine stamp from the series that was used from 1955 to about 1966, with black serial letters. The value which was 25.6 cents (making it Hubbard W18), has been overprinted with black ink and the wording "M. B. L. TAX PAID" has been added in black. There are also three thin red lines running horizontally across the stamp, which appear to also have been overprinted.

My guess is that M.B.L. may stand for Military Board of Liquor or something similar which was tax exempt. Does anyone know what M.B.L. stands for? If so, write the editor at PO Box 270184, Oklahoma City, Ok 73137-0184. What ever it is, it has not been reported before.



What does M.B.L. stand for?

## Utah Fishing Stamps

by M.E. Matesen

As previously reported in this publication<sup>1</sup>, Utah fishing stamps were to have been discontinued with the close of the 1997 season. That information was not quite accurate as what was being abandoned was the waterfowl and habitat stamps. Somehow in the initial batch of flyers sent out by the state, the fishing issues were inadvertently lumped into this group.

Obsolete issues, such as the one illustrated here, can still be obtained from the state at a cost of \$1.00 each. There are three different issues - Flaming Gorge, Lake Powell and a non-resident one day fishing stamp. Quite a large number of prior years issues are also available. If you are interested send a No. #10 SASE to the address listed below asking for the

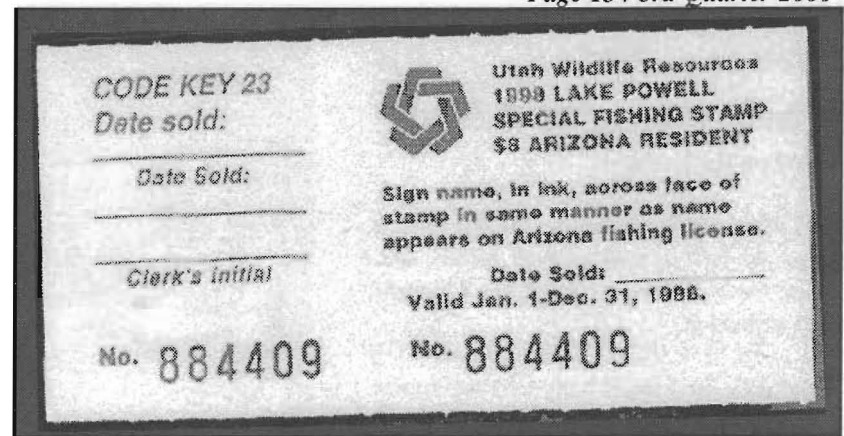
"Collector Stamp Order Form". Unless you are a resident of Utah, they will NOT accept ANY out of state checks. Use a money order. Make your orders payable to "Utah Division of Wildlife Resources" and mail to:

Collector Stamp Orders  
Utah Division of Wildlife Resources

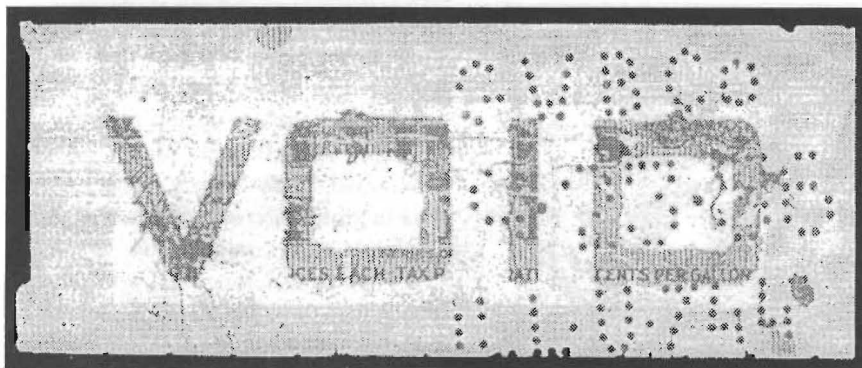
1594 West North Temple  
Suite 2110, Box 146301  
Salt Lake City, UT 84114-6301

### Bibliography

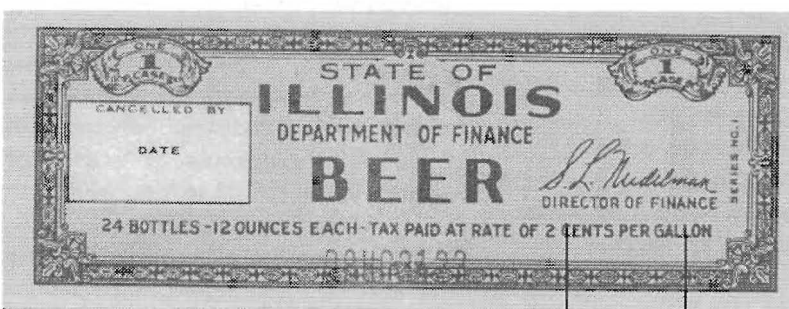
1. "Utah Abandons Fishing Stamps, M.E. Matesen, State Revenue News, 2nd Quarter 1999, p. 26.



Black on green 1999 Lake Powell Special Fishing Stamp



Used B20 where the water soluble ink has dissolved leaving only the word VOID. Dots of color above the right arm of V and to the right of the D are where the ink failed to dissolve.



Mint B35 with VOID mask overprinted in a clear ink or masking material. The V and O are difficult to see as they blend with the state seal in the middle.

I D

## Illinois Beer - The Void Explained

by Scott Troutman

Recently I bought an unused copy of Illinois beer Hubbard number B35, shown at the bottom, a one case stamp with S.L. Nudelman's signature. Something Hubbard doesn't note is that it also had "Series No. 1" on it. Just by happenstance I turned the stamp at an odd angle and noticed that the word VOID was imbedded in big letters on the stamp in what looked like a clear ink. On closer inspection I believe this clear ink or mask is actually over the other inks. The D may be visible going up into the right "1 case" at top and down to "FINANCE". The I goes through the S.L. of the signature. It appears the other printing is water soluble, or maybe beer soluble, such that when the stamp is pasted on the carton, the ink dissolves leaving a word "VOID". The varieties we have been finding<sup>1</sup> with the VOID are thus merely used copies where this nearly invisible security device has been activated.

The result would be similar to the B35 at top. Indeed, you can see several places where the ink did not dissolve.

### Bibliography

1. Illinois Case Beer, Scott Troutman, State Revenue News, 1st quarter 1998, p.32



## Some Notes on Homebrewing and Malt

by Rob Roy Hathaway

*Editor's Note - Rob originally sent this in as a letter to the editor with several follow ups. However, some of this is so interesting I thought I would expand it.*

I read with great interest my first two copies of the SRN since renewing and ran across Chuck Soter's questions<sup>1</sup> about malt tax stamps. I am certainly no expert in the use of malt stamps from South Dakota or any other state, but I am an avid homebrewer! As such, I can probably shed some light on his confusion off the cuff.

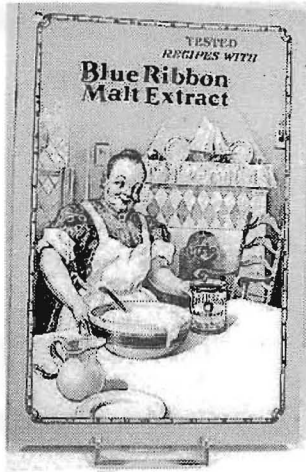
In the pages of *Zymurgy* the journal of the American Homebrewer's Association, there have been a number of articles concerning the rebirth of homebrewing in the dark days of prohibition. Before prohibition began, there were a number of malt sugar and malt syrup products being sold to consumers for use in baking and candy making. The package sizes of these products ranged from small packets to one gallon tins and up. One brand in particular, "Blue Label" survived relatively unchanged until recent times. I have purchased it for my own recipes. Charlie Papazian in his book "The New Complete Joy of Homebrewing" includes a recipe for Prohibition Lager using these relatively small tins of malt syrup and lots of table sugar. It is a recipe to be valued more for its historical significance than for the quality of the beer produced. Before prohibition, these products had a very small market!

It took no time at all for the creative beer lover to learn that these "baking products" could be turned into beer, as evidence of this, see the extract from Amy Jabloner's article on "Homebrewing During Prohibition: A Family Affair" (<http://byp.com97dec/feature.html>). In short, the homebrewing revolution was sustained "with the eager assistance of merchants who sold malt extracts for 'baking'".

Of course, using these products to make beer at home was illegal but sale of the original malt products was not and I suspect that states like South Dakota lost little time in applying the "sin-tax" to malt sugar products. Legal users of the products were such a tiny fraction of those paying the tax that lawmakers could safely ignore them.

### Bibliography

1. "Letters to the Editor - Malt Questions", Charles Soter, *State Revenue News*, Vol 38, No. 2, 2nd Quarter 2000, p. 28.



Some of Blue Ribbon Malts deceptive advertising. Your editor once tried to make a malt cake using a Blue Ribbon cake recipe. It produced an object that was deemed inedible by college students who would eat anything.



Mother's in the kitchen  
Washing out the jugs;  
Sister's in the pantry  
Bottling the suds;  
Father's in the cellar  
Mixing up the hops;  
Johnny's on the front porch  
Watching for the cops.

Poem by a NY state Rotary Club member during prohibition.

## Homebrewing During Prohibition: A Family Affair

by Amy Jabloner, originally in "Brew Your Own", December 1997

An extract of the sections dealing with malt.

### The Homebrew Market

While Prohibition formally ended the sale of intoxicating beverages from 1920 to 1933, it inspired an explosion in homebrewing. Beer consumption increased gradually during the 1920's, climbing to about 25 percent of its pre-Prohibition rate by 1930. This homebrewing revolution was sustained with the eager assistance of merchants who sold malt extracts for "baking".

