



# State Revenue News

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4th Quarter 2000

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## X Files

The Unexpected, the Unexplainable and the Downright Wierd



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## Secretary's Report

<b>Previous Total</b>	<b>252</b>
<b>New Members</b>	<b>7</b>
<b>Reinstatements</b>	<b>0</b>
<b>Resignations</b>	<b>0</b>
<b>Deaths</b>	<b>0</b>
<b>Dropped Not Paid</b>	<b>0</b>
<b>Current Total</b>	<b>259</b>

### New Members

- 1209** Patrick Gagnon  
15604 NE 19th Avenue  
Vancouver, WA 98686  
Interests - All revenues & interesting  
unlisted stamps.
- 1210** Wayne Kroll  
W3016 Green Isle Drive  
Fort Atkinson, WI 53538  
Interests-WI beer  
wckrol@excite.com
- 1211** George Aschenbrenner  
650 W. Harrison Ave.  
Claremont, CA 91711-4595  
Interests- US and California revenues
- 1212** Allen Bergman  
19209 Black Mangrove Court  
Boca Raton, FL 33498  
Interests - US,M&M,state revenues
- 1213** Louis V. Marchand  
12074 Chesholm Lane  
Eden Prairie, MN 55347  
Interests: US, State, Taxpays,  
Cinderellas
- 1214** Douglas I. Davis  
1114 Phyllis Avenue  
Niceville, FL 32578-3251
- 1215** Jerrold R. Gay  
102 Pinehurst Drive  
East Longmeadow, MA 01028  
Interests - Federal and State revenues  
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### Reinstatements

### Resignations

### Address Changes

## Editor's Notes

Years ago, when I took over as editor, there were three issues I really wanted to do. This is one of them. It is for Harold Effner and E.J. Guerrant who always really like the oddball stuff. And as you will see in this issue, there is some really oddball stuff out there. In past issues we have had everything from stamps for firewood at state parks to stamps to use the town dump. There are tags for Christmas trees and stamps for melons and lime and linseed oil and hat pressing.

Some of these articles just came in this fall, others I have been holding for a long time. I have been blessed with an odd synergy that causes things to turn up when I need it. Matesen's article on rhubarb and cucumber stamps is a classic, that I thought needed republished. Scary to contemplate the mind that would tax rhubarb. But not nearly as odd as the legislature of South Dakota who went into special session to tax substitute lard!!!

These odd taxes tell us something about the American mind. I'm just not sure what it is except there is no end to our creativity in raising tax dollars. Stamps like those on paris green and the airport tax tell us that our culture has shifted and things once common are now forgotten. Articles like Mike Mahler's on the California poll tax show us there are still treasures surfacing and things we take for granted today shouldn't be taken for granted. There is a sweetness to the Kansas school credit card and a darkness to the Maine burial permit on a child who died of cholera. And I don't know what to make of the Michigan law that permitted men to come into your yard and kill your barberry hedge.

To me a big part of the fun of collecting these stamps and tags and odd bits of paper is that they tap into history in a way a book or talk doesn't. When you hold a substitute lard stamp it says somebody was really serious about this and went to a lot of trouble. You are touching peoples passions and fears and concerns. Many of these are a bit misguided, hence they are our X-files in the state revenue world.

What are the other two topics. Well, maybe one day I'll get the material. Until then you'll just have to wonder. Happy Holidays and good New Year.

# Unrecorded California Poll Tax Design Surfaces

by Michael Mahler



Figure 1. Unreported \$3 poll tax receipt.

What is the probability that a 19<sup>th</sup> century stamp would remain unrecorded until the 21<sup>st</sup> century? Just such a philatelic near-miracle occurred at WESTPEX 2000, the recent ARA convention show in San Francisco, when a California 1885 \$3 poll tax receipt surfaced (Figure 1). It is printed in black on yellow paper. To compound the impact of the discovery, not only is the stamp unrecorded in Cabot (1940)<sup>1</sup>, Hubbard<sup>2</sup> (1960), or the subsequent literature on state revenues, its design is completely different from that of all other known California poll tax stamps. In fact, one purpose of this article is to solicit opinions as to the identity of the gentleman it portrays (Figure 2). Interestingly, this design is different from that used for the \$2 of the same year (Figure 3, also in black on yellow).

Any California poll tax receipt with pictorial stamp design is a rare item. We now know they were issued for 11 years, 1875 through 1885, but even this basic knowledge has been hard won. Cabot<sup>1</sup> was able to list only the \$2 of 1875, 1877 through 1880, and 1885, all evidently from intact receipts, also an undated \$3 black on pink, evidently a cut square. Hubbard<sup>2</sup>

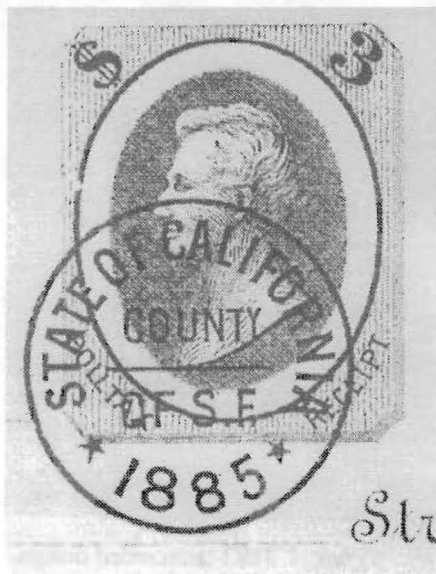


Figure 2.

added the 1884 \$2, also a \$3 in a numeral style similar to the \$2 of 1875 and 1877, evidently a cut square as no date was given. Hubbard<sup>3</sup> added descriptions of five more receipts, the 1878 \$3, 1881 \$2, 1882 \$2, and 1883 \$2 and \$3. These included two previously unrecorded designs, one used for the 1882 \$2 (Figure 4), the other for both the 1883 \$2 and \$3 (Figure 5). He also tentatively listed a 1876 \$2, which

he had not seen. On the basis of ten receipts from the Hubbard collection, and seven others recorded over the years, I have been able to confirm all his descriptions except the 1878 \$2. An 1876 \$2 receipt in black on pink, in the numeral design also used in 1875 and 1877, resides in a prominent Western collection (Figure 6); this completes the descriptions of the \$2 values. Hubbard<sup>3</sup> listed two additional 1878 \$3 designs, one black on pale yellow, the other black on blue, which I have not seen; it seems unlikely that three different designs would have been used the same year. Finally, he assigned a date of 1885 to the \$3 black on pink first listed by Cabot, which I have not been able to confirm, and is probably erroneous. A more likely date is 1880. For the three years for which both \$2 and \$3 receipts have been recorded (1878, 1883, and now 1885), the \$3 is always on the same color paper as the \$2, and the only \$2 on pink paper is that of 1880.

Contrary to naive assumption, the California poll tax of this era was only indirectly related to voting. It was in fact a "head tax" levied on each male inhabitant of the state, with certain exceptions (including at various times,



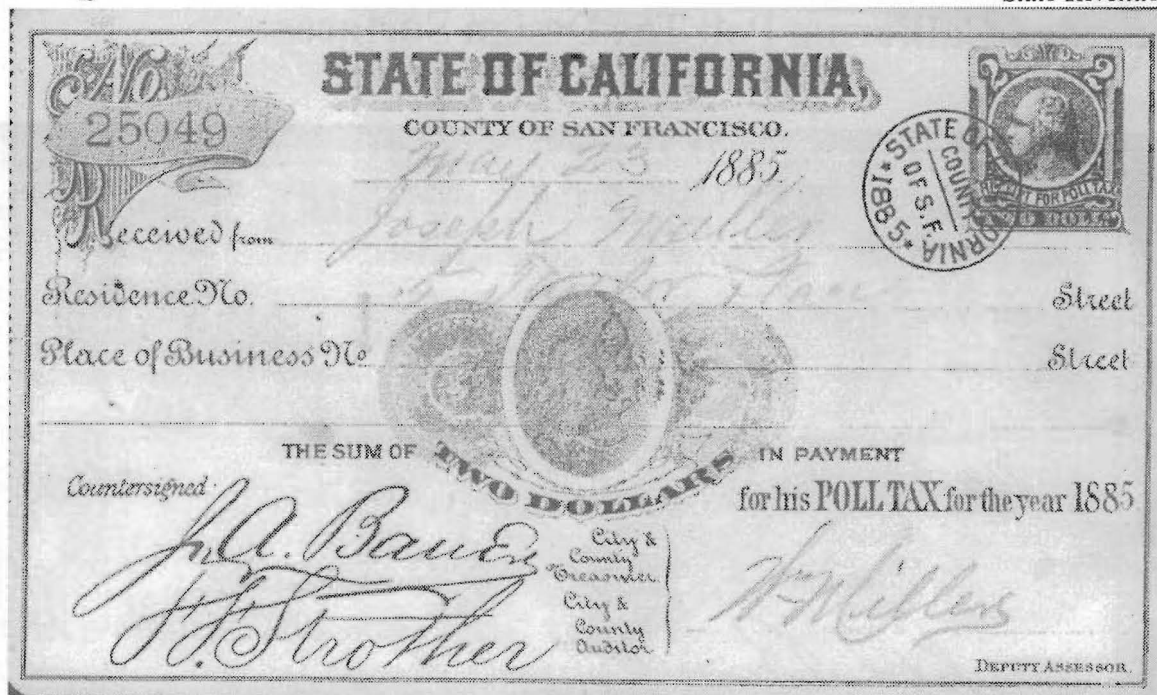


Figure 3. 1885 \$2 poll tax, black on yellow

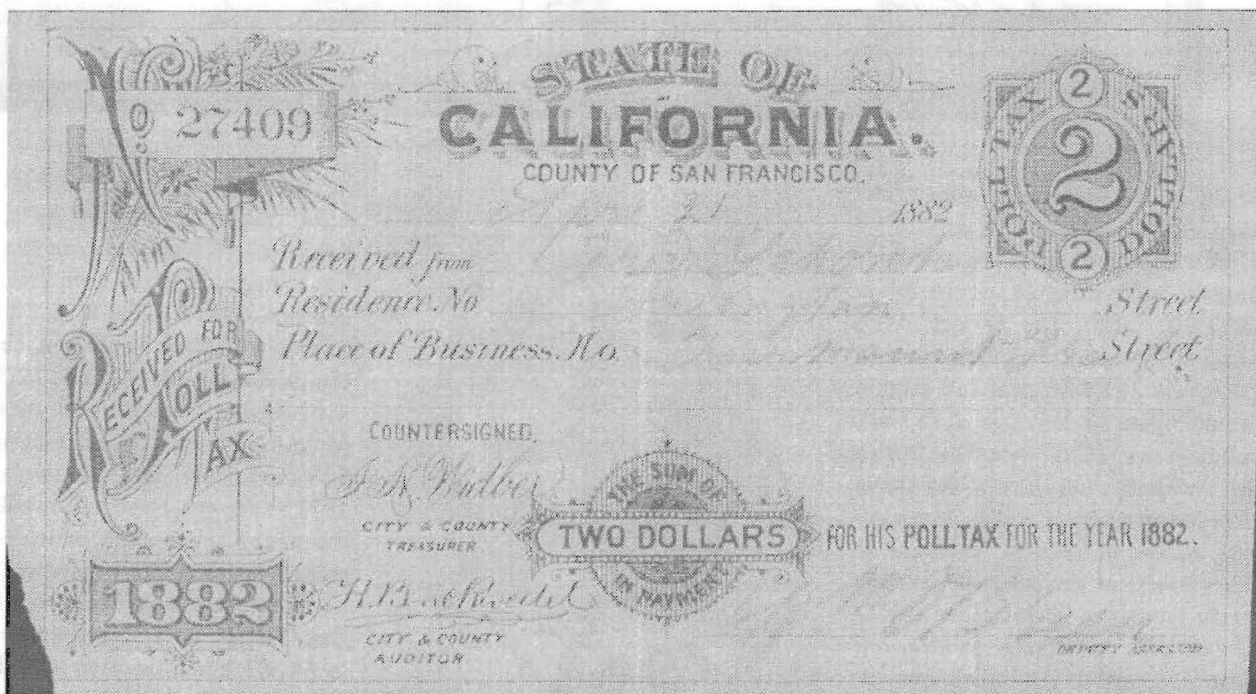


Figure 4. 1882 unrecorded design.

California Indians, those over 60, and active members of the National Guard). The basic \$2 tax was due and payable beginning the first Monday in March of each year. According to an 1877 Poll Tax Notice, the tax was payable at the Assessor's office, City Hall, and after a certain date, shown below to be on or about July 1, became delinquent and increased to \$3. This is the reason receipts were issued in \$2 and \$3 denominations. When

the Delinquent Roll was turned over to the Auditor, the tax became \$4, but no receipts in this denomination have been seen. Note that this 1885 \$3 receipt is dated December 31, and numbered 4160. Of the two other \$3 receipts I have recorded, one (for 1878) is also dated December 31, numbered 4710. The other (for 1883), issued July 10, is numbered 35. The 15 \$2 receipts I have recorded are all dated between March 28 and July 3. The latest among them are

numbered 31,154 June 30, 1877), 32,702 July 1, 1876), 31,941 July 2, 1880), and 34,607 July 3, 1875). Thus even this limited sample allows us to reach some highly probable hypotheses:

The cutoff date for the \$2 rate was in the first week of July.