"Before Prohibition there was little or no malt extract on the market. Now there is an enormous amount of baking done, according to the amount of extracts being sold", wrote A.W. McDaniel, a prohibition agent. Eight years after Prohibition began, more than 500 malt and hop shops prospered in New York City. Another 100,000 stores sold malt syrup nationwide, including Atlantic and Pacific (A&P), Kroger, and Piggly-Wiggly grocery stores. Prior to Prohibition only 500 to 600 shops sold malt syrup nationwide. By 1928 25,000 shops, including Woolworth's were selling homebrewing equipment such as bottle cappers and tubing.

Sales of malt syrup boomed. In 1926 438 million pounds were produced and in 1927 450 million. An estimated 90 percent of this syrup was used to brew 6.5 billion pints of beer. Some homebrewers made beer from scratch, while others supplemented the potency of near beer, which was legal, with the help of malt syrups. Even with this use, between 1920 and 1928 production of near beer plummeted from 285 million gallons to about 100 million gallons.

In one year hop sales, excluding sales for near beer and export, exceeded 13 million pounds, the vast majority of which was presumably used to brew beer at home. By 1929 the Prohibition bureau, using sales figures for hops, malt, and other ingredients, estimated that Americans brewed 700 million gallons of beer at home.

Businesses thrived by selling equipment and other supplies to make liquor. In 1928 a writer for Collier's magazine observed: "It looks very much as if the wet [pro-alcohol consumption] half of the population is busy make wet goods and the dry half is busy selling the ingredients and the machinery." In the mid 1920s the sales of homebrewing paraphernalia and ingredients amounted to roughly \$136 million annually.

### Legal Trade

Business was so good that as their influence and income grew, the malt syrup manufacturers and merchants formed their own national trade associations, the National Association of Malt Syrup Manufacturers (the producers) and the Interstate Food Products Association (the retailers and wholesalers). These associations promoted their products in trade journals entitled *Sips* and *Malt Age*.

Advertising and selling malt syrups without running afoul of the law was a tremendous challenge. Although not illegal per se, the possession and sale of brewing ingredients and equipment could not be advertised to indicate that their intended use was for brewing or beverage purposes. As a result of this law, the syrup industry had its product designated as food by the patent office and stressed this classification to its members. Some manufacturers followed the advice of the malt syrup manufacturers' association and advertised their syrups with an emphasis on the virtues of the syrup for baking and other food-related uses. Manufacturers also omitted the words "hops" and "hop flavored" from their labels.

Some manufacturers did not always adhere to these recommendations. One advertisement was illustrated with a drunken camel leading four other equally besotted camels in a rendition of Sweet Adeline. In a thinly veiled attempt to keep fellow syrup manufacturers at bay, the advertisement also mentioned food uses of the syrup. Since syrups were supposed to be used for baking hop-flavored muffins, they were named in such a way as to only intimate their intended use. Gesundheit, Nitecap, Bismark, Double Dutch, Mixit and Pilzenbaur malt syrups were all sold to the public.

## Baltimore City Recordation

by Scott Troutman

The Baltimore City tobacco stamps are well known, if tough to come by. Listed in the Hubbard County and Municipal Stamp Catalog, they were issued from 1946 through 1957. Now something totally unexpected has appeared, and that is a set of the 1957 stamps which were overprinted for used as Maryland recordation stamps. This is strange as the state issued recordation stamps in these values beginning in 1947. Also Pitney-Bowes meters for the recordation tax in Baltimore County are also known.

The overprint consists of a value, above "RECORDATION/TAX". The stamps which have surfaced are mint, and so it is hard to determine if these were specimens which were prepared and never used or if they were pressed into service. All these stamps are perf 11 and 17x25 mm in size.

- BCR1. 3ct purple overprinted 55ct in red.
- BCR2. 4ct orange overprinted \$2.20 in green.
- BCR3. 4ct orange overprinted \$5.50 in gray-black.
- BCR4. 5ct orange-red overprinted \$11.00 in gray-black
- BCR5. 6ct violet overprinted \$22.00 in red.
- BCR6. 12ct gray overprinted \$55.00 in green.
- BCR7. 15ct magenta overprinted \$110.00 in green.



BCR1



BCR4



BCR7

## Rhode Island Cigarette Tax Meter Illustrated

by Terence Hines

One of the more elusive New England state revenues is the Rhode Island paper cigarette tax meter listed by Hubbard<sup>1</sup> as being issued in 1939 and being on yellow orange paper. Hubbard did not illustrate this stamp and I was unable to find a copy for illustration in my 1984 catalog of New England state revenues<sup>2</sup>. I have recently acquired examples of this scarce meter imprint and one example is shown here. Contrary to Hubbard, the imprint, in pink is on pink paper. The date of the examples I have are all Jan. 28, 1937 so these were used at least two years earlier than the date given by Hubbard. It is also notable that the number on the illustrated meter is 222467, presumably indicating that 222467 imprints had been made. Such a large number would suggest that the meter had been in use for some time.

### Bibliography

1. State Revenue Stamps 1950-91 Stamp Issues, Vol 2., Elbert S.A. Hubbard, 1992.
2. Revenue Stamps of the New England, Terence Hines, 1984



Unlisted 1/2 cent Rhode Island cigarette meter stamp

# Sky Dance

by Aldo Leopold  
from "A Sand County Almanac"



*New Jersey has issued stamps for hunting woodcock since 1967, and those before 1974 are fairly scarce, especially in mint condition. The woodcock also is shown on the New Hampshire combination hunting and fishing stamps. But most folks don't know what a woodcock is or why it is special. In 1949 early environmentalist Aldo Leopold included an essay on the woodcock in his seminal work "A Sand County Almanac". This seemed an opportunity to acquaint our readers with his beautiful prose and a most unique bird. I recommend the book to all.*

I owned my farm for two years before learning that the sky dance is to be seen over my woods every evening in April and May. Since we discovered it, my family and I have been reluctant to miss even a single performance.

The show begins on the first warm evening in April at exactly 6:50 p.m. The curtain goes up one minute later each day until 1 June, when the time is 7:50. This sliding scale is dictated by vanity, the dancer demanding a romantic light intensity of exactly 0.05 foot-candles. Do not be late, and sit quietly, lest he fly away in a huff.

The stage props, like the opening hour, reflect the temperamental demands of the performer. The stage must be an open amphitheater in woods or brush, and in its center there must be a mossy spot, a steak of sterile sand, a bare outcrop of rock, or a bare roadway. Why the male woodcock should be such a stickler for a bare dance floor puzzled me at first, but I now think it is a matter of legs. The woodcock's legs are short, and his struttings cannot be executed to advantage in dense grass or weeds, nor could his lady see them there. I have more woodcocks

than most farmers because I have more mossy sand, too poor to support grass.

Knowing the place and the hour, you seat yourself under a bush to the east of the dance floor and wait, watching against the sunset for the woodcock's arrival. He flies in low from some neighboring thicket, alights on the base moss, and at once begins the overture: a series of queer throaty *peents* spaced about two seconds



apart, and sounding much like the summer call of the nighthawk.

Suddenly the peenting ceases and the bird flutters skyward in a series of wide spirals, emitting a musical twitter. Up and up he goes, the spirals steeper and smaller, the twittering louder and louder, until the performer is only a speck in the sky. Then, without warning, he tumbles like a crippled plane, giving voice in a soft liquid warble that a March bluebird might envy. At a few feet from the ground he levels off and returns to his peenting ground, usually

to the exact spot where the performance began, and there resumes his peenting.

It is soon too dark to see the bird on the ground, but you can see his flights against the sky for an hour, which is the usual duration of the show. On moonlight nights, however, it may continue, at intervals, as long as the moon continues to shine.

At daybreak the whole show is repeated. In early April the final curtain falls at 5:15 a.m.; the time advances two minutes a day until June, when the performance closes for the year at 3:15. Why the disparity in sliding scale? Alas, I fear that even romance tires, for it takes only a fifth as much light to stop the sky dance at dawn as suffices to start it at sunset.

It is fortunate, perhaps, that no matter how intently one studies the hundred little dramas of the woods and meadows, one can never learn all of the salient facts about any one of them. What I do not yet know about the sky dance is: where is the lady, and just what part, if any, does she play? I often see two woodcocks on a peenting ground, and the two sometimes fly together, but they never peent together. Is the second bird the hen or a rival male?

...The drama of the sky dance is enacted nightly on hundreds of farms, the owners of which sigh for entertainment, but harbor the illusion that it is to be sought in theaters. They live on the land, but not by the land.

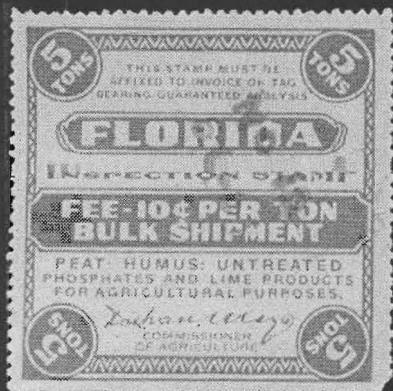
The woodcock is a living refutation of the theory that the utility of a game bird is to serve as a target, or to pose gracefully on a slice of toast. No one would rather hunt woodcock in October than I, but since learning of the sky dance I find myself calling one or two birds enough. I must be sure that, come April there be no dearth of dancers in the sunset sky.