The cutoff date for delinquent payment at the \$3 rate was December 31.

The number of \$2 receipts issued annually was typically 30,000-



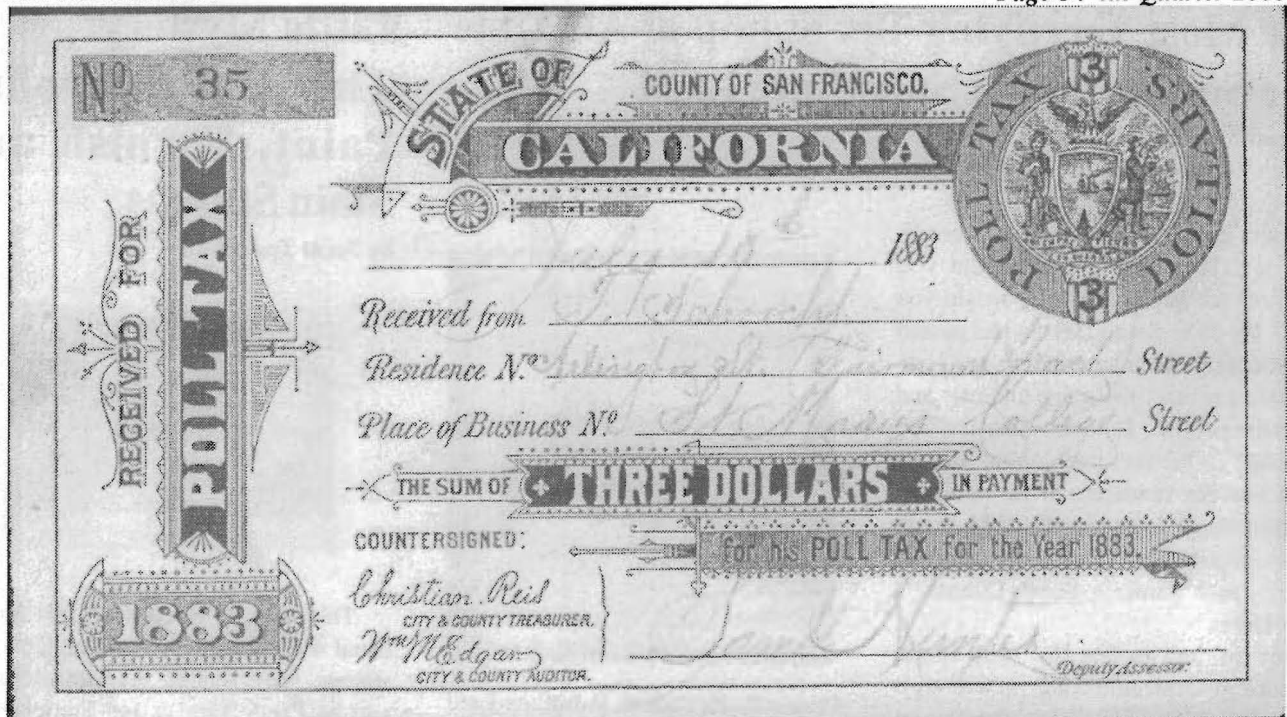


Figure 5. 1883 \$3 unrecorded design

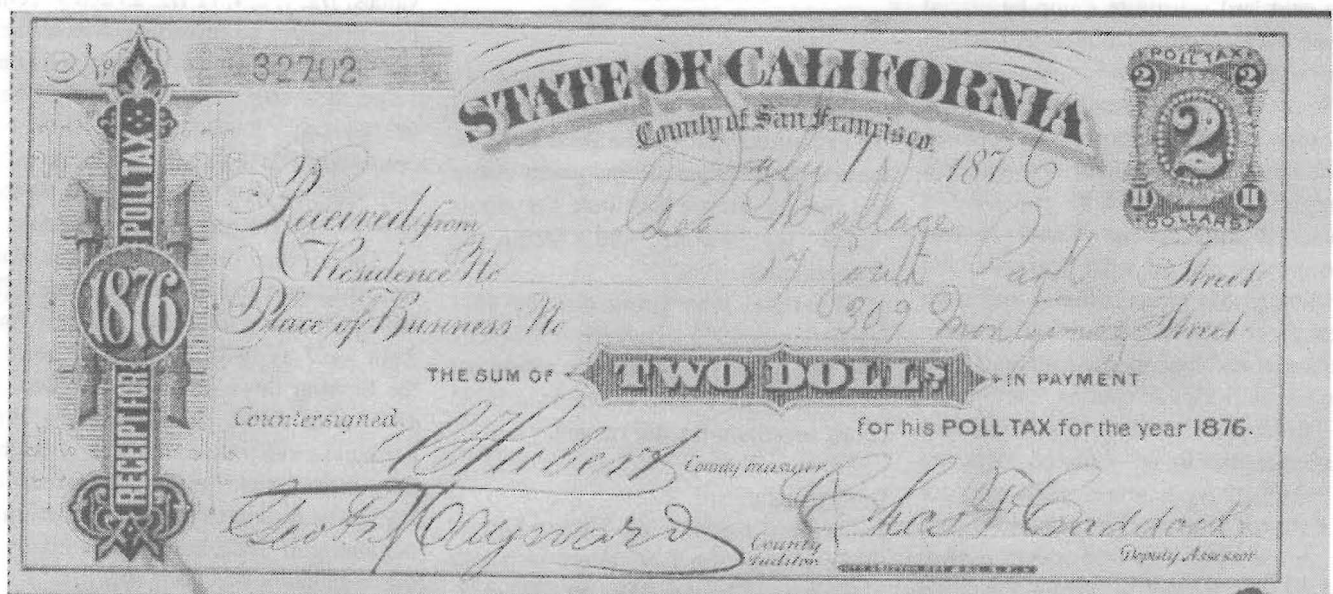


Figure 6. 1876 black on pink.

35,000.

The number of \$3 receipts issued annually was typically 4000-5000.

This evidence that only about 15% as many \$3 receipts were issued as \$2 receipts is consistent with the recorded survival of 15 \$2 receipts, but only three \$3.

Since \$3 payments were accepted as late as the final day of the year, it follows that payments at the \$4 rate must have occurred in the following calendar year. It would be most interesting to know what sort of receipt, if any, was given for such payment. The 1877 Poll Tax Notice

described above quotes Sec. 3846 of the Political Code: "The Assessor must demand Poll Tax of every person liable therefor, and on the neglect or refusal of such person to pay the same, he must collect by seizure and sale of any personal property owned by such person."

It seems reasonable to assume that \$3 receipts were issued each year. We can hope the eight unrecorded ones are still "out there" waiting to be discovered. Among them may be more new designs.

#### Bibliography

1. Priced Catalog of the State and City Revenue and Tax Stamps of the United States, George D. Cabot, Weehawken, NJ, 1940.
2. State Revenue Catalog, Elbert S.A. Hubbard, Portland Me: Severn-Wylie-Jewett, 1960.
3. "San Francisco City/County Poll Tax", Elbert S.A. Hubbard, *Interstate Cinderellas and Revenuers Newsletter (ICAR)*, 1966.

# The Most Terrifying Tax Stamp of All Time The South Dakota Substitute Lard

by Scott Troutman

There it is. Take a look. Ask yourself, what is this about? What would you substitute for lard? And why would you tax it? By 1931 South Dakota had passed laws creating oleomargarine stamps - an attempt to protect the dairy interests and the butter people. But who were the lard interests? What was this product that so threatened the renderers of fat that they pushed through a law in the 1931 South Dakota legislature? Did the coming of Crisco cause panic in South Dakota? I don't know.

But the fact is that the 1931 South Dakota legislature, did come up with this. House Bill 135<sup>1</sup> a bill "Imposing Tax on Sale of Lard Substitute" demanded that a five cent lard substitute stamp be placed "upon each pound or minimum package of substitutes for lard and cooking oil sold in South Dakota to consumers". But the law didn't apply to corn oil or anything made into "drugs, medicine and chemical compound as defined in the United State(s) Pharmacopoeia<sup>2</sup>. Canola oil was a long way off, so what was this lard substitute? My guess is that it may have been early oleomargarine, which came uncolored and looked like a stick of lard. The law indicates it came in "cartons".

The license needed to sell the lard substitute had to be obtained from the Secretary of Agriculture, while you got your stamps from the State Treasurer. And the annual substitute lard sellers license cost \$2.00. Failure to have a substitute lard license was considered an attempt to "cheat, defraud and deprive" the state of tax revenue and could get you a \$1000 fine (a new car went for about \$250) and imprisonment in the State Penitentiary for up to three years. Counterfeiting the stamps had the same heinous penalty.

There was no inspection involved here. What could you inspect? This was strictly a use tax with the money going into the general fund of the state treasury. Moneys received from this tax was to be used to cut the personal property rates, and this was considered so important that the legislature went so far as to invoke the emergency clause in the state constitution



Purple South Dakota Substitute Lard stamp with SPECIMEN perfin. About twice normal size.

to force this act into immediate implementation on March 16, 1931. To get a stamp out quickly, the Treasurer took the already designed oleomargarine stamp and had the printer substitute the words "Lard" for "Butter" and change the denomination.

Whatever was going on, the next legislature in 1933 didn't see it the same way and quickly repealed the whole act on February 25, 1933<sup>3</sup>. The more sensible butter substitute tax did remain.

## Bibliography

1. The Laws passed at the Twenty Second Session of the Legislature of South Dakota, Chapter 259, pp. 321-322, 1931.
2. The Pharmacopoeia was used by compounding pharmacists as a recipe book for medications. Lard was a common ingredient used as a base for making unguents and pastes.
3. The Laws Passed at the Twenty Third Session of the Legislature of South Dakota, Chapter 183, p. 182, 1933.

# Little Mystery: The North Carolina Paint, Varnish and Stain Stamps

by Scott Troutman



The state of North Carolina has no equal when it comes to odd state revenue stamps. And among the rarest of these are the Paint, Varnish and Stain stamps. These dark blue stamps come in seven values: 1/2, 1, 2, 4, 12 1/2, 25 and 50 cents. I estimate that no more than five of these stamps exist of any value and the 50 cent value, if it still exists, could well be a unique copy. A used example of the two cent value is known. This is quite surprising as they were made to be torn in two when the paint can was opened.

The mystery on these stamps is when were they used and what was the rate? The Hubbard catalog indicates they were used from 1927 to 1930, however a check of the Session Laws of North Carolina for 1927 and 1926 produced no laws pertaining to paint and varnish. Possibly they were issued under the linseed oil legislation which produced stamps beginning in 1922, but this is unlikely as this legislation was quite specific.

The W.A. Graham signature indicates that they were produced before 1936 when he went out of office. If you find the law, let the editor know.

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Issue	Date	209	11-12/92
132-37	1-11/78	210	1-2/93
140-45	1-11/79	212	3-4/93
146-51	1-11/80	213	7-8/93
153-55	9-11/81	214	9-10/93
155-59	82	215	11-12/93
160	1-2/83	216	1-2/94
161*	3-6/83	217	3-4/94
162*	7-10/83	218	5-6/94
163	11-12/83	219	7-8/94
164*	1-4/84	<b>\$5 each</b>	
166	7-10/84	220	9-10/94
167	11-12/84	221	11-12/94
170	5-6/86	222	1/95-feed
182	5-6/87	223	2/95-ducks
185	11-12/88	224	3/95-drugs
186	1-2/89	225	4/95-NC
187	3-4/89	226	1/96-eggs
188	5-6/89	227	2/96-UT
189	7-8/89	228	3/96-game
190	9-10/89	229	4/96-NV
191	11-12/89	230	1/97Bedding
192	1-2/90	231	2/97-Liquor
193	3-4/90	233	3/97-MO
194	5-6/90	234	4/97-Fruit
195	7-8/90	235	1/98-Apples
196	9-10/90	236	2/98 Seafood
197	11/12/90		& Md
198	1-2/91	237	3/98 Cigarettes
199	3-4/91	238	Cataloging
200	5-6/91	239	GameChance
201	7-8/91	240	Arizona
202	9-10/91	241	FL eggs etc.
203	11-12/91	242	Beer
204	1-2/92	243	Printers Waste
204	3-4/92	244	ID & Potatoes
206	5-6/92	245	Fishing
207	7-8/92		
208	9-10/92		

\* double issue counts as two.

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

Ancient Rome, Italy: Anyone caught having sex with an animal had to pay a tax

From: *The Odd Index*

by Stephen J. Spignesi

## Fishing Stamps Bring Record Prices

## Springer Catalog's Being Updated

by J.R. Wooton

The September 16, 2000 public auction conducted by Sam Houston Duck Co. of Houston, Texas saw record price realizations for several Marion County, Kansas fishing stamps. Fishing stamps from Marion County issued prior to the 1954-55 season are extremely rare as no remainders were available and few collectors knew of their existence. The highlight of this section of the sale was a very fine mint copy of the 1939-40 stamp with original gum. This was the first year of issue for this series and stamps were on sale only from May 26 through June 30, 1940. Writing in the June 1993 issue of *The American Revenuer*, David R. Torre indicated that only 903 of these stamps were sold to the public. Very few copies have survived. This particular copy realized \$3,220 including a 15% buyer's commission.