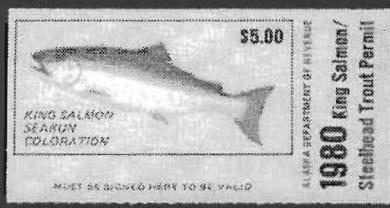


## SRS AUCTION 16

Hubbard Catalog numbers used on non-fish & game.		38	KS 1948-49 quail KS12,faded sig.,U,VF,dirty	5.50
Wooten Catalog used on fish & game.		39	KS 1949 wine W10b(6) w/ serial letters E,G,H,I,J,K, H has tear, J shellaced, rest nice	30.00
Other catalogs listed as used.		40	KS 1949 wine W1b(2) B 157 and C 148 serial #, both U,VF	10.00
Lot Description	Est	41	KS 1949 wine W3b(3) serial F 493 U,VF, serial H 197 faulty, serial O U,VF smeary cxl	15.00
1 AK 1980 king salmon/trout AKST1,MH,VF-XF,P	7.50	42	KS 1949 wine W4b(2) C 193 serial U XF clean, L 96 serial U,VF surface scuff, dirt	10.00
2 AK 1981 king salmon/trout AKST3,MH,VF-XF	7.50	43	KS 1949 wine W5b,U,VF	10.00
3 AK 1987 duck \$5 w/tab Scott 3a,MNH,VF	11.00	44	KS 1949 wine W9b(7) with serial Letters M,N,O,P,Q,R,S and W9ab with T serial number, P,S & T w/faults rest U,VF Min bid \$10,P	40.00
4 AR 1919 feed F4 10 lbs,MNH,VF,huge	1.50	45	KS 1950-51 quail KSQ14 sig.,U,VF,leg glob var	7.50
5 AR 1931 malt M8 7ct,U,F,P	5.00	46	KS 1951-52 quail leg glob var. light sig.,U,XF	3.50
6 AR 1940 liquor L46,U,VF,P	5.00	47	KS 1954-55 quail KSQ18,MNH,XF	10.00
7 AR 1945 beer B42a black roulette var .3515625 ct ,U,VF,P	2.50	48	KS 1955-56 quail KSQ19 light sig.,U,VF,P	3.00
8 AZ 1935 spiritous liquor decals(2) L1 on back of a postage stamp,faults, L5 M?,VF,P	2.50	49	KS 1961-73 upland game bird KSUG1-KSUG13 complete sig.,U,F-VF Min bid \$10	30.00
9 AZ 1936 spiritous liquor decal L7 5ct on back of a postage stamp, small scuff	2.50	50	KS 1961-73 upland game bird KSUG1-KSUG13 complete unsigned,U,VF except KSUG10 sig. Min. bid \$15	50.00
10 AZ 1939 fertilizer FT5 25 lbs,MNH,VF-XF,P	2.50	51	KS 1962-73 upland game bird(6),KSUG2,KSUG3,KSUG5,KSUG11,KSUG12,KSUG13 all sig.,U,VF, Min bid \$3	15.75
11 AZ 1997 duck \$5.50 hunter type w/full tab Scott 11a,MNH,VF,P	8.50	52	KS 1966 malt products MP13,U,VF,clean,P	6.00
12 CA 1880's poll tax \$2 black on pink, cut off corner of poll tax document,P	15.00	53	KS 1998 cigarette fusion, two on one cigarette pack cellopane(error),U,VF,	1.50
13 CA 1880's poll tax \$2 black on blue, cut off corner of poll tax document	15.00	54	KY 1936 soft drink(2) SD1 soiled U,VF and SD3 U,AVG,P	6.00
14 CA 1940-41 sweet potato SP11 on surface colored purple-blue paper,MNH,VF-XF	25.00	55	LA 1932 tobacco T25,MNH,VF	1.00
15 CA 1972-3 trout & salmon(2) CATS1 lightly signed, U,VF and CATS2 unsig,U,VF light surface wear	1.50	56	LA 1940 wine New Orleans decal W11 1/2 gal, U,VF,3 corners nipped,P	20.00
16 CA 1974 trout & salmon CATS3 unsig,U,VF	1.00	57	LA 1941 feed(4) F76,F78,F79,F80,MNH,VF	4.00
17 CA 1975 trout & salmon CATS4 unsig,U,VF	1.00	58	MD 1940 bedding BE4A,U,VF	4.00
18 DE 1962 trout DET7 \$2.10,MNH,VF	10.00	59	MD 194? bedding BE8,U,VF	1.50
19 DE 1967 trout,DET14 \$2.10,MNH,VF,P	4.00	60	MD 1943 liquor(2) L40, L45 U,VF,perfin	2.50
20 DE 1969 trout,DET16 \$2.10,MNH,VF	4.00	61	MD 1981 duck Scott #8 \$3,MNH,VF	4.75
21 FL 1935 egg E8 1 doz Cold Storage,MNH,VF	5.00	62	MD 1987 convservation \$5 Richoux MDWC3, MNH,VF,P	8.00
22 FL 1943 citrus CF42 2ct,U,VF cxl'd but only a hinge mark on gum	2.00	63	ME 1934 beer B1,U,VF,cxl "E.D. Inc./No. 10"	1.00
23 FL 1945? feed F26 25lb,MNH,F,P	3.50	64	ME 1934 beer B26 \$1,U,VF,punch cxl, paper clip crease otherwise very clean,P	15.00
24 FL 1950 peat & humus PH5 5 tons,U,VF,P	15.00	65	MI 19?? apple A9 MNH,XF	3.50
25 FL 1970 doc. (3) D65, D65A (2 ct brown-lilac), D66,MNH,F,P	3.00	66	MI 19?? apple(4) A1,A2,A3,A4 all MH,VF	8.00
26 FL 1970 doc. D68A 75ct lime green,MNH,VF	1.00	67	MI 19?? apple(5) A8 MNH,A9 MNH,A10 MNH, A11 H,A12 H,all VF <b>A12 is tough</b>	25.00
27 GA 1935 insecticide-fungicide IF31 1/16 ct, XH,VF-XF	2.50	68	MI 1939 feed pair F8 1lb,MNH,VF	1.00
28 GA 1950 liquor L42 12 1/2 ct,U,VF,small notch out of stamp at top,P	2.00	69	MI 1942 apple card 1 ct AC2,U,VF, cxl for "2 1/2" Machintosh/E.J.Robinette/Grand Rapids, MICH."	3.50
29 IA 1964-65 trout IAT4 \$2,MNH,VF,rare,P	75.00	70	MI 1951 trout MIT4 \$1 sig.,U,VF	3.00
30 IL 1953 beer B79d green blue color,U,VF, perfin "ATLAS B. Co./6-3-53",clean,P	7.50	71	MI 1953 wine W100,U,VF,handstamp cxl "RISDON/W.C. INC/SEP 30 1953, color is dark blue and orange, something unlisted?,P	15.00
31 IL 1991 pheasant \$5 IDP2 sig,U,VF,small corner crease and a little dirt	3.00	72	MI 196? apple (2) A18,A18B 10 ct	6.00
32 IL Lake Michigan salmon \$6 ILS19 sig.,U,VF	3.50	73	MI 196? apple (3) A19? 3ct yellow, A21,A22, MNH,VF	6.00
33 IN 1945 personal & poll tax certificate,U,VF	3.00			
34 IN 1988-89 trout & salmon \$6.75 INT39,MNH,VF	9.50			
35 KS 1913 livestock remedy LR4 20 lb,MH,F,P	2.50			
36 KS 1925 feed F10 block of 4,MNH,VF,P	1.50			
37 KS 1941-42 quail KSQ5 light sig.,U,VF	14.00			



23



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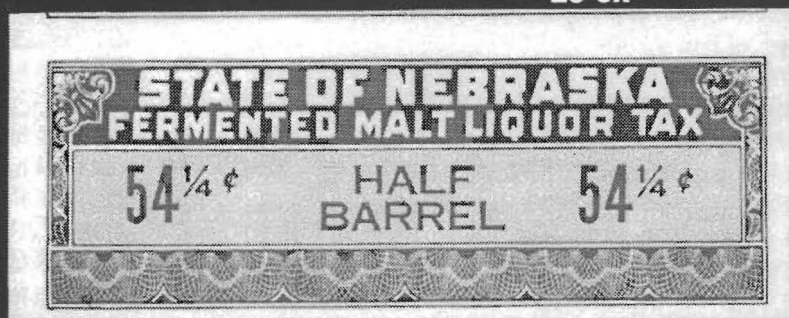
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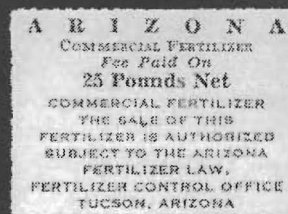
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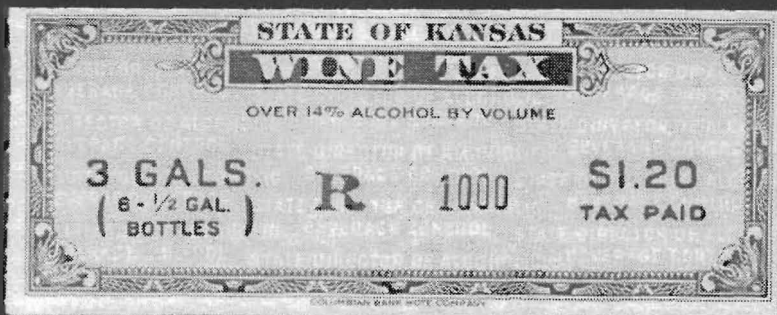
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## SRS AUCTION 16

74	MI 1960 apple (4) A14,A15,A16,A17,MNH, VF-XF	8.00	112	NJ 1959 trout(2),NJT13,NJT14(fault on back), MH,VF-XF	10.00
75	MI 1960 trout (Wolverine) MIT13 sig.,U,VF,plate number single	3.00	113	NJ 1960 non-res trout \$5 NJT16,MH,VF-XF	4.50
76	MI 1965 wine W131,U,VF	10.00	114	NJ 1960 res trout \$1 NJT15,MH,VF,small gum disb on back	4.50
77	MI 1969 apple card AC12 4 cent,MVF,VF	4.00	115	NJ 1961 trout(2),NJT17,NJT18,MH,VF	9.00
78	MI 1969 trout MIT23 \$2.10,MNH,VF	15.00	116	NJ 1962 trout(2),NJT19,NJT20,MH,VF-XF	9.00
79	MI 1976 duck Scott #1 \$2.10,MNH,VF	4.00	117	NJ 1963 trout(2),NJT21,NJT22,MH,VF	9.00
80	MI 1978 public access \$1,MNH,VF	3.00	118	NJ 1964 trout(2),NJT23,NJT24,MH,VF-XF	8.00
81	MI 1980 apple card AC13 6 cent,M,VF-XF	4.00	119	NJ 1989 trout(2),NJT73,NJT74 \$17.75 face, MH,VF	6.00
82	MI 1982 apple card AC14 8 cent,M,VF	4.00	120	NJ 1990 trout(2),NJT75,NJT76 \$17.75 face, MH,XF	7.00
83	MI 1983-84 plant inspection(japanese beetle), U on pc. of box	10.00	121	NM 1944 honey (3) H01 F,H02 AVG,H03 VF,all MNH	20.00
84	MI 1986 trout & salmon MITS19,MNH,VF-XF,P	15.00	122	NM 1944 honey(2) H05 VF,H06 F,MNH	15.00
85	MN 1934 beer B10 .6451 ct drab,U,VF,perfin "L.C.B. Inc./7-7-34", small scuff	30.00	123	NM 1944 honey(2) H08, H09 both MNH,F	15.00
86	MO 1917 secured debt D4,MNH,VF	2.50	124	NM 1945 honey(4) H010,H011,H012 H,H013, rest MNH,F-VF	16.00
87	MO 1921 gasolene G45 100 bbls,U,VF,cxl "JUN 1 1921"	8.00	125	NM 1945 honey H016,MNH,VF-XF	5.00
88	MO 194? cigarette Kansas City C10 1 4/5 ct, MNH,VF,P	1.00	126	NM 1945 honey H017 60lbs,MNH,F,P	5.00
89	MO 1940 beer B66NW Noel-Winn sig.,U,VF-XF, perfin "M.K.G. B. Co/8-2-40',crease,P	7.50	127	NM 1946 gas fitters license, village of Lordsburg, U, rough on left and right sides from being in wallet	1.00
90	MO 1941 beer B79NWC Noel-Winn sig. C serial #, perfin "DICK BROS/2-14-41",U,VF,clea	7.50	128	NV 1865 doc. D22 2ct,U,VF handstamp 1868 cxl	1.50
91	NC 1941 insecticide-fungicide,MNH,F,P	3.00	129	NV 1865 doc. D24 5ct,U,F,manuscript 1868 cxl	2.00
92	NC 1983-1986 hunting & fishing stamps, (8) on licences including \$30 NCS7,(4) mint including NCF1,catalog about \$30+	10.00	130	NV 1939 hunting license Eureka County w/tab MNH,VF,serial #57,yellow & blue, red serial	10.00
93	NC 1983-84 non-res sportsman \$95 NCS2,MNH, VF-XF a very tough stamp to find,P	20.00	131	NV 1942 hunting license Eureka County w/tab MNH,VF-XF red serial #119,pink & brownl	10.00
94	NC 1983-84 sportsman \$30 NCS1,MNH,VF-XF	16.00	132	NY 1982 res 3 day fishing NYF1 sig.,U,VF	1.50
95	NC 1986 sportsman \$30 NCS7 unsigned,U,VF, creased and thin	8.00	133	NY 1982 res fishing \$9.50 NYF2 sig.,U,VF on piece of license	1.50
96	NC 1986-87 hunting or fishing \$15.50 on piece Richoux NC8617 unsig. U,VF,P	2.00	134	NY 1995-96 non-res fishing \$36 NYF61,MNH,VF	5.50
97	ND 1982 non-res small game & habitat stamp \$53, Richoux NDSG16N U,VF,pink stuff off wallet on stamp	5.00	135	NY 1995-96 non-res fishing 5-day NYF60,MNH, VF	5.50
98	ND 1988-89 husband res. fishing \$13 sig.,U,VF	5.00	136	NY 1995-96 res 3 day fishing \$6 NYF58,MNH,VF ,P	5.50
99	ND 1989 game & habitat \$6 NDG7 sig,U,F-VF, big crease	4.00	137	NY 1995-96 res fishing \$14 NYF59,MNH,VF	5.50
100	NE 1940 feed 100lbs first and second line same length, black roulettes, <b>unlisted</b> ,MH,VF-XF,P	7.50	138	NY 1997-98 sportsman \$31,MNH,F	5.50
101	NE 1947 beer B54 54 1/4ct <b>proof</b> ,MNG,VF,P	7.50	139	OH 19?? liquor seal LS1,U,VF,P	5.00
102	NE 1989 state park permit \$2.25 stamp,U,VF	5.00	140	OH 1936 beer B43 37 1/2 ct,U,VF,perfin, scissored just inside perfs at top and bottom but not near design,P	4.00
103	NH 1960 combination (hunting&fishing)NHC1 sig.,U,VF,P	12.00	141	OH 1936 sales tax C18 1ct no serial #, MH,VF	1.00
104	NH 1991 duck (golden retriever) Scott 9,MNH,VF	7.50	142	OH 1939 sales tax R34 3ct w/stub,MNH,F	1.00
105	NJ 1954 non-res trout \$5 NJT4,MH,VF w/corner selvage	9.00	143	OH 1941 sales tax C36 12ct pair imperforate between stamps w/stubs,MNH,VF	2.50
106	NJ 1954 trout \$1,NJT3 MH,XF w/corner selvage	9.00	144	OH 1941 sales tax C37 15ct pair, imperforate between stamps w/stubs,MNH,VF	2.50
107	NJ 1954 trout \$1,NJT3 sig.,U,VF	2.00	145	OK 19?? egg E23 Grade A Medium 1 doz,MNH, XF,P	5.00
108	NJ 1955 trout \$1 NJT5,MH,VF	9.00	146	OK 1920-29 Okmulgee Trade Script(2) 3ct yellow, both w/pencil ms cxls, one 1-29, other 4-20,U, AVG	7.50
109	NJ 1956 trout \$1,NJT7 MH,XF w/corner selvage	9.00	147	OK 1936 cigarette C10 7 1/2 ct,MNH,VF,P	3.00
110	NJ 1958 trout(2),NJT11,NJT12,MH,VF	16.00	148	OK 1937 cigarette C11 3 ct,MNH,VF	2.00
111	NJ 1959 trout NJT13 sig.,U,VF	2.00			

000011  
1995-96FISHING (13-DAYS)  
21 \$6.00

000011

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36

STATE OF NEBRASKA  
Department of Agriculture  
LINCOLN  
Tax Paid-100 Pounds  
Commercial Feeding Stuff

100



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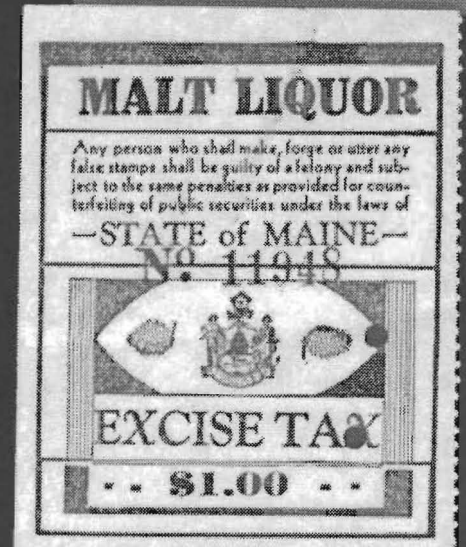
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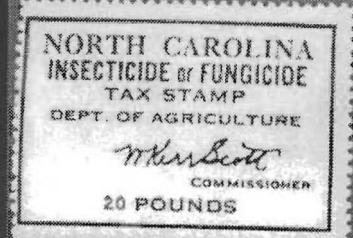
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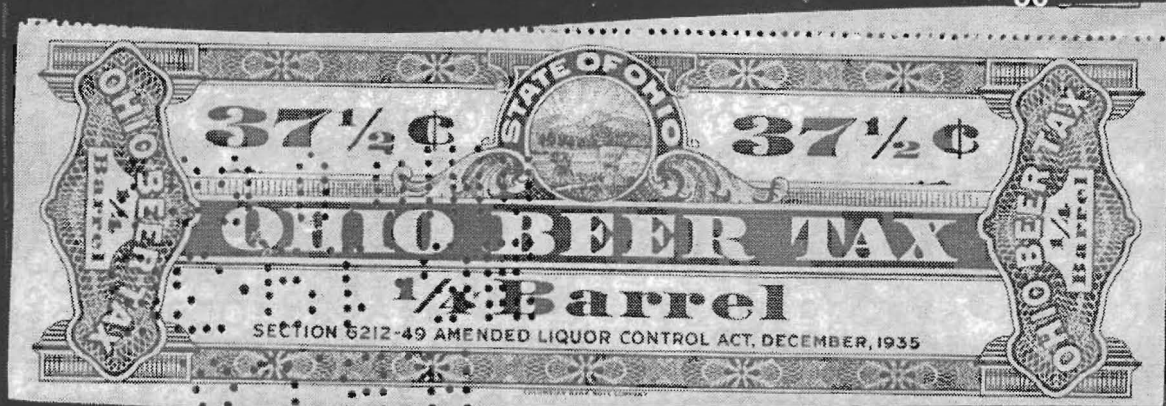
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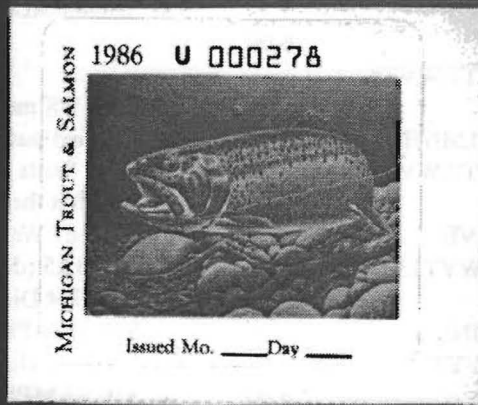
## SRS AUCTION 16