Next offered was an unsigned copy of the 1940-41 Marion County fishing stamp, without gum, and with a noticeable crease across the front. Nevertheless, this stamp realized \$1,725.

It is thought that only five copies of the 1946-47 stamp from this series have survived. The copy offered in this sale was unsigned, without gum, and with clipped perfs along a portion of the bottom of the stamp. It too realized \$1,725 with the 15% buyers commission.

This was a rare opportunity to bid on several classic fishing stamps. The spirited bidding and high realizations exemplify the growing interest in state and local fishing stamps.

Hugh Goldberg is engaged in an extensive effort to update the late Sherwood Springer's *Handbook of North American Cinderella Stamps Including Taxpaid Revenues: Catalogue of Various North American Cinderella Stamps*.

The 10th edition of Springer's popular reference was published in 1985 and it currently requires editions 8 and 9 to get complete coverage of the US taxpays.

Goldberg is asking for suggestions for new categories that should be included in the update, or if you have revisions or new listings, for consideration, he would like your input. His address is

Hugh "Mel" Goldberg  
212 Beale Avenue  
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# Michigan Fruit Tree Tags and the Law to Kill Bayberry Bushes on Sight

by Scott Troutman

Shown is a fruit tree tag (black writing on blue cardboard) from a nursery in Michigan. These are inspection tags of the Michigan Department of Agriculture and were issued under Act 189 of the Michigan legislature in 1931<sup>1</sup>. These tags are quite rare, but given the act that created them, you wouldn't think that would be so.

This act, "The insect pest and plant disease act", would seem harmless enough, being an attempt to prevent the spread of diseases in plants sold in the state. But seldom have I read a law that gives its enforcers such carte blanche power to run amuck.

For openers, the Commissioner of Agriculture and his inspectors are given the authority to inspect "any nursery, orchard, fruit or garden-plantation, field, park, cemetery, private premises or public place and any place which might become infested or infected with insect pests or diseases". They "shall have free access in the day time to any nursery, orchard, garden, field, packing ground, building, cellar, freight or express office, warehouse, car or other vehicle, vessel, or other place where it may be necessary or desirable for them to go or which it may be necessary for them to inspect or treat, in the performance of their duties, except cellars and rooms of private residences. It shall be unlawful to deny such access to the officers and employees of the department of agriculture, or offer any resistance to such officers and employees, or to thwart or hinder such inspection..". Holy gangbusters!!! The DEA dreams of such powers. They could just show up about anywhere and demand to look around and you couldn't stop them, and if you did they could arrest you! Not only could they show up unannounced, but if they wanted to fumigate, only your residence and cellar were safe.

The idea was that nurserymen were to get inspected and have a yearly certificate of inspection. Flower growers and green houses were exempt (unless they had something suspicious growing in there). "Plants grown under glass or sold for outdoor planting are not exempt". Plants



Blue Michigan Fruit Tree Inspection Tag

had to be properly labeled and selling plants weakened by heat or cold was a not tolerated. (I thought this law was about infected plants?). For all this hassle the license fee was only from \$1 for plant growers to \$5 for a nursery license fee. If you had multiple locations, you got multiple licenses.

If you got something in from a foreign country you had to call the inspectors immediately and they would get out there in a guaranteed ten days and have a look.

Tags had to be on any nursery stock that was being transported, even your car if you bought an apple tree down at the hardware store. If you were a shipping company and they caught you with a load of untagged trees or bushes, why they could ship them down to the Department of Agriculture, inspect them at their leisure, and then ship them back to you, at your expense! Or at least whatever passed. This law also applied to Christmas trees, tree limbs for decorating at Christmas or even vines. And don't be hauling stuff in from other states, unless the Commissioner had a reciprocal agreement with their inspection service.

Say you are a farmer and dig up a tree on a lot you have, and put it in the pickup to take back to the little woman. Woe be it if they catch you without the tag on it out on the highway. In fact the Commissioner of Agriculture was supposed to put up signs along the highways warning you about this and

conduct sessions with "local law enforcing officials" to catch people.

And then there are mahonia and barberry bushes. Nothing could save you if you had them. Apparently they were subject to attack from a black stem rust which also affected grains. "It shall be unlawful for any person or persons, firm or corporation to keep on their premises or upon any premises....mahonia bushes, or any of the bushes commonly called barberry bushes". If they caught you with a barberry hedge (unless it was Japanese barberry), they could show up and dig up or destroy your nice barberry hedge in any way they chose. And this was true of anything the commissioner of agriculture deemed a nuisance, be it "tree, shrub, vine or other plant that should be eradicated". If he found you harboring a nuisance, he gave you written warning that if you didn't get rid of it yourself, they would be back and handle the problem themselves and send you the bill.

Apparently the Commissioner of Agriculture didn't pursue the law as zealously as the legislature wrote it, otherwise these tree tags would have been kept religiously and every tree in Michigan would be festooned with them.

## Bibliography

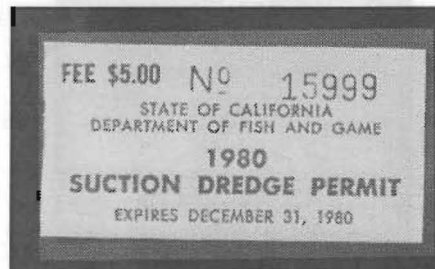
1. Michigan Public Acts 1931 - No. 189, pps. 304-312.

# California Suction Dredge Permit Stamps

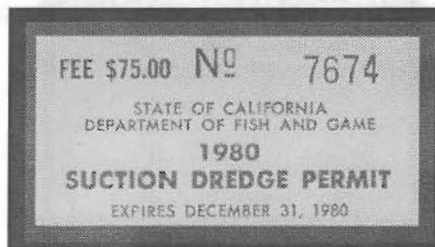
by Terence Hines and Earl Stritzinger

Most stamps issued by state fish and game departments are fairly straightforward - hunting and fishing stamps in various combinations. But the California Department of Fish and Game issued, for at least 1976 through 1982, a series of unusual "suction dredge permit" stamps. For six of these seven years, two different denominations of these stamps are known. Shown in Figure 1 are examples of the two denominations for 1981. Most of the stamps are printed in black on colored paper, except the 1980 \$5 which is in green ink on white paper. A full listing of the known stamps appears below.

Nothing is known about how these stamps were used, or even exactly what they were used for. Nothing has been found regarding these stamps in the California state statutes. The California Department of Fish and Game has been either unable or unwilling to provide any information. We think these were used on small suction dredges used by weekend gold prospectors in the state's rivers.



SD9 green printing on white paper



SD10 black printing on green surface colored paper

These portable devices are mounted on inner tubes and used to vacuum the bottom of rivers in search for small gold flakes. The \$75 ones could also have been used on large commercial dredges used to keep shipping channels open or paid some fee relating to draining wetlands.

The stamps were probably affixed to some sort of permit or license form, but no used copies seem to be known.

SD1	1976	\$5 green
SD2	1976	\$75 orange
SD3	1977	\$5 pink
SD4	1977	\$75 blue
SD5	1978	\$5 green
SD6	1978	\$75 orange
SD7	(no \$5 value is known for 1979)	
SD8	1979	\$75 blue
SD9	1980	\$5 golden rod
SD10	1980	\$75 green
SD11	1981	\$5 blue
SD12	1981	\$75 pink
SD13	1982	\$5 light golden rod
SD14	1982	\$75 light green

## Kansas Livestock Remedy Variety

by E.J. Guerrant, Jr.

The Kansas 1913 livestock remedy stamps of the larger 15, 20, 25 and 30 pound varieties all have the problem that the word stock was misspelled "STOOK" on the printing plate. Indeed Bellinghausen<sup>1</sup> in his catalog notes:

"Stock is misspelled Stook on all values except 5 lbs. Last o corrected with a crude hand cut on all values except the 10lbs."

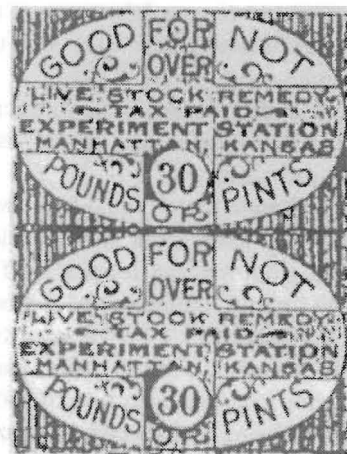
What is not mentioned, among all the other varieties on these stamps, is the existence of pairs with both the stook and stock varieties. Shown is a pair of the LR6 stamp showing just such a combination. The top stamp is the stock variety and below it is a stook version. Note that I have lightened up these blown up copies considerably to make the difference stand

out.

Multiples of these stamps are seldom seen. If you are lucky enough to own one, check and see if you have an example like this. As it took almost 90 years for me to notice this one, I'm assuming there are not many out there.

### Bibliography

1. Kansas State Revenue Catalog, Charles J. Bellinghausen, 1972.



LR6 pair with livestock (upper) and livestock (lower) varieties attached.

## A NEW SRS PUBLICATION IS AVAILABLE!!!

### The Kansas Quail Stamps 1937-1961 Their History, Printing and Plating by David Lucas

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# What in the World is Paris Green?

by Scott Troutman

In the Hubbard<sup>1</sup> catalog you will find a listing under Louisiana for inspection stamps for paris green. Paris green is a term that has all but disappeared from the American vocabulary. A hundred years ago everyone would have known what it means. In Michael Lesy's wonderful book "The Wisconsin Death Trip"<sup>2</sup>, a collection of odd death notices from 1880 through 1920, people were always dying, accidentally or on purpose, from paris green. So what is it?

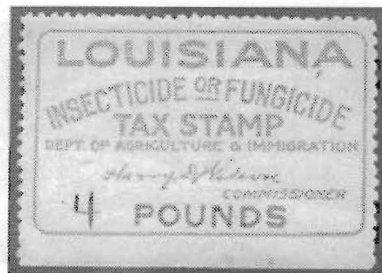
Well, paris green is an insecticide. Chemically it is a green powder created from arsenic trioxide and copper acetate. It has a distinctive blue-green color and in Victorian times this color was called paris green. You can still get mouse poison today that is this distinctive color, but it is more commonly seen all over the place as the green color in pressure treated lumber. Pressure treated lumber has a tincture of paris green forced into it to prevent termites from eating it.

Louisiana has terrible termite problems due to its high humidity and lack of frost. And apparently, as it seems will happen in almost any lucrative venture, by 1924 they were having a problem with shysters mixing up fake or weak insecticides and paris green and selling it to the unsuspecting. The result was House Bill 326<sup>3</sup>, "An act to regulate the sale of paris green, calcium arsenate, lead arsenate and all other insecticides and fungicides". In the legislation, the Commissioner of Agriculture and Immigration was charged with inspecting all of this material and to prevent "illegal and fraudulent" paris green, insecticides and fungicides from being sold in Louisiana. To do this stamps were to be affixed to the "packages thereof as evidence of the guarantee and inspection thereof". This is another example of revenue stamps being used for consumer protection.

Everyone making or selling any of these products in the state had to register with the Commissioner of Agriculture and all packaging had to be labeled with the brand name, weight, the name and address of the people "responsible for placing the commodity on the market" (be it a manufacturer, importer, jobber, firm association, corporation or dealer), the



1924 Hubbard PG4 perf 11 1/2, green on white paper.



Hubbard PG10b with manuscript value.

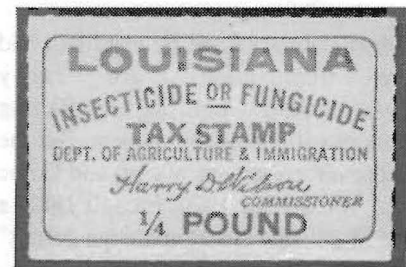
This is the most common of the manuscript values.

specific name of each ingredient used, and "the minimum percent of arsenic or other toxic chemical or compound present". To show how serious they were, every lot had to be sampled and inspected. Further, the Commissioner had absolute power to stop the sale of any of these products that he thought were improperly labelled.

The reason for the existence of the paris green stamps is that the tax rate on paris green was 50 cents per hundred pounds, whereas the tax rate on insecticides and fungicides was 10 cents per hundred pounds. This money was strictly to defray the cost of inspection. Two thirds went for the salaries of inspectors, the other third going to set up a laboratory at the Louisiana State University for the inspection.

Paris green or insecticide-fungicide could be transported across the state without inspection.

If the Commissioner caught you with a load of bad paris green or insecticide, he could empower the local sheriff to impound the stuff immediately. It would then be retagged or labelled with two possible outcomes. First, the guilty party, after paying a misdemeanor fine of \$50 to \$250 per incident, could get the insecticide back by paying for any costs to relabel and test it. Or a "sale shall be made at the



1937 PG11 rouletted 8. Insecticides-fungicides after 1937 have this same typography.

court house door in the parish in which the seizure was made." An odd solution to the problem, as I wouldn't think you wouldn't want a load of deadly chemicals at the court house door.

According to Hubbard, use of the paris green stamps is thought to have ended about 1940. The insecticide-fungicide stamps continued until about 1950.

The stamps used looked pretty much the same for both - paris green and insecticide-fungicide. The difference is that all the paris green stamps are green on white paper. The insecticide stamps, of which there are about 60 known varieties, were printed in other colors and often on colored papers. On the paris greens the value is often a slightly different color, as it is thought the value was added later as needed. Varieties exist where values were added with a manuscript pen notation or a purple handstamp. The manuscript or handstamped varieties are quite rare as they were apparently only done when they ran out of a particular value and were in a pinch for some stamps. I don't think I have ever seen a used paris green stamp (as taking a stamp off something containing a deadly poison would not be bright).

## Bibliography

1. State Revenue Stamps 1992 Supplement (Vol II), Elbert S.A. Hubbard, 1992.
2. The Wisconsin Death Trip, Michael Lesy (a fascinating read), available at [www.acommonreader.com](http://www.acommonreader.com), 1973.
3. Acts Passed by the Legislature of the State of Louisiana, Regular Session of 1924, Act No 233, pps 459-465. Available on microfilm at many law libraries.



# North Carolina Insecticide-Fungicide Stamps Have Been Around Since 1927

by Tony Crumbley and Scott Troutman

In the Hubbard Catalog Volume 1, Elbert Hubbard listed the Insecticide-Fungicide stamps from North Carolina as first being used in 1939. As the early stamps carry the signature of W.A. Graham, an earlier Commissioner of Agriculture, this date has been suspect. Attempts to find the laws by Scott Troutman came up empty, however about a year ago, Tony Crumbley finally found them in the Session laws of 1927<sup>1</sup>.

The "Act to Regulate the Manufacture and Sale of Insecticides and Fungicides in North Carolina" was aimed primarily at three substances: paris green, calcium arsenate and lead arsenate. Like the Louisiana law it was consumer protection legislation aimed at insuring the strength and safe use of the chemicals. While the law is broad enough to cover all "insecticides and fungicides" it applied only to those used on cotton, tobacco, all field crops, gardens, orchards, fruit etc."

A big part of the law was proper labeling and each package or parcel had to show "in the English language" the weight, brand or trademark, the name and address of the manufacturer, the minimum per cent of each and every toxic chemical and the specific name of each active ingredient used in its manufacture.

This law set up an inspection program and the tax was set at ten cents per hundred pounds. No differentiation was made for

paris green. The manufacturers registered their products with the Commissioner of Agriculture, and upon payment of their taxes received their inspection stamps. The stamps were then to be placed on each parcel or package at the shipping or selling point. Small packages of one pound or less, primarily for home use, did not require the use of the stamps.

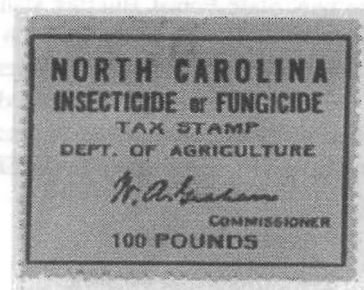
Chemical manufacturers were required to mail a statement to the Commissioner of Agriculture each time a shipment was sent into the state. These shipments were subject to inspection, both for tax stamp usage and quality of the product. The insecticide was subject to seizure if the stamps had been reused or the product was deemed adulterated or "misbranded". If the inspectors found any of the above, they went to the nearest district judge and got a warrant for the seizure. If you tried to hide out and not let them back in, "the officer executing said warrant is hereby authorized to force open the same [door]" and the person was arrested for obstructing justice. The Commissioner of Agriculture's lab then ran an analysis of the product and it was "admissible as evidence in any court of the State on trial of any issue involving the merits of the insecticides and fungicides covered".

In a strange similarity to the Louisiana law, confiscated deadly chemicals were taken to "the court-house in which the county in which the seizure is made". The guilty party had to pay for any charges incurred by the state for trucking the insecticide. If the problem was just that the taxes hadn't been paid, the guilty party could just pay the taxes and any fines and get this fungicide back. At the Commissioner of Agriculture's discretion, or if you didn't pay up, the material was put up for sale retagged for what it was. Those found guilty were subject to a misdemeanor fine of \$50 to \$250 for each offense.

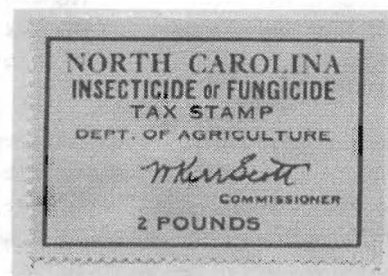
Chemicals which were merely passing through the state on trucks or trains were not subject to inspection.

## Bibliography

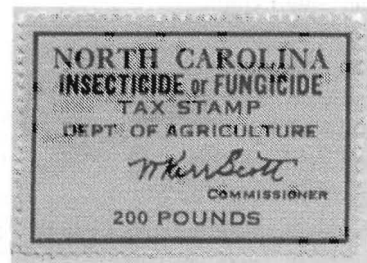
1. The Session Laws of North Carolina, 1927, Chapter 53, pps. 85-89.



Hubbard IF1 black on orange-yellow. These were used from 1927 - 1936. A twenty five pound variety exists but is extremely rare. W.A. Graham signature. Note that the catalog also is in error with respect to the color which it lists as orange.



Stamps with W. Kerr Scott's signature would have been used from 1936 (when Kerr Scott went into office) until the stamp use was discontinued in 1945. This is Hubbard IF2. All this series are black on a pale yellow paper. This is the low value of this set. A used example in Scott Troutman's collection is much paler, indicating that the yellow color may have been a fugitive ink.



Hubbard IF9, the high value of the second set. This second set comes in values 2, 6, 10, 20, 25, 50, 100 and 200 pounds. The higher values saw less usage and are more difficult to find. Almost all stamps existant are mint copies.

## Incorrect Use of Paris Green

"E.F. Granger, a wealthy farmer, was found dead in his home 4 miles north of Chilton. At the inquest, physicians found a large quantity of paris green [an insecticide] was found in his stomach. It is the general impression that he committed suicide. His body, when found, was smeared with tar and feathers, and was either done by himself to create the impression he was murdered, or by unknown parties for whipping his wife."

August 13, 1896  
Badger State Banner  
"Wisconsin Death Trip"

# Fish and Game Update

by J.R. Wooten

## Virginia

The new State Forest Hunting stamp for Virginia has just been received. The stamp is black on light purple with a red serial number and is considerably larger than in previous years. Also, the ordering address has changed. Stamps for the 2000-2001 season (July 1 through June 30) may be ordered by mailing a payment of \$10.00 along with a SASE to:

Cumberland State Forest  
751 Oak Hill Road  
Cumberland, VA 23040-9515

Bear-Deer damage stamps are being issued this year for Floyd and Highland counties. For either stamp send a check made out to the Circuit Court Clerk of whichever county, a SASE, and any stiffener you desire. Stamps are \$1 for resident, \$5 for non-resident.

### Floyd

Circuit Court Clerk  
100 East Main Street  
Room 200  
Floyd, VA 24091

### Highland

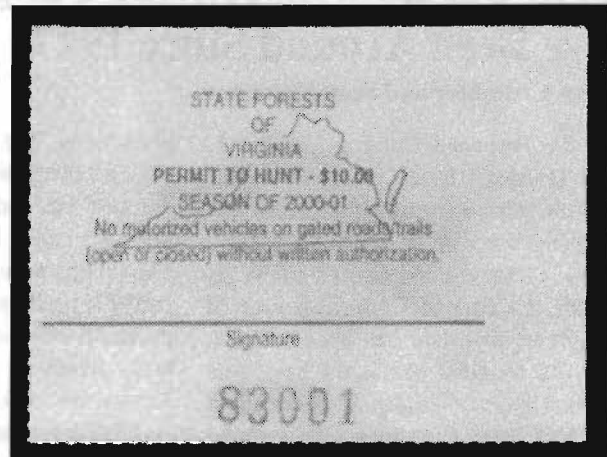
Highland Co. Circuit Court Clerk  
PO Box 190  
Monterey, VA 24465

Interestingly, when the 1999-2000 bear-deer damage stamps were printed, the year date was erroneously listed as 2000-2001. These stamps were then sold with the year date marked out and "99-00" handstamped on the stamp. Apparently, the 2000-2001 issues are reprints of last year's stamp as can be seen from the illustrated copies of both stamps, each having the serial number 1. Stamps for both years are black on white.

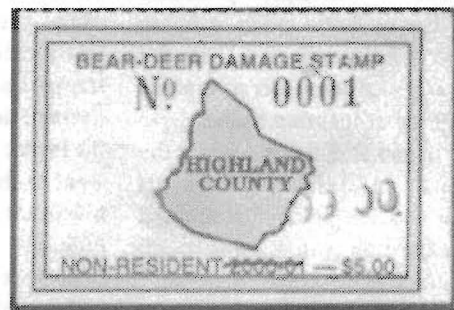
## North Dakota

As noted in the previous issue of the *State Revenue News*, North Dakota makes its current stamps and obsolete stamps for the two previous seasons available to collectors. Stamps for the 1998-99 season will be destroyed July 1, 2001. The following is a list of available stamps for 1998-99, 1999-00 and 2000-01:

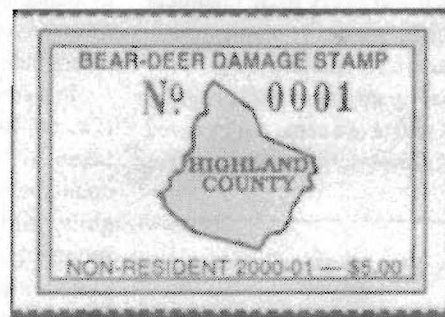
Resident Small Game	\$6.00
Resident Furbearer	\$7.00
Resident Sportsman	\$27.00
Resident General Game	\$8.00
Resident Fishing	\$10.00
Resident Senior Fishing	\$3.00
Resident Husband/Wife Fishing	\$14.00
Non-Resident Husband/Wife Fishing	\$35.00
Non-Resident 7-day Fishing	\$15.00
Non-Resident 3-day Fishing	\$10.00
Non-Resident Full Season Fishing	\$25.00
Non-Resident Non Game	\$15.00
Non-Resident Furbearer	\$25.00
Non-Resident Small Game	\$75.00
Non-Resident General Game & Habitat	\$8.00
Non-Resident Waterfowl	\$10.00



2000-2001 Virginia State Forest Hunting



1999-2000 Highland County Bear-Deer Damage  
Note handstamp with 99-00 and 2000-2001 struck through.



2000-2001 Highland Bear-Deer Damage

Stamps are available at face value. Make check or money order payable to the North Dakota Game and Fish Department and send your payment to:

Attn: Jennifer Jaconson  
ND Game and Fish Department  
100 North Bismark Expressway  
Bismark, ND 58501

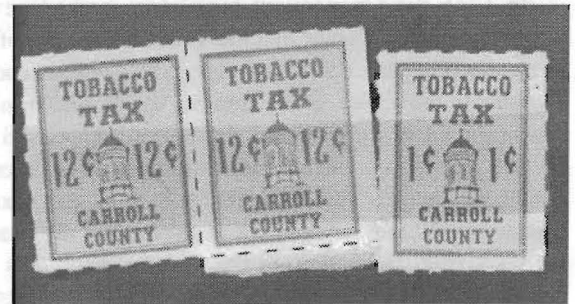
# Something is Wrong with the Courthouse

by Terence Hines

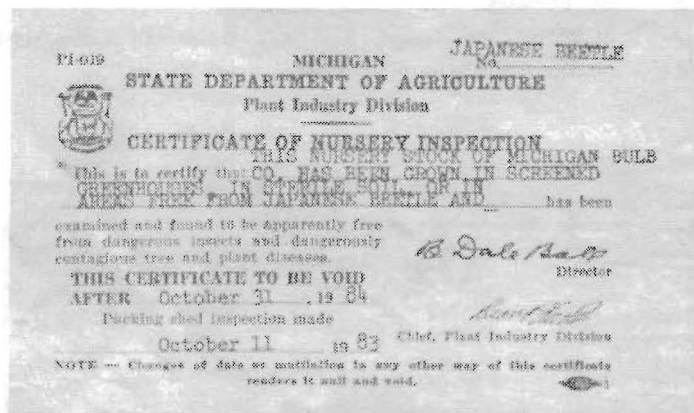
In the second quarter 1998 *State Revenue News*, page fourteen, three new designs for Baltimore County tobacco stamps were reported. I just got the three stamps shown, sadly taped together with scotch tape, at a small stamp show. They are inscribed "Carroll County" but they obviously use the same design as the Baltimore County stamps. Carroll County's courthouse is at Westminster, Maryland and it does not have the cupola on it which is shown on these stamps. This cupola is atop the Baltimore County courthouse at Towson.

The twelve cent stamps are green and the one cent stamp is purple. They are hyphen hole roulette 5 1/2. Curiously the design of the one cent stamp is 17x25 mm and the twelve cent stamps are 19x25.

I wonder if other Maryland counties also used stamps like these?