149	OK 1941 tobacco(2) T5 10ct MNH VF, T5a 10ct creame card M,faults, <b>P</b>	2.00	184	TN 1945 ammunition AM49A 5ct red unlisted,U, <b>P</b>	4.00
150	OK 1946 egg E3 Grade B,MH,VF	4.00	185	TN 1968 cigars(7) CR25,CR27,CR28,CR32(2),CR32a, CR11,U,VF, three have faults	1.50
151	OK 1968 doc. SRS D12,U,VF	5.00	186	TN 1972 liquor tax paid LTP9,U,VF	2.00
152	OK 1971 wine W32 2.4 gals,U,VF-XF	4.00	187	TX 1936 liquor L2,U,F,thin	1.00
153	OR 1871 insurance D1c 12 1/2x12 perf,U,AVG	5.00	188	TX 1939 bedding (2) BE1,U,VF	1.50
154	OR 1888 insurance D22,U,F,clea	2.00	189	TX 1941 stock transfer ST6 pair on fragment, handstamp cx1,U,VF	9.00
155	OR 1990 duck (golden retriever) Scott 8,MNH,VF	8.00	190	TX 1941 stock transfers ST6 pair and ST5 on fragment, handstamp cx1,U,VF	11.00
156	PA 1930 bedding BE4 on pc. of tag,U,VF	4.00	191	TX 1941-45 stock transfers on fragment. ST4 & ST6, ST9 pair, ST12 pair, all handstamped,U,VF	2.50
157	PA 1937 bedding BE7e orange paper,U,VF,small thin	5.00	192	TX 1972/75 white wing dove(2) \$3 TXD2 unsig., U,F,scrape fault at upper left corner and TXD5 sig.,U,F-VF big thin	6.75
158	PA 1942 cigarette C26 2ct used on Series 115 US cigarette stamp, <b>P</b>	1.00	193	TX 1977 white wing dove TCD7,MNH,VF-XF	2.00
159	PA 1944 bedding BE9,U,VF	2.00	194	TX 1981 duck Scott 1 light sig. above picture, U,VF, <b>P</b>	8.00
160	PA 1978 muzzleloader Richoux PAML3 2nd \$3.25, MNH,VF,red line through some writing on back, <b>P</b>	2.50	195	VA 1945 import beer IB4 1 1/2ct,U,AVG,faults, <b>P</b>	2.00
161	PA 1979 archery \$2.20 Richoux PAAR4 sig.,U, VF,green	1.50	196	VA 195? Washington County bear-deer \$1 pink three dashes between Season and \$1.00,MNH,VF, <b>P</b>	7.00
162	PA 1979 muzzleloader \$3.25 Richoux PAML4 sig., U,VF florescent pink	1.50	197	VA 195? Washington County bear-deer \$1 green 16 dots between Season and \$1.00,MNH,VF	7.00
163	PA 1991 trout/salmon \$5 PATS1 sig.,U,F-VF, light crease	2.50	198	VA 1958-59 res Wythe Co. bear-deer VAWY13, MNH,VF	7.00
164	SC 19?? bedding BE2,U,F	1.50	199	VA 1963-64 non-res Wythe Co. bear-deer VAWY24, MNH,VF	18.00
165	SC 1913 feed 1 1/4 ct,MNH,VF,huge!, <b>P</b>	3.00	200	VA 1964-65 non-res Wythe Co. bear-deer VAWY26,MNH,VF	18.00
166	SC 1923 business lic.(2) B115,BL17,MNG,VF	2.00	201	VA 1964-65 res Wythe Co. bear-deer VAWY25, MNH,VF	7.00
167	SC 1923 business lic.(4) BL8,BL10,BL11,BL12 all MNH except BL12 MNG,VF-XF, <b>P</b>	4.00	202	VA 1965-66 non-res. Wythe Co. bear-deer VAWY28,MNH,VF	18.00
168	SC 1928 soft drink SD2 2ct,U,F-VF	1.00	203	VA 1968-69 National Forest hunt-trap-fish \$1 VANF31,MNH,VF	6.00
169	SC 1936 feed F40 3 1/8 mills,MNH,XF	1.00	204	VA 1984 National Forest hunt-trap-fish \$2 VANF47 sig.,U,VF,upper left corner nipped	2.75
170	SC 1970 soft drink SD53B <b>unlisted</b> 2ct brown, MNH,VF	1.00	205	WA 1939 honey HO1A 9 1/2 roulette,MH,AVG	2.00
171	SC 1992 duck (labrador retriever) Scott 11,MNH, VF	7.50	206	WA 1939 honey HO1A pale yellow green,U,F	1.00
172	SD 1967 res small game \$2 Richoux SDSG15, MNH,VF	2.00	207	WA 19?? honey HO10,MNH,VF, <b>P</b>	10.00
173	SD 1968 non-res small game \$25 sig. Richoux SDSG18,U,F,normal punch holes	3.00	208	WA 19?? honey HO12a yellow gum,MH,VF-XF	3.00
174	SD 1972 non-res small game Richoux SDSG26 \$25 sig.,U,VF,normal punch holes	3.00	209	WA 19?? honey HO13a yellow gum,MH,VF	3.00
175	SD 1972 res West River prairie deer \$8.50 Richoux SDWP11,MNH,F, <b>P</b>	4.00	210	WA 19?? honey HO14,MH,VF	4.00
176	SD 1973 non-res small game \$25 Richoux SDSG28 sig.,U,VF,normal punch holes, <b>P</b>	3.00	211	WA 19?? honey HO15,MH,VF	4.00
177	SD 1979 non-res wild turkey \$5 Richoux SDWT20, MNH,AVG	3.00	212	WA 19?? honey HO16a yellow gum,MNH,VF	5.00
178	SD 1980 Black Hills Deer res. \$15 Richoux SDHD1,MNH,VF, <b>P</b>	5.00	213	WA 19?? honey HO16a,MH,VF,yellow gum variety	5.00
179	SD 1980 East River Deer \$15 Richoux SDRD1, MNH,VF	5.00	214	WA 19?? honey(2) HO13,HO15 both U,VF,clea	5.00
180	SD 1982 archery deer Richoux SDAD47 \$15 sig., U,VF	2.50	215	WA 1956 honey HO19,MNH,VF-XF	2.50
181	SD 1988 duck (waterfowl restoration) Scott 8 \$2, MNH,VF	4.50	216	WI 1945 cigarette C18 1 1/2 ct on piece of box,U,VF	1.00
182	TN 19?? ammunition AM51A <b>unlisted but known</b> 5ct red(2) U,one torn, one mint and an <b>unlisted cig.</b> <b>fusion</b> , <b>P</b>	4.00	217	WI 1953 beer like B37 but pink .07258,U,VF, corner ruffed,perfin "MILLER 5-13-53"	6.00
183	TN 19?? ammunition <b>unlisted red 5 ct,U,P</b>	4.00	218	WI 1954 wine W55,U,VF, tiny nick at right	5.00
			219	WI 1980 trout \$2.50 WITR3 sig.,U,VF	2.50
			220	WV 19?? medicinal liquor red on gray, blue serial numbers pair of 1/2 unit making up a full unit stamp,known but not listed,MNG,VF, <b>P</b>	5.00





29



84



175



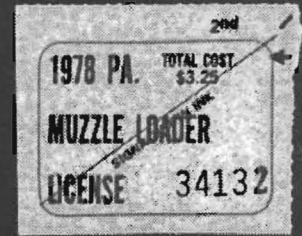
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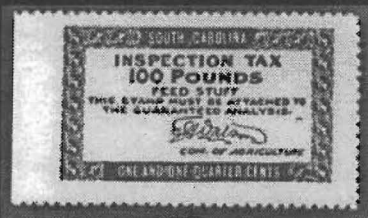
194



167 ex



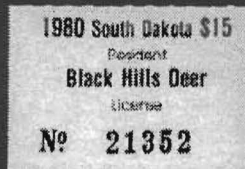
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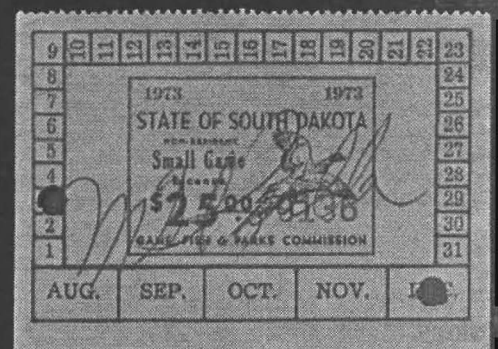
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195