The wrong courthouse is on these stamps.



Michigan Japanese Beetle Tag

## Michigan Japanese Beetle Inspection

by Scott Troutman

Shown a stamp from the Michigan Department of Agriculture, Plant Industry Division, placed on a box of bulbs from Michigan Bulb Company certifying that the nursery stock is free of Japanese Beetles. This is black on white, and what is most curious is that considerable information has been typed in on a typewriter with a font about half the size of a normal typewriter. This certificate was issued on October 11, 1983 and was good until October 31, 1984. This may just be a reduced copy of the actual normal sized certificate which is reduced down and used as an inspection tag. It does have a union label for the printers union.

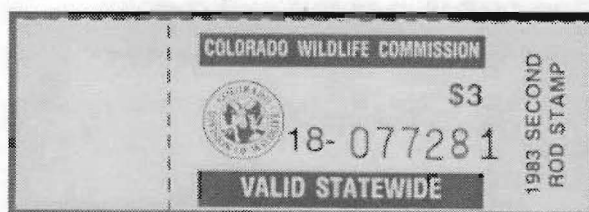
## Second Rod Stamps

by Scott Troutman

The Colorado second fishing rod stamps were first mentioned by Vanderford<sup>1</sup> and later in Brammer's<sup>2</sup> article, but they have seldom come to auction. Shown at left is a 1983 mint example that E-bay auctioned in October. It realized \$90. A 1984 second rod, also mint, brought \$60 and a 1985 used but clean example brought \$44. These stamps are put on fishing licenses to allow the fisherman to use a second rod.

### Bibliography

1. "Colorado Second Rod Stamps, E.L. Vanderford, *State Revenue Newsletter*, July 1972 Vol 12, No. 2, p. 60 ill.
2. "Colorado Issues One Day Fishing Stamps", Gary Brammer, *State Revenue News*, 1995 4th quarter, Vol. 33, No. 4, p. 18 ill.



1983 Colorado Single Rod Stamp



# Connecticut Elevator Inspection Stamps

by Scott Troutman

In 1946 the Connecticut legislature passed new elevator inspection laws<sup>1</sup>. Part of that law called for the use of stamps on the inspection certificates that were to be placed in each working elevator in the state. These stamps, which would initially cost one dollar each, would be put on the certificates and defray the cost of inspection. While the stamps effective dates ran from July 1 of the year issued, until June 30 of the next year, the stamps themselves had printed at the bottom the year in which the inspection took place, or the starting year. This is unusual as most stamps going from midyear to midyear (and there are many in the hunting-fishing arena) have the ending year.

The certificates were usually in color and initially had a box for up to four years worth of stamps as can be seen in the examples shown. The early certificates had the year matching the year on the stamps in the boxes. Later certificates (see the last one) showed the time span that the stamps covered.

The stamps were produced by the American Bank Note Company and were issued by the Connecticut Department of Labor and Factory Inspection. The color rotated each year through a pattern of blue, green, rose and brown. The Hubbard

Catalog<sup>2</sup> features one of Elbert's most eccentric listings as the numbering begins with ELE46 and runs through ELE57 as he wasn't sure when they were first issued or when they stopped issuing the stamps. There are only 12 stamps.






In 1955 the price of the stamps was raised to \$2 each. All indications are that the law was changed in 1957 to discontinue the stamps or the Labor Department simply stopped issuing them. I have been unable to find that law.

All of these stamps are scarce. In mint condition, Hubbard indicates the 1952, 1954, 1956 and 1957 are particularly tough. There are more around in used condition and most that I have seen are still on the certificates.

My thanks to Ken Pruess, John Funkhouser and Gerald Krupnikoff who supplied examples from their collections.

## Bibliography




1. Session Laws of Connecticut, 1946. Microfiche found at many law libraries.
2. State Revenue Stamps 1950-1991 (Hubbard Catalog Volume 2), Elbert S.A. Hubbard, 1992.

 <b>JOHN J. EGAN</b> Commissioner <b>JOHN C. READY</b> Deputy Commissioner		 <b>1946</b>	 <b>1947</b>	 <b>1948</b>	 <b>1949</b>	STATE OF CONNECTICUT DEPT. OF LABOR AND FACTORY INSPECTION												
THIS CERTIFICATE IS NOT VALID WITHOUT ANNUAL STAMP																		
<h2>ELEVATOR CERTIFICATE OF OPERATION</h2>																		
LOCATION	221 Church Street		#2	ELEVATOR NO.														
CITY	New Haven, Conn.		S-E-460	REGISTRATION NO.														
REGISTRANT	Quinnipiac Club		75	F.P.M. SPEED														
ADDRESS	221 Church Street		Pass.	CLASSIFICATION														
CITY	New Haven, Conn.		1800	POUND'S CAPACITY														
<table border="1"> <thead> <tr> <th colspan="2">INSPECTION RECORD</th> </tr> <tr> <th>Inspector</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>JFB</td> <td>9-18-46</td> </tr> <tr> <td>JFB</td> <td>11-18-47</td> </tr> <tr> <td>JFB</td> <td>9-11-48</td> </tr> <tr> <td>JFB</td> <td>9-21-49</td> </tr> </tbody> </table>							INSPECTION RECORD		Inspector	Date	JFB	9-18-46	JFB	11-18-47	JFB	9-11-48	JFB	9-21-49
INSPECTION RECORD																		
Inspector	Date																	
JFB	9-18-46																	
JFB	11-18-47																	
JFB	9-11-48																	
JFB	9-21-49																	
This Certificate authorizes operation of this elevator: 1. Pending subsequent action by the Department or, 2. Until the 1st day of July following the year validated.																		
By order of <div style="text-align: right;"> <b>JOHN J. EGAN, Commissioner.</b> </div>																		






Early elevator certificate with stamps beginning in 1946. (Courtesy John Funkhouser)

 <b>JOHN J. EGAN</b> Commissioner <b>WILLIAM G. ENNIS</b> Deputy Commissioner	 <b>1950</b>	 <b>1951</b>	 <b>1952</b>	 <b>1953</b>	 <b>STATE OF CONNECTICUT</b> DEPT. OF LABOR
THIS CERTIFICATE IS NOT VALID WITHOUT ANNUAL STAMP					

Run of the stamps on a certificate 1950-1953 (Courtesy Gerald Krupnikoff).

 <b>JOHN J. EGAN</b> Commissioner <b>WILLIAM G. ENNIS</b> Deputy Commissioner	 <b>1954</b>	July 1, 1955 to June 30, 1956	July 1, 1956 to June 30, 1957	July 1, 1957 to June 30, 1958	 <b>STATE OF CONNECTICUT</b> LABOR DEPARTMENT
THIS CERTIFICATE IS NOT VALID WITHOUT ANNUAL STAMP					

1954 stamp used on certificate (Courtesy Gerald Krupnikoff)

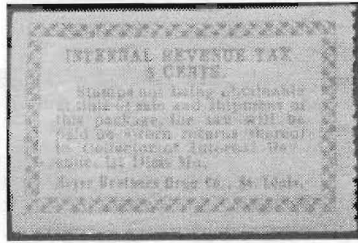
 Commissioner <b>RENATO E. RICCIUTI</b>	 <b>1955</b>	 <b>1956</b>	 <b>1957</b>	July 1, 1958 to June 30, 1959	 <b>STATE OF CONNECTICUT</b> LABOR DEPARTMENT														
THIS CERTIFICATE IS NOT VALID WITHOUT ANNUAL STAMP																			
<b>ELEVATOR CERTIFICATE OF OPERATION</b> POST UNDER GLASS IN ELEVATOR CAR.																			
LOCATION CITY REGISTRANT ADDRESS CITY	520 MAIN ST. BLDG F NO. 3 ANSONIA, CONN. S. O. & C. CO. 520 MAIN ST. ANSONIA, CONN.																		
	168-E-33 95 FREIGHT 1800	ELEVATOR NO. REGISTRATION NO. F.P.M. SPEED CLASSIFICATION POUND'S CAPACITY																	
<b>INSPECTION RECORD</b> <table border="1"> <tr> <th>Inspector</th> <th>Date</th> </tr> <tr> <td><i>[Signature]</i></td> <td>11/10/58</td> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>		Inspector	Date	<i>[Signature]</i>	11/10/58											This operating certificate is issued by direction of the Labor Commissioner in accordance with the provisions of Sections 3767 through 3775 of the General Statutes and authorizes the operation of this elevator: 1. Pending subsequent action by the Department or, 2. Until the 1st day of July after the year validated.			
Inspector	Date																		
<i>[Signature]</i>	11/10/58																		
<b>JOHN R. DONLAN</b> Deputy Commissioner of Factory Inspection																			

Certificate from last years (Courtesy Gerald Krupnikoff).

## Sleeper in Auction 18

Auction 18 produced the highest return on any lot we have ever auctioned in the SRS auction. Lot 237, the Meyer's Drug provisional went for \$880 as several bidders knew just how rare this item is. Apparently only a handful survive.

While this was a small auction in number of lots, 43 bidders went after them and more than usual got skunked. Good returns were realized on lot 12 CA poll tax (\$15 est/\$26 bid), 13 CA poll tax (\$15/\$22), 44 KS wines (\$40/\$47), 53 MI Japanese beetle tag (\$10/\$16), 85 MN beer



Lot 237 the Meyer Drug provisional

(\$30/\$48), 90 MO beer (\$7.50/\$14), 157 PA bedding BE7e (\$5/\$7.50), 217 WI beer (\$6/\$14) and 230 a great bedding tag (\$6/\$9.25).

The lot with the most bids was 7 the Arkansas beer (\$3.50/\$3.50). Other hot

### State Revenue News

lots were 28 Georgia liquor (\$2/\$3.50), 89 MO beer (\$7.50/\$14), 170 the unlisted SC soft drink (\$1/\$2.75), 215 WA honey (\$2.50/\$3.25) and 93 the non-resident NC sportsman \$95 (\$20/36).

Hot areas were bedding, honey, beer, wine, ammunition, apples, soft drink and SD hunting. VA bear-deer were all over the place. State ducks and NJ trout weren't moving.

The next auction will be in the 1st quarter 2001 issue. Get consignments in by New Years.

\* indicates the bidder would go higher.  
t indicates a tie bid.

1	4.50*	43	12.00t	85	38.00*	127	1.00*	169	-	212	5.25*
2	4.50*	44	47.00*	86	2.75*	128	-	170	2.75*	213	5.25
3	2.75*	45	8.25*	87	5.00	129	2.75*	171	5.00	214	5.25*
4	-	46	5.25	88	3.75*	130	14.00*	172	2.25*	215	3.25*
5	7.00*	47	11.00*	89	14.00*	131	14.00*	173	4.50*	216	1.75*
6	5.00t	48	3.75*	90	14.00*	132	1.50*	174	4.50*	217	14.00*
7	3.50*	49	-	91	3.25*	133	1.50	175	2.25*	218	5.00*
8	3.00t	50	32.00*	92	10.00*	134	2.75*	176	1.75*	219	1.25*
9	1.50	51	3.00	93	36.00*	135	2.75*	177	4.50*	220	6.25*
10	3.00	52	6.25*	94	8.50*	136	2.75*	178	4.25*	221	3.25*
11	2.25	53	1.50*	95	-	137	2.75*	179	3.25*	222	3.25
12	26.00*	54	5.00*	96	2.00*	138	2.75*	180	1.50*	223	1.50*
13	22.00*	55	1.25*	97	5.00*	139	3.75*	181	-	224	6.00
14	17.00*	56	7.00*	98	5.00*	140	4.50*	182	5.25*	225	3.00
15	-	57	3.25	99	4.00*	141	1.00*	183	6.50*	226	3.25*
16	1.00*	58	4.25*	100	7.75*	142	2.50	184	6.50*	227	3.00
17	1.00*	59	3.25*	101	7.75*	143	1.50	185	3.25*	228	3.25*
18	5.00*	60	3.25	102	5.00*	144	2.50	186	2.25*	229	3.25*
19	3.75*	61	2.00	103	5.50	145	3.75*	187	1.00	230	9.25*
20	4.00	62	8.25*	104	-	146	10.00	188	2.50*	231	2.25*
21	7.00t	63	3.25*	105	3.50	147	3.25	189	-	232	2.50t
22	3.25*	64	16.00*	106	1.00	148	2.00t	190	-	233	5.00*
23	3.75*	65	2.75*	107	-	149	1.75	191	-	234	5.00
24	13.00*	66	8.25*	108	1.00	150	1.00*	193	2.00	235	3.00*
25	4.25*	67	24.00*	109	1.00	151	3.00	194	-	236	6.50*
26	2.00	68	1.25*	110	2.00	152	-	195	1.50*	237	880.00
27	2.50*	69	3.25*	111	2.00*	153	4.00	196	7.00*	238	-
28	3.25*	70	-	112	-	154	2.00	197	7.00*	239	1.75*
29	43.00*	71	11.00*	113	-	155	2.00	198	3.25*	240	3.25*
30	-	72	7.25*	114	-	156	4.50*	199	18.00	241	1.25*
31	-	73	8.00t	115	-	157	7.25*	200	3.25*		
32	2.25*	74	7.00	116	-	158	1.00*	201	3.25*		
33	4.25*	75	3.00*	117	-	159	2.50*	202	19.00*		
34	4.00	76	6.75*	118	1.00	160	2.75*	203	5.25*		
35	3.50*	77	5.25*	119	1.00	161	1.50*	204	2.75*		
36	1.50*	78	15.25*	120	1.00	162	1.50*	205	2.25*		
37	14.00*	79	4.00*	121	15.00	163	-	206	1.50		
38	5.00	80	1.25*	122	15.00t	164	3.25*	207	13.50t		
39	36.00	81	4.25*	123	11.00*	165	3.00*	208	3.75*		
40	13.00*	82	3.25*	124	17.00*	166	2.25*	209	3.75*		
41	13.00*	83	16.00*	125	5.25*	167	6.50*	210	5.25		
42	13.00*	84	8.00*	126	6.00*	168	1.00	211	4.75*		



# Texas Vegetable Plant Certification

by Scott Troutman

In auction 17, a lot came in which was a tag from the Texas Department of Agriculture which was an inspection certificate which could be used for tomatoes, cabbage, broccoli, sweet potatoes, cauliflower, collards, peppers or onions. The tag referenced Texas House Bill 35 effective July 6, 1949<sup>1</sup>. The law states:

"The purpose of the vegetable plant certification law is to provide for the purchaser of vegetable plants the benefit of honest and reliable opinion of the freedom from such disease and fungus infection as can be determined by field inspection prior to preparing the plants for shipment -- to insure in so far as possible, proper handling and packaging the plants certified.

"The Commissioner of Agriculture is charged with the duties of prescribing such rules and regulations as are necessary to the enforcement of the law. The appointment of qualified inspectors, collection of fees, issuance of tags and the actual enforcement of the law.

"The firm or individual holding such license and meeting the requirement of inspection are issued such certification stamps or tags as may be deemed necessary, such stamps or tags to be affixed to containers carrying the certified plants."

Tomatoes had to be free of nematode root knot, early blight, collar rot, grey leaf

spot, late blight, fusarium wilt, verticillium wilt, bacterial wilt, bacterial canker, bacterial spot, southern blight, leaf mosaic and insects, specifically garden fleahopper, thrips, flea beetles and serpentine leaf miner.

Your cabbage, cauliflower, broccoli and collards (or similar vegetables) had to be free of nematodes, black rot, yellows, black leg and aphids.

Peppers where to be checked for nematodes, southern blight, bacterial spot, bacterial wilt, verticillium wilt, leaf mosaic. They didn't care if peppers had insects as apparently there is not much that will eat a pepper plant.

Onions were to be checked for pink root and thrips. Oh, you could have a few thrips, but they couldn't be lousy with them.

Eggplants had to be free of nematodes, southern blight, leaf spot, root rot, yellows, and a couple kinds of wilt.

Sweet potato plants had to be free of stem rot or wilt, black rot, pox (Lord only knows you don't want sweet potatoes with the pox), nematodes or something called internal cork. They also had to be free of sweet potato weevils.

Section 8 of the law specified that if on inspection of your fields, you didn't pass you either had to use pesticides to bring things into line or the inspectors could ask that your plants be destroyed.

Section 9 stated that the state had to furnish tags or stamps (which the shipper

had to purchase) and these were to be put on at the shipping point. Only sweet potatoes are known by this author to have had stamps. The sweet potato stamps indicated that the inspection had been made primarily for weevils.

The inspection fees for tomato, cabbage, broccoli, collards, cauliflower, pepper and onions started at \$5 for the first five acres. After that it ran from 25 cent to \$1 per acres at the agriculture commissioners discretion. The tags were sold at 10 cents per thousand plants.

Sweet potatoes had the same rate per acre but they had to be bundled or packaged in bundles of 100 and a tag or stamp attached to each bundle. The price of the tags had to run from 1 to 3 cents each.

The fees collected went into a fund set aside to run the inspection program. In addition the Chief of the Markets and Warehouse Division of the Department of Agriculture was to be paid a whopping \$480 out of the state treasury. I hope they upped that over the years.

If you were caught not using tags or stamps the fine ran from \$25 to \$100 per conviction. Worse they could pull your ability to get certification for a year making you unable to sell your plants in Texas.

## Bibliography

Texas Session Laws 1949, Chapter 581  
Vegetable Plant Certification Law, pps. 1127-1130.

ORIGINAL TEXAS No.

DEPARTMENT OF AGRICULTURE

OFFICIAL VEGETABLE PLANT INSPECTION CERTIFICATE

☐ TOMATO ☐ CABBAGE ☐ BROCCOLI ☐ SWEET POTATO

☐ PEPPER ☒ ONIONS ☐ COLLARDS ☐ CAULIFLOWER ☐ EGG PLANT

31803

THIS IS TO CERTIFY that the party or firm whose name appears below has complied with all the rules and regulations governing the production of these Official Vegetable Plants. It is further certified that the plants are free from all diseases and insects and are suitable for shipment.

A Certificate issued by this Department attested to the shipping tag or address stating that the vegetable plants have been inspected and certified in accordance with the provisions of House Bill No. 35 of the 51st Legislature of the State of Texas, July 6, 1949, will be authority for all Transportation Commissions, United States Mail or individuals to accept shipment for transportation.

Dixondale Plant Farm  
P. O. Box 127  
Carrizo Springs, Tx. 78834

APPROVED: *John C. Hester* Commissioner of Agriculture  
*Charles Chequer* Chief, Division of Plant Quarantine and Horticultural Inspection

Texas plant certificate tag

## Washington Marketing Agreements

by M.E. Matesen

*Editors Note - This article originally appeared in the State Revenue Newsletter May 1971 issue. While there are a few members old enough to remember it, I thought it worth reprinting as the subject matter fit this issue to a tea.*

The late George D. Cabot gave a brief outline of the "Agricultural Marketing Agreement Tax Stamps" in his 1940 catalogue, but as he mentioned, not much was known about the stamps themselves. The state of Washington issued an Agricultural Adjustment Act in 1933 and later amended it in 1935 to fashion it around that of the federal legislation which carried somewhat the same name. Under the provisions of this law, growers of certain agricultural commodities within the state were allowed to petition the director of the Department of Agriculture for assistance when they felt there were unfair marketing practices being conducted and to assist in getting better prices for their product. During its short life span, the state was to issue two marketing agreements.

The first of these was to be called the "Hot-House Rhubarb Marketing Agreement" which came into affect on January 4, 1935 under a petition from members of the state's hot-house rhubarb industry in which they requested the Director to form a Marketing Agreement for their product.

On March 11, 1935, the "Hot-House Tomatoes and Cucumbers Marketing Agreement" was formed in somewhat the same way, but under this petition, the growers stated they were not receiving a net return for their operations and there was an over-production of the product.

Each of the "Marketing Agreements" had a supervisory control body of producers which was elected by the vote of the producers from the various districts within the state. The purpose of the control body was to insure that the rules and regulations as set forth in the various marketing agreements were complied with by all the producers concerned.

Under the provisions of both agreements stamps were issued to facilitate the collections of assessments to pay for administrative costs of marketing orders that regulated the sale of these two



Perhaps the second strangest state revenue stamp ever issued, the rare hot-house rhubarb (Hubbard RH1). While listed at 10 cents in the catalog, rhubarb's have brought \$25 the last time one surfaced.

agricultural commodities.

Hot-house rhubarb was taxed at the rate of one cent per box which would have accounted for the existence of the one cent carmine stamp which bears this name. [The stamp which may not reproduce well shows stalks of rhubarb crossed under the wording "WASHINGTON/HOT-HOUSE RHUBARB/Marketing Agreement".]

Under the tomatoes and cucumbers marketing agreement there were separate tax rates for each commodity. Tomatoes were taxed at the rate of three cents per 10 pounds or fraction thereof, and cucumbers at the rate of fifteen cents per 80 pounds or fraction thereof. The only stamp known to have been used bears the term "Tomato and Cucumber" so I would assume that it would have required the affixment of five 3 cent stamps (three cents being the denomination of the stamp) to a box of cucumbers to cover the required fifteen cents tax rate. The particular rarity of this stamp could be attributed to its short life span and that the agreement required the stamps to be "broken" when the boxes were opened.

The Washington Agricultural Act, like the similar federal act, was declared unconstitutional by the state Supreme Court in the same year of enactment - 1935.



Hubbard TC1 - The tomato and cucumber stamp.

## California Concord Grapes

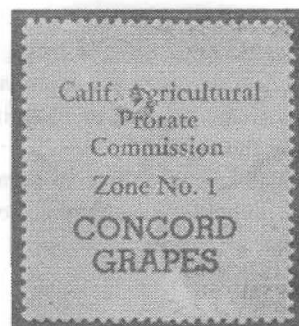
by Kenneth Pruess

Concord grape agreements were signed for 1934-36 but little information is available. Dates given for these issues are based on early catalog listings by George Cabot. Tax rate was 1 1/2 cents per crate. Grape agreements were in constant litigation and no further attempt at proration was made after 1936.

The three stamps I have all came from Elbert Hubbard. All indications are they are quite rare.



Hubbard CG1 from 1934. This stamp is black on white paper. Hubbard indicates stamps printed in red and violet also existed.



Hubbard CG2. This stamp is black on brown paper. A third stamp, in my possession, is black on red in this same design. Hubbard indicates these stamps were also on orange, yellow, green, purple and grey paper.

Coming Next Issue  
**Alabama**  
and lots more.

## Minnesota Gambling Stamp

by Kenneth Pruess

A most unusual stamp is currently in use, unlike any other State revenue stamp I have seen. This appears to be a die-cut 8-pointed star which is quite spectacular. Printed in a dark green with black serial number, the stamp has a monetary value of only 5 cents and is referred to in the law as a registration stamp. Under some lighting, the stamp glows a bright olive green. These seem to be used only on the flare cards which accompany each deck of pull-tabs. They seem difficult to acquire because of interpretation of the law regarding auditing. Unused stamps can be possessed only by licensed distributors and the registration number on the stamp must match both the hand-written number and the number printed on each pull-tab ticket.

Although I could find no specific requirement that the cards bearing the stamps had to be maintained after all pull-



Star shaped Minnesota gambling stamp on corner of a flare card.

tabs in a deck were sold, this may be the means of complying with audit requirements. All winning pull-tabs of major prizes, defined as at least 50 times the cost of a single pull-tab, must be maintained for 3 1/2 years or until audited.

Identification of winners of these major prizes must also be preserved. Another requirement is that all major prizes awarded from any deck must be posted. One means of doing this is to mark these off on the flare card. The one which I have does exactly that. Thus it could well be that the flare card itself is maintained.

Someone in Minnesota should contact places which sell pull-tabs and arrange to have old flare cards saved after they have been audited or otherwise served their purpose. Whether different stamps have been used in the past is unknown. A complete history would require contacting the state and searching the many past laws which have dealt with this form of legal gambling. A starting point might be Chapter 349 in the annotated Minnesota Statutes and then searching backwards through the Session laws.

## NJ Trout No Fee Stamps

by John D. "Jack" Stewart

I have been a fish and game stamp collector for about forty years and was one of E.L. Vanderford's correspondents. I have not been an ardent collector in the past few years, as I was before, but still add to my collection from time to time. I mention this only to give a little background.

I was wounded three times in WWII and spent twenty five months in the Army Hospital system with the last wound. I never thought it would ever have anything to do with my hunting and fishing but, low and behold, New Jersey passed a law this year providing free hunting and fishing licenses and free stamps to disabled veterans. I have seen nothing on the program in our local papers and heard nothing of it, surprisingly, as one of the nine members of the NJ State Duck Stamp Advisory Committee for our Fish & Game Division that picks our duck stamp each year. Veterans do get a small real estate tax break, and as a result, a Veterans Department in the state consisting of probably two people put out a newsletter,

mailed to veterans, that mentioned the free license and stamps along with a lot of other garbage. I received a copy.

Not being one to turn down something free, I applied and received my license and stamps in the mail today. To my surprise, the three stamps (trout, duck and pheasant & quail) are overprinted with a handstamp in red which reads "DISABLED VETERAN/NO FEE". I would assume that mint copies will be hard to secure. The similarity to the old California overprints of years ago is most apparent.

I would also like to mention that the 1983 New Jersey trouts are most unique in that they do not have the state on them.



2000 Pheasant and Quail no-fee



2000 waterfowl (duck) with no-fee handstamp



2000 trout with no-fee handstamp



# Airport Use Charges, 1970-1973

by Terence Hines

Many readers will remember the airport use fees that were imposed by at least some local airports in the early 1970's<sup>1-7</sup>. Payment of these fees was often evidenced by a paper receipt that was simply stapled to the ticket coupon. Sometimes these receipts were very plain, as evidenced by the one issued by Raleigh-Durham Airport in North Carolina. Sometimes they were fancier, as was the case with the receipt issued by the Cedar Rapids, Iowa airport. Lebanon Regional Airport in New Hampshire simply handstamped ticket coupons with "N.H. SERVICE FEE .50/PAID" (not shown). At least one airport, the Philadelphia city airport, used adhesive stamps. The use of actual stamps to collect the fee is unusual and Philadelphia is the only Locality I know of that used this method.