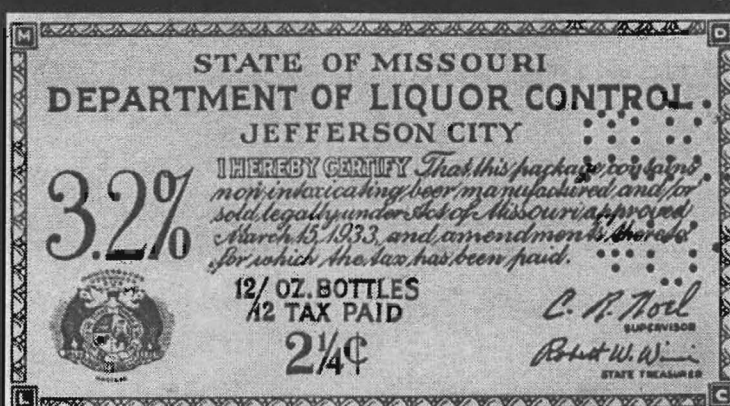
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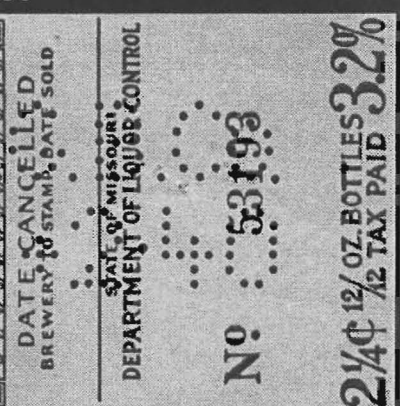
176



139



89



184

221	WV 1972-73 non-res trout(2) WVT5,WVT6, MNH,VF	6.00		Sedalia MO cig. multiples MNH, and 3 cinderellas	1.00
222	WV 1974 res & non-res trout WVT7,WVT8, MNH,VF	6.00		<b>US Taxpays</b>	
223	WV 1974 soft drink SD46 pane/10,MNH,VF	1.50	233	1891 US meat inspection stamp,U,torn in half and put back together, stains, thins and other faults including lower left corner torn off. But these are tough to find,P	5.00
224	WV 1975 res & non-res trout WVT9,WVT10, MNH,VF	6.00	234	1986-87 Waterfowl USA Limited waterfowl stamp \$5 (dog) Richoux WFLT4,MNH,VF	5.00
225	WV 1976 res trout WVT11,MNH,VF	3.00	235	US 1994 Diamond Reef scuba diving proficiency, \$10 <b>SAMPLE</b> ,MNH,VF	6.00
226	WV 1977 res & non-res trout (2) WVT13,WVT14, both MNH,VF	6.00	236	US 1996 Diamond Reef scuba diving proficiency, \$10 <b>SAMPLE</b> ,MNH,VF-XF,P	6.00
227	WV 1978 non-res trout WVT16,MNH,VF	3.00	237	<b>US 1862 Meyer Brothers Drug Co., St. Louis Missouri 5ct provisional proprietary stamp, quite rare,U,VF,clear,P</b>	<b>25.00</b>
228	WV 1979 res & non-res trout(2) WVT17,WVT18, both MNH,VF	6.00		<b>Foreign</b>	
229	WV 1980 res & non-res trout(2), WVT19,WVT20, both MNH,VF	6.00	238	1900 France effets de commerce Forbin 288B U,VF, small discoloration at LR corner,P	1.00
	<b>Collections</b>		239	1983 Jamacia travel tax receipt for \$200, fancy handstamp cxl	2.00
230	Bedding tag for Simmons spring unit w/ PA BE9, Detroit 2ct and IN BD6, <b>great bedding piece</b>	6.00	240	19?? Phillipines custom stamp 1 peso, stamp is rouletted to be seperated into two halves,U,VF, thins,P	1.00
231	XC Mishmosh(10), trial stamp for liquor decal creased badly;MA ST5,ST10,ST15,ST25,ST27, ST28,ST29 U; OR 25ct Multnomah transaction tax MNH VF;1934 TB foil seal;	1.00	241	1889 Sweden counsulor fee Forbin 3,U,VF,P	5.00
232	The get it out of here special. Sheet of mint SC doc 4ct, (15+) feed used SC,VA,MI,AL, (6) used TX cig.,NC cleaning CP3, 1/2 ct & 1 ct				

## The SRN in ORAPEX Literature Exhibition

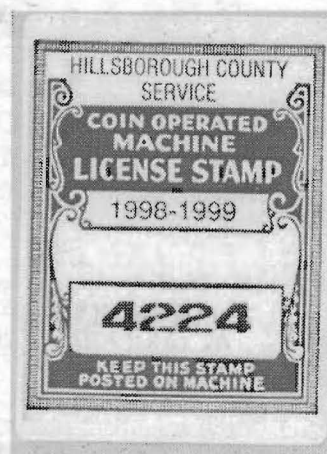
This year we entered the *State Revenue News* in two literature exhibitions, OKPEX in Oklahoma and ORAPEX in Ontario, Canada. Both were the same weekend in early May, but I didn't get the ORAPEX results until late July. Again we got a silver. This jury was a lot pickier on technical matters (giving your editor good feed back). Out of thirty three journals entered only five received a gold or vermeil. Again the never ending "should the auction be part of the journal?" question came up. Judges asked that authors, especially of original research, please give your references. And if you are sending in illustrations get a nice copy and don't fold them (and take the stamps out of whatever they are in). It shows.

Some of the comments were: "Good coverage of a large specialized area. Theme issues work well. A good variety of authors. A solid publication that serves its members well."

## Florida County Machine License Stamp

by Scott Troutman

Shown is an item that first showed itself on e-bay, a coin operated machine stamp from Hillsborough County, Florida. This stamp was for the 1998-1999 season. It is dark blue with a red serial number. It is a fairly large die cut self adhesive which comes on a white translucent backing paper. The design is 39 x 48 mm. I'm guessing, but it would probably go on a soft drink machine, juke box, or video arcade game. It seems too large for on bubble gum and smaller vending devices.



Most fish would be larger if the fisherman's arms were longer.

--Blum's Almanac  
1937





234



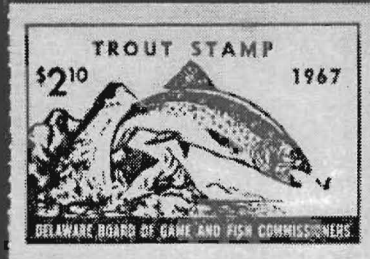
93



126



48



19



103



158



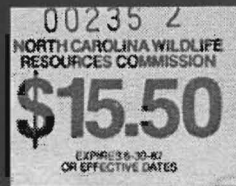
196



207



183



96



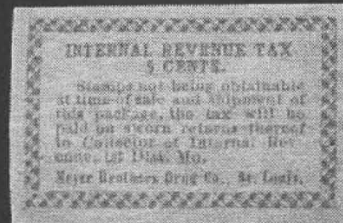
238



240



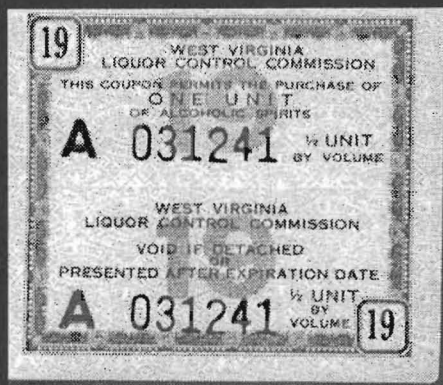
233 reduced



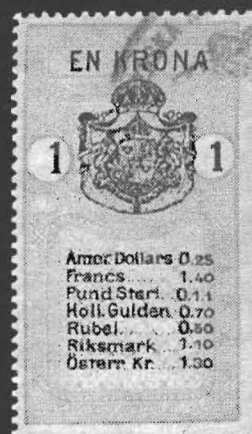
237



182 ex



220



241



236



# Why Is There No Federal Duck Stamp On This License?

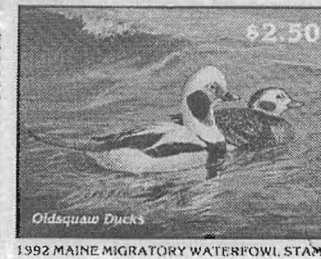
by Terence Hines

As the collecting of state and federal duck stamps properly used on license becomes more and more popular, collectors need to give some thought to just how these stamps were actually used, much like postal historians need to consider the rules and regulations governing the use of postage stamps. The illustrated Vermont license puzzled me at first. It bears a single copy of the 1992 Vermont migratory waterfowl stamp. As the face of the license shows, the license holder was from Massachusetts. Why, I wondered, is there no federal duck stamp on this license? After all, if you're going to hunt ducks in Vermont, you need both the Vermont stamp and a federal stamp.

Bob Dumaine provided the solution to this mini-mystery. Since the holder of the Vermont license was not a Vermont resident, it is almost certain that he had a resident license from his home state of Massachusetts. The federal duck stamp would have been affixed to that license. One doesn't need to buy a separate federal duck stamp for each state in which one hunts ducks! The license holder would simply have carried his resident Massachusetts license, with the federal duck stamp affixed, along with the non-resident Vermont license, to prove that he had purchased the 1992 federal stamp. Thus, licenses showing only the state waterfowl stamp constitute proper usages of these stamps as long as the license holder is a non-resident.