The service fee receipts were occasionally reported here in the SRN, but there was never any explanations of why they had appeared, or why they seemed to disappear a few years later. In fact it was an obscure section (210 (b) (2) to be exact) of the Airport and Airway Development Act of 1970 (84 Stat. 219) that allowed the imposition of such fees by local and state airport authorities. The Act became effective July 1, 1970. The authority to impose fees was eliminated effective



Cedar Rapids (black on orange)

December 31, 1973 by an Act (87 Stat. 88, Sec 1113(a)) amending the original AAD Act. Thus the service fees were in effect for only three and a half years.

## Bibliography

Other Airport Related stamps articles.

1. "Cedar Rapids Airport Tax", Ed Kettenbrink, *State Revenue Newsletter*, Sept. 1973 Vol 13, No. 5 p. 71 ill.
2. "Indiana Airplane Tax", David Drury, *State Revenue Newsletter*, July 1980 Vol. 20 No. 4, p. 63 ill.
3. "Indiana Airport Tax", Richard Salzer, *State Revenue Newsletter*, Sept 1973 Vol 13, No. 5 p. 71 ill.
4. "Indiana's Airport Head Tax", Richard Salzer, *State Revenue Newsletter*, May



Raleigh-Durham (black on pale canary yellow)



Philadelphia (black lettering, green design on white paper)

TRANS WORLD AIRLINES		TICKET TO REMAIN		CONTRACT OR PASSENGER'S COUPON		PASSENGER'S COUPON		DATE OF ISSUE		015:4100:030:821	
NAME OF PASSENGER J. Krumper		NOT TRANSFERABLE		DESTINATION CHICAGO		B 044856		City of Philadelphia		0553-3	
PHILADELPHIA		CHICAGO		TICKET NUMBER		01501031801205530					
FARE 52.78		TAX 4.22		TOTAL 57.00							

Philadelphia used on ticket

## A Mississippi Levee Tax Tag

by Terence Hines

Shown is a Mississippi levee tax tag. All printing on the tag (including the serial number) is black. The tag itself is red. There is no printing on the reverse. The inscription on the circular piece of paper around the hole reads "DENNISON MFG CO., U.S.A"

What, I wondered, was the levee tax? Mr. Eddie Beck of the Mississippi State Tax Commission, in answer to my inquiry, provided information on the levee tax, and I want to thank him for the time and effort he put into his research. Mississippi established "Levee Boards" before the Civil War to insure the upkeep on levees along the Mississippi and Yazoo Rivers. These were eliminated during the war but set up again following the war. Their work was funded by a tax on cotton and Mr. Beck suspects that these tags were attached to bales of cotton to show payment of the tax. His research indicated that the tax rate was 1/5 of 1% of the value of the cotton. This form of taxation was eliminated in 1895 and replaced by a tax on the amount of land owned by a farmer, thus dating this tag to before 1895.



Red levee tax tag slightly reduced.

Continued from page 20

- 1976 Vol. 16, No. 4, P. 63-65 ill.
5. "Airport Tax Stamps (Raleigh-Durham)", Editor, *State Revenue Newsletter*, Jan. 1973 Vol 13, No. 1 p. 15, ill.
6. "Pennsylvania Airport Stamp (Lehigh-Northampton)", Ron Leshner, *State Revenue Newsletter*, March 1973 Vol 13, No. 2 p. 31 ill.
7. "Philadelphia Airport Tax", Ron Leshner, *State Revenue Newsletter*, Sept. 1973 Vol. 13 No. 5 p. 72 ill.

## South Dakota Rarity Discovered

by Jan Wooton

Custer State Park, a large reserve in the southwestern corner of South Dakota has required the purchase of stamps to hunt many species, including antelope, coyote, big horn sheep, turkey and elk. Vanderford's "Handbook of Fish and Game Stamps", lists stamps for only three of these species and has this to say concerning Custer State Park elk hunting stamps (page SD 13): "The Park Superintendent advises either stamps or printed permits have been issued on a drawing basis each year beginning with 1966 but it is not known which years, or if all years, were stamps." His first listed elk stamp for Custer State Park was the 1971 stamp with a face value of \$100.

Stamps are now known to have been issued for 1969 and 1970. In fact, the auction of Vanderford's South Dakota collection in 1997 contained what are reported to be the only two surviving copies of the 1969 Custer State Park elk stamp.

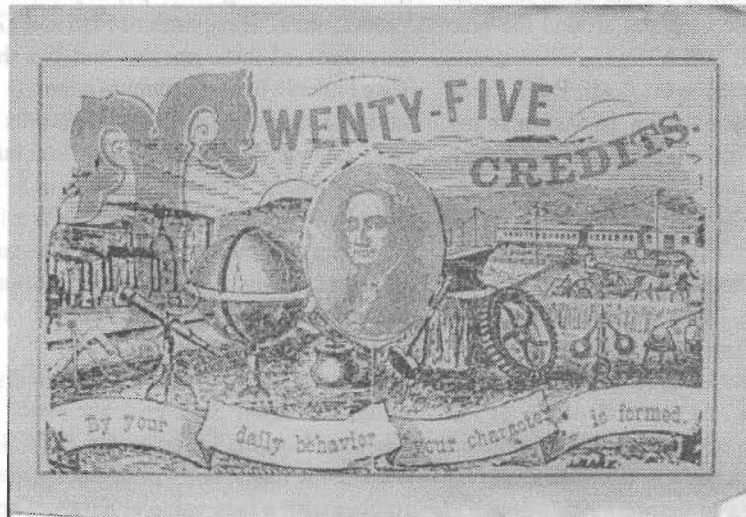
We now know, thanks to a recent discovery, that an elk stamp was issued for Custer State park for 1966. The newly discovered stamp was found on the reverse of a 1966 South Dakota resident hunting license. It has a deep pink background with black text and serial number with a face value of \$100. It has a serial number of 47. Also on the reverse of the license is the 1966 South Dakota resident small game stamp and the federal duck stamp for 1966. Perhaps copies of the 1967 and 1968 stamps will one day be found if they exist.



Unreported 1966 South Dakota Elk on License

# Licence News

## Two Children's Items



**Marion, Kansas School Credit Card**

While not a license, per se, this is an interesting piece of paper. The object shown is a school credit card from Marion, Kansas given to Clara B. Frazer. It is beautifully printed in two colors, the lettering, frame lines and Thomas Jefferson(?) in the center in green and the rest in red. My guess is this is from early in this century or the late 1800's given some of the subject matter. As a topical object, this is hard to beat. It features a train, telegraph lines, a man harvesting with horses, chemistry labware, what appears to be a steam governor, the gear of industry, an anvil and sledgehammer, a quill and ink pot, a globe, a telescope, a square and compass and either a steel mill or a refinery. By the wording "By daily behavior your character is formed.", I assume these credits were given out to reward classroom behavior. Apparently it could be cashed in at a school store.

STATE OF MAINE.		BURIAL PERMIT.	
Canton		Me. Sept 14 1900	
Permission is hereby given <u>W. L. Robert</u>			
to remove the remains of <u>Mary E. Barrett</u>			
Date of Death, <u>Sept 12 1900</u>		Age, 1 years, 4 months, 13 days.	
Place of Death, <u>Canton</u>		Ward	
Street,		No.	
Cause of Death, <u>Cholera Infantum</u>			
Medical Attendant, <u>Dr. C. C. Colledge</u>			
To <u>W. L. Robert</u>		for interment, <u>Sept 14 1900</u>	
No. <u>127</u>		<u>Nathan Reynolds</u> Town Clerk.	

This baby died in 1900 of cholera infantum, but couldn't be buried until this permit was obtained from the town Clerk of Canton, Maine. Under an 1891 law, you could not perform a burial without a permit, subject to a substantial \$100 fine if you got caught doing it. After burial, these permits were returned and kept on file. There is something Steven King'ish about his item.



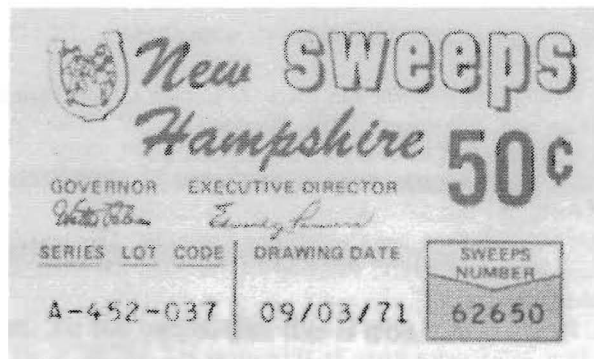
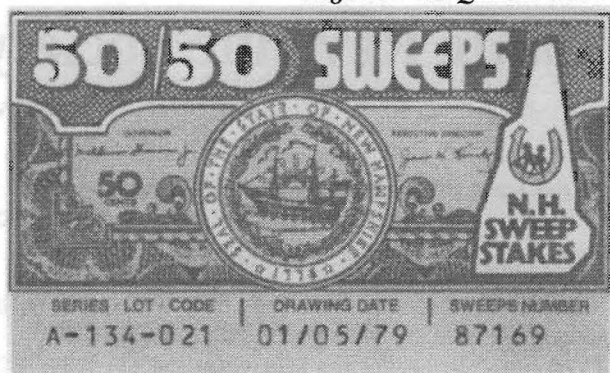
## State Lottery Tickets

by Terence Hines

I certainly doubt that I am the only state revenue collector to see those thrown-away, scratch-off state lottery tickets and consider their relationship with state revenue stamps. Someone once likened state lotteries to a voluntary tax. To the extent that this is true, are state lottery tickets voluntary state revenue stamps? That question will have to be answered by each collector. But having posed the question, readers of the SRN will probably be interested to know that there is an active group of collectors who do collect state, as well as international lottery tickets. This is the Global Lottery Collector's Society (GLCS). The group publishes a monthly newsletter, called *The Lotologist*, (nope my word processor doesn't like that word!) as well as a catalog of United States state lottery tickets.

A copy of the current version of the catalog has been purchased for the SRS library. The catalog is a huge, and constantly updated, work in continuous progress. The current version has several hundred unnumbered pages. The catalog does not include any illustrations or catalog prices. Rather, state tickets are given a catalog number, the date of issue is noted, and a brief description of the ticket is given. The cost of the ticket to the original buyer is also given.

The emphasis of the GLCS is very much on very modern (1990's to date) tickets. Judging from the two copies of the *Lotologist* I've received and the catalog, state lottery tickets from the 19th and 19th century receive almost no attention from GLCS members, although apparently a few collect these much rarer items. In fact, the group's catalog lists only the scratch-off type tickets. Thus even the fairly modern paper tickets are not included. One can date the "modern" era of state lottery tickets to 1964 when New Hampshire, to much controversy, reintroduced the concept of the state lottery. States issue new ticket types with a speed that would stun collectors of state revenue stamps and it must be an extremely time-consuming job to keep up with



Two NH lottery tickets

this flow of new issues.

Annual membership in the GLCS is \$15 (\$27 outside North America). Payment can be sent to the Secretary Treasurer, Arthur Rein at Apt. 2J, 642 Locust Street, Mt. Vernon, NY 10552.

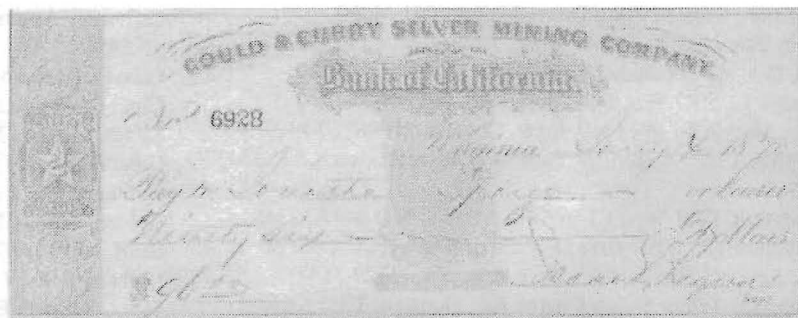
The generous members of the GLCS have sent me, as a new member, several hundred tickets from many states. If any SRS member would like samples, send me a SASE. If you have a specific state or states you'd like, I'll try to accommodate. If you want lots of samples, send a larger SASE with 55 cents postage to Box 629, Chappaqua, NY 10514-0629.

## Collect Checks?

by M.E. Matesen

The classic checks of the state of Nevada are well detailed by Douglas McDonald in the revised *Revenue Stamped Paper of the Western States* (Castenholz & Sons, 1055 Hartzell St., Pacific Palisades, CA 90272 - \$19.50).

There is also a fine journal which seldom is mentioned in the philatelic press, this being *The Check Collector*, the journal of The American Society of Check Collectors. Each quarterly issue has numerous in depth articles about checks in all their diverse forms. Recently member Bob Hohertz contributed a wonderful article tracing the growth and



Gould and Curry Silver Mine check with Nevada revenue.

then demise of the famed Nevada Gould and Curry Silver Mining Company. The article of six detailed pages, including charts and checks, gives readers an indepth understanding of the mines colorful history.