RETAIN THIS LICENSE

SPACE FOR  
FEDERAL  
MIGRATORY  
BIRD HUNTING  
STAMP



30495

OPERATION GAME  
THIEF HOTLINE:  
1-800-ALERT US  
(253-7887)

MARIJUANA  
CULTIVATION TIP  
HOTLINE:  
1-800-452-6457

NOTICE: THIS LICENSE DOES NOT GIVE THE HOLDER THE RIGHT TO ENTER PRIVATE PROPERTY AGAINST THE WISHES OF THE PROPERTY OWNER. PLEASE SEEK LANDOWNER PERMISSION BEFORE HUNTING OR FISHING ON SOMEONE ELSE'S LAND.

Non-Resident Department of Inland Fisheries & Wildlife LICENSE FEE \$47.00  
SMALL GAME AGENT FEE \$1.00  
Maine License MAINE 1992 No. 50- 1130

NAME	LAST	FIRST	MID.
Martin Donald JR			
STREET	82 MARKED TREE RD		
TOWN	STATE	ZIP	
Needham	MA	02192	
LEGAL RES.	TOWN	STATE	EXPIRES
SAME			12/31/92

FOLD ON THIS LINE

LICENSEE SIGN HERE

SEX	HEIGHT	WEIGHT	COLOR OF EYES	COLOR OF HAIR
M	5'4"	145	BR	BR
DATE OF ISSUE	HOUR OF ISSUE		DATE OF BIRTH	
10/9/92	10:59 AM	10/9/58		
ISSUED BY	AGENT		TOWN STATE	
KTP	K. Hery		ME	

??????

"The state board of fisheries is considering wheather to impose seasonal catch limits on tourists."

USA Today

## Auction 17 Results

We had 37 bidders and only 1 got skunked. There was some very interesting material and as such a lot of folks clashed. The big lot was 98 the MD motor vehicle which brought \$83 on a \$25 estimate (\$25/\$83). Other good returns were lots 13 California poll tax (\$50/\$70), 57 FL egg (\$7.50/\$13), 86 KY import liq. (\$10/\$17), 169 NE pheasant (\$2.50/\$5), 219A SC \$100 doc. (\$8/\$13), 262 TX beer (\$10/\$25) and 285 WY liquor (\$20/\$28).

Lot 59, the Florida documentaries was misdescribed (see Letters to the Editor) and I withdrew it.

The most sought after lot was 235 the TN ammunition AM9. There was serious competition on all the ammunitions and I think all came in about double the estimates. Lot 262 the TX beer was a very hot lot, as was 263 a TX liquor (\$2.50/\$5.25). Lot 30 the CO beer and Lot 306 the Ontario liquor strips also saw a lot of bids. The hot areas were Kansas quail, beer, TX, wine and liquor. Michigan trouts,

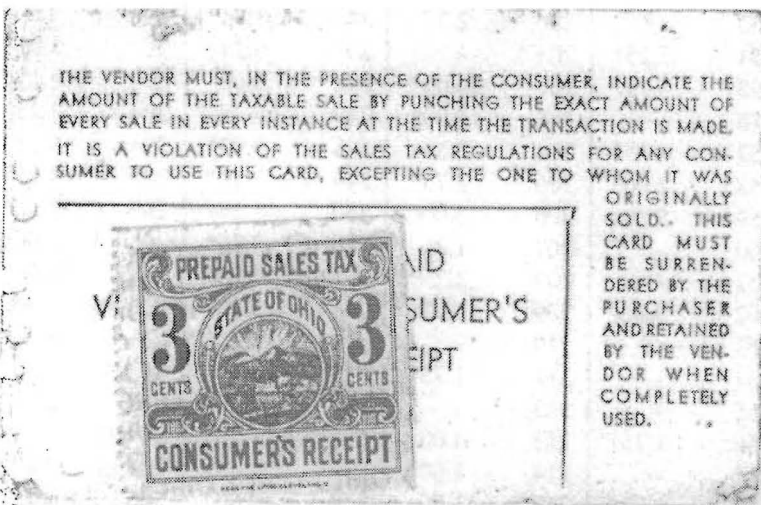
bedding on tags and apples were very spotty even though there was some very desirable material. The bulk lots of cheap stamps moved well and some folks got bargains.

If you have material to consign for a future auction, consignment sheets are available for the asking. There will not be an auction in the 4th quarter issue. Next auction will be in the 1st quarter 2001.

An \* indicates the buyer was willing to go higher. t indicates tie bids.

1	6.25*	48	2.50	96	3.00	143	4.25*	190	-	234	3.25*	281	15.00*
2	5.25	49	1.00*	97	-	144	-	191	2.75*	235	4.00*	282	4.25*
3	5.25*	51	5.00t	98	83.00*	145	19.00*	192	2.75*	236	4.00*	283	2.50
4	7.25*	52	1.00*	99	11.00*	146	-	193	2.00	237	4.00*	284	2.00*
5	7.25*	53	2.25*	100	1.75*	147	1.25*	194	3.00	238	1.00t	285	28.00*
6	1.00*	54	7.50*	101	-	148	1.50*	195	3.00	239	7.75*	286	5.25*
7	3.25*	55	8.25*	102	4.00	149	2.00*	196	-	240	3.00	287	3.25*
8	1.50	56	8.25*	103	6.75*	150	2.00	197	2.25*	241	-	288	-
9	4.00*	57	13.00	104	-	151	7.75*	198	2.75*	242	-	289	2.00t
10	10.50	58	13.00*	105	4.25	152	7.50	199	1.50	243	1.25*	290	9.00*
11	2.00*	59	withdrawn	106	2.75*	153	-	200	2.25*	244	1.75*	291	5.50*
12	5.00t	60	5.00*	107	5.00*	154	2.25*	201	-	245	6.25	292	3.00*
13	70.00*	61	6.25*	108	-	155	3.75	202	14.00*	246	5.00	293	2.25*
14	2.50*	62	6.00*	109	12.00*	156	-	203	14.00*	247	-	294	3.25*
15	-	63	2.75*	110	-	157	4.25*	204	3.50	248	5.00*	295	3.25*
16	16.00*	64	-	111	-	158	2.00*	205	2.75*	249	1.50*	296	3.75*
17	5.00*	65	8.75*	112	-	159	5.00t	206	3.00t	250	3.25*	297	2.50*
18	8.00t	66	4.00	113	-	160	-	207	1.25	251	3.75*	298	1.00*
19	8.00t	67	1.00*	114	3.00*	161	-	208	2.25*	252	3.50t	299	18.00
20	2.25*	68	12.00*	115	-	162	5.00t	209	1.75*	253	1.00*	300	1.00
21	3.50*	69	17.00*	116	5.00	163	-	210	-	254	3.75*	301	1.00
22	2.50*	70	21.00*	117	-	164	-	211	1.75*	255	2.25*	302	2.50*
23	1.25*	71	6.25*	118	8.75	165	-	212	-	256	2.75*	303	2.25*
24	1.75*	72	17.00*	119	1.00	166	1.75*	213	4.00	257	1.50*	304	5.25
25	1.75*	73	8.75*	120	5.75*	167	-	214	1.00	258	4.25	305	9.00*
26	1.75*	74	-	121	4.00*	168	1.75*	215	1.50	259	10.00	306	6.75*
27	-	75	-	122	4.00	169	5.00t	216	3.25*	260	7.00*		
28	16.00*	76	-	123	4.25	170	-	217	5.25	261	29.00*		
29	3.25	77	2.00*	124	4.00*	171	1.25*	218	1.25	262	25.00*		
30	6.00t	78	4.25*	125	-	172	-	219	15.00*	263	5.25*		
31	5.25*	79	3.75*	126	2.25*	173	3.00*	219A	13.00*	264	3.00t		
32	6.25*	80	3.25*	127	-	174	1.00*	219B	-	265	3.25*		
33	6.25*	81	2.00*	128	-	175	15.00	219C	1.00	266	1.00*		
34	-	82	6.00	129	-	176	-	220	-	267	3.75*		
35	4.50*	83	2.75*	130	3.50*	177	1.00*	221	3.00*	268	6.75*		
36	40.00*	84	6.00*	131	8.00*	178	3.25	222	-	269	6.75*		
37	16.00*	85	2.00	132	4.75*	179	29.00	223	-	270	2.50*		
38	3.75*	86	17.00*	133	5.25*	180	10.00	224	3.25*	271	2.00		
39	2.50*	87	1.50*	134	1.50*	181	10.00	225	3.25*	272	8.00		
40	4.75*	88	6.00	135	-	182	10.00	226	2.25*	273	3.25*		
41	4.75*	89	2.00*	136	2.25*	183	10.00	227	5.50*	274	-		
42	4.50	90	1.50*	137	-	184	1.50*	228	5.50*	275	2.50		
43	1.50*	91	2.00	138	-	185	-	229	5.25*	276	5.00*		
44	3.25*	92	-	139	2.00*	186	1.25	230	3.75	277	4.25		
45	-	93	2.50	140	-	187	-	231	4.25*	278	6.25*		
46	2.75*	94	-	141	7.50*	188	1.50	232	-	279	4.25		
47	4.00*	95	1.75*	142	7.25*	189	2.00*	233	2.50*	280	6.25*		

## LETTERS TO THE EDITOR



As you know I know very little about State revenues generally; however, the above item I found in a box at OKPEX seemed unusual. I've never seen a usage of the Ohio prepaid sales tax. In reviewing an old article the 1935 stamp appears to be a very early usage. Any thoughts?

E.J. Guerrant  
Antlers, Oklahoma

Believe it or not this item is in the Hubbard catalog Vol. 1 under sales cards as SC1 "Privately printed with 3ct sales stamp tax pasted on back". These are known from as far back as 1934. An article in the Interstate C'inderellans and Revenuers Newsletter for August 1989 (available from the SRS library? P9) by Ed Kettinbrink, Jr. indicates that only twenty six different kinds of these privately printed cards are known. As only five are illustrated I do not know if this is a new one. The private cards, issued with the tax prepaid for \$1 worth of merchandise used stamps on them. Later the state pre-printed these punchcards and the stores handstamped their names on. Two of that type were in Auction 16. Apparently dairy's, grocery's and 5 & 10 cent stores were the primary users of these cards. Very few private cards seem to have survived. Kettenbrink's article indicates that there was a book called "Chits, Chislers, and Funny Money" which showed many of these items.

## Editor Eats Crow on Florida Documentaries

I'm writing about the two cent Florida documentary stamp that you wrote up in the current 2nd quarter 2000 issue of SRN. This is not a new discovery. In fact, in 1994 it was being offered for sale at face value by the SRS. The stamp was issued in 1990, when the tax on promissory notes was raised from 15 cents per \$100 of indebtedness to 32 cent per \$100. It was in use for only two years as the rate went to 35 cents in 1992.

While we are on the subject, the catalog listings for the "Department of Revenue" stamps need to be updated. Sometime in the mid-1970's the perforation was changed from 12 1/2 to 11. All listed denominations probably exist both ways. The 75 ct. rose apparently comes only perf. 12 1/2, and the 75ct line only perf 11. I also have in my collection a \$1.00 perf 12 1/2 in a color that I would describe as "lemon".

James Wehle  
Florida

That is what I get for not marking the 2 cent in the master catalog I use. I have added the two cent brown (D65A) and the \$1 lemon (D69A). Maynard Bateman also sent in a copy of the \$1 lemon and his is also perf 12 1/2. James also sent me a history of the Florida documentary laws which I will publish. It indicates the first series came out in 1931.

## Keep Eating

If no one else has let you know, lot 217 in Auction 17 is from Herkimer County, New York, not Pennsylvania. Notice the state seal.

Don Lemon  
Iowa

The purchaser was warned.

## Arkansas Feed Variety Found

by Scott Troutman

A new variety of 1945 Arkansas 25 pound feed stamp has surfaced. This stamp has black roulettes on all four sides. The stamp has the signature of Otho A. Cook. Normal varieties of this stamp do not have the colored roulettes. This would be Hubbard F51a.



Arkansas 1945 feed stamp with black roulettes on all sides.



# State Revenue Society Publications

## 1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.  
\$5 (Non-member price \$7)

## 2. Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Through December 1976 (Supplement to 1973 Vanderford catalog)

E.L. Vanderford, 1977, 8 pp.  
Free for SASE #10 envelope

## 3. History of Oleomargarine Tax Stamps and licenses in the United States

Carter Lichfield, 1988, 128 pp. hardbound  
\$23.00 (non-member price \$26.50)

## 4. 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)

## 5. 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)

## 6. Second Federal Issue: 1801-1802

W.V. Combs 1988, 142 pp, illustrated, hardbound  
\$18 (Non-member price \$21)

## 7. Third Federal Issue 1814-1817

W.V. Combs, 1994, 224 pp. illustrated, hardbound  
\$24 (Non-member price \$28.50)

## 8. 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.

## 9. Specialized Catalog of US Non-pictorial Waterfowl Stamps

David R. Torre, 1996, 52 pp, illustrated, stitched  
\$13.50 (Non-member price \$16)

## 10. Mines of the West, 1863

Douglas & Gina McDonald, 1996, 64 pp., ill. stitched  
\$7.95 (non-member price \$8.95)

## 11. Field Guide to Revenue Stamped Paper, Part I-Western States

Bill Castenholz, 1996, revised ed., 128 pp ill. bound  
\$19 (non-member price \$21)

## 12. Chauffeurs Badges and Transportation Related Badges of the World. Dr. Edward H. Miles.

Vol I - NY State and City Badges \$11  
Vol II - New England State and City Badges \$11  
Vol III - Illinois State and City Badges \$11  
Guide to NY Chauffeurs Badges \$4.

## 13. Nebraska Revenue Stamps

Dr. Kenneth Pruess, 1972, 18pp \$5.

## 14. State Turkey Stamps

Dr. John Crook SRN No. 220 1994 32pp \$5

## 15. Kansas/Nebraska Combined Catalog

Bellinghausen and Pruess bound together \$10

## 16. New England State Revenue Catalog **Out again**

Terence Hines \$10

## 18. 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

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# AD CORNER

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

**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. (2)

**WANTED:** Chauffeurs Badges, license plates, Disabled Veterans key chain tags, B.F. Goodrich key chain tags, paper and licenses, registration & inspection, windshield stickers, auto related items. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (9).

**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(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 (0)

**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 (1)

**WANTED:** Patent, License and Royalty Stamps. Will buy or trade US Revenues and Cinderellas. MIKE MCBRIDE, P.O. BOX 814, LOUISVILLE, CO 80027 (1)

**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 (1)

**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 exempt, military, sea stores, stating tax no longer required, company names/logos. SCOTT A. McCLUNG, 8381-H, Montgomery Run Road, Ellicott City, MD 21043 (1)

**MASSACHUSETTS STOCK TRANSFER stamps** wanted. I Need unusual documents, high values, proofs, etc. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. thines@pace.edu (7).

**ALBERTA WILDLIFE Stamps** wanted. Will Purchase or trade. Also need any archery stamp on license, or Minnesota SON RW's. ROG BEALS, RR 2, BOX 350A, HENNING, MN 56551 (2)

**OLD TRANSIT TICKETS WANTED:** Trolley, horse railroad, city railway, stagecoach, omnibus, train, tollroad, bridge, ferry, steamer, transfer company, express company, taxi, etc. Also want passes. DAN BENICE, BOX 5708, CARY N.C. 27512 (0)

## 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 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.

## Sherwood Springer

by Peter Martin

One of the deans of revenue collecting, Sherwood Springer, passed away on July 1st. He was 88 and had been in declining health. He is best known for the ten editions of *Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues*. The last three editions remain the standard catalogs on federal tobacco, snuff, oleomargarine, cigarettes, mixed flour, express company and business college issues. He was also active in the American Revenue Association where he served on the Board of Directors for many years and for which he penned many articles. He was also an early mentor of Eric Jackson, whom he once thought was "crazy" for attempting to make a living selling revenue stamps.

He was also a big science fiction fan and was a published author in many sci-fi magazines.

He is survived by his wife Lydia and his son Kay Springer.

# 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
Playing cards (new)	.10 pane/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-96	\$2 ea
Crawfish -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 Muzzloader-86,87,88,89,	
90,91,92,93,94,95,	\$1 ea.
1998	\$5 ea.
Alien Muzzloader - 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	
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	.07	10/7.0	
	.09	10/9.0	
Two denominations also available in sheets of 100 for \$7 and \$9 plus \$1.01 postage.			
Documentary	.10		
	.50		
	\$1		
Weldon & Lick 4ct	.25		
Richmond County Recording			
\$1 gray-black	\$1*		
\$2 yellow-orange	\$2*		
\$3 green	\$3*		
\$4 blue	\$4*		
\$5 red	\$5*		
\$10 burgandy	\$10*		

Texas		
Bedding 1990 Series	.75	10/\$7.50
Blk/4	\$3	
1996 Co. Ed Hunt & Fish (8)	\$10	
Virginia		
Local	single	
Norfolk	.15	

Suffolk	.20	\$2.00
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

## Dealers

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

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

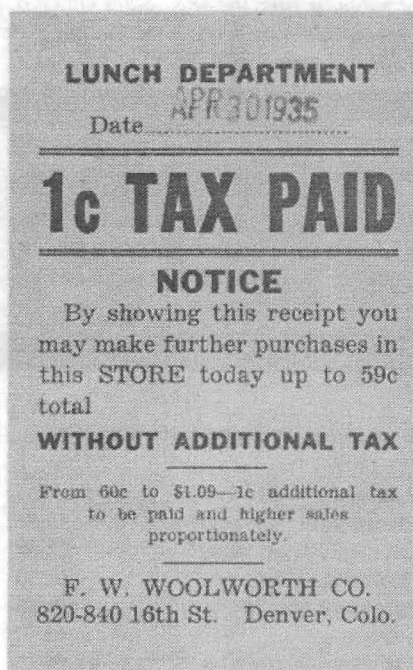


# Colorado Lunch Room Tax

by John D. Bowman

Here is a most unusual item which could use some more research. This tax paid slip measures 67x107mm and is black on a medium thick wove buff colored paper. The handstamp is dated Apr. 30, 1935. To speculate, it appears that the F.W. Woolworth Company in Denver issued these receipts to customers of their lunch department as an inducement to make further purchases of up to fifty-nine cents in merchandise. This receipt allows its bearer to purchase this much merchandise without paying the one cent sales tax ordinarily due. Presumably, Woolworth's paid the tax on behalf of the customer.

It is unclear if this sales tax was a Denver local tax or a Colorado sales tax.



## FREE FOR ALL

Maynard Bateman of Florida ran into a cache of clean used Florida documentary stamps and thought we should share them with the membership. This give away is for used copies of the Florida D69 \$1 documentary stamp, the bright green variety.

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

Single requests from SRS members will be filled until November 1st or while supplies last. Send a SASE with 33 cents postage to SRS Free for All, 27 Pine Street, Lincroft, NJ 07738. Include a stiffener if you like.



State Revenue Society  
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Oklahoma City, OK 73137-0184

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