The *Check Collector* doesn't limit itself to articles on RN's and check related

articles. For example a recent issue dealt with the California documentaries of the late 1800's, explaining in great detail how the 1st, 2nd and 3rd's were used.

Membership in the ASCC is \$10 a year. Write to secretary Coleman Leifer, PO Box 577, Garrett Park, MD 20896, email CAL93@aol.com

# State Revenue Society Membership Directory

As of November 10, 2000

## A

Adams, Ann E., 414 Welsted Street, Napoleon, OH 43545  
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 Aschenbrenner, George, 650 W. Harrison Ave., Claremont, CA 91711-4595  
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 Conklin, John, 95 Pacific Ave., Deer Park, NY 11729-3141  
 Cope, John G., 12826 Shiloh Church Rd., Houston, TX 77066  
 Copyright Office #407, Library of Congress, Washington, DC 20559  
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US-states:TN tobacco,"TN tobacco - Facsimile or Fake", Matesen, M.E., 4th qtr 1999 p. 17 ill.

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US-states:TX minnows,"Texas Minnows",Troutman, Scott, 3rd Qtr 2000 p. 9

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US-states:UT beer,"Letters to Editor", Matesen, M.E., 1st qtr 2000 p.28 ill.

US-states:UT beer,"Two Unlisted Beer Stamps", Troutman, Scott, 4th qtr 1999 p. 8 ill.

US-states:UT cigarette paper,"Zigzag Papers Surface in Utah", Matesen, M.E., 2nd Qtr 1999 p. 11 ill.

US-states:UT cigarette paper,"When Roll Your Own was Still in Vogue", Matesen, M.E.,3rd Qtr 1997, p. 10 ill.

US-states:UT duck,"Some Duck Stamp Notes", Troutman, Scott, 2nd Qtr 1999 p. 26

US-states:UT fishing,"Utah Fishing Stamps", Matesen, M.E., 3rd Qtr 2000 p. 13 ill.

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US-states:VA bear-deer,"Fish & Game Update", Wooton, J.R., 4th Qtr 2000 p. 12 ill.

US-states:VA bear-deer",VA Bear-Deer Damage Provisional", Wooton, J.R., 2nd Qtr 2000 p. 32

US-states:VA hunting,"Fish & Game Update", Wooton, J.R., 4th Qtr 2000 p. 12 ill.

US-states:VA liquor,"VA prescription Liquor found", Crumbley, Tony, 4th qtr 1999 p. 23 ill.

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US-states:VA wine,"Free for All",Forsyth, Roger, 4th Qtr 2000 p. 38 ill.

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US-states:VT duck,"Fish and Game Update", Hines, Terence, 3rd Qtr 2000 p. 12

US-states:VT duck,"Goof", Hines, Terence, 4th Qtr 2000 p. 34

US-states:VT hunting,"Vermont Bear Report", Hines, Terence, 3rd Qtr 1997, p. 11 ill.

US-states:WA apple,"Apple Stamps on Document... ", Matesen, M.E., 4th Qtr 1997,pps. 5-8,ill.

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US-states:WA cherry,"Twenty Years Later-A Discovery", Matesen, M.E., 4th Qtr 1997,p 11,ill.

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US-states:WA Christmas trees,"The Grinches Who Tried to Tax Christmas", Troutman, Scott, 4th Qtr 1997,p 3

US-states:WA cucumber,"Washington Marketing Agreements", Matesen, M.E., 4th Qtr 2000 p. 18 ill.

US-states:WA fruit,"Washington Soft Fruite Stamps on Permit", Matesen, M.E.,4th Qtr 1997,p 10,cover, ill.

US-states:WA honey,"A New WA State Honey Seal Discovered", Matesen, M.E., 4th Qtr 1997,p 24, ill.

US-states:WA hunting,"Washington Supplemental Elk", Matesen, M.E., 2nd Qtr 1999 p. 9

US-states:WA liquor,"Muckelshoot Indian Liquor",Matesen, M.E., 2nd Qtr 2000 p. 28 ill.

US-states:WA pheasant,"Fish and Game Update",Wooten, Jan R., 1st qtr 2000 p.11 ill.

US-states:WA pickle card,"Pickle Card Addenda",Troutman, Scott, 2nd Qtr 1999 p. 26

US-states:WA pickle cards,"More on Pickle Cards",Matesen, M.E., 2nd Qtr 1999 p. 11

US-states:WA potato,"Potato Essay - Nope", Matesen, M.E., 2nd Qtr 1999 p. 29

US-states:WA rhubarb,"Washington Marketing Agreements", Matesen, M.E., 4th Qtr 2000 p. 18 ill.

US-states:WA seafood,"Seafood Stamps", Troutman, Scott, 2nd Qtr 1998 p.9 ill.

US-states:WI beer,"Interesting Items",Troutman, Scott, 3rd Qtr 2000 p. 11 ill.

US-states:WI cigarette paper,"More Cigarette Paper", Matesen, M.E., 3rd Qtr 1998 p. 4 ill.

US-states:WI drug,"Wisconsin's Drug Tax Law Arises from the Dead", Henak, Robert, 1st Qtr 1998,p 29

US-states:WI egg,"Egg Stamp Update", Troutman, Scott, 4th Qtr 1998 p. 15 ill.

US-states:WI hunting & fishing,"Fish and Game Update", Wooten, Jan, 2nd Qtr 1999 p. 9 ill.

US-states:WI marijuana,"Marijuana Flyspecing-WI", Henak, Robert, 2nd Qtr 1999 p. 10 ill.

US-states:woodcock,"Sky Dance",Leopold. Aldo, 3rd Qtr 2000 p. 16 ill.

US-states:WV medicinal liquor,"Strange Item",Gray, Kent, 2nd Qtr 2000 p. 9 ill.

US-states:WV seed,"When is a Potato Not a Potato", Krupnikoff, Gerald, 2nd Qtr 1999 p. 12 ill.

US-states:WY fishing,"Fish and Game Update",Wooten, J.R.,4th Qtr 1998 p. 11 ill.

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## LETTERS TO THE EDITOR

### Good Job

You folks do a great job with the State Revenue News. Thanks. I'll be 82 on the 31st of August and enjoy our hobby. I don't have alltimers, perhaps just part-timers.

Ed Seianas  
Racine, Wisconsin

### Goof

I goofed! The item on p. 26 of the 3rd quarter SRN shows a Maine stamp on license but I said "Vermont" throughout the piece! One reader has just pointed this out to me.

Terence Hines

### Oklahoma Trout and Sales Tax items in the 3rd Quarter SRN

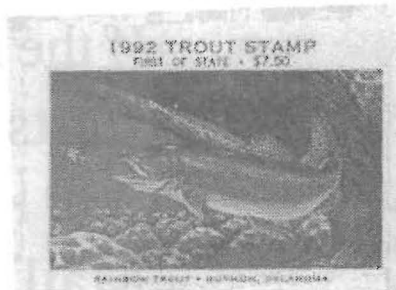
I enjoyed the humorous article in the 3rd quarter SRN about the search for an Oklahoma trout stamp. For several years I have been corresponding with a numismatic collector in Guymon, Oklahoma. She provided me with examples of two different issues of trout stamps used on fishing licenses. She told me these stamps were issued by the city of Guymon and that's why you couldn't buy one in Oklahoma City. According to the front of one licence they are sold at the Wal-Mart, Gibsons, City Hall and the Fire Department. The stamp with the date of 1992 is the first issue. The other stamp is identical except it is not dated; it's the second issue (1993) for use in subsequent years. Note that the first issue was still being used in 1995 as shown on one of the licences. She also told me that the artist was a Byron or Bryan Test who is from the Guymon area and has had winning duck stamp designs for the state of Florida. All of this information dates from 1996.

I am also a member of the American Tax Token Society. I noted two sales tax collectibles featured in the 3rd quarter SRN. The Colorado state sales tax, being pressed into service before the states sales tax tokens became available. It dates from 1935. Mr. Bowman's speculation as to why these were issued and how they were used is incorrect. They facilitated further purchases without the customer paying

any more sales tax, since the customer already paid a whole cent which was an overpayment of tax on a previous small purchase. Please refer to *United States Sales Tax Tokens and Stamps: A History and Catalog*, by Merlin K. Malehorn and Tim Davenport. This receipt is listed in the Colorado chapter.

The privately issued punch card from Ohio (Brown's Grocery) is similar to other punch cards included in the Malehorn and Davenport catalog. However, this specific card is not listed - a significant new find!

Michael Florer  
Gettysburg, Pa



Guymon Oklahoma First Trout



Guymon Oklahoma Second Trout

### NJ Trout Question

I really liked your catalog of the New Jersey stamps in the 3rd quarter 2000 SRN. Regarding the 1954 resident \$1 trout stamp, it was listed as black on gray, but my copy is black on olive. Do I have a super-rare error or what?

Terence Hines  
Chapauqua, NY

*The one I had for reference is definately black on gray. Does anyone else have this black on olive color? Let the editor know what colors you have on this stamp.*

### State Revenue News Tennessee Feed and Seed

I uncovered some correspondence with Barbara Boyd of the Tennessee Department of Agriculture from March 31, 1998. In the letter she indicated that Tennessee feed and seed stamps had been discontinued for at least 10 years. No remainders existed.

M.E. Matesen  
Edmonds, WA

### Suggestion

Hi. print the bid sheet on a different page so I can use the auction catalog, intact, as a reference.

Robert Freeman  
Phoenix, AZ

*Good idea. I'll try to put the pictures on the back.*

### Kind Words

The 3rd Quarter magazine was excellent in quality...impossible to put down.

Jerrie Lurie  
Concord, CA

I want to thank you again for the work you do for the SRS. I suspect all of us, myself included, have no idea how much work is involved in getting out the newsletter and handling the auctions. This is to say that this person who enjoys the hobby appreciates the work you do in helping to make collecting state revenues so much fun.

Joe Jeter  
Cedar Hill, TX

### NJ Woodcocks Being Discontinued

New Jersey issued a woodcock stamp as usual for the year 2000, but it was not required for hunting due to a change in regulations and fees. Some were sold to hunters and collectors early in the season. I would consider the stamp to be a collectable issue, but I would suggest that it be purchased now and not as a remainder in five years from now. It is a cheap stamp at the current price anyway. The 2000 stamp will conclude the issue that started with the year 1967. Under the new regulations, woodcock will be covered under the HIP program and the HIP number replaces the stamp.

Jack Stewart  
Cinnaminson, NJ



# 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 Trough 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. *Chauffurs Badges and Transportation Related Badges of the World.* Dr. Edward H. Miles.  
Vol I - NY State and City Badges \$11  
Vol II - New England State and City Badges \$11  
Vol III - Illinois State and City Badges \$11  
Guide to NY Chauffers Badges \$4.
13. *Nebraska Revenue Stamps*  
Dr. Kenneth Pruess, 1972, 18pp \$5.
14. *State Turkey Stamps*  
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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*  
David Lucas, 1999 48pp spiral bound  
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**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. (1)

**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. (8).

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**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 (0)

**WANTED:** Patent, License and Royalty Stamps. Will buy or trade US Revenues and Cinderellas. MIKE MCBRIDE, P.O. BOX 814, LOUISVILLE, CO 80027 (0)

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**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 federa 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 (0)

**MASSACHUSETTS STOCK TRANSFER** stamps wanted. I Need unusual documents, high values, proofs, etc. TERENCE HINES, BOX 629, CHAPPAQUA, NY 10514-0629. thines@pace.edu (6).

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## Russian X-file

"Czar Peter the Great aspired to Europeanize his nation in every conceivable way, and since beards were the exception in Europe, Peter wanted his own subjects to be clean shaven. An ill-conceived attempt to outlaw chin whiskers nearly touched off an armed rebellion, so in 1705 the czar resorted to a more moderate strategy -- taxation. Bearded men were required to pay the tax collector fifty rubles a year. Excepted were poor peasants who were permitted to wear their beards tax free in their own villages; but on entering or leaving a town, unshaven peasants had to remit one kopek".

"The Best, Worst and Most Unusual"  
by Bruce Felton and Mark Fowler, 1976

## 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.

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# Oklahoma E1 Egg

by Michael Florer

I have recently been working with my state egg stamps. I noticed that in the SRS listing for Oklahoma egg stamps in the 4th quarter 1998 SRN had no illustration of the E1 egg stamp. In my files I found a photocopy of Charles H. Hermann's "State Tax Notes" column from the March 13, 1938 issue of Weekly Philatelic Gossip. I am assuming the illustrated stamp is the E1. Now you have a date for the issue. Note that Hermann states that this stamp is one of a new series, so there must be others of this design. There were probably different colors for the different grades. The article reads as follows;

Oklahoma also has a new egg inspection law and has a series of stamps of which I have "GRADE A LARGE" in blue. "OKLAHOMA" and "EGGS" are arranged above and below the grade to form an outline map of the state.



Oklahoma E1 egg stamp.

The other wording is "OKLAHOMA STATE/ DEPARTMENT OF AGRICULTURE".

## FREE FOR ALL

Roger Forsyth of Richmond, Virigina, donated a whole bunch of Virginia wine stamps (Hubbard W20) to share with the membership in a Free-For-All.

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